

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
LOK SABHA
UNSTARRED QUESTION NO. 3501
ANSWERED ON MONDAY, AUGUST 10, 2026/SHRAVANA 19, 1948 (SAKA)**

**CSR EXPENDITURE THROUGH IMPLEMENTING AGENCIES
QUESTION**

3501. Shri Radhakrishna:

Will the Minister of CORPORATE AFFAIRS be pleased to state:

(a) the total Corporate Social Responsibility (CSR) expenditure incurred by companies through Implementing Agencies (IAs) registered under Form CSR-1, year-wise since April 2021, distinguishing between (i) IAs established by the funding company itself or jointly with other companies and (ii) independent public trusts, societies or Section 8 companies;

(b) the CSR funds allocated, sanctioned, released and actually spent by such self-created implementing agencies during each of the last five financial years, year-wise;

(c) the number of instances where unspent CSR funds held by any implementing agency, including self-created ones, remained unutilised beyond the permissible three-year ongoing project period and the action taken thereon; and

(d) whether the Government now maintains a consolidated database of CSR-1 registered agencies showing common directors/trustees with the funding company and if not, the reason for this persisting gap?

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): The entities covered under Rule 4(1) of the Companies (CSR Policy) Rules, 2014 are required to fill the relevant information in CSR-1 form which is for the sole purpose of registration for undertaking CSR activities. CSR-1 form captures the details of Implementing Agencies established by any company or group of companies registered through CSR-1 and independent public trusts, societies or Section 8 companies and does not have the details of utilisation of CSR funds by them. On the basis of filling by these entities, the details of registration of such entities in last five financial years (FYs) i.e. 2021-22 to 2025-26 is attached at Annexure. There is no provision of allocation, sanction and release of CSR funds in CSR legal framework.

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(c): 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. The Ministry has notified the Companies (Auditor's Report) Order, 2020, ("CARO, 2020") which requires auditors to state details of any unspent CSR amount. Whenever violation of CSR provisions is reported, action against such non-compliant Companies is initiated as per provisions of the Act after due examination of records and following due process of law.

(d): The Ministry maintains database of directors/trustees of the entities covered under Rule 4(1) of Companies (CSR Policy) Rules, 2014 as reported by respective entities while filing of CSR-1 form. As regards the details of directors of funding company, the same is also available on public domain which can be accessed at www.mca.gov.in.

Refer to part (a) & (b) of Lok Sabha Unstarred Question no. 3501 for 10.08.2026
Details of Implementing Agencies established by any company or group of
companies and public trusts, societies or Section 8 companies registered
through CSR-1 from FY 2021-22 to FY 2025-26

Particulars	Financial Years				
	2021-22	2022-23	2023-24	2024-25	2025-26
No. of Implementing Agencies established by any company or group of companies	1,152	483	408	526	648
No. of Implementing Agencies established by public trusts, societies or Section 8 companies	25,844	23,365	19,165	18,638	18,605

Source: Corporate Data Management Cell.
