

ALL INDIA INSTITUTE OF MEDICAL SCIENCES  
AIIMS, NEW DELHI-110029  
FINANCE DIVISION  
[Hospital Billing Section]

No.F.CSR/01/HBS/2022-23 (E-Office#3180998)

Dated 16<sup>th</sup> Jan, 2023

**OFFICE MEMORANDUM**

**Sub: 'Standard Operating Procedure' (SOP) for Receipt & Accounting of CSR Donations.**

It is observed that concerned departments & faculty are avoiding the due process of receiving the CSR donations for various purposes. The Audit in its Separate Audit Report on Annual Accounts of the Institute for FY 2021-22 also adversely remarked on the receipt & accounting of donations. It may also be noted that Income Tax authorities keep checking the income of the Institute and exemption allowed to Institute is not sufficient, but the donation income to be exempted from taxability needs to be received in correct head of non-taxable income by Accounts Officer (CSR).

In view of volume & scales of CSR donations received in Institute; the SOP for Receiving & Accounting, and better understanding of same is provided as follows-

1. The CSR Cell of Institute is nodal office to handle all such proposals. A CSR policy, duly approved by SFC & GB is in force. CSR Cell may upload the document on Institute's website for information & compliance by all stakeholders.
2. CSR Cell is also requested to sensitize all stakeholders for better compliance of policy. Any update on policy & process may also be shared with all.
3. CSR Cell should also notify exact roles of CSR Cell, ESD, Stores, Departments & Accounts. Any of the beneficiaries in the Institute receiving CSR / donations on behalf of Institute, must formally inform CSR Cell before receiving donations, along with their fair value, name, address, contact & PAN no. of donar(s).
4. All donations must be reported to CSR Cell, respective custodian office and Accounts Officer designated for CSR accounting. CSR Cell shall acknowledge the information and process for approval of the donations. CSR Cell shall revert with approval to concerned beneficiary department to then accept the donation. A copy of same shall be marked to Accounts Officer (CSR).
5. Once received, the fair value of all the CSR donations (cash & kind) must be entered in Asset / Stock / Cash Registers by the department / store concerned. Fair value of assets / stocks must be arrived at by in-house or external designated valuer and as per government / industry guidelines acceptable to Audit & IT authorities.
6. Based on acceptance, the CSR Cell or beneficiary department can issue the Acknowledgement to donar(s), with copy to Accounts Officer (CSR)
7. Accounts Officer (CSR) shall then enter the details of donations with fair value in the CSR Donation Registers and issue the fair & final Receipt of donation to department / store concerned & CSR Cell in maximum 02 working days. No receipt shall be considered authentic if it is not signed by Accounts Officer (CSR).
8. CSR Cell to share a monthly report of all CSR donations, even NIL report, with concerned Accounts Officer (CSR). The report must contain - Name of item, HSN (GST) code, Quantity, Amount or fair value, Asset / Stock Register Entry No., date of receipt of item/cash.
9. CSR Cell, Department / Stores and Accounts Officer (CSR) shall do monthly reconciliation by 5<sup>th</sup> of every month and put the sign in registers of each other's.
10. Accounts Officer (CSR) shall file TDS, ITR and CSR returns as prescribed by respective authorities.

This is issued with the approval of Director.

  
(Narinder Bhatia)  
Financial Advisor

To,

1. Chiefs of all Centres / Head of all Departments / Medical Superintendents
2. Dean (Research) / Dean (Examination) / Dean (Academics) / Registrar
3. All Professor-in-charge (PICs) / Officer-in-Charge
4. All Faculty-in-charge of Projects / All Project Officers
5. Superintendent Engineer(s) - Main Campus, Jhajjar Campus, ESD
6. CAO / All Admin Officers
7. OIC (Proc.) (DO) / All Stores Officers of Institute

**Copy to:** For information.

PS to Director / PS to AD (A) / PS to SrFA / PA to Dy. Secretary

**CC:** PIC (CF) with request to upload the OM on Institute's website.

RECEIVED  
Computer Facility

30 JAN 2023

Time: 11:45  
Date: 16/01/2023  
AIIMS, New Delhi, 20