

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
LOK SABHA
UNSTARRED QUESTION NO. 3758
ANSWERED ON MONDAY, MARCH 16, 2026/PHALGUNA 25, 1947 (SAKA)**

**EXPENDITURE ON CSR
QUESTION**

†3758. Shri Parbhubhai Nagarbhai Vasava:

Shri Jaswantsinh Sumanbhai Bhabhor:

Shri Rahul Kaswan:

Shri Ramesh Awasthi:

Shri Damodar Agrawal:

Shri Ashok Kumar Rawat:

Shri Janardan Mishra:

Shri Sukhjinder Singh Randhawa:

Shri Bhojraj Nag:

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 the reporting requirements prescribed for companies;

(b) the CSR expenditure status in Gujarat, particularly in Dahod Lok Sabha Constituency under the monitoring framework implemented through the CSR-2 filing module;

(c) the number of companies submitting CSR expenditure and unspent amount report during the last three years, alongwith the details of the companies operating in the Kanker, Balod, Kondagaon and Dhamtari districts under the Kanker Lok Sabha Constituency in Chhattisgarh, Dahod Lok Sabha Constituency in Gujarat and Rajasthan;

(d) whether the companies are discriminating in CSR allocation, if so, whether the Government proposes to direct companies to bring transparency;

(e) the details of CSR expenditure by the companies in the education, health and tribal welfare areas in Dahod Lok Sabha Constituency during the last three years;

(f) the State-wise details of Corporate Social Responsibility (CSR) expenditure by the banks and companies in Rajasthan during the last three years;

(g) whether the Government has investigated/audited the CSR funds incurred by the said banks and companies, if so, the details thereof;

(h) the details of works done from CSR funds in Punjab during the last five years;

(i) the details of the mechanism established to monitor the transfer of unspent CSR funds to specified accounts or funds in accordance with statutory provisions;

(j) whether many companies failed to spent the stipulated amount under the CSR policy, if so, the details thereof and the action being taken by the Government against the said companies; and

(k) whether any review or impact assessment has been conducted regarding CSR compliance and transparency, if so, the details thereof?

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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): The Ministry vide notification dated 11th 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 onward. In the said Form, the companies are to report on constitution of CSR committee, CSR policy, unspent CSR amount, CSR projects, amount spent against activities/ projects for the concerned financial year, etc.

(b): All data related to CSR expenditure filed by companies in MCA21 registry including state-wise, district-wise, year-wise, company-wise and project-wise is available in public domain at www.csr.gov.in. Parliamentary constituency-wise data is not maintained centrally. On the basis of annual filings filed by the companies in MCA21 registry, the district-wise CSR expenditure of Gujarat for the last three financial years (FYs) i.e. 2021-22 to 2023-24 is at Annexure-I.

(c): On the basis of annual filings filed by the companies in MCA21 registry, District-wise CSR expenditure in Gujarat, Chhattisgarh & Rajasthan and the number of companies including their CSR expenditure in the said states for the last three financial years (FYs) i.e. 2021-22 to 2023-24 is attached at Annexure-I, Annexure-II, Annexure-III, and Annexure-IV respectively. Parliamentary Constituency-wise data on CSR and unspent amount is not maintained centrally.

(d): 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. The Government does not issue any directions to Corporates to spend CSR in any particular area or activity.

(e): The district-wise CSR expenditure is included in part (b) above and development sector-wise CSR expenditure of Gujarat for the last three financial years (FYs) i.e. 2021-22 to 2023-24 is attached at Annexure-V. Parliamentary constituency-wise data is not maintained centrally.

(f) & (g): The CSR expenditure in Rajasthan by the companies including banks registered under the Companies Act for the last three financial years (FYs) i.e. 2021-22 to 2023-24 is attached at Annexure-VI. The Government has not investigated/audited the CSR funds incurred by the said companies.

(h): The development sector-wise and district-wise CSR expenditure in the Punjab for the last five financial years (FYs) i.e. 2019-20 to 2023-24 is attached at Annexure-VII and Annexure-VIII respectively.

(i): Section 135 (5) & (6) of the Act provides for treatment of unspent CSR amount. 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 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 the financial year. The Ministry has notified the Companies (Auditor's Report) Order, 2020, ("CARO, 2020") which requires auditors to state details of any unspent CSR amount.

(j): As per section 135(7) of the Act, a company shall be liable to a penalty of twice the amount required to be transferred by the company to the Fund specified in Schedule VII or the Unspent Corporate Social Responsibility Account, as the case may be, or one crore rupees, whichever is less, and every officer of the company who is in default shall be liable to a penalty of one-tenth of the amount required to be transferred by the company to such Fund specified in Schedule VII, or the Unspent Corporate Social Responsibility Account, as the case may be, or two lakh rupees, whichever is less. Whenever any violation of CSR provisions is reported, action against such non-compliant Companies is initiated as per provisions of the Companies Act, 2013 and rules made thereunder after due examination of records and following due process of law.

(k): No such specific review or impact assessment has been conducted. 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 and accountability.

**Refer to part (b) of Lok Sabha Unstarred Question no. 3758 for 16.03.2026
District-Wise CSR Expenditure in Gujarat 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.	Ahmedabad	518.36	834.85	760.99
2.	Amreli	10.37	12.60	19.21
3.	Anand	21.51	23.35	41.40
4.	Arvalli	0.22	-	-
5.	Banaskantha	13.20	25.06	31.19
6.	Bharuch	78.66	136.40	123.74
7.	Bhavnagar	48.65	86.63	103.67
8.	Botad	0.70	0.51	0.74
9.	Chhota Udaipur	0.91	0.52	-
10.	Dahod	28.73	24.47	22.95
11.	Dang	8.89	4.74	4.53
12.	Devbhoomi Dwarka	0.52	-	0.08
13.	Gandhinagar	43.77	93.79	299.13
14.	Gir Somnath	1.81	-	0.01
15.	Jamnagar	61.29	28.49	206.15
16.	Junagadh	7.37	13.00	17.51
17.	Kachchh	76.07	82.72	90.69
18.	Kheda	13.97	14.42	11.18
19.	Mahesana	21.88	25.53	32.53
20.	Mahisagar	-	-	-
21.	Morbi	2.12	-	-
22.	Narmada	26.95	10.00	25.74
23.	Navsari	8.56	5.31	12.01
24.	Panch Mahals	17.67	30.12	29.95
25.	Patan	6.52	2.94	10.69
26.	Porbandar	4.46	7.27	7.37
27.	Rajkot	35.03	64.50	76.36
28.	Sabarkantha	9.29	6.13	13.37
29.	Surat	101.97	153.95	175.44
30.	Surendranagar	59.98	18.08	8.32
31.	Tapi	3.29	-	-
32.	Vadodara	138.90	151.30	349.92
33.	Valsad	61.45	85.62	129.00
34.	District not classified elsewhere	180.12	117.74	103.67
Total		1613.18	2060.02	2707.54

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

Annexure-II

Refer to part (c) of Lok Sabha Unstarred Question no. 3758 for 16.03.2026
District-wise CSR expenditure in Chhattisgarh 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.	Balod	-	-	-
2.	Balodabazar-Bhatapara	-	-	-
3.	Balrampur-Ramanujganj	-	-	-
4.	Bastar	15.26	12.12	17.24
5.	Bijapur	-	-	-
6.	Bilaspur	16.74	28.10	46.40
7.	Dakshin Bastar Dantewada	8.77	9.91	19.52
8.	Dhamtari	1.83	9.29	2.71
9.	Durg	13.52	11.26	5.91
10.	Gariyaband	-	-	-
11.	Janjgir-Champa	10.29	15.97	5.90
12.	Jashpur	2.31	0.27	2.73
13.	Kabeerdham	0.77	1.67	0.10
14.	Kondagaon	-	3.00	-
15.	Korba	22.03	27.23	37.20
16.	Korea	2.78	2.46	4.90
17.	Mahasamund	0.77	0.27	6.90
18.	Mungeli	-	-	0.25
19.	Narayanpur	-	-	-
20.	Raigarh	23.22	273.62	107.77
21.	Raipur	79.66	94.87	110.42
22.	Rajnandgaon	7.80	9.23	15.68
23.	Sukma	2.49	1.41	-
24.	Surajpur	1.17	-	1.53
25.	Surguja	11.89	10.58	5.03
26.	Uttar Bastar Kanker	1.02	6.59	9.15
27.	District not classified elsewhere	95.36	91.24	23.41
Total		317.70	609.08	422.73

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

Annexure-III

Refer to part (c) of Lok Sabha Unstarred Question no. 3758 for 16.03.2026
District-wise CSR expenditure in Rajasthan 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.	Ajmer	9.35	11.03	87.26
2.	Alwar	51.18	59.16	68.54
3.	Banswara	1.49	5.51	7.46
4.	Baran	6.81	11.95	16.01
5.	Barmer	15.74	18.56	18.43
6.	Bharatpur	5.06	17.91	16.34
7.	Bhilwara	41.64	107.90	49.71
8.	Bikaner	16.22	22.36	19.31
9.	Bundi	0.42	2.51	3.96
10.	Chittorgarh	23.31	8.38	14.63
11.	Churu	5.58	16.88	39.17
12.	Dausa	4.50	3.00	2.12
13.	Dholpur	3.37	1.72	4.39
14.	Didwana-Kuchaman	-	0.29	0.05
15.	Dungarpur	4.04	11.17	14.57
16.	Ganganagar	0.84	1.75	2.35
17.	Hanumangarh	0.31	0.49	1.67
18.	Jaipur	110.12	184.37	248.24
19.	Jaisalmer	5.44	12.24	27.95
20.	Jalore	7.31	47.85	12.83
21.	Jhalawar	3.27	2.63	3.88
22.	Jhunjhunu	7.73	13.65	13.82
23.	Jodhpur	25.42	37.58	32.82
24.	Karauli	12.09	16.66	4.68
25.	Khairthal-Tijara	-	-	0.24
26.	Kota	11.05	12.19	22.97
27.	Kotputli-Behror	-	-	0.06
28.	Nagaur	5.82	7.87	13.09
29.	Pali	16.92	21.35	33.26
30.	Pratapgarh	0.06	-	-
31.	Rajsamand	22.78	15.39	15.00
32.	Sawai Madhopur	2.52	1.02	1.56
33.	Sikar	20.87	25.63	19.58
34.	Sirohi	9.65	50.97	20.67
35.	Tonk	5.25	3.47	2.07
36.	Udaipur	88.03	195.92	97.57
37.	District not classified elsewhere	169.67	173.29	209.39
Total		713.85	1122.65	1145.67

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

Annexure-IV

**Refer to part (c) of Lok Sabha Unstarred Question no. 3758 for 16.03.2026
No. of Companies and CSR expenditure for the last three financial years in Rajasthan,
Gujarat and Chhattisgarh**

(Amount in Rupees Crore)

Financial Year	Rajasthan		Gujarat		Chhattisgarh	
	No. of Company	CSR expenditure	No. of Company	CSR expenditure	No. of Company	CSR expenditure
2021-22	2628	713.85	6440	1613.18	852	317.70
2022-23	3407	1122.65	8408	2060.02	929	609.08
2023-24	3800	1145.67	9737	2707.54	1028	422.73

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

**Refer to part (c) of Lok Sabha Unstarred Question no. 3758 for 16.03.2026
Development Sector-wise CSR expenditure in Gujarat 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	5.55	10.13	14.21
2.	Animal welfare	24.12	53.42	162.29
3.	Armed Forces, Veterans, War Widows/ Dependants	0.83	1.00	0.82
4.	Art and culture	11.39	20.60	30.11
5.	Conservation of natural resources	15.25	40.68	23.84
6.	Education	456.62	849.21	1018.29
7.	Environmental sustainability	206.90	116.85	219.25
8.	Gender equality	10.34	4.08	15.60
9.	Health care	556.45	507.86	443.80
10.	Livelihood enhancement projects	36.98	98.83	333.92
11.	Poverty, Eradicating Hunger, Malnutrition	52.46	74.71	107.25
12.	Rural development projects	76.03	91.26	113.96
13.	Safe drinking water	5.87	8.03	7.32
14.	Sanitation	23.38	10.86	11.88
15.	Senior Citizens Welfare	2.29	8.17	17.41
16.	Setting up homes and hostels for women	25.79	22.17	6.76
17.	Setting up orphanage	1.07	1.46	1.70
18.	Slum area development	2.63	1.02	3.01
19.	Socio-economic equalities	5.80	20.00	14.62
20.	Special education	9.93	13.02	37.55
21.	Technology incubators	0.36	-	0.17
22.	Training to promote sports	9.42	7.71	10.05
23.	Vocational skills	50.25	61.17	34.72
24.	Women empowerment	23.48	37.77	76.63
25.	NEC/Not mentioned*	-	-	2.37
Total		1613.18	2060.02	2707.54

(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.

Annexure-VI

**Refer to part (f) of Lok Sabha Unstarred Question no. 3758 for 16.03.2026
CSR expenditure in Rajasthan from FY 2021-22 to FY 2023-24**

(Amount in Rupees Crore)

State	FY 2021-22	FY 2022-23	FY 2023-24
Rajasthan	713.85	1,122.65	1,145.67

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

Annexure-VII

Refer to part (h) of Lok Sabha Unstarred Question no. 3758 for 16.03.2026
Development Sector-wise CSR expenditure in Punjab from FY 2019-20 to FY 2023-24

(Amount in Rupees Crore)

S.No.	Development Sector	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
1.	Agro forestry	0.50	0.37	0.30	1.93	0.11
2.	Animal welfare	1.29	3.12	2.33	6.52	6.12
3.	Armed Forces, Veterans, War Widows/ Dependants	0.16	0.53	0.67	0.83	1.73
4.	Art and culture	1.27	0.72	0.54	1.58	1.92
5.	Conservation of natural resources	0.01	0.72	3.26	4.78	4.28
6.	Education	44.50	48.53	65.57	97.19	127.03
7.	Environmental sustainability	14.68	13.27	15.09	17.56	31.58
8.	Gender equality	0.98	0.48	0.69	0.36	1.07
9.	Health care	64.88	54.86	56.44	67.23	85.69
10.	Livelihood enhancement projects	1.37	1.94	3.55	13.88	16.55
11.	Poverty, Eradicating Hunger, Malnutrition	17.76	10.11	6.03	11.49	13.56
12.	Rural development projects	16.98	10.46	11.86	12.69	28.58
13.	Safe drinking water	0.83	0.52	0.10	0.92	0.46
14.	Sanitation	8.01	0.56	3.11	4.20	3.02
15.	Senior Citizens Welfare	2.76	1.08	1.33	1.13	3.89
16.	Setting up homes and hostels for women	-	0.00	0.02	0.28	0.09
17.	Setting up orphanage	0.05	0.00	0.13	0.63	0.04
18.	Slum area development	0.02	0.07	0.08	0.08	0.23
19.	Socio-economic equalities	1.62	2.25	1.17	1.83	0.76
20.	Special education	0.76	0.40	0.79	1.75	1.80
21.	Technology incubators	0.01	0.76	0.01		0.03
22.	Training to promote sports	2.26	1.98	4.15	3.90	2.99
23.	Vocational skills	5.38	5.07	7.19	8.34	13.66
24.	Women empowerment	3.36	0.65	1.01	4.41	5.13
Total		189.44	158.46	185.41	263.51	351.89

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

**Refer to part (h) of Lok Sabha Unstarred Question no. 3758 for 16.03.2026
District-Wise CSR Expenditure in Punjab from FY 2019-20 to FY 2023-24**

(Amount in Rupees Crore)

S.No.	Districts	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
1.	Amritsar	11.94	4.45	14.22	19.21	17.86
2.	Barnala	6.58	3.37	-	-	-
3.	Bathinda	2.25	4.10	7.71	25.44	38.86
4.	Faridkot	0.52	-	0.06	0.07	1.31
5.	Fatehgarh Sahib	2.22	0.25	0.91	2.53	4.25
6.	Fazilka	-	1.42	0.07	-	-
7.	Ferozepur	0.16	0.66	5.82	6.70	2.78
8.	Gurdaspur	0.40	0.19	1.31	2.69	2.97
9.	Hoshiarpur	11.39	15.56	10.61	8.85	21.21
10.	Jalandhar	2.81	2.75	5.06	9.01	11.53
11.	Kapurthala	0.95	0.96	5.37	4.99	6.83
12.	Ludhiana	30.47	37.48	45.83	66.47	67.67
13.	Malerkotla	-	-	-	0.09	0.10
14.	Mansa	0.94	1.32	2.03	2.42	2.33
15.	Moga	1.22	1.23	1.13	1.72	2.76
16.	Pathankot	0.23	0.57	-	-	-
17.	Patiala	5.28	4.44	6.69	10.67	13.07
18.	Rupnagar	0.45	0.88	2.55	1.78	5.11
19.	S.A.S Nagar	6.72	18.81	37.51	55.31	95.35
20.	Sangrur	1.32	5.44	9.34	14.27	10.50
21.	Shahid Bhagat Singh Nagar	0.53	0.52	1.51	3.31	3.29
22.	Sri Muktsar Sahib	1.65	0.02	2.48	4.17	3.49
23.	Tarn Taran	0.15	0.09	0.44	-	-
24.	District not classified elsewhere	101.27	53.95	24.75	23.82	40.62
Total		189.44	158.46	185.41	263.51	351.89

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