



75  
Azadi Ka  
Amrit Mahotsav



केन्द्रीय भण्डारण निगम  
(भारत सरकार का उपक्रम)

CENTRAL WAREHOUSING CORPORATION

(A Govt. of India Undertaking)

जन-जन के लिए भण्डारण/Warehousing for Everyone



No.CWC/B&C/CSR /2022-23

dated: 05.08.2022

**Regional Manager,**

Central Warehousing Corporation

Regional Office,

**Ahmedabad/Bangalore/Bhopal/Chandigarh/Chennai/Delhi/Guwahati/**

**Hyderabad/Jaipur/Kochi/Kolkata/Lucknow/Mumbai/Patna**

**Sub: Checklist to be followed for forwarding of CSR Proposals.**

The Board Level CSR Committee in its 12<sup>th</sup> meeting has suggested that a checklist for CSR incorporating keypoints in terms of policy, Govt. Guidelines is to be prepared and circulated to all RMs. Further, all CSR proposals should be supported with Checklist duly signed by Regional Manager. A proposal without the signature of Regional Manager shall not be considered by this office.

In compliance of above, Format for Checklist to be duly filled and signed by the Regional Manager while forwarding the proposal to the CSR Cell, Corporate Office is enclosed as **Annexure-I**.

Any proposal found in deviation of above checklist points will not be considered for approval by this office.

Following documents are enclosed for ready reference for filling the checklist-

- i. CSR Policy of CWC (Annexure-II)
- ii. Schedule VII of the Companies Act,2013 (Annexure-III)
- iii. DPE CSR Theme Circular dated 05.04.2022 (Annexure-IV)
- iv. DPE Guideline dated 10.12.2018 (Annexure-V)
- v. List of 112 Aspirational Districts (Annexure-VI)
- vi. DPE Guideline dated 21.10.2014(Annexure-VII)

This is for your kind information and further necessary compliance.

JESSY JACOB  
Digitally signed  
by JESSY JACOB  
Date: 2022.08.05  
10:47:14 +05'30'

**(Jessy Jacob)**  
**Secretary**

Encl: As above

**Copy to:-**

- 1. PS to Managing Director**
- 2. PS to Director(M&CP)/PA to Director(Finance)**

निगमितका0: 4/1, सीरीइंस्टीट्यूशनलएरिया,अगस्तक्रांतिमार्ग, हौज़खास,नईदिल्ली-110016

CO: 4/1, Siri Institutional Area, August Kranti Marg, Hauz Khas, New Delhi-110016 ☎011-41672511 ई-मेल: secycwc@cewacor.nic.in

3. **Board Level CSR Committee - Sh. Suresh Warior, Chairman/Sh. B. Raghavendra Rao, Member-for information.**
4. **Below Board CSR Committee - Sh. Anil Manik Rao, GGM(Pers.)/Sh. R. R. Aggarwal, GGM(Finance)/Sh. Roopendra Kumar, CE(I/C) -for information.**
5. **All HoDs, CWC, CO.**

## ANNEXURE-I

### Checklist for CSR Proposal (as per laid down Policy and Govt. Guidelines )

|     | Checklist Point  | Instruction to be followed by RMs  |
|-----|--|--|
| 1   | Proposal should be in line with the guidelines placed in the CWC's Policy on CSR.  | RM should ensure that CSR policy is adhered to while accepting and forwarding the proposal to Corporate Office for consideration of CSR funds. |
| Ref | CWC CSR Policy   |  |
| 2   | Proposal within the list of items specified in <b>Section 135</b> read with Schedule VII of the Companies Act,2013 will only be considered.  | RM should fill the relevant clause of Schedule VII   |
| Ref | Schedule VII read with Section 135 of Companies Act,2013   |  |
| 3   | Proposal is <b>theme based</b> as per DPE Circular for undertaking CSR activities for the relevant Financial Year .  | Yes/No   |
| Ref | For FY 2022-23, CSR theme is "Health & Nutrition " as per DPE Circular dated 05.04.2022 .  | RM should give preference to the theme based proposal  |
|     | As per DPE Guideline dated 10.12.2018, CSR expenditure for thematic programme should be around 60% of annual CSR expenditure of CPSEs  |  |
| 4   | Location of Project is at <b>Aspirational District</b> or not  | Yes/No   |
| Ref | As per DPE Guideline dated 10.12.2018, for CSR expenditure, aspirational districts may be given preference.  | RM should mention the S.No. of Aspirational District from the list of 112 Aspirational Districts issued by DPE                                 |
|     | The chairman of CSR Committee in its 9th meeting has suggested that atleast <b>50% CSR activities should be in Aspirational Districts.</b>   |  |
|     | The <b>12th CSR Committee</b> has also emphasized on considering upcoming proposals from aspirational Districts so as to fulfill the CSR Committee's direction that atleast 50% CSR activities are to be in aspirational district.                                 |  |
| 5   | Proposal should be received from <b>Government agencies</b> (District Administration) only.  | RM should fill name of Recommending Authority viz District Collector ,District Education Officer,Chief Medical Officer etc.                    |
| Ref | Chairman of 5th CSR committee meeting has stated that for undertaking CSR activity we need to liaison closely with District Administration/DM of aspirational district .The same was conveyed in Para 4 of the Govt CSR Guidelines dated 10.12.2018                |  |
|     | As per CWC Policy on CSR,Projects / Programs identified by the Regional Manager or received from various government agencies or local representatives at regional office/corporate office level should be submitted to CSR section at Corporate Office, New Delhi. |  |

|     |  |   |
|-----|--|---|
|     |  |   |
| 6   | Complete detail of location or building where CSR funds are to used should be mentioned .  | RM Should fill the name of building or location where the CSR funds are to be used.for eg School building, hospital building etc.                       |
| 7   | Complete Break up of expenses are to be mentioned alongwith cost estimates for the proposal /project.  | RM should ensure that proposal consists of complete break up of expenditure to be incurred instead of mentioning lump sum amount for any project.       |
| 8   | (a)The proposal is duly recommended by the Regional Manager,CWC.<br>(b)Proposal forwarded without the signature of RMs shall not be accepted.                    | Forwarding of each proposal should only be signed by the RM.  |
| Ref | <b>12th CSR Committee</b> has suggested to incorporate only those proposls which have been forwarded to Corporate Office with the signature of Regional Manager. |   |
| 9   | Proposal forwarded to Corporate Office should be from the ' <b>local area</b> ' .Thus location of CSR Project should be near to CWC Centre or Regional Office.   | RM Should mention the name of nearest CWC Centre or Regional Office and also the distance between location of CSR prpsal and nearest CWC office/Centre. |
| Ref | As per para 2.4 (xii) of DPE Guideline 21.10.2014,CPSE should give preference to the 'local area' in selecting the location of their CSR activiities.            |   |

(REGIONAL MANAGER)



**Central Warehousing Corporation**  
**केंद्रीय भंडारण निगम**



**Corporate**  
**Social**  
**Responsibility**



## **CORPORATE SOCIAL RESPONSIBILITY & SUSTAINABILITY (CSR&S) POLICY**

### **1.0 PREAMBLE**

- 1.1. A responsible corporate citizen since inception, Central Warehousing Corporation (hereinafter called CWC) envisions to emerge as a leading market facilitator by providing integrated warehousing infrastructure and other logistics services, supporting India's growing economy with emphasis on stakeholder satisfaction.
- 1.2. It is guided by its mission "to provide reliable, cost-effective, value added and integrated warehousing and logistics solutions in a socially responsible and environment friendly manner."
- 1.3. Committed to Sustainable and Inclusive growth of the society, Corporation has adopted guidelines issued by DPE on CSR and Sustainability vide OM dated 21.10.2014 along with provisions contained in Section 135 of Companies Act, 2013, Schedule-VII of the Act and CSR Rules, 2014 and amended up to 2021 as Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 and any amendment made thereafter.
- 1.4. This CSR Policy provides the approach and direction given by the board of Directors of CWC, taking into account the recommendations of its CSR Committee, and includes guiding principles for selection, implementation and monitoring of activities as well as formulation of the annual action plan.
- 1.5. In view of the policy directives, CWC commits itself to contribute to the society through initiatives that have positive and prolonged impact on society at large by improving the quality of life of the people, promoting Inclusive Growth and Environmental Sustainability.

## **2.0 CSR VISION & MISSION OF CWC**

### **2.1 CSR VISION**

**“Inclusive growth of society with attention to People, Planet and Philanthropy”**

### **2.2 CSR MISSION**

Inclusive growth of society with attention to development of weaker section of society and aspirational districts of country in alignment of national priorities.

This will include activities in the fields of:

- (i) Providing safe drinking water, healthcare & sanitation
- (ii) Promotion of education / skill development programmes
- (iii) Empowering women, differently-abled and economically backward groups.
- (iv) Infrastructural development.

## **3.0 CSR GUIDING PRINCIPLES**

- 3.1 Strive to improve standard of living of society at large, with preference to Aspirational Districts of India.
- 3.2 Promote inclusive growth by focusing on needs of the deprived, under privileged, neglected and weaker sections of the society especially women, girl child, physically challenged and elderly persons.
- 3.3 Contribute towards clean and sustainable development by protecting & maintaining the environment (air, soil and water), conserve natural resources, support biodiversity conservation and promote renewable energy.
- 3.4 Integrate and align CSR & Sustainability initiatives with National Development plans and priorities.

#### **4.0 CSR SCOPE AND COVERAGE**

4.1 This Policy for CSR & Sustainability applies to formulation, implementation, monitoring, evaluation, documentation, reporting of CSR and sustainability activities taken up by CWC anywhere in India.

4.2 This policy does not cover activities undertaken in pursuance of CWC's normal course of business and activities exclusively for benefit of CWC's employees or their family, as the same are not considered as CSR & Sustainability activities.

4.3 The Corporate Social Responsibility Policy (hereinafter referred as CSR policy) of CWC, is issued within the framework mentioned hereunder:

- a) Section 135 read with Schedule-VII of the Companies Act, 2013 and The Companies (CSR Policy) Rules 2014 as amended up to CSR Amendment Rules 2021 and any amendments made thereafter (hereinafter referred as Act).
- b) Policy directions issued by Ministry of Corporate Affairs, Department of Public Enterprises, Ministry of Finance, administrative ministry of CWC and any other policy directions on the subject issued by the Government from time-to-time.
- c) Any amendments made under the applicable provisions of Companies Act & Rules framed thereunder on the subject shall be deemed to be part of this policy document.
- d) In case of any conflict between the CSR policy and provisions of Companies Act and CSR Rules as amended from time to time, the provisions of Companies Act and CSR Rules as amended from time to time shall prevail.

#### **5.0 CSR ACTIVITIES**

5.1 CSR & Sustainability programs undertaken by CWC shall be in compliance of activities specified in Schedule VII of the Companies Act 2013 and Rules framed thereunder.



- 5.2 Projects / Programs identified by the Regional Manager or received from various government agencies or local representatives at regional office/corporate office level should be submitted to CSR section at Corporate Office, New Delhi. The Projects/programs approved by the Board of Directors on the recommendation of CSR committee of the board will be made a part of the policy document uploaded on the CWC website.
- 5.3 Budgets will be allocated for CSR projects through a process incorporating identification of suitable beneficiaries, need assessment (where ever required) and clear outlining of desired outcomes of CSR projects. The CSR projects / programs / initiatives, to be undertaken must fall within the purview of the Schedule – VII of the Companies Act, 2013 (as amended from time to time).
- 5.4 Opportunities for complementing / supplementing Government initiatives / programmes will be explored. However, funds will not be deposited in Government accounts except where the Act / Rules/ Policy guidelines and directions issued by Government of India specify such allocation.
- 5.5 CWC will lay emphasis on the sustainability of its projects / programmes to ensure they remain relevant and viable even upon disengagement at the end of the project period.
- 5.6 CWC will explore possibilities for collaborating / co-operating with other Corporate / National / Multi- lateral / Bi-lateral Agencies in order to synergies its efforts and increase both financial resources as well as outcomes and impact in such a manner that the CSR Committee is in a position to report separately on such projects or programmes in accordance with the rules.
- 5.7 CWC may also consider participation in larger Projects / Programmes where more than one Corporate / National / Multi-lateral / Bi-lateral Agency is involved in such a manner that the CSR Committee is in a position to report separately on such projects or programmes in accordance with the rules.

## **6.0 CSR BUDGET AND CSR EXPENDITURE**

- 6.1 CWC will ensure that in each Financial Year (FY), at least two percent of the average net profit (calculated as per Section 198 of the Companies Act 2013) accrued during the three immediately preceding Financial Years is spent on CSR activities / projects / programs. The Board of Directors will satisfy itself that the funds disbursed have been utilized for the purposes and in the manner as approved by it and the Director (Finance) shall certify to the effect.
- 6.2 In an event where CWC makes any surplus or profit from pursuing the CSR projects / programmes, these will not form part of the business profit but will, instead be ploughed back into the same project or shall be transferred to the unspent CSR Account and spent in pursuance of CSR Policy and Annual Action Plan of the Company or transferred to a fund specified in Schedule VII, within a period of six months of the expiry of the financial year.
- 6.3 In an event where CSR expenditure is in excess of requirement as per section 135 of Companies Act, 2013, such excess amount may be set-off against the requirement to spend as per Section 135 of Act, up to immediate succeeding three financial years subject to the condition that :
- (a) This excess amount shall not include any surplus arising out of CSR projects; and
  - (b) Board of Directors shall pass a resolution to this effect
- 6.4 Any capital asset created/acquired out of CSR funds shall be held by a company established under section 8 of the Companies Act, 2013, or a registered Public Trust or Registered Society having charitable objects and CSR Registration Number, or beneficiaries of the said project, in the form of self- help groups, collectives, entities or a Public Authority as defined in in clause (h) of section 2 of the Right to Information Act, 2005 (22 of 2005).
- 6.5 Expenditure towards Impact Assessment will be booked towards Corporate Social Responsibility.

6.6 The Below Board Level CSR Committee, consisting of senior level officers studies the CSR proposals in detail and after detailed scrutiny & deliberation, approves the budget in two installments i.e. 50% of the Budget is released as 1<sup>st</sup> installment and 2<sup>nd</sup> installment is released after “Work/Project verification” details are received. These verifications are done by the nearby Warehouse Managers/Officials deputed by the Regional Managers on the basis of the completion report forwarded by the concerned organizations.

## 7.0 CSR IMPLEMENTATION MECHANISM AND PROCESS:

7.1 Towards fulfillment of its commitments for CSR & Sustainability related activities, CWC has adopted following mechanism:-

- (a) Projects / Programs identified by the Regional Manager or received from various government agencies or local representatives at regional office/corporate office level submitted to CSR section shall be placed by CSR section of Corporate office to the Below board Level CSR committee.
- (b) **Below Board Level CSR Committee:-** All CSR related proposal are received and scrutinized by a Below Board Level Committee constituted in the organization by taking into consideration details of the project e.g. the impact of the project, cost of the project, number of beneficiaries, area where these activities are undertaken, alignment with the CSR provisions etc.
- (c) **Board Level CSR & Sustainability Committee:-** As per the provisions contained in Section-135 of Companies Act, BoD has constituted a Board level CSR & Sustainability Committee. The Board level Corporate Social Responsibility & Sustainability Committee comprising at least three Directors with at least one Independent Director. This committee monitors from time to time the Policy for Corporate Social Responsibility & Sustainability approved by the Board.

7.2 CWC will endeavor at all times to build and develop the skills of its CSR team and enhance level of CSR awareness within the organization and may also engage International Organizations for capacity building of its own CSR personnel.

## **8.0 MONITORING & EVALUATION**

8.1 In case of ongoing project, the Board of Directors will monitor the implementation of the project with reference to the approved timelines and year-wise allocation and shall be competent to make modifications, if any, for smooth implementation of the project within the overall permissible time period.

8.2 A comprehensive Monitoring mechanism will be devised by CWC to ensure that the CSR process functions as mandated by the Act and the Rules, ensuring that all Projects / Programmes are duly implemented as budgeted. The monitoring system devised will include:

- Regular field visits to Project / Programmes sites by designated teams;
- Comprehensive documentation / compilation of Field Reports;
- Regular interaction with beneficiary communities to obtain feedback;
- Monitoring of timely fund utilization to ensure that Projects / Programmes as budgeted are actually being carried out and/or
- Any other activity that the CSR Committee may deem necessary in the larger interest of its CSR initiatives.
- The monitoring of the projects shall be carried out and quarterly report shall be submitted to the CSR Committee.

## **9.0 IMPACT ASSESSMENT/EVALUATION OF CSR**

9.1 In order to assess the impact of its CSR Projects and Programmes, maximize outcomes and build- in sustainability, scalability and replicability, CWC shall undertake the following activities:

- Impact Assessment, through an independent agency, of the CSR projects having outlay of Rs. 1 Cr. or more and which have completed not less than one year before undertaking the impact study.
- Placing before the Board, the Impact Assessment reports and annexing the same to the annual report on CSR.

## **10.0 REPORTING**

10.1 CWC will make a full report of its CSR projects / programmes undertaken during the previous year in the format prescribed for the “Annual Report on CSR Activities to be included in the Board’s Report” in the Companies (CSR Policy) Amendment Rules, 2021.

10.2 Annual Sustainability Report shall report the annual CSR and Sustainability Development achievements, agenda and initiatives undertaken during the year.

## **11.0 DISCLOSURE**

11.1 CWC shall comply with provisions of Section 135 and rules framed thereunder and make disclosure of its CSR Policy, Strategy, Projects / Programmes, Activities, monitoring mechanism, Implementing Agencies, Expenditure details as well as the composition of the CSR Committee of the Board on the corporate website of CWC i.e. [www.cewacor.nic.in](http://www.cewacor.nic.in).

SCHEDULE VII

(See section 135)

Activities which may be included by companies in their Corporate Social Responsibility Policies

Activities relating to:—

<sup>1</sup>[(i) eradicating hunger, poverty and malnutrition, <sup>2</sup>[promoting health care including preventive health] and sanitation <sup>3</sup>[Including contribution to the Swatch Bharat Kosh set-up by the Central Government for the promotion of sanitation] and making available safe drinking water;

(ii) promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;

(iii) promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;

(iv) ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water <sup>4</sup>[including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga];

(v) protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional arts and handicrafts;

(vi) measures for the benefit of armed forces veterans, war widows and their dependents, <sup>5</sup>[Central Armed Police Forces (CAPE) and Central Para Military Forces (CPMF) veterans, and their dependents including widows];

(vii) training to promote rural sports, nationally recognised sports, paralympic sports and Olympic sports;

(viii) contribution to the Prime Minister's National Relief Fund or <sup>6</sup>[Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) or] any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women;

<sup>7</sup>[(ix) (a) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and

(b) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defense Research and Development Organisation (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs)]

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1. Subs. by Notification No. G.S.R. 130(E), dated 27th February 2014, for item (i) to (x) (w.e.f. 1-4-2014).

2. Subs. by Notification No. G.S.R. 261(E), dated 31<sup>st</sup> March 2014 for "promoting preventive health care" (w.e.f. 31-3-2014).

3. Ins. by Notification No. G.S.R. 568(E), dated by 6th August, 2014.

4. Ins. by Notification No. G.S.R. 741 (E), dated by 24th October, 2014(w.e.f. 24-10-2014).

5. Ins. by Notification No. G.S.R. 399(E), dated 23rd June, 2020 (w.e.f. 23-06-2020).

6. Ins. by Notification No. G.S.R. 313(E), dated 26th May, 2020 (w.e.f. 26-05-2020).

7. Subs. by Notification No. G.S.R. 525(E), dated by 24th August, 2020 for item (ix) and the entries thereto (w.e.f. 24-8-2020).

(x) rural development projects.]

<sup>1</sup>[(xi) slum area development. *Explanation.*— For the purposes of this item, the term ‘slum area’ shall mean any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force.]

<sup>2</sup>[(xii) disaster management, including relief, rehabilitation and reconstruction activities.]

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1. Ins. by Notification No. G.S.R. 390(E), dated by 30th May, 2019 (w.e.f. 30-5-2019).

2 Subs. by Notification No. G.S.R. 776(E), dated 11th October, 2019.



F. No. 8/0002/2018-Dir (CSR)  
Government of India  
Ministry of Finance  
Department of Public Enterprises

Public Enterprises Bhawan,  
Block No. 14, CGO complex,  
Lodhi Road, New Delhi-110003.  
Dated the 5<sup>th</sup> April, 2022

**OFFICE MEMORANDUM**

Subject: Alignment of CSR Expenditure of Central Public Sector Enterprises (CPSEs) with national priorities - reg.

The undersigned is directed to refer to this Department's OM of even number dated 10<sup>th</sup> December, 2018, 29<sup>th</sup> May, 2019, 1<sup>st</sup> June, 2020 and 12<sup>th</sup> May, 2021 on the subject mentioned above and to inform that the Competent Authority has approved 'Health and Nutrition' as the common theme for CSR activities by CPSEs for the financial year 2022-23.

2. All administrative Ministries/Departments are requested to bring the above to the notice of CPSEs under their respective administrative control for information and necessary action.
3. This issues with the approval of Competent Authority.

  
(Nitin Aggrawal)  
Joint Director  
Tel : 2436-2058

To Secretaries of all administrative Ministries/Departments

Copy to :

- (i) Prime Minister's Office (Shri Saurabh Shukla, Director), South Block, New Delhi - w.r.t. PMO ID No. 340/31/C/11/2018-FE dated 31.3.2021
- (ii) Cabinet Secretariat (Shri Sibi Chakkravarthy M, Director), Rashtrapati Bhawan, New Delhi - w.r.t Cabinet Sectt's ID No. 252/2/2/2022-CA.IV dated 5<sup>th</sup> April, 2022
- (iii) Chief Executives of CPSEs



No. CSR-08/0002/2018-Dir (CSR)  
Government of India  
Ministry of Heavy Industries & Public Enterprises  
Department of Public Enterprises

Public Enterprises Bhawan,  
Block No. 14, C.G.O. Complex,  
Lodi Road, New Delhi-110003  
Dated: 10<sup>th</sup> December, 2018

**OFFICE MEMORANDUM**

Subject: Guidelines for CSR expenditure of CPSEs.

One of the recommendations which emerged from the CPSEs Conclave held in April 2018 was related to utilization of CSR funds in a focussed manner towards national priorities by adopting a theme based approach every year. Detailed deliberations on this recommendation were held subsequently by Department of Public Enterprises (DPE) with CPSEs, select Ministries/Departments, NITI Aayog and the Committee of Secretaries. Based on the deliberations, the Competent Authority has approved the following course of actions for undertaking CSR activities by Central Public Sector Enterprises (CPSEs):

- (i) A common theme may be identified for each year for undertaking CSR by CPSEs.
- (ii) For the current year 2018-19, school education and health care may be taken up as the theme for focussed intervention.
- (iii) CSR expenditure for thematic programme should be around 60% of annual CSR expenditure of CPSEs.
- (iv) Aspirational Districts may be given preference. (A list of 112 Aspirational Districts as identified by NITI Aayog is attached at Annexure-I).
- (v) The annual theme for the future will be decided by the Competent Authority separately.

3. The Competent Authority has further entrusted to NITI Aayog the responsibility to pilot the programme.

4. Accordingly, the CPSE undertaking CSR activity in Aspirational districts would: (i) designate a senior level functionary as nodal officer to liaise closely with the District Administration of concerned Aspirational district (ii) furnish the details of nodal officer along with the name of selected aspirational district(s) to NITI Aayog, DPE and concerned administrative Ministry/Department of the CPSE (iii) furnish the details of projects funded by CPSE under CSR in an aspirational district to NITI Aayog, DPE and concerned administrative Ministry/Department of CPSE (iv) brief the concerned Central Prabhari Officer of Aspirational District (Joint Secretary/Additional Secretary nominated by GOI for aspirational district), about the CSR project being funded by CPSE. The Aspirational District wise details of Central Prabhari Officers are provided at Annexure I.





5. It will be the responsibility of the concerned CPSE to ensure that all the CSR activities being undertaken are in accordance with the relevant provisions of the Companies Act 2013, its Schedules and Rules issued under the said Act and there is no deviation from statutory provisions.

6. These guidelines are in supersession of earlier advisory of DPE dated 1<sup>st</sup> August 2016 regarding utilisation of 33% of CSR funds by CPSEs towards Sanitation and SBM activities.

7. All the administrative Ministries/Departments are requested to bring these guidelines to the notice of CPSEs under their jurisdiction for necessary action.

8. This issues with the approval of Hon'ble Minister (HI&PE).



(B.N. Mishra)  
Director

Tel: 011-24363066

Encl: As Above

To,

1. Secretaries of Ministries/Departments concerned with all CSR eligible CPSEs.
2. Chief Executives of all CSR eligible CPSEs.

Copy for information to:

1. Cabinet Secretariat w.r.t. their U.O. No. 252/6/2017-Cab.III dated 14.11.2018
2. CEO, NITI Aayog.
3. PPS to Secretary/ PPS to Addl. Secretary/ PA to Jt. Secretary/ PS to Adviser (SKG)/ PS to Adviser (AK)/PA to DDG
4. Sr. Technical Director, NIC, DPE with the request to upload the above OM on the website of DPE.



# Annexure VI-List of 112 Aspirational Districts

Annexure-1

| Central Prabhari Officer |                   |               |                         |                        |            |                       |  |
|--------------------------|-------------------|---------------|-------------------------|------------------------|------------|-----------------------|--|
| Sl.No.                   | State             | District      | Name                    | Designation            | Mobile #   | Landline #            | Email                                      |
| 1                        | Andhra Pradesh    | Vizianagaram  | BH Anil Kumar           | Executive Director,    | 8527607799 | 23438286              | ed.nidm@nic.in                             |
| 2                        | Andhra Pradesh    | Visakhapatnam | Shiv Das Meena          | JS, MoHUA              | 9445030000 | 23062309              | mshivdas@ias.nic.in                        |
| 3                        | Andhra Pradesh    | Y.S.R.Kadapa  | B Kishore               | JS, DoA&FW             | 8008717878 | 23384309              | jsrfs-agri@gov.in                          |
| 4                        | Arunachal Pradesh | Namsai        | Amar Nath               | JS, MoPNG              |            | 23381832              | amar.nath94@nic.in                         |
| 5                        | Assam             | Goalpara      | Ram Mohan Mishra        | AS, MSME               | 8575017989 | 23061176              | rm.mishra@nic.in, dcmsme@nic.in            |
| 6                        | Assam             | Barpeta       | Ashish Kumar Bhutani    | JS, DoAC&FW            |            | 23389208,<br>23389441 | jscc-agri@nic.in                           |
| 7                        | Assam             | Hailakandi    | S K Khare               | JS, DEA                | 9968096476 | 23094905              | sameerkhare911@nic.in                      |
| 8                        | Assam             | Baksa         | Pramod K Tiwari         | JS, Food &PD           | 8811094885 | 23384308              | jspd.fpd@nic.in                            |
| 9                        | Assam             | Darrang       | Paban Kumar Borthakur   | JS, DoAC&FW            | 9810524002 | 23381503              | pabankb@nic.in                             |
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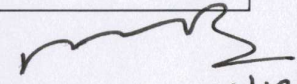
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10/12/18

F. No.15 (13)/2013-DPE (GM)  
Government of India  
Ministry of Heavy Industries & Public Enterprises  
(Department of Public Enterprises)  
\*\*\*\*\*

Public Enterprises Bhawan  
Block No. 14, C.G.O. Complex  
Lodhi Road, New Delhi- 110 003  
Dated the 21<sup>st</sup> October, 2014


OFFICE MEMORANDUM

Subject: Guidelines on Corporate Social Responsibility and Sustainability for Central Public Sector Enterprises.

The undersigned is directed to enclose the "Guidelines on Corporate Social Responsibility and Sustainability for Central Public Sector Enterprises". These guidelines will supersede the guidelines on Corporate Social Responsibility and Sustainability issued by DPE vide OM No. 15 (7)/2012-DPE (GM)-GL-104 dated the 12<sup>th</sup> April, 2013. The guidelines would supplement CSR Rules (under Companies Act, 2013) notified by Ministry of Corporate Affairs and are issued in consultation with them.

2. These guidelines have the approval of Minister (Heavy Industries & Public Enterprises) and are effective from 1.4.2014.
3. All the administrative Ministries / Departments are requested to bring these guidelines to the notice of CPSEs under their respective jurisdiction for necessary action.

Encl: as above

  
(Umesh Dongre)  
Director  
Telefax: 24363066

To,

Secretaries of all administrative Ministries/ Departments concerned with CPSEs.

Copy to: Chief Executives of all CPSEs.



Guidelines  
on  
Corporate Social Responsibility  
And  
Sustainability  
For  
Central Public Sector Enterprises

w.e.f. 01.04.2014

Department of Public Enterprises

## 1.0. Background

1.1. The Government of India enacted the Companies Act 2013 in August 2013. Section 135 of the Companies Act 2013 (hereinafter referred to as 'the Act') deals with the subject of Corporate Social Responsibility (CSR). It lays down the qualifying criteria based on net worth, turnover, and net profit for companies which are required to undertake CSR activities and, inter alia, specifies the broad modalities of selection, implementation and monitoring of the CSR activities by the Boards of Directors of companies. The activities which may be included by companies in their CSR policies are listed in Schedule VII of the Act. The provisions of Section 135 of the Act and Schedule VII of the Act apply to all companies, including CPSEs.

1.2. The Ministry of Corporate Affairs has formulated CSR Rules (hereinafter referred to as the 'CSR Rules'), under the provisions of the Act and issued the same on 27.2.2014. The CSR Rules are applicable to all companies, including CPSEs w.e.f. 1.4.2014.

1.3 All CPSEs shall have to comply with the provisions of the Act and the CSR Rules. Any amendment notified by the Ministry of Corporate Affairs in the CSR Rules, or in Schedule VII of the Act will also be binding on the CPSEs.

1.4 Prior to the notification of CSR Rules, DPE Guidelines on CSR and Sustainability issued in December 2012, were applicable to CPSEs w.e.f. 01.04.2013. In DPE guidelines, CSR and sustainable development were treated as complementary and, therefore, dealt with together. CSR was seen as an important constituent of the overarching framework of sustainability. The present guidelines of DPE are also intended to reinforce the complementarity of CSR and sustainability and to advise the CPSEs not to overlook the larger objective of sustainable development in the conduct of business and in pursuit of CSR agenda.

## 2.0. DPE Guidelines on CSR and Sustainability for CPSEs

2.1. The CSR provisions of the Act, Schedule VII of the Act, and the CSR Rules are inviolable. However, in addition to the CSR provisions of the Act and the CSR Rules, the Department of Public Enterprises (DPE) has formulated Guidelines on CSR and Sustainability (hereinafter referred to as 'the Guidelines') which are applicable to CPSEs. It is clarified that the Guidelines do not supersede or override any provision of the Act, or Schedule VII of the Act, or the CSR Rules, but will only supplement them. The Guidelines are in the nature of initiatives or endeavour which the key stakeholders expect of CPSEs in the discharge of their Corporate Social Responsibility. Any possible situation in which there may be a conflict between the CSR Rules and the Guidelines, is not envisaged. However, it is clarified that in case of any perceived conflict between the CSR Rules and the Guidelines, the former shall prevail in all circumstances.

2.2 The term Sustainability has been used in conjunction with CSR in the title of DPE Guidelines because CSR activities which are envisaged in the Act and in the CSR Rules can be supplemented with sustainability initiatives as both aim at achieving sustainable development goals. In the Guidelines the need for taking sustainability initiatives is emphasised in addition to the requirement of mandatory compliance with the CSR Rules. The Guidelines are aimed at providing an overarching framework of Sustainability within which CSR is firmly embedded. Therefore, CPSEs are advised to read the CSR Rules together with the Guidelines to clearly understand what is expected of them by the stakeholders.

2.3 The Act enjoins all companies to have a CSR policy, and the information which needs to be furnished in the CSR policy is specified in the CSR Rules. There is to be no deviation from the mandatory provisions of the Act and the CSR Rules in this regard. However, the CSR policy document of a CPSE should also include a vision and mission statement of how the CPSE proposes to comply with the Guidelines. The broad sustainability initiatives which a CPSE intends to undertake should also find mention therein. Since CSR and Sustainability issues are complementary in nature, and both are to be mentioned in the policy document, it is suggested that it may be referred to as 'CSR and Sustainability' policy. The change in nomenclature of the policy document and its information expanse would not in any way detract from the CPSE's commitment to CSR, or dilute its content. Rather, it would only indicate the willingness of the CPSE to voluntarily take a few extra steps to address social, economic and environmental concerns, which may be beyond the realm of CSR as envisaged in the Act and the CSR Rules, but are nevertheless worthy of attention for promotion of sustainable development in its diverse dimensions.

2.4 The following Guidelines applicable to all CPSEs are generally in the nature of guiding principles. The guidelines contain certain additional requirements as mentioned below:

i) It is mandatory for all profit making CPSEs to undertake CSR activities as per the provisions of the Act and the CSR Rules. Even the CPSEs which are not covered under the eligibility criteria based on threshold limits of net-worth, turnover, or net profit as specified by Section 135 (1) of the Act, but which made profit in the preceding year, would also be required to take up CSR activities as specified in the Act and the CSR Rules, and such CPSEs would be expected to spend at least 2% of the profit made in the preceding year on CSR activities.

ii) All CPSEs must adopt a CSR and Sustainability Policy specific to their company with the approval of the Board of Directors. The philosophy and spirit of CSR and Sustainability must be firmly ingrained in the policy and it must be consistent with the CSR provisions of the Act, Schedule VII of the Act, CSR Rules, the Guidelines, and the policy directions issued by the Government from time to time. The CSR and Sustainability policy of a CPSE should serve as the referral document for planning its CSR activities in accordance with Schedule VII of the Act and give a road map for formulation of actionable plans.

iii) If the CPSEs feel the necessity of taking up new CSR activities / projects during the course of a year, which are in addition to the CSR activities already incorporated in the CSR policy of the company, the Board's approval of such additional CSR activities would be treated as amendment to the policy.

iv) It would be mandatory for all CPSEs which meet the criteria as laid down in Section 135(1) of the Act, to spend at least 2% of the average net profits of the three immediately preceding financial years in pursuance of their CSR activities as stipulated in the Act and the CSR Rules. This stipulated percentage of average net profits is to be spent every year in a manner specified in the Act and CSR Rules. In case a company fails to spend such amount, it shall have to specify the reasons for not spending it. However, in case of CPSEs mere reporting and explaining the reasons for not spending this amount in a particular year would not suffice and the unspent CSR amount in a particular year would not lapse. It would instead be carried forward to the next year for utilisation for the purpose for which it was allocated.

v) While selecting CSR activities / projects from the activities listed in Schedule VII of the Act, CPSEs should give priority to the issues which are of foremost concern in the national development agenda, like safe drinking water for all, provision of toilets especially for girls, health and sanitation, education, etc. The main focus of CSR and Sustainability policy of CPSEs should be on sustainable development and inclusive growth, and to address the basic needs of the deprived,

under privileged, neglected and weaker sections of the society which comprise of SC, ST, OBCs, minorities, BPL families, old and aged, women / girl child, physically challenged, etc.

vi) For CPSEs to fully exploit their core competence and mobilize their resource capabilities in the implementation of CSR activities / projects, they are advised to align their CSR and Sustainability policy with their business policies and strategies to the extent possible, and select such CSR activities / projects which can be better monitored through in-house expertise.

vii) All CPSEs are expected to act in a socially, economically and environmentally sustainable manner at all times. Even in their normal business activities, public sector companies should try to promote sustainable development through sustainability initiatives by conducting business in a manner that is beneficial to both, business and society. They are advised not to lose sight of their social and environmental responsibility and commitment to sustainable development even in activities undertaken in pursuance of their normal course of business. National and global sustainability standards which promote ethical practices, transparency and accountability in business may be referred to as guiding frameworks to plan, implement, monitor and report sustainability initiatives. But the amount spent on sustainability initiatives in the pursuit of sustainable development while conducting normal business activities would not constitute a part of the CSR spend from 2% of profits as stipulated in the Act and the CSR Rules.

viii) As a part of their sustainability initiatives CPSEs are expected to give importance to environmental sustainability even in their normal mainstream activities by ensuring that their internal operations and processes promote renewable sources of energy, reduce / re-use / recycle waste material, replenish ground water supply, protect / conserve / restore the ecosystem, reduce carbon emissions and help in greening the supply chain. CPSEs are expected to behave in a responsible manner by producing goods and services which are safe and healthy for the consumers and the environment, resource efficient, consumer friendly, and environmentally sustainable throughout their life cycles i.e. from the stage of raw material extraction to production, use / consumption, and final disposal. However, such sustainability initiatives will not be considered as CSR activities as specified in the CSR Rules, and the expenditure incurred thereon would also not constitute a part of the CSR spend. Nevertheless, CPSEs are encouraged to take up such sustainability initiatives from their normal budgetary expenditure as it would demonstrate their commitment to sustainable development.

ix) Sustainability initiatives would also include steps taken by CPSEs to promote welfare of employees, especially women, physically challenged, SC / ST / OBC categories, by addressing their concerns of safety, security, professional enrichment and healthy working conditions beyond what is mandated by

law. However, expenditure on such sustainability initiatives would not qualify as CSR spend.

x) The philosophy and spirit of CSR and Sustainability should be understood and imbibed by the employees at all levels and get embedded in the core values of the company.

xi) CPSEs should extend their reach and oversight to the entire supply chain network to ensure that as far as possible suppliers, vendors, service providers, clients, and partners are also committed to the same principles and standards of corporate social responsibility and sustainability as the company itself. CPSEs are encouraged to initiate and implement measures aimed at 'greening' the supply chain.

xii) As mentioned in the Act, CPSEs should give preference to the 'local area' in selecting the location of their CSR activities. It is desirable that the Board of Directors of CPSEs define the scope of the 'local area' of their commercial units / plants / projects, keeping in view the nature of their commercial operations, the extent of the impact of their operations on society and environment, and the suggestions / demands of the key stakeholders, especially those who are directly impacted by the company's commercial operations / activities. The definition of 'local area' may form part of the CSR policy of the CPSE.

xiii) After giving due preference to the local area, CPSEs may also undertake CSR activities anywhere in the country. The Board of Directors of each CPSE may also decide on an indicative ratio of CSR spend between the local area and outside it, and this may be mentioned in the CSR policy of the CPSE. CPSEs, which by the very nature of their business have no specific geographical area of commercial operations, may take up CSR activities / projects at any location of their choice within the country.

xiv) As far as possible, CPSEs should take up the CSR activities in project, which entails planning the stages of execution in advance by fixing targets at different milestones, with pre-estimation of quantum of resources required within the allocated budget, and having a definite time span for achieving desired outcomes.

xv) CPSEs should devise a communication strategy for regular dialogue and consultation with key stakeholders to ascertain their views and suggestions regarding the CSR activities and sustainability initiatives undertaken by the company. However, the ultimate decision in the selection and implementation of CSR activities would be that of the Board of the CPSE.

xvi) As per the CSR Rules, all companies are required to include an annual report on CSR in their Board's Report. The template / format for reporting CSR activities as provided by CSR Rules should be strictly adhered to. However, CPSEs shall also have to include in the Board's Report a brief narrative on the action taken

for the implementation of the Guidelines so that the stakeholders are informed of not only the CSR activities but also of the sustainability initiatives taken by the CPSEs. CPSEs are further advised to prepare an Annual Sustainability Report, which would go a long way in imparting greater transparency and accountability to the company's operations, apart from improving the brand image.

xvii) It is desirable that CPSEs get a baseline/ need assessment survey done prior to the selection of any CSR activity. It is also desirable that CPSEs should get an impact assessment study done by external agencies of the CSR activities / projects undertaken by them. Impact assessment is mandatory for mega projects, the threshold value of which can be determined by the Board of a CPSE and specified in its CSR and Sustainability policy. However, the expenditure incurred on baseline survey and impact assessment study should be within the overall limit of 5% of administrative overheads of CSR spend as provided for under the CSR Rules.

xviii) Within the provisions of the Act, Schedule VII of the Act, and the CSR Rules, CPSEs are encouraged to take up CSR activities / projects in collaboration with other CPSEs for greater social, economic and environmental impact of their CSR activities / projects.

xix) CSR projects taken up by CPSEs in 2013-14 under DPE guidelines on CSR & Sustainability which were effective from 1<sup>st</sup> April 2013, may be continued till their completion. However, CPSEs to ensure that all new CSR activities / projects are in accordance with the CSR Rules.

xx) CPSEs which are statutory corporations should also comply with the provisions of the Act, CSR Rules and the Guidelines.

xxi) These guidelines will supersede the guidelines / circulars / instructions issued earlier by DPE on the subject of CSR and Sustainability.

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