

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
LOK SABHA
UNSTARRED QUESTION NO. 3494**

Monday, August 11, 2025/Sravana 20, 1947 (Saka)

'THEME'—A TOUCHSTONE FOR CENTRAL PUBLIC SECTOR UNDERTAKINGS

QUESTION

3494. Shri Jai Prakash:

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) the details of the 'Theme' – a touchstone set by the Government for the Central Public Sector Undertakings (CPSUs) for the purpose of releasing their Corporate Social Responsibility (CSR) Funds for the current financial year;**
- (b) whether the Government has announced its theme to be followed by the CPSUs and if so, the details thereof;**
- (c) whether the Government has any authority or say over releasing CSR Funds under the concerned CPSUs;**
- (d) if so, the details thereof; and**
- (e) the quantum of CSR Funds earmarked by the Gas Authority of India Limited (GAIL) under this Thematic Area for the current year?**

ANSWER

MINISTER OF STATE IN THE MINISTRY OF CORPORATE AFFAIRS AND MINISTER OF STATE IN THE MINISTRY OF ROAD TRANSPORT AND HIGHWAYS

[SHRI HARSH MALHOTRA]

(a) & (b): CSR activities of corporates including Central Public Sector Enterprises (CPSEs) are governed as per Section 135 of Companies Act, 2013. Based on the recommendations that emerged from the CPSEs Conclave held in April, 2018 related to utilization of CSR funds in a focused manner towards national priorities by adopting a theme-based approach every year, Department of Public Enterprises (DPE) has been issuing guidelines from the financial year 2018-19 to all administrative Ministries and CPSEs for adopting a theme-based focused approach every year on CSR expenditure by the CPSEs. These instructions, inter-alia, provide that CSR expenditure for such thematic programmes should be around 60% of annual CSR expenditure of CPSEs and the aspirational districts as identified by NITI Aayog may be given preference in CSR expenditure. Annual theme for CSR activities of CPSEs for FY 2025-26 has not been notified so far.

(c) & (d): In terms of provisions of Section 135 of Companies Act, 2013, CSR Committee

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of the Board of CSR eligible companies including CPSEs shall inter alia formulate and recommend the CSR policy to the Board and monitor the CSR policy of the company from time to time. These provisions also provide that CSR policy includes guiding principles for selection, implementation and monitoring of activities as well as formulation of annual action plan and the manner of execution of such projects or programmes.

(e): As the thematic area for the current financial year has not been notified by DPE as yet, the question does not arise.
