



MUNICIPAL CORPORATION OF DELHI
FINANCE DEPARTMENT (HQ)
23rd Floor, CIVIC CENTRE, NEW DELHI-110002

No.04/CA-cum-FA/MCD/F&G-I/CSR/2025-26/D-32

Dated: 17.04.2025

Circular

Subject:- Policy for receiving donations/CSR funds by Municipal Corporation of Delhi

The Corporation vide its Resolution No. 273 dated 07.03.2024 has approved the policy for receiving donations/CSR funds by Municipal Corporation of Delhi as under:-

Applicability of CSR:

Section 135 of the Companies Act provides the threshold limit for applicability of the CSR to a Company i.e. (a) net worth of the company to be Rs 500 crore or more; (b) turnover of the company to be Rs 1000 crore or more; (c) net profit of the company to be Rs 5 crore or more. Further as per the CSR Rules, the provisions of CSR are not only applicable to Indian companies, but also applicable to branch and project offices of a foreign company in India. Every qualifying company requires spending of at least 2% of its average net profit for the immediately preceding 3 financial years on CSR activities.

Eligibility to Receive Funds:

The Section 99 (g) of DMC Act permits Municipal Corporation of Delhi to receive gifts as part of Municipal Fund. The relevant section of DMC is reproduced as below:-

99(g) all moneys received by or on behalf of [the Corporation] from the Government or any individual or association of individuals by way of grant or gift or deposit;

Activities under CSR:


The activities that can be done to achieve its CSR obligations include eradicating extreme hunger and poverty, promotion of education, promoting gender equality and empowering women, reducing child mortality and improving maternal health, combating human immunodeficiency virus, acquired, immune deficiency syndrome, malaria and other diseases, promoting health care including preventive health and sanitation, ensuring environmental sustainability, employment enhancing vocational skills, social business projects. MCD may undertake similar activities in the field of education, health and sanitation and other obligatory functions of MCD as per DMC Act.

Contd. to P-2

The CSR Funds from PSUs owned by Govt. of India/State Govt only will be received in Cash/Kind/Services. Cash Funds in both online, offline or any other mode will be accounted for as per the Specified guidelines of GFR and other related provision and delegation of financial power. The kind received will be taken in the stock of MCD.

In view of the above, all the concerned department shall adhered to the above guidelines while receiving donations/CSR funds by Municipal Corporation of Delhi.

This issues with the approval of Competent Authority.



DCA (F&G)-II


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17/04/2025
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22/04/25
Subedar