

**eF. No. CSR-05/1/2020-CSR-MCA
GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

**5th floor, A Wing, Shastri Bhawan,
Dr. R.P. Road. New Delhi-110001
28.03.2020**

OFFICE MEMORANDUM

Subject: Clarification on contribution to PM CARES Fund as eligible CSR activity under item no. (viii) of the Schedule VII of Companies Act, 2013.

The Government of India has set up the Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund' (PM CARES Fund) with the primary objective of dealing with any kind of emergency or distress situation such as that posed by COVID 19 pandemic.

2. Item no. (viii) of the Schedule VII of the Companies Act, 2013, which enumerates activities that may be undertaken by companies in discharge of their CSR obligations, inter alia provides that contribution to any fund set up by the Central Government for socio-economic development and relief qualifies as CSR expenditure. The PM-CARES Fund has been set up to provide relief to those affected by any kind of emergency or distress situation. Accordingly, it is clarified that **any contribution made to the PM CARES Fund shall qualify as CSR expenditure under the Companies Act 2013.**

3. This issues with the approval of competent authority.

(Gyaneshwar Kumar Singh)
Joint Secretary to Govt of India

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