



COVID Care facilities and makeshift hospitals now an eligible CSR activity

MCA vide its earlier circular no. 10/2020 dated 23.03.2020 had clarified that spending of CSR funds for COVID 19 is an eligible CSR activity, it has been further clarified that spending of CSR funds for 'setting up make shift hospitals and temporary COVID Care facilities' is an eligible CSR activity under Schedule VII of the Companies Act, 2013 relating to promotion of health care, including preventive healthcare and disaster management respectively.

- i. These activities may be undertaken by companies in consultation with State Governments subject to fulfillment of Companies (CSR Policy) Rules, 2014 and circulars related to CSR issued by MCA from time to time.
- ii. This issues with the approval of competent authority.

Source: [MCA circular](#) dated 22.04.2021

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