



**THE INSTITUTE OF
Company Secretaries of India**

भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE

Statutory body under an Act of Parliament

(Under the jurisdiction of Ministry of Corporate Affairs)

23rd March, 2020

Dear Professional Colleague,

Subject: Clarification on spending of CSR Funds for COVID-19

Keeping in view the spread of the Corona Virus (COVID-19) in India, its declaration as pandemic by the World Health Organisation (WHO) and decision of the Government of India to treat this as a notified disaster, the Ministry of Corporate Affairs vide its General Circular No. 10/2020 dated 23rd March, 2020 has clarified that spending of CSR funds for COVID-19 shall be considered as an eligible CSR activity.

As per the circular, 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 18th June, 2014, items in Schedule VII are broad based and maybe interpreted liberally for this purpose.

The General Circular is available at:

http://www.mca.gov.in/Ministry/pdf/Covid_23032020.pdf

This is for your information please.

Regards

(CS Ashok Kumar Dixit)
Officiating Secretary
The Institute of Company Secretaries of India