



भारतीय कृषि अनुसंधान परिषद
Indian Council of Agricultural Research
राष्ट्रीय कृषि विज्ञान कोष (रा.कृ.वि.को)
National Agricultural Science Fund (NASF)
707, कृषि अनुसन्धान भवन - I, पूसा, नई दिल्ली-110 012
707, Krishi Anusandhan Bhavan-I, Pusa, New Delhi - 110 012

F.No. 31/01/2025- Admn-NASF

Dated: 12-05-2026

To

The Directors of all the ICAR-Institutes/Directorates/PDs/National Bureaux/NRC/ATARIs.

Sub: Operational guidelines for acceptance and management of funds under Corporate Social Responsibility (CSR) from various Public and Private Sector Entities by the ICAR regarding-

The ICAR- CSR steering committee meeting was held under the chairmanship of Secretary, DARE & DG, ICAR on 29th April, 2026 for acceptance and management of funds under CSR from various public and private sector entities by the ICAR. The following decisions inter-alia other decisions were taken in the above-mentioned meeting for implementation of CSR funds in ICAR:

- a) The Committee decided that institute(s) shall first submit the detailed project proposals (including year-wise budget distribution) of CSR funding along with the other required documents such as recommendations of the committee constituted under PME duly approved by the Director of the concerned institute, details of proposal in Annexure II (copy attached), to the Council for approval. **Only after receiving of approval from the Council, the activities like (signing of MOU between institute and donor agency, transfer of funds by donor agency in ICAR-CSR Fund account etc.) should be undertaken.**
 - b) While finalizing the proposals and signing the MOU/LOI, issues related to Intellectual Property Rights should be taken care of in addition to other clauses as per the ICAR guidelines.
 - c) All the institutes shall review the progress of the CSR project by the committee constituted under PME and submit the periodical progress report as well as completion report after completion of the project to the NASF.
- 2) The above instructions in continuation of this office earlier letter of even number dated 19-11-2025 are for information and compliance of all the concerned Institutes.

Y.S. Shivay
12/5/2026
(Y.S. Shivay)

ADG (NASF)

Copy to :

1. OSD to Secretary DARE & DG, ICAR.
2. JS (Finance)
3. DDGs of all the concerned divisions.

Note: The letter may be downloaded from e-office as it is not being distributed separately.



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Indian Council of Agricultural Research
राष्ट्रीय कृषि विज्ञान कोष (रा.क.वि.को)
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707, Krishi Anusandhan Bhavan-I, Pusa, New Delhi - 110 012

F.No. 31/01/2025-Admn-NASF

Dated- 19.11.2025

To

The Directors of all the Institutes/Directorates/PDs/National Bureaux/NRC/ATARIs.

Sub: Operational guidelines for acceptance and management of funds under Corporate Social Responsibility (CSR) from various Public and Private Sector Entities by the ICAR.

As you are aware that ICAR guidelines for utilization of Corporate Social Responsibility (CSR) Funds 2020 were compiled and edited by PPP (Policy, Planning & Partnership) division and published by PD, DKMA in March 2022 (Copy attached).

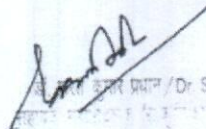
2) Earlier, a meeting was held under the chairmanship of Secretary, DARE & DG, and ICAR on 17th May, 2023 for finalization of operational guidelines for acceptance and management of funds under CSR from various public and private sector entities by the ICAR (Copy enclosed). In brief, the following major decisions inter-alia other decisions were taken in the above mentioned meeting for implementation of CSR funds in ICAR:

- a) Identifying and implementation of potential projects for CSR funding will be the responsibility of individual institutes.
- b) The Institute will constitute a committee under PME for examination of the proposal and recommend it for approval of the Director. The same committee will be reviewing the progress of the various committed activities under CSR funded project.
- c) Expenditure will be made by the Institute as per GFR and Institute will be responsible for any anomaly during the implementation of approved activities under CSR funds.

3) Thereafter, on 27.7.2023/04.08.2023, instructions on operationalization of CSR funding in ICAR were also issued by Joint secretary (Finance), ICAR HQ. (Copy enclosed).

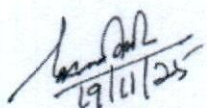
4) Recently, in view of some other issues/ proposals from the SMDs regarding CSR funds, a meeting of the CSR steering committee was held on 04.11.2025 under the chairmanship of Secretary DARE & DG, ICAR and the following decisions were taken in this regard:

- I. The Directors of the ICAR institutes should actively participate in CSR funds mobilization with support from Public and Private Sector Entities for research activities as per Schedule VII of the companies Act 2013.
- II. The Directors of the Institutes are advised for identification and finalization of potential projects for CSR funds on behalf of the ICAR Fund Steering Committee for speedy finalization. The concerned Director will inform about the proposal* to the Steering Committee for approval/ratification before finalization of the proposal with the donor organization. A sub-committee may be constituted by the PME of the Institute with the approval of the Director for formulation, evaluation, review and


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monitoring of the project proposal. The periodical review report and completion report of the project through Institute PME should also be submitted to the NASF for records. All the on-going CSR projects along with related documents should be submitted immediately to NASF for records at Council level.

- III. The emphasis should be given to allocate more funds for operational activities under the research project. The committee also decided about the contributions by the donors in which a part of contribution may be received as assets/infrastructure in special cases only subject to sustainability of its operational cost with the prior approval of CSR Fund Steering Committee of the ICAR.
 - IV. Expenditure will be made by the Institute as per GFR 2017 and instructions issued by the Government of India from time to time. Institute will be responsible for any anomaly during the implementation of approved activities under CSR funds.
 - V. The research proposals received/approved under CSR funding should neither have any conflict of interest nor any business relations with the donor organisation *i.e.* a person/organisation.
 - VI. The other conditions given in "ICAR Guidelines for Utilization of Corporate Social Responsibility (CSR) Funds 2020" should be followed strictly.
- 5) This is for information of all the concerned Institutes and necessary action may be taken by all the concerned Institutes accordingly as per Para 4 above.


(Dr. Sharat Kumar Pradhan)
ADG (NASF)

डॉ. शरत कुमार प्रधान / Dr. SHARAT KUMAR PRADHAN
सहायक महानिदेशक (संस्था) / Assistant Director General (NASF)
राष्ट्रीय कृषि अनुसंधान परिषद / Indian Council of Agricultural Research
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- * The following documents may be submitted while informing about the proposal:
- (i) The Full/ detailed proposal in original along with budgetary provisions year wise,
 - (ii) Copy of MOU/Agreement to be executed between the ICAR Institute and the donor agency, and
 - (iii) Recommendations of the Institute's PME and the Director's approval thereupon.

Copy to :

1. OSD to Secretary DARE & DG, ICAR.
2. JS (Finance)
3. DDGs of all the concerned Divisions.

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ICAR GUIDELINES
FOR UTILIZATION OF
CORPORATE SOCIAL RESPONSIBILITY (CSR)
FUNDS



INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAWAN, NEW DELHI-110001

ICAR GUIDELINES
FOR UTILIZATION OF
CORPORATE SOCIAL RESPONSIBILITY (CSR)
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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAWAN, NEW DELHI-110001

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ADG [International Relations], ICAR, New Delhi

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ICAR Guidelines for utilization of Corporate Social Responsibility Funds 2020

The Indian Council of Agricultural Research (ICAR) is a Society registered under the Societies Registration Act, 1860, under the Department of Agricultural Research and Education (DARE), Ministry of Agriculture & Farmers' Welfare, Government of India. ICAR is charged with the responsibility in India to undertake research, education and extension in agriculture and allied areas. The ICAR has also entered into MoUs with private organizations and looks forward working with Industries under Corporate Social Responsibility. To facilitate the ICAR institutes to seek financial support from Industries under Corporate Social Responsibility within the ambit of CSR Rules, 2014 notified under the Section 135 of the Companies Act, 2013 and under Sub Section 1 of Section 135, ICAR has developed a guideline, hereafter called as 'ICAR Guidelines for utilization of Corporate Social Responsibility Funds 2020'.

2. Mandate of ICAR

- 2.1 Plan, undertake, coordinate and promote research and technology development for sustainable agriculture.
- 2.2 Aid, impart and coordinate agricultural education to enable quality human resource development.
- 2.3 Undertake frontline extension for technology application, adoption, knowledge management and capacity development for agri-based rural development.

- 2.4 Formulate policy, cooperation and consultancy in agricultural research, education and extension.

3. Corporate Social Responsibility (CSR)

- 3.1 Ministry of Corporate Affairs, Government of India notified the Section 135 of the Companies Act, 2013 along with Companies (Corporate Social Responsibility Policy) Rules, 2014. The 'CSR Rules' and other notifications related thereto make it mandatory (with effect from 1st April, 2014) for certain companies who fulfill the criteria as mentioned under Sub Section 1 of Section 135 to comply with the provision relevant to Corporate Social Responsibility.
- 3.2 The CSR provides to spend 2% of average net profits (as per section 198 of the Companies Act, 2013) of last 3 years on CSR activities which are carried out for larger public goods, preferably in the local areas where they operate. The term 'Corporate Social Responsibility (CSR)' can be referred to as corporate initiative to assess and take responsibility for the company's effects on the environment and impact on social welfare. The term generally applies to companies efforts that go beyond what may be required by regulators or environmental protection groups.
- 3.3 The CSR can involve incurring short-term costs that do not provide an immediate financial benefit to the company, but instead promote positive social and environmental change.
- 3.4 The soul of CSR is that it should be utilized for the activities that have larger public benefits and especially to those who need the corporate hand holdings the most.
- 3.5 Agriculture being a primary source of livelihood to about 60% of the Indian households enjoys the privileged of being broad based and mass activity.

4. Guideline Statement

- 4.1 The ICAR Guidelines for utilization of CSR Funds 2020 aims at identifying research activities for attracting the CSR funds and facilitate the effective utilization of the obtained funds from the public as well as private companies /enterprises/industry/organizations having no conflicts of interest.
- 4.2 The funds received from the contributors will be utilized to carry out/enhance/augment various research and farmers outreach activities as per the provisions of MoU/MoA/LoI of ICAR and the Contributor(s); and Government of India guidelines on the subject from time to time.

5. Nature of Donations

- 5.1 Ministry of Corporate Affairs vide notification G.S.R 776 (E) dated 11-10-2019 amended the specific portions of Schedule VII of the Act to include “ Contribution to incubators funded by Central Government or State Government or any agency or Public Sector Undertaking of Central Government or State Government, and contributions to public funded Universities, Indian Institute of Technology (IITs), National Laboratories and Autonomous Bodies (established under the auspices of Indian Council of Agricultural Research (ICAR), Indian Council of Medical Research (ICMR), Council of Scientific and Industrial Research (CSIR), Department of Atomic Energy (DAE), Defence Research and Development Organization (DRDO), Department of Science and Technology (DST), Ministry of Electronics and Information Technology) engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs)"as as eligible to approved CSR funding modes mandated under Section 135 of the Act.

- 5.2 ICAR shall follow the provisions of the CSR Rules laid down by the Ministry of Corporate Affairs, Government of India from time to time under the Companies Act, 2013 and its amendments.
- 5.3 Contribution/donations under CSR reflects voluntary contribution and contributor(s) cannot prescribe any particular deliverable benefit or item or impose their area of interest in exchange from ICAR for contributions.

6. Admissible Activities under CSR

- 6.1 The Schedules VII of the Companies Act, 2013 provides an umbrella of the activities that can be taken up through CSR. The same could be further broken into specifics of Sciences and Technology and agricultural extension.
- 6.2 Fortunately, the Schedule does specify the Scientific Research and agricultural extension as an admissible activity. This activity also enjoys the exemptions under the Income Tax rules.
- 6.3 The provisions of the Schedule VII of Companies Act, 2013 and the mandate of ICAR have been analyzed.
- 6.4 The following areas may be considered under CSR activities.

Sr. No.	Activities	R&D Activities which can be supported under CSR*
1.	Eradicating extreme hunger and poverty	<ul style="list-style-type: none"> • Research and Agricultural Extension/Education Funding which help in enhancing availability, access and affordability of food item

Sr. No.	Activities	R&D Activities which can be supported under CSR*
2.	Promotion of education	<ul style="list-style-type: none"> • Capacity building and income augmentation through skilling of farmers and scientists and other stakeholders • Seed and planting materials research which helps livelihood improvement • R&D for diversification of farm activities for higher income • Livelihood projects creating rainwater harvesting structures and maintenance of water bodies,etc. • Infrastructure like class rooms, buildings, sports complexes, libraries, etc for higher agricultural education • Construction of Hostels, SC/ST/girls Hostels, • Modernization of Classrooms • Experiential Learning Centers, • Support for repair, extension etc. of auditorium and educational institutions
3.	Promoting gender equality and empowering women	<ul style="list-style-type: none"> • R&D for farm tools for women farmers • Capacity building of women farmers • Development of gender friendly farm equipments

Sr. No.	Activities	R&D Activities which can be supported under CSR*
4.	Reducing child mortality and improving maternal health	<ul style="list-style-type: none"> • Women farmers/trainees hostels in KVKs, • Women entrepreneur's training by KVKs • R&D projects on health foods; and biofortification of food crops • Awareness and capacity building of women farmers for homestead food like nutri-thali, nutrigarden • Food systems and product diversification • Establishment of centre of excellence on natural food products in tribal areas
5.	Combating human immunodeficiency virus, acquired immune deficiency syndrome, malaria and other diseases	<ul style="list-style-type: none"> • Development of vaccines against viral diseases in livestock • Swachchata Initiatives in ICAR institutes and KVKs • Development of nutraceuticals from sea wastes/fish wastes
6.	Ensuring environmental sustainability	<ul style="list-style-type: none"> • R&D Projects on NRM, biodiversity • Sustainability, Climate Change Management, • Preservation and protection of flora & fauna, livestock and animal welfare, fish • Query Management and costal management

Sr. No.	Activities	R&D Activities which can be supported under CSR*
7.	Employment enhancing vocational skills	<ul style="list-style-type: none"> • Agro forestry, carbon sequestration • Conservation of soil, water, forests, degraded lands, • Reclamation of problem soils, drought and flood management • Maintaining quality of soil, air & water • Development and promotion of model watersheds • Training of trainers and farmers • Projects under Student READY, Farmers First, ARYA, • Support to Technical/Vocational Institutions/programmes for their self-development, training for agricultural experts
8.	Social business projects	<ul style="list-style-type: none"> • Rural and agriculture development projects • Development of jobs related to agro product i.e., Dairy/Poultry/farming and others
9.	Fund technology incubators located within Central Universities	<ul style="list-style-type: none"> • Funding to Agri-Business Incubation (ABI) Center located in different deemed Universities and Central Agricultural Universities

Sr. No.	Activities	R&D Activities which can be supported under CSR*
10.	Such other matters as may be prescribed	<ul style="list-style-type: none"> • Funds provided to the Agri-Business Incubation (ABI) Center located within ICAR institutions for upscaling technology and developing market linkages • Income augmentation research such as secondary agriculture, and development of new products and protocols • Training of rural youth for self-employment; to provide assistance to villagers having small patch of land to develop agricultural farming to make them economically dependent on their available land resources

- This is only illustrative list and the exhaustive one. The activities under Schedule VII may be interpreted liberally for the projects of public good.

7. Framework:

- 7.1 In order to monitor and ensure transparency for proper utilization of funds as per Ministry of Corporate Affairs Guideline, A high powered ICAR-CSR Fund steering committee will be set up which will decide future course of action for implementation of the programmes under CSR fund received at ICAR. The tenure of the Committee will be for two years.

7.2 The composition of ICAR-CSR Fund Steering Committee

AS (DARE) & Secretary, ICAR	Chairman
AS &FA, ICAR/DARE or his representative (not below the rank of Director)	Member
Two DDGs (to be nominated by the Secretary, DARE & DG, ICAR)	Member
One representative from Agri-business related PSUs	Member
One representative each from FICCI and CII	Member
ADG, National Agricultural Science Fund	Convener

- 7.3 The Committee will be responsible for the administration of the fund for all policy decisions including the matters of finance and administration, required for efficient execution of the objectives of the fund towards achieving its vision.
- 7.4 The committee will examine the CSR proposals received to ensure that there is no conflict of interest with the donor organization. The quorum for such review meetings shall be minimum 5 members which will review the proposal before accepting the proposal received from donor firms/organizations.
- 7.5 Once the CSR funding is accepted, the Committee will call for proposals annually in the beginning of FY and recommended activities/invite proposals for which CSR online funding can be utilized.
- 7.6 The Committee will identify thematic areas for call for proposals. The committee suo-moto can also decide and recommended certain activities for utilization of funds received under CSR. Such recommendations will be submitted to Secretary, DARE & DG, ICAR for approval.

- 7.7 The committee will monitor the physical as well as financial progress of various schemes/activities undertaken under CSR by having periodic review.
- 7.8 The projects and activities to be carried out from the CSR funds will be uploaded on the ICAR website with complete details and updated regularly.
- 7.9 The committee will also suggestion-course corrections and make need-based modifications in Rules and Procedures while adhering to the guidelines. Such changes will be submitted to Secretary, DARE & DG, ICAR for approval.
- 7.10 The Committee will be serviced by NASF Unit for Secretarial works and management of funds.

8. Fund Management

- 8.1 The NASF Secretariat will handle the fund. The administration and finance supporting NASF will also be supporting the ICAR-CSR Fund.
- 8.2 A separate interest-bearing bank account in a nationalized/scheduled bank will be maintained to keep record of all receipts received under CSR activities. The fund contributed by the corporate sectors for the specific projects of ICAR Institutes shall be maintained by the ICAR-institutes in a separate bank account as per GFR rules.
- 8.3 Any earning from this fund in terms of interest earned or revenue generated will be ploughed back to this fund. The fund will be spent based on the process laid by the 'ICAR CSR Steering Committee'.
- 8.4 All Receipts/payments done under CSR will be done strictly as per provisions of GFR, 2017 as amended from time to time and same will be subjected to internal

audit/CAG Audit/ audit by a recognized Chattered Accountant. A separate expenditure statement w.r.t. expenditure incurred on CSR related activities shall also be maintained.

- 8.5 A subcommittee comprising of 3 members will be formed at ICAR in order to avoid mis-utilization of funds and exploring various investment avenues as per GoI rules and regulations.
- 8.6 The credentials of the Company shall be kept in view while accepting the CSR funds. ICAR will accept the CSR contributions from the companies having compliance with CSR norms/guidelines of M/o Corporate affairs, GOI.
- 8.7 ICAR shall ensure that there is no conflict of interest with the donor organization i.e., a person/organization should not be in a position to derive personal benefit from actions or decisions made in their official capacity.
- 8.8 Usual basis of accounting will be followed for contributions by which revenue, expenses, assets and liabilities are reflected in the accounts in the period in which they accrue.
- 8.9 Approval of Competent Authority at ICAR should be ensured at all the stages concerned.

9. Funding from ICAR CSR Fund

- 9.1 Governance and policy decisions regarding the CSR fund will be taken by the ICAR-CSR Fund Steering Committee.
- 9.2 The project proposals up to Rs. 25.0 lakhs will be finalized, approved and awarded by the Convener, CSR Secretariat. Such projects must be placed before the ICARCSR Steering Committee within 30 days of its approval for ratification ex-post facto.

- 9.3 Projects/Programme with a budget of more than Rs. 25.0 lakhs will be finalized and approved by ICAR-CSR Fund Committee.

10. Review Mechanism for CSR Funded Research Projects

- 10.1 Project approvals and review thereof will be in line with the established norms of ICAR.
- 10.2 An expert committee will review the projects submitted for CSR funding with appropriate authority having competence for approval of proposals.
- 10.3 Review mechanism of proposals received under CSR will remain the same as per ICAR main online project proposal mechanism.

11. Implementation of CSR projects

- 11.1 The investment from the ICAR CSR Fund will be project-based and for every project periodic mile stone should be finalized at the outset.
- 11.2 The project activities identified under ICAR CSR Fund are to be implemented by ICAR-institutes or specialized agencies found fit by the Expert Committees/ICAR CSR Steering Committee. Such specialized agencies would include:
- (i) Community based organization whether formal or informal;
 - (ii) Voluntary Agencies (NGOs)
 - (iii) Institutes/Academic Organizations;
 - (iv) Trusts, Mission etc.;
 - (v) Self-help groups; and
 - (vi) Government and Semi Government organizations.

11.3 While entering into/ or implementing any CSR activity, the followings must be adhered to strictly:

- (i) Any intellectual property developed/generated under ICAR-CSR activities shall be dealt by the set guidelines of ICAR/DARE.
- (ii) No part of the fund and/or activity shall be used for brand building and/or marketing the products or services of the corporate entity/company, group of companies (in case resources are pooled for a particular project)/donor agency directly or indirectly.

12. ICAR CSR Website

12.1 All the information about the ICAR CSR Fund, its guidelines, procedures and list of activities will be placed in the ICAR website.

13. Review of Guidelines

13.1 Based on the practical reality in implementation of the guidelines, required changes can be made with the approval of DG, ICAR which shall be ratified in the subsequent Governing Body meeting.

**Indian Council of Agricultural Research
New Delhi**

Proceedings of the meeting held under the Chairmanship of Secretary, DARE and DG, ICAR on 17 May, 2023 for finalization of operational guidelines for acceptance and management of funds under Corporate Social Responsibility (CSR) from various Public and Private Sector Entities by the ICAR

The meeting for finalization of operational guidelines for acceptance and management of funds under CSR from various Public and Private Entities by the various units of ICAR was held under the Chairmanship of Secretary DARE and DG, ICAR on 17 May, 2023 at 10.00 AM in the DG Committee Room. Meeting was attended by the DDGs, ADGs and Joint Secretary (Fin.) of ICAR (List attached at Annexure-I). Keeping the "ICAR-CSR Guidelines for Utilization of Corporate Social Responsibility (CSR) Funds 2020" and amended CSR Rules of Ministry of Corporate Affairs (Gazette Notification o. GSR 40(E) dated 22 January, 2021) and the discussion held during the meeting, the following decisions have been taken for implementation of CSR funds in ICAR:

1. Registration will be done by IFD at ICAR Headquarters and CSR funds will be received under a single account of ICAR for initial period, which may be decentralized in future keeping the response of donors.
2. Identifying and implementation of potential projects for CSR funding will be the responsibility of individual Institutes.
3. The Institute will constitute a committee under PME for examination of the proposal and recommending for approval of the Director. The same committee will be reviewing the progress of the various committed activities under CSR funded project.
4. Expenditure will be made by the Institute as per GFR and Institute will be responsible for any anomaly during the implementation of approved activities under CSR funds.
5. The documents required by IFD will be submitted by the Director of ICAR Institute.
6. National Agricultural Science Fund (NASF) will be maintaining all the information of the CSR funds received by the Institutes in a structured format to track the records (*Annexure-II*). The information of the same will be communicated to Subject Matter Division also.
7. The conditions given in "ICAR-CSR Guidelines for Utilization Of Corporate Social Responsibility (CSR) Funds 2020" should be followed strictly.
8. The IPR issues will be dealt as per the extant guidelines of ICAR.

Annexure-I

List of participants attended the meeting held on 17 May, 2023 for finalization of operation guidelines for receiving CSR funds

1.	Dr. Himanshu Pathak, Secretary, DARE and DG, ICAR
2.	Dr. B.N. Tripathi, DDG (Animal Science), ICAR
3.	Dr. R.C. Agarwal, DDG (Agril. Education), ICAR
4.	Dr. D.K. Yadava, ADG (Seed), ICAR
5.	Dr. K. Narsiah, ADG (Process Engineering), ICAR
6.	Dr. Jitendra Kumar, ADG (NASF), ICAR
7.	Dr. Neeru, Bhoosan, ADG (IPTM), ICAR
8.	Dr. V.B. Patel, ADG (Horticulture), ICAR
9.	Dr. Ranjay Singh, ADG (Extn. II), ICAR
10.	Dr. Anil Kumar, ADG (TC), ICAR
11.	Sh. G.P. Sharma, Joint Secretary (Finance), ICAR

Annexure-II**Proforma for providing information about CSR funding**

1.	Name of the Institute	
2.	Subject Matter Division	
3.	Organization providing CSR funding	
4.	PI/Co-PI of the project	
5.	Status of organization	Private Sector/Public Sector/PSU/NGO/FPO
6.	Projects title	
7.	Objectives	
8.	Deliverables	
9.	Total budget (Rs. lakhs)	
10.	Period of project with dates	
11.	Any other information	

Note: Above information has to be provided to ADG (NASF) and concerned SMD

भारतीय कृषि अनुसंधान परिषद
INDIAN COUNCIL OF AGRICULTURAL RESEARCH
कृषि भवन नई दिल्ली
KRISHI BHAWAN : NEW DELHI

मि.सं./F. No. 186 समन्वय (लेखा एवं लेखा परीक्षा)/CDN(A&A)

दिनांक/Date : 04/08/23

सेवा में /To The

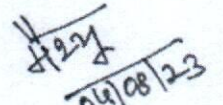
निदेशक /परियोजना निदेशक/अटारी,
Directors/ Project Directors,
समस्त संस्थानों / राष्ट्रीय अनुसंधान केन्द्रों,
All ICAR-Institute, National Research Centres and ATARIs,
भारतीय कृषि अनुसंधान परिषद,
Indian Council of Agricultural Research.

महोदय/महोदया,
Sir/Madam

कृपया इस पत्र के साथ संलग्न पत्र आवश्यक कार्यवाही हेतु देखें ।
Please find herewith enclosed letter for necessary action.

धन्यवाद / Thanking You,

भवदीय/Yours Faithfully,


04/08/23
(K.G. Mathew)
(के. जी. मैथ्यू)

अनुभाग अधिकारी/समन्वय(ले.एवं ले.प.) अनुभाग,
Section Officer/CDN(A&A) Section,

Date: 27th July ,2023**Subject: Operationalization of CSR funding in ICAR – reg.**

1. 'ICAR Guidelines for utilization of Corporate Social Responsibility Funds 2020' were formulated by ICAR in 2022 with a view to augment and supplement its research activities through CSR funds.
2. Further, MoCA vide its **notification No. GSR 776(E) dt. 11.10.2019** has included ICAR under Schedule VII, item (ix) of the Companies Act, 2013 in respect of its engagement in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).
3. As such, procedural requirement regarding applicability of "Form CSR-1" was under consideration at ICAR Hqrs for which clarification was sought from the MoCA regarding requirement of registration in form of 'Registration of Entities for undertaking CSR Activities – Form CSR 1' and any subsequent reporting / filing of returns consequent to receipts of funds under CSR.
4. Subsequently, **MoCA vide its OM No.: 10/14/2023-CSR dated 13.07.2023** has provided clarification regarding issues raised by the ICAR Hqrs. (*Copy of the OM dated 13.07.2023 is attached herewith for ready reference*):
 - Schedule VII of the act indicates the eligible list of activities that can be undertaken by the companies as CSR. The Ministry vide general Circular no. 21/2014 and 14/2021 dated 25th august,2021 had clarified that items mentioned in Schedule VII are broad based and can be interpreted liberally. Further Ministry's vide notification No. GSR 776(E) dt. 11.10.2019 included item no. ix(b) under schedule VII which is reproduced below:

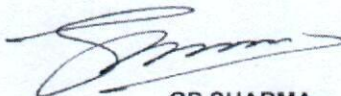
Item no. (ix)(b) of the Schedule VII of the act enlists "Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (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 Organization (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)"
 - MoCA had clarified that "As ICAR is already incorporated under **item no. ix(b)** of the schedule VII, it may proceed as per the above para no. (iv) and (v)".
5. Therefore, ICAR can accept contributions under CSR from donor companies directly.
6. For this purpose, a bank account has been opened to handle contributions received under CSR at ICAR HQs. The account shall be operated by NASF secretariat.
7. Funds received on behalf of various ICAR institutes shall be transferred to respective institute **within 2 working days**. Institute shall utilize the funds so received as per 'ICAR Guidelines for utilization of Corporate Social Responsibility Funds 2020'.

8. Proper records for receipts and remittances to the institutes will be maintained at NASF secretariat.
9. For any further details, **ICAR Guidelines for utilization of Corporate Social Responsibility Funds 2020** may be referred to.

The details of the bank account are as under:

Name	ICAR CSR FUNDS
Account No	110130648477
Address	ICAR NASF, PUSA CAMPUS NEW DELHI - 110012
IFSC Code:	CNRB 0019029
MICR:	110015391
SWIFT Code:	CNRBTNBBFD

This is issued with the approval of AS & FA DARE/ICAR.



GP SHARMA
Joint Secretary (FINANCE)