

GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
RAJYA SABHA
UNSTARRED QUESTION NO. 2767
ANSWERED ON Tuesday, March 17, 2026/ 26 Phalguna, 1947 (Saka)

REGIONAL DISTRIBUTION OF CSR SPENDING

QUESTION

2767. Smt. Rekha Sharma:

Will the Minister of Corporate Affairs be pleased to state:

- (a) whether Government has assessed the impact and regional distribution of CSR spending since mandatory CSR provisions came into force;
- (b) whether the National CSR Portal is being used for outcome-based monitoring of CSR projects; and
- (c) the steps taken to ensure that CSR funds contribute effectively to national priorities such as education, health, skill development and aspirational districts

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. The Government has not conducted a specific assessment. The National Corporate Social Responsibility Data Portal is a platform to disseminate CSR related information. The data related to CSR expenditure filed by the companies State-wise, District-wise, year-wise, Development Sector-wise, project-wise and company-wise is available in public domain and can be accessed at www.csr.gov.in.

(c): 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 undertaken in the areas or subjects specified in Schedule VII of the Act, based on the recommendation of its CSR committee. Schedule VII of the Act indicates the list of eligible activities which can be undertaken by the companies as CSR. The activities mentioned under Schedule VII are broadly aligned with national priorities to promote inclusive and sustainable development. 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 issue any directions to Corporates to spend in any particular area or activity.
