

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

**RAJYA SABHA  
UNSTARRED QUESTION NO. 1018  
ANSWERED ON TUESDAY, JULY 29<sup>TH</sup>, 2025**

**FOCUS AREAS OF GOVERNMENT THROUGH CSR  
QUESTION**

**1018 Smt. Sumitra Balmik:**

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

whether Government has suggested any focus areas to corporate for expenditure under CSR, if so, the details thereof?

**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]**

No. As per the provisions of the Companies Act, 2013 ('Act'), CSR is a Board driven process and the Board of the mandated company is empowered to plan, decide, execute and monitor CSR activities undertaken in the areas or subjects specified in Schedule VII of the Act, based on the recommendation of its CSR Committee. The existing legal provisions formation of CSR committee, formulation of CSR policy, Annual Action Plan on CSR, identification of the project and area in which project will be implemented, certification of CSR expenditure by Chief Financial Officer (CFO) and audit of CSR expenditure by statutory The Board has to ensure that the approved amount has been spent on the assigned activity(ies). In case any amount remains unspent then such amount shall be transferred in the designated fund(s) in Schedule VII in the prescribed time limit. The Government does not issue any direction regarding which activity or area Company shall spend.

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