

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

**RAJYA SABHA
STARRED QUESTION NO. 97
ANSWERED ON TUESDAY, THE 8TH DECEMBER, 2015**

RULES FOR USE AND DISTRIBUTION OF CSR MONEY

QUESTION

*97. SHRI K. N. BALAGOPAL:

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) whether Government has made any rules for the use and distribution of Corporate Social Responsibility (CSR) money; and
- (b) whether the CSR money can be used for political activities like campaigning, distribution etc. and if so, the details thereof?

ANSWER

THE MINISTER OF CORPORATE AFFAIRS

(SHRI ARUN JAITLEY)

- (a) and (b): A Statement is laid on the Table of the House.

**STATEMENT REFERRED TO IN REPLY TO PARTS (a) AND (b) OF RAJYA SABHA
STARRED QUESTION NO. 97 FOR 8TH DECEMBER, 2015 REGARDING RULES FOR
USE AND DISTRIBUTION OF CSR MONEY**

(a): The Ministry Corporate Affairs has notified Companies (Corporate Social Responsibility Policy) Rules, 2014, which prescribe the manner in which companies can implement their Corporate Social Responsibilities (CSR) policies including activities to be undertaken. Under the provisions of the Companies Act, 2013, and rules made there- under, the decision to allocate CSR funds across various eligible CSR activities is taken by the Board of the company.

(b): Sub rule (7) of rule 4 of Companies (Corporate Social Responsibility Policy) Rules, 2014 reads “Contribution of any amount directly or indirectly to any political party under section 182 of the Act, shall not be considered as CSR activity”.
