F.No. 8/2/2018-Dir(CSR) (FTS-11223)
Government of India
Ministry of Finance
Department of Public Enterprises

Block No. 14, CGO Complex
Lodi Road, New Delhi-110003
Dated 3rd August, 2026

OFFICE MEMORANDUM

Subject: Alignment of CSR expenditure of Central Public Enterprises (CPSEs) with national priorities - common theme for the FY 2026-27 and 2027-28 - regarding

The undersigned is directed to state that in supersession of this Department's O.M. of even no. dated 18th June, 2026 (copy enclosed) on the subject mentioned above, the competent authority has approved the following themes (with specific areas of intervention as indicated below) as the common theme for CSR activities by CPSEs for the FY 2026-27 and 2027-28:

S. No.	Themes for CSR for FYs 2026-27 and 2027-28
1	**Health** a. PM TB Mukt Bharat Abhiyaan
2	**Nutrition: Anganwadi infrastructure** a. Construction of Anganwadi Bhawan b. Provision for functional toilets c. Provision for drinking water d. Smart TV for early education and learning e. Boundary walls f. Child-friendly furniture
3	**Development to Sporting Activities** a. Developing Sporting infrastructure b. Providing equipment c. Enabling access to professional Coaching d. Promotion of Sports e. Nurturing of Sportspersons
4	**Innovative Livelihood Enhancement** a. Support in the form of equipment, infrastructure, digital learning tools, modern workshops and laboratories, smart classrooms and digital learning infrastructure in ITIs b. Adopting one or more of the 100 PMDDKY districts that align with their operational geography
5	**Water Conservation** a. Installation of different water harvesting and recharge pits for ground water b. Promotion recycling of waste water into usable water c. Reducing the surface runoff of ground water d. Incorporation of efficient irrigation system among farmers
6	**PM Internship Scheme**

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2. All Administrative Ministries/ Departments are requested to bring the above to the notice of CPSEs under their respective administrative control for information and compliance.

3/8/2026

(Kailash Bhandari)
Joint Director
Tel: 2436-6247

To Secretaries of all administrative Ministries/Departments

s/c

Copy to :-

(i) Prime Minister's Office (Shri Amrit Agrahari, Director), Seva Teerth, New Delhi : w.r.t. ID No. 340/31/C/11/2018-FE dated 25th July, 2026
(ii) PS to Hon'ble Finance Minister
(iii) PS to Hon'ble Minister of State (Finance)
(iv) Cabinet Secretariat (Ms. Sweta Mohanty, Director), Seva Teerth, New Delhi : w.r.t. ID Note No. 252/2/2/2022-CA.IV dated 31st July, 2026
(v) CEO, NITI Aayog, NITI Bhawan, Sansad Marg, New Delhi – 110001.
(vi) Chief Executives of CPSEs

3/8/2026

(Kailash Bhandari)
Joint Director

o/c

F.No. 8/2/2018-Dir(CSR)-FTS(11223)
Government of India
Ministry of Finance
Department of Public Enterprises
Block No. 14, CGO Complex
Lodi Road, New Delhi-110003
Dated 18th June, 2026

OFFICE MEMORANDUM

Subject: Alignment of CSR expenditure of Central Public Enterprises (CPSEs) with national priorities - common theme for the FY 2026-27 and 2027-28 - regarding

The undersigned is directed to refer to this Department's O.M. of even no. dated 10th December, 2018 on the subject mentioned above and to inform that the competent authority has approved the following themes (with specific areas of intervention as indicated below) as the common theme for CSR activities by CPSEs for the FY 2026-27 and 2027-28:

(i) Nutrition: Anganwadi infrastructure

a. Construction of Anganwadi Bhawan
b. Provision for functional toilets
c. Provision for drinking water
d. Smart TV for early education and learning
e. Boundary walls
f. Child-friendly furniture

(ii) Development to Sporting Activities

a. Developing Sporting infrastructure
b. Providing equipment
c. Enabling access to professional Coaching
d. Promotion of Sports
e. Nurturing of Sportspersons

(iii) Innovative Livelihood Enhancement

a. Support in the form of equipment, infrastructure, digital learning tools, modern workshops and laboratories, smart classrooms and digital learning infrastructure in it.
b. Adopting one or more of the 100 Prime Minister Dhan-Dhaanya Krishi Yojana (PMDDKY) districts that align with their operational geography.

2. All Administrative Ministries/ Departments are requested to bring the above to the notice of CPSEs under their respective administrative control for information and compliance.

18/6/2026

(Kailash Bhandari)
Joint Director
Tel: 2436-6247

To Secretaries of all administrative Ministries/Departments

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Copy to :-

(i) Prime Minister's Office (Shri Amrit Agrahari, Director), Seva Teerth, New Delhi : w.r.t. ID No. 340/31/C/11/2018-FE dated 6th June, 2026
(ii) Cabinet Secretariat (Ms. Sweta Mohanty, Director), Seva Teerth, New Delhi : w.r.t. ID Note No. 252/2/2/2022-CA.IV dated 10th June, 2026
(iii) Chief Executives of CPSEs
(iv) PS to Hon'ble Finance Minister
(v) PS to Hon'ble Minister of State (Finance)

Sd/-
(Kailash Bhandari)
Joint Director