ACTIVITIES COVERED IN SCHEDULE VII OF THE ACT AND AMENDMENTS MADE THEREUNDER

The indicative activities which can be undertaken by a company under CSR have been specified in Schedule VII of the Act. An amended Schedule VII was notified on 27th February 2014. The Schedule has since been amended three times. The updated list under Schedule VII is provided at below:

(i) eradicating hunger, poverty and malnutrition; promoting health care including preventive health care and sanitation including contribution to the ‘Swachh 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 vocational skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;

(iii) promoting gender equality and empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centers 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, agro forestry, conservation of natural resources and maintaining quality of soil, air and water 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 building 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;
(vii) training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports;
(viii) contribution to the Prime Minister’s National Relief 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;
(ix) Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government;
(x) Rural development projects.
(xi) Slum area development.

Explanation- For the purpose 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.

Foot Notes:

Item no. (xi) and phrases in italics under items no. (i) and (iv) have been inserted in Schedule VII of the Act through amendments subsequent to gazette notification on Schedule VII dated 27.02.2014]. Details of the Amendments are given below:

a). First amendment was notified on 31st March, 2014 which included health care including preventive health care in item (i) of the Schedule.

b). Second amendment was notified on 6th August, 2014, which inserted “slum area development” as item (xi) in the Schedule.

c). Third amendment was notified on 24th October, 2014. This included (a) “contribution to Swachh Bharat Kosh set up by the Central Government for the promotion of sanitation” under “sanitation” in item no. (i) of the Schedule; and (b) “contribution to Clean Ganga Fund set up by the Central Government for the rejuvenation of river Ganga” in item (iv) of the Schedule.

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