

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

**LOK SABHA
UNSTARRED QUESTION NO. 2308
ANSWERED ON FRIDAY THE 09th MARCH, 2018/
PHALGUNA 18, 1939 (SAKA)**

SWACHH BHARAT KOSH

QUESTION

2308. SHRI PRATHAP SIMHA:

Will the Minister of CORPORATE AFFAIRS

कारपोरेट कार्य मंत्री

be pleased to state:

- (a) whether the objective of the Government to set up Swachh Bharat Kosh (SBK) has been set up to attract Corporate Social Responsibility (CSR) funds from corporate sector and contributions from individuals and philanthropists to achieve the objective of Clean India/Swachh Bharat by the year 2019 and if so, the details thereof;
- (b) whether all donations towards SBK are eligible for deduction of 100 per cent from the total Income Tax and if so, the details thereof;
- (c) whether corporate/companies are also contributing immensely to Swachh Bharat Mission as part of their CSR efforts, if so, the details thereof during the last three years along with the amount of contribution received in 2015, 2016 and 2017 upto December, 2017 under SBK; and
- (d) the details of projects/activities and funds released from SBK, year-wise?

ANSWER

**MINISTER OF STATE FOR LAW AND JUSTICE
AND CORPORATE AFFAIRS**

(SHRI P. P. CHAUDHARY)

विधि और न्याय एवं कारपोरेट कार्य मंत्रालय में राज्य मंत्री

(श्री पी. पी. चौधरी)

(a): Swachh Bharat Kosh (SBK) is included under Schedule VII of the Companies Act, 2013 (the 'Act'), as an activity for companies to contribute towards Corporate Social Responsibility(CSR) under the provision of Section 135 of the Act. The total contribution to 'Swachh Bharat Kosh' as part of CSR expenditure as reported by the companies for the years 2014-15 and 2015-16 and 2016-17 as per the filings made on MCA21 registry upto 30.11.2017, is Rs. 94.52 crore, Rs. 323.24 and Rs. 89.35 crore respectively.

(b): No specific Tax Exemption has been provided for contribution by the companies under CSR towards SBK.

(c) & (d): As per the provisions of the Act, contribution towards SBK is covered as a permissible CSR activity. The details of projects/activities and funds released from SBK, year-wise is not maintained by this Ministry.
