

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

LOK SABHA

UNSTARRED QUESTION NO. 2251

ANSWERED ON MONDAY THE 08th MARCH, 2021/

PHALGUNA 17, 1942 (SAKA)

CSR GUIDELINES

QUESTION

2251. DR. NISHIKANT DUBEY:

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

कारपोरेट कार्य मंत्री

- (a) the details of the schemes being undertaken by companies under Corporate Social Responsibility (CSR);**
- (b) whether the companies are adhering to the CSR guidelines issued by the Government;**
- (c) if so, whether any violation of the said guidelines and misuse of funds have been reported during the last three years and the current year; and**
- (d) if so, the details thereof and the corrective steps taken by Government in this regard?**

ANSWER

**THE MINISTER OF STATE FOR FINANCE
AND CORPORATE AFFAIRS**

(SHRI ANURAG SINGH THAKUR)

वित्त एवं कारपोरेट कार्य मंत्रालय में राज्य मंत्री

(श्री अनुराग सिंह ठाकुर)

(a) to (d): The Government provides the broad framework for Corporate Social Responsibility (CSR) through Section 135 of the Companies Act, 2013 ('Act'), the Companies (CSR Policy) Rules, 2014 and Schedule VII. Schedule VII indicates the activities that can be undertaken by the companies as eligible CSR activities. Ministry of Corporate Affairs vide General Circular no. 21/2014 dated 18th June, 2014 clarified that items mentioned in Schedule VII are broad based and can be interpreted liberally. CSR is a Board driven process and the Board of the company is empowered to plan, decide, execute and monitor the CSR activities of the company based on the recommendation of its CSR Committee. The entire CSR architecture is disclosure based and CSR mandated companies are required to file details of CSR amount spent annually in MCA21 registry, which is available in public domain at www.csr.gov.in. Whenever any violation of CSR provisions is reported, action against such non-compliant Companies are initiated as per provisions of Companies Act, 2013 after due examination of records and following due process of law. Further, sanction for prosecution has been accorded in 366 cases. All CSR related default are compoundable. So far, 148 applications for compounding have been made and 75 cases have been compounded.
