அகில இந்திய மருத்துவ அறிவியல் நிறுவனம், மதுரை
अखिल भारतीय आयुर्विज्ञान संस्थान, मदुरै
All India Institute of Medical Sciences, Madurai

Corporate Social Responsibility (CSR) Fund Policy

Effective Date: 10.08.2026

Contents

DISCLAIMER

This Corporate Social Responsibility (CSR) Fund Policy and Implementation Manual is prepared by AIIMS Madurai for the guidance of its CSR Committee, Departments, and stakeholders.

1. **Internal Guidance:** This manual is for internal institutional use and compliance guidance only.
2. **Statutory Compliance:** This Manual is based on the provisions of the Companies Act, 2013, the Companies (CSR Policy) Rules, 2014 (as amended), and the General Financial Rules (GFR), 2017, applicable to Central Government institutions.
3. **Supersession:** This Policy shall be read in conjunction with, and is immediately superseded by, any new or amended directions, notifications, circulars, or rules issued by the Ministry of Corporate Affairs (MCA), the Ministry of Health and Family Welfare (MoHFW), or the Government of India (GoI).
4. **Legal Validity:** In case of any conflict or inconsistency between the provisions of this Manual and the prevailing statutory requirements or the final approval of the AIIMS Institute Body/Governing Body, the provisions of the relevant **Statute or Act shall prevail**.
5. **No Liability:** AIIMS Madurai reserves the right to amend, alter, or withdraw any clause of this Manual at any time, subject to statutory compliance. The Institute accepts no liability for any decision taken solely based on this Manual without reference to the prevailing statutory framework or the official approval records of the Institute.

ALL INDIA INSTITUTE OF MEDICAL SCIENCES, MADURAI

CORPORATE SOCIAL RESPONSIBILITY (CSR) FUND POLICY

TITLE: All India Institute of Medical Sciences, Madurai Corporate Social Responsibility Fund Policy (AIIMS Madurai CSR Fund Policy)

EFFECTIVE DATE: [Date of Approval by Institute Body/Governing Body]

CHAPTER 1: INTRODUCTION, VISION, MISSION AND LEGAL BASIS

1.1 Background and Rationale

Corporate Social Responsibility (CSR) has emerged as an important national mechanism enabling corporate entities to directly contribute to the socio-economic development of the country. For the health sector, CSR serves as a catalytic source of support for clinical care, patient welfare, medical research, public health infrastructure, and community outreach.

All India Institute of Medical Sciences (AIIMS) Madurai, established under an Act of Parliament, is strategically positioned to leverage Corporate Social Responsibility (CSR) resources to accelerate the development of high-quality tertiary care, medical education, and biomedical research in the region. This policy ensures CSR engagement is transparent, ethical, and aligned with national health priorities.

1.2 Vision and Mission

1.2.1 CSR Vision

To position AIIMS Madurai as a centre of excellence in healthcare by leveraging transparent and strategic CSR partnerships to enhance patient care, medical education, research, and sustainable public health engagement.

1.2.2 CSR Mission

To establish an accountable, inclusive, and sustainable CSR ecosystem that supports the institutional priorities of AIIMS Madurai, contributes meaningfully to reducing regional health disparities, and ensures all CSR-funded interventions are utilized to maximize public benefit.

1.3 Policy Statement

This AIIMS CSR Fund Policy is aimed at identifying strategies for augmenting resources with active and ethical utilization of the CSR funds obtained from the public sector and private sector companies with no demonstrable conflict of Interest as part of their CSR policy.

AIIMS Madurai shall assign priority to projects/programmes of general patient benefit with **sustainability for a longer duration (more than 10 years)**, ensuring no short-term or long-term financial or operational liability is created for the Institute during or after execution. This is in consonance with **Section 13, 14, and 16 of the AIIMS Act, 1956**.

1.4 Purpose and Objectives

The primary purpose and objective of this Manual is to lay a roadmap for the maximisation of CSR fund utilisation in an appropriate manner for the augmentation of patient care services, infrastructure expansions, and funding of education and research projects, thus adding value to the core trinity mission of AIIMS.

Key Objectives:

1. **Engagement:** To address the expectations of possible CSR contributors through structured engagement and communication, defining the CSR strategy for general understanding and leveraging this to augment resources and services.

2. **Capacity Building:** Identification of avenues for capacity building/augmentation in patient care, education, and research projects.

3. **Data Bank:** Identification of CSR initiatives through the creation of a data bank of public and private corporate/companies and institutional priorities (CSR Project Shelf).

4. **Avoidance of Conflict:** Scanning of company's profile for creation of CSR opportunity and avoidance of conflict of interest (screening of companies for initiation of proposals as per the project profile).

5. **Standardization:** Establishing standard policies and processes for execution of CSR projects, including a standard Memorandum of Understanding (MoU) format/clauses.

6. **Structured Approval:** Organising an internal structure (single window) for approval and implementation of CSR projects through companies or external agencies.

1.5 Legal and Statutory Basis

This Manual is framed in alignment with:

- **The Companies Act, 2013:** Section 135 and Schedule VII.
- **Companies (CSR Policy) Rules, 2014** (as amended).
- **AIIMS Act, 1956** and General Financial Rules (GFR).
- **MCA Circulars** and SOPs of AIIMS New Delhi/Central Government Institutions.

CHAPTER 2: SCOPE AND ELIGIBILITY OF CSR ACTIVITIES

2.1 Scope of the Policy

The Policy applies to:

1. **Monetary Contributions (Grants):** Funds transferred directly to AIIMS Madurai's CSR account (requires CSR-1 registration).
2. **In-Kind Contributions:** Equipment, vehicles, or consumables donated to the Institute.
3. **Direct Implementation:** Projects/works executed by the donor company or its implementing agency directly on the AIIMS Madurai campus or in its community outreach areas (MoU mandatory).

2.2 Thrust Areas (Eligible Activities under Schedule VII)

CSR projects must fit into the following categories, providing a detailed scope of eligible interventions:

S. No.	Thrust Area	Detailed Scope of Eligibility
1.	**Patient Care Augmentation**	Procurement of life-saving critical care equipment (e.g., specific high-end diagnostic tools, ventilators), establishment of patient amenities (e.g., patient shelters, purified drinking water systems), and funding Patient Welfare Schemes for indigent patients (with institutional safeguards). construction of any infrastructure or facility that directly augments clinical service delivery, healthcare access, or institutional patient welfare (including but not limited to Night Shelters/Dharmshalas for attenders, specialized patient waiting complexes, rehabilitation centers, or diagnostic support annexes)
2.	**Infrastructure & Digital Health**	Creation, augmentation, or modernization of specialized clinical/academic infrastructure (e.g., Simulation Labs, specific ward renovations, Oxygen Plants, Telemedicine Units, and IT backend systems).

3.	**Medical Education & Training**	Sponsorship of skill development programmes for staff, residents, and paramedics, creation of digital learning resources, and non-recurring support for academic training infrastructure.
4.	**Research & Innovation**	Funding non-recurring components of research (equipment, data registry creation, advanced software licenses, development of public health tools) aligned with regional health needs, adhering strictly to ICMR/Ethics guidelines.
5.	**Public Health & Outreach**	Establishing mobile health units, conducting preventive and promotive health camps (maternal health, nutrition, sanitation), and supporting community-based disease surveillance programs.
6.	**Sustainability & Environment**	Projects promoting environmental sustainability, including solar energy installations, advanced biomedical waste management systems, and water conservation/harvesting on campus.

2.3 Ineligible Activities (Strict Prohibitions)

Funds shall not be used for:

- Salaries, stipends, or emoluments for regular employees.
- Administrative expenditure of AIIMS (except the donor company's allowed administrative overheads).
- Routine operational expenditure (OPEX) or administrative consumables beyond initial provisioning.
- Travel, hospitality, or conference expenses.
- Funds shall not be used for the construction of general residential quarters or routine administrative office buildings.
- Funding political parties or religious activities.

- Activities primarily benefiting the employees of the donor company.
- Projects outside the geographical scope specified in the MoU without prior approval.
- Any activity not explicitly covered under Schedule VII of the Companies Act, 2013.

CHAPTER 3: GOVERNANCE STRUCTURE AND RESPONSIBILITIES

3.1 CSR Committee Composition (Single-Tier Model)

The CSR Committee serves as the single nodal authority for all CSR functions.

Position	Name (As Approved)	Responsibility / Function
Chairperson	Prof. Dr. C. P. Ganesh Babu	Final recommendation authority, policy oversight, and strategic leadership.
Member Secretary	Dr. Rajeswari K	Day-to-day administration, CSR-1 compliance, donor liaison, and documentation management.
Members (Faculty)	Dr. Kalaiselvi S, Dr. Sabu Augustine, Dr. Suresh M, Dr. Praveena Daya, Dr. Valli Priyaa P, Dr. Alphienes Stanley Xavier, Dr. Gunaseelan R	Technical expertise, project evaluation, and departmental coordination.
Member (Accounts)	CMA Sivakumaran A, Senior Accounts Officer	Financial vetting, accounting compliance, and Utilisation Certificate issuance.

3.1.1 Appointment of Additional Domain Experts

The Chairperson of the CSR Cell is fully empowered to **co-opt additional domain experts** (e.g., Legal Officer, Superintending Engineer, IT Systems Officer, or external consultants) as special invitees or temporary members for the focused technical appraisal of specific high-value or complex proposals, without the requirement for prior Institute Body/ Governing Body approval.

3.1.2 Quorum for CSR Cell Meeting

A meeting of the CSR Cell shall be valid only if **50% of the total members** are present, and the **Chairperson** or a duly designated Co-Chairperson is in attendance. The Member Secretary must also be present for the meeting to be duly constituted.

3.1.3 Meeting Frequency and Review:

The CSR Cell shall hold review meetings at a minimum frequency of **once every two months** (bi-monthly). This schedule is mandatory to ensure timely review of the Quarterly Progress Reports (QPRs) and utilization certificates and to promptly address any financial or operational risks.

3.2 Roles and Responsibilities (Comprehensive)

The CSR Cell (collectively) and its constituent divisions shall perform the following mandatory functions:

Responsibility Area	Specific Function
Strategy & Planning	Developing the annual CSR engagement plan, prioritizing institutional needs, and maintaining the CSR Project Shelf (data bank).
Due Diligence & Vetting	Conducting technical, financial, and legal appraisal of all proposals and performing screening of companies to avoid conflicts of interest.
Legal & Documentation	Drafting, reviewing, and recommending MoUs (T2), maintaining the MoU Register, and overseeing CSR-1 compliance.
Fund Administration	Coordinating with the Accounts Division to ensure a dedicated CSR Ledger, approving fund release, and ensuring timely UC issuance (T3).
Monitoring & Audit	Conducting site verification visits, compiling progress reports (T4), and facilitating internal and external audits.
Sensitizing the Stakeholders	Sensitize all stakeholders for better compliance of policy. Any updates on policy & process may also be shared with all.
Disclosure & Reporting	Preparing the Annual CSR Report and ensuring all mandatory information is published on the Institute's website.

3.3 Provision for Future Expansion (Sub-Committees)

As AIIMS Madurai grows and the volume/complexity of CSR projects increases, the CSR Cell shall be upgraded to a **CSR Executive Committee (CEC)**, which may constitute the following specialized sub-committees for focused appraisal and monitoring:

1. **CSR Sub-Committee for Infrastructure (CSC-I):** For physical/digital infrastructure and civil works.
2. **CSR Sub-Committee for Patient Care (CSC-P):** For medical equipment, clinical services, and patient welfare.
3. **CSR Sub-Committee for Education & Research (CSC-E):** For academic infrastructure, skill labs, and non-recurring research grants.

CHAPTER 4: CSR PROJECT APPRAISAL, VETTING AND IMPLEMENTATION COMPLIANCE

4.1 Receipt of CSR Proposal (Two Possible Routes)

1. **Route A: Department-Initiated (Push Model):**
   - A Department identifies a need and submits a comprehensive proposal (T1) to the CSR Committee.
   - The CSR Cell includes the proposal in the **CSR Project Shelf** for proactive donor outreach.
2. **Route B: Corporate-Initiated (Pull Model):**
   - A Donor approaches AIIMS Madurai with a concept note or a specific area of interest.
   - The CSR Cell maps this interest to a priority project from the shelf or asks the relevant department to customize a T1 proposal.

4.2 Detailed Appraisal and Vetting

All proposals must undergo simultaneous vetting:

Vetting Type	Responsibility	Key Checks
Technical Appraisal	Concerned Faculty / Domain Experts (CSC equivalent)	Feasibility, evidence-based need assessment, technical specifications, and alignment with institutional clinical/academic load.
Financial Appraisal	Accounts Division (CMA Sivakumaran A)	Detailed cost estimates, procurement alignment (GFR compliance), budget utilization schedule, and verification of tax/AMC cost inclusion.
Infrastructure Vetting	Engineering Wing (Co-opted Expert)	Space availability, structural stability, civil modification requirements, and compatibility with existing electrical/HVAC systems.
Legal Vetting	Legal Officer (Co-opted Expert)	Review of the MoU (T2), asset ownership clauses, branding permissions, and liability/dispute resolution clauses.

4.3 Direct Implementation Projects

For projects where the donor company or its implementing agency executes the work or procurement directly on the AIIMS campus **without transferring funds** to the AIIMS CSR account:

- A **Memorandum of Understanding (MoU)** is still mandatory (T2).
- **CSR-1 Registration of AIIMS Madurai is NOT required** for this specific activity, as AIIMS is not the implementing agency.
- The project must still undergo Technical and Infrastructure Vetting (4.2) to ensure quality, safety, and integration with the hospital system.
- Final assets created must be handed over to AIIMS and entered into the Stock Register (6.2).

4.4 – Foreign Contributions (FCRA):

AIIMS Madurai may accept CSR contributions from foreign entities, including foreign corporations, multi-lateral agencies, and international foundations, provided such contributions are in strict compliance with the Foreign Contribution (Regulation) Act (FCRA), 2010, and its subsequent amendments.

1. MHA Clearance: No foreign funds shall be credited to the CSR Bank Account unless the Institute has secured a valid FCRA Registration or obtained 'Prior Permission' for the specific project from the Ministry of Home Affairs (MHA).
2. Separate Accounting: As per statutory requirements, foreign contributions must be received in a designated 'FCRA Account' and accounted for separately from domestic CSR funds.
3. Donor Due Diligence: The CSR Cell shall conduct additional due diligence for foreign donors to ensure the project objectives do not violate national security or public interest as defined under the Act."

For any funds received from foreign sources, adherence to the Foreign Contribution (Regulation) Act (FCRA) is mandatory, and prior statutory clearances must be obtained before utilization.

4.5 – Institutional Timelines for CSR Processing:

To ensure institutional transparency and provide clarity to donor companies, AIIMS Madurai shall strive to adhere to the following maximum timelines for the processing of CSR proposals:"

Lifecycle Stage	Activity	Maximum Timeline
Appraisal	Technical & Financial Vetting by CSR Cell	20 Working Days
Final Sanction	Official Approval by Executive Director	07 Working Days
MoU Execution	Legal Vetting and Formal Signing of MoU	10 Working Days
Fund Credit	Issuance of Final Signed Receipt (T3)	02 Working Days

CHAPTER 5: ROLE OF MEMBER SECRETARY & ACCOUNTS SECTION IN CSR FUND ADMINISTRATION AND IMPLEMENTATION

5.1 Responsibilities of the Member Secretary (CSR Nodal Officer)

The Member Secretary serves as the central administrative and compliance officer for the CSR Cell, ensuring all procedures are executed in accordance with the AIIMS CSR Policy, GFR, and MCA guidelines.

Responsibility Area	Key Function
Governance & Coordination	Serves as the **Responsible Officer**; coordinates and convenes the bi-monthly CSR Cell meetings (**3.1.3**); acts as the primary liaison between the CSR Cell, beneficiary departments, and the Accounts/Stores/ESD divisions.
Statutory Compliance	Authorized signatory for filing **Form CSR-1** on the MCA portal (**5.1.1**); ensures ongoing compliance with MCA rules (Schedule VII).
Financial Administration	**Nominee for Bank Account Opening**; is jointly authorized (with the Chairperson and SAO) for cheque/payment handling; manages and submits the monthly reconciliation data (including HSN/Stock No.) by the **5th of every month** (**5.3**).
Documentation & Reporting	Maintains the official **CSR Project Shelf** (data bank) and the MoU Register; processes project proposals (T1) and monitors progress (A3); compiles and submits the Annual CSR Report and QPRs (T4).
Transaction Processing	Receives and acknowledges pre-receipt intimation of all donations (cash or kind), ensuring Fair Value and **Donor PAN** details are captured, and issues the formal acceptance approval.
Grievance Handling	Acts as the formal **Nodal Officer** for receiving and initiating resolution for all CSR-related grievances (**8.2**).

5.2 Dedicated Fund Administration and Responsibilities of Accounts Officer

The Accounts Division shall strictly adhere to the following:

1. **Separate CSR Account/Ledger:** Maintain a separate ledger head for all CSR Receipts to avoid commingling with normal institutional funds.
2. **Donor Details:** Any of the beneficiaries in the Institute receiving CSR/donations on behalf of the Institute must formally inform the CSR Cell before receiving donations. This intimation must include the fair value, name, address, contact, and PAN number of the donor(s).
3. **Simultaneous Reporting:** All donations (cash and kind) must be reported immediately and simultaneously to the CSR Cell, the designated Accounts Officer (CSR), and the respective custodian office (Stores/ESD).
4. **Asset Valuation Standard:** The Fair Value of all CSR donations (cash & kind) must be determined by an in-house or external designated valuer as per government/industry guidelines acceptable to Audit & IT authorities. This valuation must be completed before the final stock entry is made.
5. **Formal Acceptance:** The CSR Cell shall process the information and revert with formal written approval to the concerned beneficiary department, marking a copy to the Accounts Officer (CSR), before the department can formally and physically accept the donation.
6. **Receipt Acknowledgment:** The Accounts Officer shall enter the details of donations with fair value in the CSR Donation Registers and issue the fair & final Receipt (T3) to the department/store concerned and the CSR Cell within a maximum of 02 working days of receiving the finalized entry details. No receipt shall be considered authentic if it is not signed by the designated Accounts Officer.
7. **Tax Filing:** The Accounts Officer (CSR) shall be explicitly responsible for filing TDS, ITR, and CSR returns as prescribed by the respective authorities (Income Tax & MCA).
8. **Procurement Protocol:** All fund releases for procurement must be processed only after verification of GFR/GeM compliance and the ED's approval.
9. **No Advance/Diversion:** No advances shall be sanctioned from CSR funds, and no funds shall be diverted from the approved project scope without explicit ED/CSR Cell approval and communication with the donor.

10. **Financial Controls:** All expenses must be supported by certified bills/vouchers. No release of funds shall occur without the ED's approval.

11. **Audit:** The accounts are subject to **Internal Audit** and **CAG Audit**. Specific project-level audit by an external firm, if required by the donor, must be facilitated by the Accounts Division.

12. **Unspent CSR Funds:** Any unspent amount shall be dealt with as per Section 135(6) of the Companies Act, 2013, or as per the agreed MoU clauses.

5.3 Utilisation Certificate (UC)

The Accounts Division shall issue the UC (T3) upon project completion, certifying that funds were spent solely for the approved purpose. This UC is mandatory for the donor company's statutory reporting.

5.4 Monthly Reporting and Reconciliation

i. **Content of Monthly Report:** The CSR Cell shall share a monthly report of all CSR donations (even NIL report) with the Accounts Officer (CSR). This report must contain granular details including the Name of item, HSN (GST) code, Quantity, Amount or fair value (amount spent), Asset / Stock Register Entry No., and date of receipt of item/cash.

ii. **Mandatory Monthly Reconciliation:** The CSR Cell, Department / Stores, and Accounts Officer (CSR) shall conduct a mandatory monthly reconciliation by the 5th of every month and affix signatures in the registers of each other to ensure synchronized records.

CHAPTER 6: MONITORING, ASSET MANAGEMENT AND SUSTAINABILITY

6.1 Monitoring and Evaluation

- **KPIs:** Each project must define measurable Key Performance Indicators (KPIs) in the MoU.
- **Internal Review:** The CSR Cell shall meet at least once every two months (as needed) to review QPRs and utilization status.
- **Evaluation:** Post-implementation, the project shall be evaluated based on its relevance, efficiency, effectiveness, and long-term sustainability.

6.2 Asset Ownership and Recording

1. **Mandatory Ownership:** All assets (equipment, infrastructure, vehicles) created or donated through CSR shall be the **exclusive property of AIIMS Madurai** (as per T2 Clause 5).
2. **Register Entry:** Assets must be recorded immediately in the departmental **Stock Register** and the central **CSR Asset Register (A4)**, citing the project title, donor, and date of installation.
3. **Stores Division (Custodian Office):** Stores Division shall conduct physical receipt and verification of assets; Coordinates Fair Value determination (for audit compliance); Performs mandatory Stock Register Entry; Participates in Monthly Reconciliation (by the 5th of every month).
4. **Engineering & Maintenance**: Engineering Dept. shall conduct pre-approval Infrastructure Vetting (site feasibility, utility clearance); Provides Installation Oversight; Issues the Final Functionality Certificate for assets and civil works post-commissioning.

6.3 Sustainability (O&M Assurance)

The User Department must provide a clear commitment in the proposal (T1) on how the post-warranty Operation & Maintenance (O&M) and recurring costs (e.g., specialized consumables) will be budgeted and managed from the Institute’s regular operational grants, thereby ensuring the asset's function and sustainability for its intended lifespan (10+ years).

CHAPTER 7: LEGAL, STATUTORY, MCA COMPLIANCES, AND REPORTING

7.1 MCA and Legal Compliance

1. **CSR-1 Registration:** AIIMS Madurai **MUST** file Form CSR-1 and obtain a Unique Registration Number for receiving grants. This number must be explicitly included in all MoUs (T2) and Utilization Certificates (T3).

2. **MoU Vetting:** All MoUs must be legally vetted to confirm asset ownership, GFR compliance, dispute resolution clauses, and adherence to AIIMS ethics.

7.2 Transparency and Disclosure

1. **Annual Reporting:** The CSR Cell shall prepare and publish an **Annual CSR Report** detailing the projects, funds utilized, and impact achieved, ensuring full compliance with disclosure norms.

2. **Webpage:** Information on the CSR Policy, priority projects, and contact details shall be maintained on the official AIIMS Madurai website.

3. **Branding Guidelines:** Donor acknowledgement shall be done ethically. Visibility, recognition, or facility naming must adhere to Government of India norms and must **NOT** constitute commercial advertising. Donor logo size must not exceed 25% of the AIIMS logo size on permanent plaques.

7.3 CSR Monitoring Mechanism

1. **Internal Monitoring:** CSR Cell shall maintain a **CSR Project Monitoring Format (A3)** and conduct joint monitoring visits (CSR Cell, PI, Engineering) at least quarterly for all projects exceeding six months.

2. **Reporting:** Departments submit **QPRs (T4)**, which the CSR Cell compiles for the ED and shares with the donor.

3. **Audits:** Facilitate and respond to findings from Internal, Statutory, and CAG audits related to CSR funds.

   (Note: Till formation of new CSR cell section in AIIMS Madurai, the existing Accounts section shall oversee the CSR cell related issues)

7.4 – Conflict of Interest:

AIIMS Madurai shall not accept CSR grants from entities whose core business activities are in direct conflict with public health mandates (e.g., manufacturers of tobacco products or alcoholic beverages). Additionally, no contribution shall be accepted that requires the Institute to grant preferential commercial treatment, exclusive procurement status, or any form of clinical/academic bias in favour of the donor company or its affiliates or employees.

CHAPTER 8: RISK MANAGEMENT AND GRIEVANCE HANDLING

8.1 Risk Management

The CSR Cell must identify, assess, and mitigate the following risks during the project lifecycle:

Risk Type	Example	Mitigation Strategy
Operational Risk	Delay in procurement due to GFR/GeM processes.	Robust vetting (4.2) and fixed timeline penalties in vendor contracts (if applicable).
Financial Risk	Misutilisation or unspent CSR balances.	Mandatory dedicated ledger (5.1) and monthly reconciliation by Accounts (5.1).
Reputational Risk	Over-branding by donor or poor project visibility.	Strict enforcement of CSR Branding Guidelines (A5) and proactive media engagement.

8.2 Grievance Handling

The CSR Cell shall establish a transparent grievance redressal mechanism for stakeholders (departments, donors, beneficiaries, and vendors).

1. **Nodal Point:** The Member Secretary shall act as the Nodal Officer for receiving all CSR-related grievances.
2. **Timeline:** All grievances must be recorded, acknowledged within **7 working days**, and resolved within **30 days** through mediation or escalation to the ED.
3. **Reporting:** A summary of grievances received and resolved shall be included in the Annual CSR Report.

AIIMS MADURAI: CSR TEMPLATES AND ANNEXURES

(Mandatory Forms for Implementation of AIIMS CSR Fund Policy)

TEMPLATE T1: CSR PROJECT PROPOSAL FORMAT

(To be submitted by the User Department/PI to the CSR Cell in signed hard copy and soft copy)

SECTION A: PROJECT IDENTIFICATION & COMPLIANCE	
1. Project Title	
2. Proposing Department / Unit	
3. Principal Investigator (PI)	Name, Designation, Contact (Mobile & Email):
4. CSR Eligibility Category	Select one: Health, Infrastructure, Research, Education/Training, Outreach, Environment.
5. Alignment with AIIMS Act & Schedule VII	(Mandatory statement on adherence to legal scope)
6. Total Estimated Project Cost (₹)	(In figures and words)
7. Project Duration	(Start Date to End Date - in Months)
SECTION B: NEED ASSESSMENT & JUSTIFICATION (CRITICAL)	
8. Problem Statement	(Clear definition of the institutional/community gap this project addresses.)
9. Current Capacity vs. Required Capacity	(Provide quantitative data, e.g., Patient Load, No. of Existing Machines, Utilization Rate.)
10. Expected Institutional Impact	(Specify clinical/academic value addition, e.g., New service introduced, Reduction in patient waiting time by X%, Research capacity enhanced.)
11. Target Beneficiary Group	(Specify: Inpatients, Outpatients, Rural Population of [District], Students/Residents.)
SECTION C: TECHNICAL AND IMPLEMENTATION DETAILS	
12. Description of Activities	(Step-by-step plan: Procurement, Installation, Training, Service Delivery.)

13. Equipment / Asset Specifications	(Attach detailed technical specifications and brochures as a separate Annexure.)
14. Procurement Mode	(Specify method: GeM, Tender, PAC, etc. Provide justification for the chosen mode as per GFR.)
15. Implementation Timeline (Key Milestones)	(Provide major phases: Fund Receipt, Procurement Start, Installation, Commissioning, Handover.)
SECTION D: FINANCIALS, SUSTAINABILITY & AUDIT	
16. Item-wise Detailed Budget	(Attach mandated cost sheets, including GST, Installation charges, and AMC for Year 1.)
17. Post-Project Support (Sustainability Plan)	(Detailed plan for managing O&M, specialized consumables, and manpower from the AIIMS budget post-warranty/CSR funding.)
18. Major Risks & Mitigation	(Identify operational, financial, and legal risks, and the corresponding mitigation plan.)
19. Key Performance Indicators (KPIs)	(List 3-5 measurable metrics for monitoring the project's success.)
SECTION E: DEPARTMENTAL APPROVAL & CERTIFICATION	
20. Certification	"We certify that this proposal is accurate, aligns with AIIMS core objectives, and we have the necessary space/manpower for sustained utilization."
Signature (PI):	**_____________________ Date: ____________**
Signature (Head of Department):	**_____________________ Date: ____________**

TEMPLATE T2: MEMORANDUM OF UNDERSTANDING (MoU) (COMPREHENSIVE LEGAL DRAFT)

This Memorandum of Understanding (hereinafter referred to as "MoU") is made and entered into on this ___ **day of** ____, **20**__ at Madurai, Tamil Nadu, India.

BETWEEN

ALL INDIA INSTITUTE OF MEDICAL SCIENCES, MADURAI (AIIMS Madurai), an autonomous institution of national importance established under the AIIMS Act, 1956, represented herein by its **Executive Director** (hereinafter referred to as **"AIIMS"** or the **"Implementing Unit"**).

AND

NAME OF CORPORATE / FOUNDATION / PSU

(hereinafter referred to as the **"Donor Company"**), a company incorporated under the Companies Act, 2013, having its registered office at

Address

, represented herein by its **Authorized Signatory**.

(AIIMS and the Donor Company shall hereinafter be individually referred to as "Party" and collectively as "Parties")

ARTICLE 1: PROJECT IDENTIFICATION AND PURPOSE

1.1 Project Title: "____" (as approved in Proposal T1).

1.2 CSR Eligibility: The project falls under (Specify Clause, e.g., Item (i) of Schedule VII: Eradicating hunger, poverty, and malnutrition, promoting health care).

1.3 Purpose: The primary purpose is to utilize the CSR contribution to achieve the mutually agreed objectives as detailed in **Annexure 1 (Project Scope and**

Deliverables), thereby augmenting AIIMS Madurai's capacity in ………(Patient Care/Research/Infrastructure)

ARTICLE 2: FINANCIAL COMMITMENT AND FUNDING PATTERN

2.1 Total CSR Grant: The Donor Company commits a total grant of **₹** __ ***(Rupees*** ____________________________ **Only)** towards the Project.

2.2 Funding Pattern (Tranche Release): The grant shall be released by the Donor Company to AIIMS Madurai's dedicated CSR bank account in the following tranches:

Tranche	Amount (₹)	Milestone Trigger
I (Initial)	Percentage/Amount	Signing of MoU and receipt of AIIMS's invoice
II (Mid-Project)	Percentage/Amount	Completion of 50% physical and financial utilization, and submission of Mid-Project Progress Report (QPR).
III (Final)	Percentage/Amount	Final Installation/Handover, and submission of Project Completion Report (PCR) (T5).

2.3 AIIMS Account Details: Funds shall be transferred to the dedicated AIIMS Madurai CSR Account, as detailed below: -

Name of the Account	:	
A/c Number	:	
Branch	:	SBI, SME Branch, Kappalur, Madurai 625 008
IFSC code	:	SBIN0007042

2.4 AIIMS CSR-1 Registration: AIIMS Madurai confirms its CSR Unique Registration Number is “**AIIMS/MDU/CSR/CSR-1-URN**”

ARTICLE 3: RESPONSIBILITIES OF AIIMS MADURAI (IMPLEMENTING UNIT)

3.1 Implementation: AIIMS Madurai, through its designated Project Nodal Officer/Department, shall execute the Project diligently and ensure utilization is strictly in accordance with the approved Proposal (T1).

3.2 Procurement: AIIMS shall adhere to the **General Financial Rules (GFR), 2017**, and the applicable Central Vigilance Commission (CVC) guidelines and GeM procedures for all procurement activities related to the Project.

3.3 Reporting: AIIMS shall submit **Quarterly Progress Reports (QPR) (T4)** and a final **Utilisation Certificate (UC) (T3)**, duly signed by the Senior Accounts Officer, within 45 days of the end of the reporting period/project closure.

3.4 Asset Management: All assets created or procured shall be recorded in the AIIMS Stock Register and the CSR Asset Register (A4) immediately upon commissioning.

ARTICLE 4: RESPONSIBILITIES OF THE DONOR COMPANY

4.1 Fund Transfer: The Donor Company shall ensure the timely transfer of funds as per the schedule detailed in Article 2.

4.2 Monitoring Rights: The Donor Company shall have the right to conduct joint monitoring visits (along with the AIIMS CSR Cell) and review the QPRs and financial statements to assess project progress and utilization.

4.3 No Commercial Interference: The Donor Company shall not interfere with the clinical, academic, or administrative functions of AIIMS Madurai during the implementation of the Project.

ARTICLE 5: ASSET OWNERSHIP, MAINTENANCE, AND SUSTAINABILITY (LEGAL)

5.1 Asset Ownership: Notwithstanding the location of the Project or the funding source, all movable and immovable assets procured or created under this MoU shall belong **exclusively, legally, and permanently to AIIMS Madurai**.

5.2 Post-Project Sustainability: AIIMS Madurai shall be responsible for all costs related to **Annual Maintenance Contract (AMC)**, specialized consumables, manpower, and routine operation & maintenance (O&M) after the expiry of the warranty period funded by the CSR grant, ensuring the asset's sustainability for **more than 10 years**.

5.3 Intellectual Property (IP): All IP generated from CSR-funded research activities shall vest jointly with AIIMS Madurai and the Principal Investigator, subject to specific research agreements, with no claim from the Donor Company unless otherwise agreed upon separately and legally vetted.

ARTICLE 6: TREATMENT OF UNSPENT BALANCE (LEGAL & FINANCIAL)

6.1 Unspent Balance: Any unutilized or unspent balance remaining in the AIIMS CSR Account upon the formal closure of the Project (T5 submission) shall be treated as follows:

- **Option A (Default):** The unspent amount shall be transferred by the Donor Company to the dedicated AIIMS Madurai CSR Account for use in a subsequent, mutually approved Schedule VII activity, subject to the Donor Company's board approval and MCA guidelines for 'continuing projects.'
- **Option B (Refund):** If the Donor Company explicitly requires, the unspent amount may be refunded to the Donor Company's account after deducting any statutory taxes or transaction fees, provided this option is legally permissible under the Companies Act, 2013, at the time of closure.

ARTICLE 7: TRANSPARENCY, AUDIT, AND BRANDING

7.1 Transparency: AIIMS Madurai agrees to maintain separate books of accounts for the Project, open to internal audit, Statutory Audit, and **CAG Audit**.

7.2 Branding: Donor recognition shall be provided as per **AIIMS CSR Branding Guidelines (A5)**. Any plaque shall be permanent, professional, and non-commercial. The Donor Company shall not undertake any commercial advertisement on AIIMS premises using the Project's name or assets.

7.3 Legal Compliance: Both Parties shall comply with all applicable Central Government laws, rules, and regulations regarding the implementation of the Project.

ARTICLE 8: TERMINATION AND DISPUTE RESOLUTION

8.1 Termination: This MoU may be terminated by either Party by giving **thirty (30) days' written notice** to the other Party, in case of a material breach of the terms herein or unforeseen circumstances (Force Majeure).

8.2 Consequence of Termination: In the event of termination, the Donor Company shall be liable only for expenses incurred up to the date of termination. AIIMS Madurai shall provide an interim UC.

8.3 Dispute Resolution: Any disputes arising out of or relating to this MoU shall be resolved amicably through mutual consultation. Failing such resolution, the dispute shall be subject to the exclusive jurisdiction of the Courts in **Madurai, Tamil Nadu, India**.

IN WITNESS WHEREOF, the Parties have executed this MoU through their duly authorized representatives on the date first written above.

FOR ALL INDIA INSTITUTE OF MEDICAL SCIENCES, MADURAI	**FOR **NAME OF CORPORATE / FOUNDATION / PSU****
Name: (Executive Director)	**Name:** (Authorized Signatory)
Designation: Executive Director	**Designation:** **Designation of Signatory**
Signature with Seal: ____________________	**Signature with Seal:** ____________________

Witnesses:

1. ____________________

2. ____________________

TEMPLATE T3: UTILISATION CERTIFICATE (UC)

UTILISATION CERTIFICATE FOR CSR FUNDS – AIIMS MADURAI (As per GFR and CSR Compliance Norms)

Project Title:	____
Donor Name:	____
MoU Date:	____
Period of Report:	From __ ***To*** __
1. Financial Summary	
Amount Sanctioned / Received	₹
Total Expenditure Incurred (Statement Attached)	₹
Unutilized Balance (if any)	₹

2. Certification Certified that the funds received, amounting to ₹ (Total Expenditure Incurred), have been utilized **solely** for the approved purpose as defined in the MoU (T2). All procurement procedures followed the **General Financial Rules (GFR), 2017**, and the assets created have been duly entered into the Institute's Stock/Asset Register. The statement of expenditure is attached as Annexure A.

Prepared by:	**Verified by:**	**Approved by:**
PI / Nodal Officer (Signature)	Senior Accounts Officer (Signature)	Executive Director (Signature)

TEMPLATE T4: QUARTERLY PROGRESS REPORT (QPR)

AIIMS MADURAI – CSR PROJECT QPR

Quarter	**Q1 / Q2 / Q3 / Q4**
Project Title	___________________________________
Donor	__________________________________-
Reporting Period	From _ _ ***to*** _ _

1. Summary of Activities Completed (Detailed list of milestones achieved during the quarter, referencing the implementation timeline (T1, Section C, Clause 15).)

2. Physical Progress and KPI Tracking (for example)

Key Performance Indicator (KPI from T1)	Target for Quarter	Achievement in Quarter	Variance
Equipment Installation Status	100%	Actual %	
No. of patients screened	5000	Actual Nos	

3. Financial Status (Current Quarter)

Funds allocated for the project (₹)	Funds Utilized upto last Quarter (₹)	Funds Utilized in this Quarter (₹)	Cumulative Expenditure to Date (₹)	Remaining Balance (₹)

4. Issues & Bottlenecks (Risk Reporting) (Describe any risks or issues encountered, e.g., procurement challenges, site delays, or regulatory hurdles, and the immediate mitigation steps taken by the CSR Cell.)

5. Next Quarter Plan (Outline planned activities, key milestones, and projected expenditure for the next reporting period.)

Prepared by:	**Verified by:**
CSR Project Nodal Officer (Signature)	CSR Cell Member Secretary (Signature)

TEMPLATE T5: PROJECT COMPLETION REPORT (PCR)

AIIMS MADURAI – CSR PROJECT COMPLETION REPORT

1. Project Title	______________________________
2. Donor Company	______________________________
3. Total CSR Contribution	₹ ______________________________
4. Final Project Duration	From __ ***To*** __

5. Activities Completed (Final comprehensive list of all activities and deliverables completed as per the MoU and T1.)

6. Outcomes / Impact Achieved (Final Evaluation) (Detailed evaluation against all KPIs listed in T1, quantifying the ultimate benefit to AIIMS Madurai and the target community.)

7. Financial Closure Status

- Final Utilisation Certificate (T3) Issued: (Yes/No). Date: ____________
- Treatment of Unspent Balance (As per MoU Article 6): (Refunded/Carried Forward/Repurposed).

8. Asset Recording Status (Mandatory)

- All assets handed over and recorded in AIIMS Stock Register: (Yes/No).
- Attach: Proof of Stock Entry and CSR Asset Register extract (A4).

9. Lessons Learned & Recommendations (Summary of best practices, challenges, and recommendations for future CSR projects.)

Final Sign-Off: The project has been successfully completed, and assets handed over to the User Department for continuous operation and long-term sustainability.

Project Nodal Officer (Signature)	**Head of Department (Signature)**	**Executive Director (Signature)**

TEMPLATE T6: DEPARTMENTAL CSR CHECKLIST

MANDATORY CHECKLIST BEFORE CSR PROJECT EXECUTION / FUND RELEASE

Requirement	Yes / No	CSR Cell Vetting Reference
Needs Assessment Completed and Justified (T1)		
Proposal Aligns with Schedule VII Activities		
CSR-1 Registration of AIIMS Madurai Verified		(Mandatory for fund transfer projects)
Space Availability Certificate Secured (Engineering)		
O&M Requirements Identified and Budgeted (AIIMS)		(Ensuring 10+ year sustainability)
No Recurring Expenditure Proposed via CSR Funds		(Strict prohibition)
Item-wise Budget Estimate Vetted by Accounts Section		
Ethics Committee Approval Secured (if Research)		
MoU (T2) Finalized and Signed by ED & Donor		
Donor Funds Transferred to Dedicated CSR Account		(Date/Amount Verified)

ANNEXURES FOR OPERATIONAL GOVERNANCE

ANNEXURE A1: CSR NEEDS ASSESSMENT FORM

(To be submitted annually by Departments to inform the CSR Project Shelf)

Section	Field	Details Required
A. Basic Need	Department / Centre	
	Target Area (Thrust Area)	(e.g., Patient Care, Research, Outreach)
	Proposed Asset / Service	(e.g., MRI Machine, Mobile Health Unit, Skill Lab Equipment)
B. Justification	Current Operational Gap	(Explain why existing resources are insufficient.)
	Patient/Service Impact	(Expected number of beneficiaries per month/year.)
	Urgency Level	(High/Medium/Low - provide reason.)
C. Financial Outline	Estimated Total Cost (T1, Clause 6)	(Provide rough estimate for planning.)
	Required O&M (Yearly Recurring Cost)	(Must be specified for future planning by AIIMS.)
D. Approval	HOD Signature	____________________

ANNEXURE A2: CSR PROJECT APPRAISAL SHEET

(To be completed by the CSR Cell after T1 submission and Vetting)

Vetting Area	Checklist Item	Status (Y/N/NA)	Remarks / Condition of Approval
1. Technical	Alignment with T1 objectives.		
	Equipment specifications technically sound.		
	Feasibility/Site clearance obtained.		
2. Financial	Budget aligns with market rates (Cost reasonableness).		
	GFR compliance feasible for proposed procurement mode.		
	AMC/Tax costs included in the budget.		
3. Legal/ Compliance	Activity falls under Schedule VII.		
	Conflict of interest check cleared.		
	Sustainability commitment viable (T1, Clause 17).		
Overall Recommendation	(Recommended/ Conditional Approval/Rejected)		
CSR Cell Chairperson	______________________		

ANNEXURE A3: CSR PROJECT MONITORING FORMAT

(To be maintained by the CSR Cell during implementation - used for QPR generation)

Project Title:	______________________________________ ___
Monitoring Period	From __ ***To*** __

Item	Planned Status (%)	Actual Status (%)	Deviation (%)	Risk Status (H/M/L)	Mitigation Action Taken
Fund Utilization					
Procurement Phase					
Installation/ Civil Work					
Training/Handover					
Overall Project Risk				(H/M/L)	
Next Review Date	____________ __________				

ANNEXURE A4: CSR ASSET REGISTER FORMAT

(To be maintained by the CSR Cell in coordination with the Accounts Division for all assets created/donated)

Sl. No.	Asset Name	Model / Spec.	Serial No.	Donor Name	Installation Date	CSR Project Title	AIIMS Stock Register No.	Warranty Period	AMC Details (Post-Warranty)
1									

ANNEXURE A5: CSR BRANDING AND ACKNOWLEDGEMENT GUIDELINES

1. **Principle:**
   All acknowledgements must be professional, non-commercial, and adhere strictly to Government of India norms regarding official visibility.
2. **Plaque Design:**
   Permanent plaques are permitted only at the asset location.
   a. Content: Project Title, Donor Name, Year, and AIIMS Madurai.
   b. Logo Size: The Donor logo size must not exceed 25% of the size of the AIIMS Madurai official logo.
3. **Recognition:**
   The Donor Company may be recognized in the Annual CSR Report, Institute's website, and during official commissioning ceremonies.
4. **Prohibition:**
   While permanent commercial advertisements, political messages are prohibited, Temporary Acknowledgement in the form of banners, standees, or digital displays is permitted during official inauguration or commissioning ceremonies. Such temporary branding is allowed for a maximum window of 48 hours and must be restricted to the immediate project site.

ANNEXURE A6: CSR PROCESS FLOWCHART (Text Summary)

AIIMS MADURAI CSR 10-STAGE OPERATIONAL FLOW

1. **Stage 1: Identification & Shelf Creation:** Department identifies need and submits T1 proposal (including sustainability plan) to CSR Cell.
2. **Stage 2: Appraisal & Vetting (T3):** CSR Cell conducts Technical, Financial, and Legal review (with co-opted experts) to create the Appraisal Sheet (A2).
3. **Stage 3: Final Sanction:** CSR Cell recommends to the Executive Director (ED) for final approval.
4. **Stage 4: Compliance & Legal:** CSR Cell ensures active CSR-1 (for grants) and drafts the comprehensive legal MoU (T2).
5. **Stage 5: Agreement Execution:** MoU is signed by the ED and the Donor.
6. **Stage 6: Fund Receipt & Ledger:** Accounts Division receives funds into the dedicated CSR Ledger (T2, Article 2).
7. **Stage 7: Implementation & Procurement:** PI/Department executes project strictly following **GFR/GeM/CVC** rules.
8. **Stage 8: Monitoring & Reporting:** CSR Cell conducts bi-monthly monitoring, and the PI submits QPRs (T4), tracking KPIs.
9. **Stage 9: Financial Closure & Audit:** Accounts Division verifies bills and issues the final Utilisation Certificate (T3).
10. **Stage 10: Completion & Asset Handover:** CSR Cell prepares the Project Completion Report (T5), ensuring all assets are entered into the Stock Register (A4).