

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

**LOK SABHA  
UNSTARRED QUESTION NO. 945  
ANSWERED ON MONDAY, JULY 29, 2024/ 7 SHRAVAN, 1946 (SAKA)**

**MEASURES TO ENHANCE CSR ACTIVITIES**

**QUESTION**

**945 SHRI MANOJ TIWARI:  
DR. NISHIKANT DUBEY:**

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

**(a) whether the Government has taken any measures to enhance Corporate Social Responsibility (CSR) activities of the company and to ensure their compliance with CSR regulations;**

**(b) if so, the details thereof and if not, the reasons therefor along with the details of the CSR work undertaken in Delhi during the last one year, district-wise and development sector-wise;**

**(c) whether the Government has implemented any policy supporting and incentivizing Research and Development of innovative CSR projects and technologies which addresses societal and environmental challenges and if so, the details thereof; and**

**(d) the manner in which the Government assess the impact and effectiveness of the CSR activities undertaken by the companies?**

**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): The legal framework for Corporate Social Responsibility (CSR) has been provided through Section 135 of the Companies Act, 2013 ('Act'), Schedule VII of the Act and Companies (CSR Policy) Rules, 2014. Schedule VII of the Act indicates the eligible list of activities that can be undertaken by the companies as CSR. The items enlisted in the Schedule VII of the Act are broad-based and can be interpreted liberally. The CSR mandated companies can undertake any of the activities mentioned in Schedule VII subject to fulfilment of provisions as contained in the Act and Companies (CSR Policy) Rules, 2014.**

**Contd..../**

**Further, CSR framework is disclosure based and CSR mandated companies are required to disclose the contents of its CSR Policy in its report and place it on the company's website, if any. The same is also required to file in MCA 21 registry with their financial statements. Whenever any violation of CSR provisions is reported, that is dealt as per provisions of the Act after due examination of records and following due process of law. Under the Act, CSR is a Board driven process and the Board of the company is empowered to plan, decide, execute and monitor CSR activities based on the recommendations of its CSR committee. The Government does not issue any specific direction to the companies to spend in any particular geographical area or activity.**

**District-wise and Development sector-wise CSR spent by the companies undertaken in Delhi are at Annexure-I and II respectively.**

**(c): item no. (ix) of the Schedule VII of the Act includes contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government. Further, the amendments in the Companies (CSR Policy) Rules, 2014 as notified on 22nd January, 2021 and 20<sup>th</sup> September, 2022 have strengthened the CSR eco-system by bringing more objectivity, transparency, entrusting more responsibility on the Board and enlarging the disclosures by the companies.**

**(d): Rule 8 of the Companies (CSR Policy) Rules, 2014 contains provisions related to impact assessment of CSR projects that every company having average CSR obligation of 10 crore rupees or more in pursuance of sub-section (5) of section 135 of the Act, in the three immediately preceding financial years, shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study.**

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**ANNEXURE-I****ANNEXURE REFERRED TO IN REPLY TO LOK SABHA UNSTARRED QUESTION NO.  
945 FOR 29.07. 2024**

<b>District-wise summary of CSR Expenditure in Delhi (Amount in crore)</b>		
<b>S.No.</b>	<b>Name of Districts</b>	<b>FY 2022-23</b>
<b>1.</b>	<b>Central Delhi</b>	<b>233.86</b>
<b>2.</b>	<b>East Delhi</b>	<b>56.58</b>
<b>3.</b>	<b>New Delhi</b>	<b>794.41</b>
<b>4.</b>	<b>North Delhi</b>	<b>42.62</b>
<b>5.</b>	<b>North East Delhi</b>	<b>15.06</b>
<b>6.</b>	<b>North West Delhi</b>	<b>42.39</b>
<b>7.</b>	<b>South Delhi</b>	<b>128.39</b>
<b>8.</b>	<b>South East Delhi</b>	<b>0.17</b>
<b>9.</b>	<b>South West Delhi</b>	<b>43.88</b>
<b>10.</b>	<b>West Delhi</b>	<b>36.40</b>
<b>11.</b>	<b>PAN India</b>	<b>2.70</b>
<b>12.</b>	<b>NEC/Not Mentioned *</b>	<b>87.46</b>
<b>Grand Total</b>		<b>1,483.91</b>

**Data upto 31.03.2024) [Source: Corporate Data Management Cell]**

**\*Companies either did not specify the names of District or indicated more than one District where projects were undertaken.**

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**ANNEXURE REFERRED TO IN REPLY TO LOK SABHA UNSTARRED QUESTION NO.  
945 FOR 29.07. 2024**

<b>Development Sector-wise summary of CSR Expenditure in Delhi (Amount in crore)</b>		
<b>S.No.</b>	<b>Development Sector</b>	<b>CSR Expenditure FY 2022-23</b>
1.	Agro forestry	1.41
2.	Animal welfare	22.96
3.	Armed Forces, Veterans, War Widows/ Dependants	42.18
4.	Art And Culture	46.70
5.	Conservation of natural resources	4.46
6.	Education	388.16
7.	Environmental Sustainability	88.06
8.	Gender Equality	14.87
9.	Health Care	459.47
10.	Livelihood Enhancement Projects	126.82
11.	Poverty, Eradicating Hunger, Malnutrition	88.58
12.	Rural development projects	15.60
13.	Safe drinking water	1.17
14.	Sanitation	5.48
15.	Senior citizens welfare	6.73
16.	Setting up homes and hostels for women	1.42
17.	Setting up orphanage	1.46
18.	Slum area development	0.60
19.	Socio-economic inequalities	21.07
20.	Special education	17.76
21.	Technology incubators	-
22.	Training To Promote Sports	41.57
23.	Vocational skills	43.38
24.	Women Empowerment	22.75
25.	Other Central Government Funds	21.25
<b>Grand Total</b>		<b>1,483.91</b>

**(Data upto 31.03.2024) [Source: Corporate Data Management Cell]**

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