General Circular No. 10/2020

No. 05/01/2019-CSR
GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS

5th floor, A Wing, Shastri Bhawan,
Dr. R. P. Road, New Delhi- 110001
23.03.2020

To,

All Stakeholders,

Subject: Clarification on spending of CSR funds for COVID-19.

Ma'am/Sir,

Keeping in view of the spread of novel Corona Virus (COVID-19) in India, its declaration as pandemic by the World Health Organisation (WHO), and, decision of Government of India to treat this as a notified disaster, it is hereby clarified that spending of CSR funds for COVID-19 is eligible CSR activity.

2. Funds may be spent for various activities related to COVID-19 under item nos. (i) and (xii) of Schedule VII relating to promotion of health care, including preventive health care and sanitation, and, disaster management. Further, as per General Circular No. 21/2014 dated 18.06.2014, items in Schedule VII are broad based and may be interpreted liberally for this purpose.

3. This issues with the approval of the competent authority.

Yours faithfully,

(Gyaneshwar Kumar Singh)
Joint Secretary to Government of India
Tel: 011-23383345

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