

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
LOK SABHA
UNSTARRED QUESTION NO. 2457
ANSWERED ON MONDAY, AUGUST 3, 2026/SHRAVANA 12, 1948 (SAKA)**

**EQUITABLE DISTRIBUTION OF CSR FUNDS
QUESTION**

2457. Shri Sasikanth Senthil:

Will the Minister of CORPORATE AFFAIRS be pleased to state:

(a) the total Corporate Social Responsibility (CSR) expenditure by companies during each of the last three years, along with the amount remaining unspent or transferred to the Unspent CSR Account;

(b) the details of CSR expenditure during the said period, State/UT-wise;

(c) whether CSR spending is concentrated in a few States while some States receive comparatively low amounts, if so, the details of the reasons therefor; and

(d) the steps taken by the Government to encourage a more balanced and equitable regional distribution of CSR funds, particularly in underserved and backward areas?

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): Section 135 of the Companies Act, 2013 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. On the basis of annual filings made by companies in the MCA21 registry, state-wise CSR expenditure by the companies during the last three Financial Years i.e. FY 2022-23 to FY 2024-25 is attached at Annexure. The data of unspent CSR account of Companies is not maintained centrally.

Contd....2/

(c) & (d): Under 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 based on the recommendation of its CSR Committee. The first proviso to Section 135 (5) of the Act provides that the company shall give preference to the local area and areas around it where it operates. However, the emphasis on local area is only directory and not mandatory in nature and companies need to balance local area preference with national priorities. The Government does not mandate the companies to spend in any particular geographical area or for any particular activity.

Refer to part (a) & (b) of Lok Sabha Unstarred Question no. 2457 for 03.08.2026

State/UT-wise -wise CSR expenditure for the Financial Years 2022-23 to 2024-25

(Amount Rs in Crores)

S. No.	State/UT	FY 2022-23	FY 2023-24	FY 2024-25
1.	Andaman and Nicobar Islands	2.53	3.03	15.13
2.	Andhra Pradesh	987.33	1,175.88	1,383.52
3.	Arunachal Pradesh	13.36	39.82	40.06
4.	Assam	475.11	495.60	607.04
5.	Bihar	247.93	261.62	456.12
6.	Chandigarh	18.51	114.39	146.19
7.	Chhattisgarh	610.16	435.62	551.88
8.	Dadra & Nagar Haveli and Daman & Diu	23.22	30.28	35.92
9.	Delhi	1,518.29	2,004.31	2,752.75
10.	Goa	60.91	86.43	106.01
11.	Gujarat	2,066.67	2,780.14	4,549.10
12.	Haryana	780.35	850.01	1,385.61
13.	Himachal Pradesh	141.40	158.25	225.34
14.	Jammu And Kashmir	72.19	104.11	224.29
15.	Jharkhand	400.92	417.40	842.38
16.	Karnataka	2,061.40	2,328.53	3,395.43
17.	Kerala	363.34	399.47	616.57
18.	Ladakh	11.72	30.48	25.58
19.	Lakshadweep	0.02	0.36	0.57
20.	Madhya Pradesh	669.11	612.99	1,195.34
21.	Maharashtra	5,723.29	6,283.97	8,630.80
22.	Manipur	53.69	84.47	33.73
23.	Meghalaya	23.04	34.66	62.07
24.	Mizoram	11.01	4.48	14.97
25.	Nagaland	13.57	15.41	26.79
26.	Odisha	998.07	1,404.24	1,574.98
27.	Puducherry	14.62	34.53	27.96
28.	Punjab	263.55	368.15	578.49
29.	Rajasthan	1,123.16	1,176.73	1,620.16
30.	Sikkim	36.18	41.87	54.55
31.	Tamil Nadu	1,641.23	2,055.31	2,738.49
32.	Telangana	1,042.02	1,103.33	1,445.78
33.	Tripura	19.26	9.45	15.89
34.	Uttar Pradesh	1,213.76	1,590.66	2,212.68
35.	Uttarakhand	307.76	366.02	519.98
36.	West Bengal	783.45	877.09	1,075.33
37.	PAN India*	6,233.04	7,066.44	662.74
38.	Other Centralized Funds	1,148.00	1,071.38	943.48
39.	NEC/Not Mentioned*	10.12	1.06	0.29
	Total	31,183.28	35,917.98	40,794.00

(Updated data up to March 31, 2026) [Source: Corporate Data Management Cell]

* Companies either did not specify the names of States/UTs or indicated more than one State/UT where projects were undertaken.
