# ASSIGNMENT

## CSR Projects and Programmes

**Course Code: BERC 131**

**Maximum Marks: 100**

**Answer any five questions. Each question carries 20 marks**

Q1. What do you understand by CSR? Discuss the provisions under Section 135 and Schedule VII of Companies Act, 2013.

Q2. Discuss the Carroll's CSR Pyramid Theory and the Stakeholders Theory of CSR

Q3.Giving suitable examples, discuss the role of CSR in promoting education and skill development.

Q4. What are the strategic approaches Companies can adopt to improve rural livelihoods? Write a case study on the CSR activity of any company in livelihood security.

Q5.What is project appraisal? Discuss the various project appraisal techniques.

Q6. What do you mean by Participatory Rural Appraisal? Explain its purpose, its principles and tools & techniques.

Q7. Write short notes on any two (10x2):

a. What are the key elements of the fifth phase of development by CSR in India
b. Techniques of Monitoring
c. Elements of Project Formulation
d. CSR activities of any one Indian company.

## Q1. What do you understand by CSR? Discuss the provisions under Section 135 and Schedule VII of Companies Act, 2013.

### Answer

Corporate Social Responsibility (CSR) means the responsibility of a business to consider the social, environmental and ethical consequences of its decisions and to contribute to the welfare of society. A responsible company does more than earn profits or meet minimum legal requirements. It treats employees fairly, reduces pollution, respects consumers and supports communities affected by its operations. In India, CSR also has a specific legal meaning: eligible companies must undertake and disclose qualifying social-development activities under the Companies Act, 2013.

### Meaning and objectives of CSR

CSR seeks a balance between economic progress and the well-being of people and the environment. It is sometimes explained through the 'triple bottom line' of people, planet and profit. Its objectives include improving health and education, creating livelihoods, protecting natural resources, empowering disadvantaged groups and building trust between business and society. CSR should not be confused with publicity or occasional donations. A good programme identifies a genuine problem, consults beneficiaries, provides resources and measures whether people's circumstances improve.

### Section 135: companies covered by CSR

Section 135 applies when a company had, in the immediately preceding financial year, a net worth of Rs. 500 crore or more, turnover of Rs. 1,000 crore or more, or net profit of Rs. 5 crore or more. Satisfying any one condition is sufficient. An eligible company must ordinarily constitute a board-level CSR Committee. The usual requirement is three or more directors, including at least one independent director, subject to the legally permitted composition for different types of companies. If the required CSR expenditure does not exceed Rs. 50 lakh, a separate committee need not be constituted; its functions are performed by the Board.

### Committee, Board and CSR policy

The CSR Committee recommends a policy describing activities related to Schedule VII, proposes expenditure and monitors implementation. It also recommends the annual action plan under the CSR Rules. The Board approves the policy and projects, ensures they are undertaken, supervises expenditure and makes necessary disclosures. The Board's report includes CSR information, while the company's website, if any, must display the specified policy, committee composition and approved projects. This arrangement makes CSR an