

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

**LOK SABHA  
UNSTARRED QUESTION NO. 3200  
ANSWERED ON MONDAY THE 15<sup>th</sup> MARCH, 2021/  
PHALGUNA 24, 1942 (SAKA)**

**AMENDMENT TO CSR RULES**

**QUESTION**

**3200. SHRI JAGDAMBIKA PAL:**

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

कारपोरेट कार्य मंत्री

- (a) whether the Government has made changes to the Corporate Social Responsibility(CSR) Rules and if so, the details thereof including highlights of the significant changes made therein;**
- (b) the details of the objectives and expected outcomes of incorporating the new changes in CSR Rules;**
- (c) whether there are any estimates regarding the funds expected to be contributed towards CSR, category-wise, especially the newly added categories, as a result of the new changes in the CSR Rules and if so, the details thereof;**
- (d) whether any consultations were carried out or feedback taken by the Government for the said changes; and if so, the details thereof;**
- (e) the details of the CSR contribution by companies towards Aspirational Districts in each of the last three years; and**
- (f) the details of the steps taken by the Government to encourage companies to contribute CSR funds towards development of Aspirational Districts and conservation of environment?**

**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): Yes sir. The recent amendments in the Companies (CSR Policy) Rules, 2014 has been notified on 22<sup>nd</sup> January 2021. These amendments aim at strengthening the Corporate Social Responsibility (CSR) ecosystem by improving and strengthening the disclosures, simplifying the compliances, bringing in more objectivity, transparency and entrusting more responsibility on the Board of the company. The Ministry had carried out wider stakeholder consultations and invited for public comments on the draft rules. Large number of comments were received on the draft rules from various stakeholders, viz. Companies, NGOs, Academic Institutions, Industry Associations,**

**Professional Institutes, professionals and public at large. The highlights of these amendments, inter-alia, includes, mandatory registration of implementing agencies with the Ministry, enhancing the role of board of the company in the utilisation of CSR funds, flexibility to board for spending as per project requirements, treatment of unspent as well as set-off of excess amount spent under CSR, impact assessment of CSR projects, creation and acquisition of capital assets through CSR and enhanced disclosure of CSR activities etc.**

**(e): All data related to CSR filed by companies in the MCA21 registry, including Aspirational District-wise, is available in public domain and can be accessed at [www.csr.gov.in](http://www.csr.gov.in). As per filings made by the Companies in the MCA21 registry, the CSR spent by all companies in the Aspirational Districts for the financial years 2017-18, 2018-19 and 2019-20 is given below:**

<b>Aspirational Districts (INR Cr.)</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>
	<b>232.80</b>	<b>307.51</b>	<b>104.04</b>

**(Data upto 30.09.2020) (Source: National CSR Data Portal)**

**(f): 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 based on the recommendation of its CSR Committee. The Government has instituted National Corporate Social Responsibility Awards (NCSRA) as an official recognition at the highest level for outstanding contribution made by companies through their CSR activities. The categories of the award, inter-alia, includes CSR in Aspirational Districts/Difficult Terrains and for contribution in National priority areas including Environment, Sustainable Development and Solar Energy.**

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