

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

**LOK SABHA
UNSTARRED QUESTION NO. 1992
ANSWERED ON MONDAY, MARCH 13, 2023/
PHALGUNA 22, 1944 (SAKA)**

CSR FUND FOR CM's RELIEF FUND

QUESTION

**1992. DR. BEESETTI VENKATA SATYAVATHI:
SHRI CHANDRA SEKHAR BELLANA:**

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) whether the Government intends to amend Schedule VII of the Companies Act, 2013 to enhance the scope of the Corporate Social Responsibility (CSR) permissible activities for it to include the Chief Minister's Relief Fund or State Relief Fund under the same;**
- (b) if so, the details thereof;**
- (c) if not, the reasons therefor; and**
- (d) the details of any other proposed amendments to be made to the CSR norms?**

ANSWER

MINISTER OF STATE (INDEPENDENT CHARGE) OF THE MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION; MINISTER OF STATE (INDEPENDENT CHARGE) OF THE MINISTRY OF PLANNING AND MINISTER OF STATE IN THE MINISTRY OF CORPORATE AFFAIRS

[RAO INDERJIT SINGH]

(a) to (c): No, Sir. Schedule VII of the Companies Act, 2013 ('Act') indicates the eligible list of activities that can be undertaken by the companies as Corporate Social Responsibility (CSR). The items enlisted in the Schedule VII of the Act, are broad-based and intended to cover a wide range of activities. These items must be interpreted liberally to capture the essence of the subjects enumerated in the said Schedule. Further, Ministry vide General Circular no. 14/2021 dated 25.08.2021 had issued Frequently Asked Questions (FAQs) on CSR wherein at question no. 3.16, it has been clarified that the Act does not recognize any contribution to any other fund, which is not specifically mentioned in Schedule VII, as an admissible CSR expenditure.

(d) : There is no proposal, at present, to amend the CSR norms.
