

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
LOK SABHA
UNSTARRED QUESTION NO. 1204
ANSWERED ON MONDAY, DECEMBER 8, 2025/AGRAHAYANA 17, 1947 (SAKA)**

**CSR REGULATORY FRAMEWORKS
QUESTION**

†1204. Mrs Ruchi Vira:

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) whether the Government is aware that local businesses and the corporate sector in Moradabad district of Uttar Pradesh are facing several challenges related to Corporate Social Responsibility (CSR) benefits and complex regulatory frameworks which limit their capacity to contribute to growth and inclusive development;**
- (b) if so, the steps taken to simplify compliance procedures and promote CSR initiatives to benefit disadvantaged communities in the district; and**
- (c) if not, the reasons for not prioritizing the creation of a favourable corporate environment in the district?**

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) to (c): No such specific information has come to notice of the Government.

The philosophy of Corporate Social Responsibility (CSR) is to engage corporates as partners in the socio-economic development of the country by leveraging their managerial efficiency, best practices, technology and innovation in the delivery of public goods and services. For the companies mandated to incur CSR expenditure, it is a board driven process. 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 existing CSR legal provisions regarding 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 auditors, etc., provide adequate mechanisms to ensure transparency and accountability. The Board has to ensure that the approved amount has been spent on the assigned activity(ies). The Government does not issue any direction to the companies to spend in any particular activity or for any particular community.
