

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

**RAJYA SABHA**

**UNSTARRED QUESTION NO. 1471**

**ANSWERED ON TUESDAY, THE 20<sup>TH</sup> DECEMBER, 2022**

**INCLUSION OF CHIEF MINISTER'S DISTRESS RELIEF FUND UNDER SCHEDULE VII  
OF THE COMPANIES ACT, 2013**

**QUESTION**

**1471 DR. JOHN BRITTAS:**

Will the Minister of Corporate Affairs be pleased to state:

- (a) whether Government noted the demands being raised for inclusion of Chief Minister's Distress Relief Fund under Schedule VII of the Companies Act, 2013;
- (b) whether it is a fact that the State Government of Kerala has represented to include Chief Minister's Distress Relief Fund under Schedule VII of the Companies Act, 2013; and
- (c) if so, the response of Government thereto?

**ANSWER**

**MINISTER OF STATE (INDEPENDENT CHARGE) OF THE MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION; MINISTER OF STATE (INDEPENDENT CHARGE) OF THE MINISTRY OF PLANNING AND MINISTER OF STATE IN THE MINISTRY OF CORPORATE AFFAIRS**

**[RAO INDERJIT SINGH]**

(a): The broad framework for Corporate Social Responsibility (CSR) has been provided under Section 135 of the Companies Act, 2013 ('Act'), Schedule VII of the Act and Companies (CSR Policy) Rules, 2014. Schedule VII of the Act indicates the eligible list of activities that can be undertaken by the companies as CSR. Further, Ministry vide General Circular no. 14/2021 dated 25.08.2021 had issued Frequently Asked Questions (FAQs) on CSR wherein at question no. 3.16, it has been clarified that the Act does not recognize any contribution to any other fund, which is not specifically mentioned in Schedule VII, as an admissible CSR expenditure.

(b) & (c): Yes Sir. The representations from the State of Kerala for inclusion of the contribution to the 'Chief Minister's Distress Relief Fund' in Schedule VII of the Act were received in the year 2018, 2020 and 2021, and the same were duly replied by the Ministry.

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