

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

**LOK SABHA
UNSTARRED QUESTION NO. 4928
ANSWERED ON MONDAY, MARCH 23, 2026 / CHAITRA 02, 1948 (SAKA)**

UNSPENT CSR FUNDS

QUESTION

†4928. Shri Rajkumar Roat:

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) the details of the total amount deposited in Government notified funds out of unspent Corporate Social Responsibility (CSR) funds under the Companies Act, 2013 from the year 2014-15 till date, year-wise;
- (b) whether it is a fact that many companies have not been able to spend the two per cent CSR amount; and
- (c) if so, the details and number of such companies, year-wise?

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 amount transferred by the companies to the funds specified in Schedule VII of the Companies Act, 2013 ('Act') from the Financial Year 2014-15 to 2023-24 is at Annexure, which includes funds transferred from unspent CSR accounts of companies.

(b) & (c): As per provisions of the Companies Act, 2013, every company having net worth of Rs. 500 crore or more or turnover of Rs. 1000 crore or more or net profit of Rs. 5 crore or more during immediately preceding financial year shall ensure that it spends, in every financial year, at least 2% of the average net profits of the company made during the three immediately financial years.

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 concerned financial year. The Ministry does not maintain the details of unspent CSR funds centrally.

Refer to part (a) of Lok Sabha Unstarred Question no. 4928 for 23.03.2026
Total amount transferred to the Centralized funds from FY 2014-15 to FY 2023-24

(Amount in Rs. Crores)

Particular	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Centralized Funds*	624.61	910.74	787.22	799.18	1,156.86	1,790.69	3,491.30	1,631.01	1,145.78	1,000.83

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

***including designated funds specified under Schedule VII of the Act i.e Clean Ganga Fund, Swachh Bharat Kosh, Prime Minister's National Relief Fund and PM CARE Fund.**
