

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS  
LOK SABHA  
UNSTARRED QUESTION NO. 5860  
ANSWERED ON MONDAY, MARCH 30, 2026 / Chaitra 09, 1948 (Saka)**

**Regional Distribution of CSR Expenditure**

**QUESTION**

**5860. Md. Rakibul Hussain:**

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

**(a) whether the Government has reviewed the regional distribution of Corporate Social Responsibility (CSR) expenditure by companies operating in the country, if so, the details thereof;**

**(b) the percentage share of Assam in total National CSR spending during the last five years;**

**(c) whether under-utilisation or concentration of CSR funds in select districts has been observed, if so, the details thereof; and**

**(d) the steps taken by the Government to ensure equitable and need-based allocation of CSR projects in backward and flood-prone areas of Assam?**

**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): 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.**

**In view of the above legal provisions, Government has not conducted a specific review.**

**(b): On the basis of annual filings made by the companies in the MCA21 registry, CSR expenditure in Assam during the Financial Years 2019-20 to 2023-24 is at Annexure.**

**(c) & (d): In view of the reply to para (a) above, the situation does not arise.**

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**Refer to part (b) of Lok Sabha Unstarred Question no. 5860 for 30.03.2026  
CSR expenditure in Assam from FY 2019-20 to FY 2023-24****(Amount in Rupees Crore)**

<b>Particulars</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
<b>Assam</b>	<b>285.00</b>	<b>180.23</b>	<b>406.42</b>	<b>474.96</b>	<b>488.62</b>
<b>Total CSR expenditure in India</b>	<b>24,965.82</b>	<b>26,210.95</b>	<b>27,141.45</b>	<b>30,932.08</b>	<b>34,908.75</b>

**(Data upto 31.03.2025) (Source: Corporate Data Management Cell)****\* Companies either did not specify the names of State/UT or indicated more than one State/Ut where projects were undertaken.**

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