

General Circular No. 13/2021

E-file no. CSR-01/5/2021-CSR-MCA

Government of India

Ministry of Corporate Affairs

5th Floor, 'A' Wing, Shastri Bhawan,
Dr. R. P. Marg, New Delhi - 110 001

Date: 30th July 2021

To,

All Stakeholders.

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

Ma'am/Sir(s),

This Ministry vide General Circular No. 10/2020 dated 23.03.2020 clarified that spending of CSR funds for COVID-19 is an eligible CSR activity. In continuation to the said circular, it is further clarified that spending of CSR funds for COVID-19 vaccination for persons other than the employees and their families, is an eligible CSR activity under item no. (i) of Schedule VII of the Companies Act, 2013 relating to promotion of health care including preventive health care and item no. (xii) relating to disaster management.

2. The companies may undertake the aforesaid activity subject to fulfillment of Companies (CSR Policy) Rules, 2014 and the circulars related to CSR issued by this Ministry from time to time.
3. This issues with the approval of competent authority.

Yours faithfully,



(Shobhit Srivastava)

Deputy Director (CSR Cell)

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