

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS  
LOK SABHA  
UNSTARRED QUESTION NO. 3812  
ANSWERED ON MONDAY, MARCH 16, 2026/PHALGUNA 25, 1947 (SAKA)**

**MONITORING OF CSR SPENDING**

**QUESTION**

**3812. Shri Malvinder Singh Kang:**

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

- (a) whether the Government monitors Corporate Social Responsibility (CSR) expenditure under the Companies Act, 2013 on a geographic basis, including at the district or parliamentary constituency level, if so, the details thereof;**
- (b) the details of CSR expenditure reported in districts forming the Anandpur Sahib Lok Sabha Constituency in Punjab during the last three financial years;**
- (c) whether the Government has examined the adequacy of existing CSR guidelines in ensuring balanced development in rural and backward areas of Punjab, if so, the details thereof; and**
- (d) whether any proposal exists to strengthen CSR impact assessment or reporting mechanisms to address regional development disparities and if so, the timeline therefor?**

**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): No, Sir. 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](http://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 Punjab for the last three financial years (FYs) i.e. 2021-22 to 2023-24 is attached at Annexure.**

**(c): As per Companies Act, 2013, CSR is a board driven process and 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. The Government does not issue any directives on spending in any geographical area or activity.**

**(d): The CSR framework is disclosure based and CSR mandated companies are required to file details of CSR activities annually in the MCA21 registry. The Board of the company is required to disclose the CSR Policy implemented by the company in its Board report. 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. 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**

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**part of the Company's Board Report. Rule 8 of the Companies (CSR Policy) Rules, 2014 contains provisions related to impact assessment of CSR projects 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.**

**In view of the above existing legal provisions regarding reporting and impact assessment, no other such proposal is under consideration.**

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**Refer to part (b) of Lok Sabha Unstarred Question no. 3812 for 16.03.2026  
District-Wise CSR Expenditure in Punjab from FY 2021-22 to FY 2023-24**

**(Amount in Rupees Crore)**

<b>S.No.</b>	<b>Districts</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
1.	Amritsar	14.22	19.21	17.86
2.	Barnala	-	-	-
3.	Bathinda	7.71	25.44	38.86
4.	Faridkot	0.06	0.07	1.31
5.	Fatehgarh Sahib	0.91	2.53	4.25
6.	Fazilka	0.07	-	-
7.	Ferozepur	5.82	6.70	2.78
8.	Gurdaspur	1.31	2.69	2.97
9.	Hoshiarpur	10.61	8.85	21.21
10.	Jalandhar	5.06	9.01	11.53
11.	Kapurthala	5.37	4.99	6.83
12.	Ludhiana	45.83	66.47	67.67
13.	Malerkotla	-	0.09	0.10
14.	Mansa	2.03	2.42	2.33
15.	Moga	1.13	1.72	2.76
16.	Pathankot	-	-	-
17.	Patiala	6.69	10.67	13.07
18.	Rupnagar	2.55	1.78	5.11
19.	S.A.S Nagar	37.51	55.31	95.35
20.	Sangrur	9.34	14.27	10.50
21.	Shahid Bhagat Singh Nagar	1.51	3.31	3.29
22.	Sri Muktsar Sahib	2.48	4.17	3.49
23.	Tarn Taran	0.44	-	-
24.	District not classified elsewhere	24.75	23.82	40.62
<b>Total</b>		<b>185.41</b>	<b>263.51</b>	<b>351.89</b>

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

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