

अखिल भारतीय आयुर्विज्ञान संस्थान

नई दिल्ली 110029

वित्त विभाग

\*\*\*

**No. CSR/01/HBS/2022-23 (e-Office#3180998)**

**Dated 11.10.2022**

**विषय: सी.एस.आर. (CSR) दान की प्राप्ति और लेखांकन की मानक संचालन प्रक्रिया ।**

Institute receives donations under CSR & otherwise, in cash & kind. Such receipts, if not properly accounted for can become part of taxable income even if Institute is exempted to pay tax on such incomes.

The Audit has also observed adversely that Institute is not maintaining receipts & accounting of donations in manner prescribed. It is also commented that the assets are also not taken on record (Asset / Stock Registers). FD has been continuously trying to sensitize the concerned in CSR Cell of Institute on following-

1. Bring clarity on roles of CSR Cell, ESD, Stores, centres, departments & Accounts. There must all donations be reported, agreed to & accepted by CSR Cell and not by any unauthorized officials. CSR cell must only be authorized to issue ACK with its copies to Faculty / OIC / Department / Store / AO (HBS) concerned.
2. Issue directions to all concerned to take all CSR donation & items in stock & asset registers with their fair value and share copy of same with CSR Cell and AO (HBS).
3. CSR Cell must share a monthly report (even NIL) of all CSR donations with the concerned AO (HBS) in FD. The report must contain – SI#, Name of item, HSN (GST) code, Quantity, Amount or fair value, Asset / Stock Register Entry No., date of receipt of item (realization in case of amount).
4. The above monthly reconciliation must be completed by 5<sup>th</sup> of every month.

Without proper accounting of items, any penalty from IT Department or Ministry of Corporate Affairs (CSR) shall be diverted to CSR Cell for handling / settlement with recommendation to administration to fix responsibility and recovery of penalty amount.

In view of the above, there is an immediate need to propose a draft SOP on Receipt & Accounting of CSR Donations by CSR Cell for vetting by FD & approval by competent authority to indicate roles, responsibilities of all concerned and actions to be taken within prescribed timelines by all concerned. Inputs of concerned, as applicable, may also be obtained.

All may also note that same SOP may be adopted for other donations as well.

यह जापन संस्थान निदेशक से अनुमोदित है ।

(नीरज कुमार शर्मा)  
वरिष्ठ वित्तीय सलाहकार

प्रति, - उपरोक्तानुसार उचित कार्यवाही हेतु ।

कॉर्पोरेट सामाजिक उत्तरदायित्व सैल के प्रभारी / अधिकारी संकाय

प्रतिलिपि - जानकारी के लिए।

- केंद्र प्रमुख, विभागाध्यक्ष, चिकित्सा अधीक्षक, डीन (एकेडेमिक्स), डीन (शोध), शोध (परीक्षा), प्रभारी संकाय
- कॉर्पोरेट सामाजिक उत्तरदायित्व सैल के सभापति
- प्रभारी संकाय / प्रभारी परियोजना अधिकारी (FIC/PIC/OIC - Projects)
- परियोजना निगरानी इकाई सदस्य सचिव (PMU)
- उप सचिव
- प्रभारी अधिकारी (खरीद); खरीद अधिकारी- सभी केंद्र, विभाग, प्रभाग, अनुभाग आदि.
- वित्तीय सलाहकार एवं वित्त विभाग के सभी अधिकारी
- लेखा अधिकारी (अस्पताल बिलिंग अनुभाग)
- संस्थान के सभी अधिकारी गण  
(सभी केंद्रों, विभागों, प्रभागों, अनुभागों, व ई-मेल आदि के माध्यम से).
- निदेशक / अतिरिक्त निदेशक (प्रशासन) / चिकित्सा अधीक्षक के निजी सचिवालय