

GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
RAJYA SABHA
UNSTARRED QUESTION NO. 1022
ANSWERED ON TUESDAY, JULY 28, 2026

CSR EXPENDITURE IN ASSAM
QUESTION

1022 Shri Jogen Mohan:

Will the Minister of Corporate Affairs be pleased to state:

- (a) whether Government has reviewed Corporate Social Responsibility (CSR) expenditure in Assam during the last three years;
- (b) if so, the details thereof, sector-wise; and
- (c) whether Government proposes to encourage higher CSR investment in education, healthcare and skill development in the North Eastern Region; and
- (d) 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]

(a): The CSR framework is disclosure based and CSR mandated companies are required to file details of CSR activities annually in the MCA21 registry. The Board of the company is required to disclose the CSR Policy implemented by the company in its Board report. The Board of the company has to satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved by it, and the Chief Financial Officer or the person responsible for financial management shall certify to the effect. In view of the above legal provisions, the Government has not conducted such a specific review.

(b): On the basis of annual filings made by the companies in the MCA21 registry, the Development sector-wise CSR expenditure in Assam during 2022-23 to 2024-25 is at Annexure.

(c) & (d): No Sir. 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. 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.

Refer to part (b) of Rajya Sabha Unstarred Question no. 1022 for 28.07.2026
Development Sector-wise CSR expenditure in Assam for the Financial Years 2022-23 to 2024-25

Amount (in Rs Cr.)

Sl.No	Development Sector	FY 2022-23	FY 2023-24	FY 2024-25
1	Agro forestry	-	-	0.19
2	Animal Welfare	0.25	1.34	2.91
3	Armed Forces, Veterans, War Widows/ Dependants	0.00	0.03	0.03
4	Art And Culture	3.14	0.78	5.75
5	Conservation of natural resources	3.86	1.54	8.68
6	Education	106.09	84.30	82.58
7	Environmental Sustainability	41.20	27.65	80.08
8	Gender Equality	0.10	5.71	3.56
9	Health Care	193.63	216.91	221.21
10	Livelihood Enhancement Projects	10.43	35.53	64.01
11	Poverty, Eradicating Hunger, Malnutrition	5.62	12.20	11.05
12	Rural Development Projects	68.85	61.51	66.34
13	Safe Drinking Water	2.41	0.46	0.94
14	Sanitation	4.89	6.22	5.07
15	Senior Citizens Welfare	0.32	0.66	0.31
16	Setting Up Homes And Hostels For Women	0.04	0.03	0.02
17	Setting Up Orphanage	1.73	0.69	1.23
18	Slum Area Development	0.22	0.10	0.20
19	Socio-economic equalities	0.06	0.20	0.13
20	Special Education	3.17	0.73	1.05
21	Training To Promote Sports	11.31	20.71	5.71
22	Vocational Skills	7.94	16.45	26.78
23	Women Empowerment	9.85	1.84	19.20
Total		475.11	495.60	607.04

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