

**General Circular No. 01/2021**

E-file no. CSR-10/9/2020-CSR-MCA

Government of India

Ministry of Corporate Affairs

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

**Date: 13<sup>th</sup> January 2021**

To,  
The DGCoA,  
All Regional Directors,  
All Registrar of Companies,  
All Stakeholders.

**Subject: - Clarification on spending of CSR funds for Awareness and public outreach on COVID-19 Vaccination programme -reg.**

Ma'am/Sir(s),

In continuation to this Ministry's General Circular No. 10/2020 dated 23.03.2020 wherein it was clarified that spending of CSR funds for COVID-19 is an eligible CSR activity , it is further clarified that spending of CSR funds for carrying out awareness campaigns/programmes or public outreach campaigns on COVID-19 Vaccination programme is an eligible CSR activity under item no. (i),(ii) and (xii) of Schedule VII of the Companies Act, 2013 relating to promotion of health care, including preventive health care and sanitization, promoting education, and, disaster management respectively.

2. The companies may undertake the aforesaid activities 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)  
Tel: 011-23070216

**Copy to:**

- 1. E Governance for uploading on MCA website**
- 2. Guard File**