

NATHEALTH'S CSR FRAMEWORK AND STANDARD OPERATING PROCEDURES

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ABBREVIATIONS/GLOSSARY

Companies Act, 2013	Cos Act
CSR	Corporate Social Responsibility
CSR projects undertaken by NATHEALTH	CSR Project(s) or Project
CSR Project Framework Report	PFR
Governing Council	GC
Healthcare Federation of India	NATHEALTH
Impact Assessment Agency	IAA
Monitoring Agency	MA
National CSR Steering Committee	CSR Steering Committee
Practicing Chartered Accountant Firm	CA Firm
SOP	Standard Operating Procedures

OVERVIEW

The Indian healthcare ecosystem is at a truly unique stage today. The positive and negative aspects are at a constant interplay. While at one end, we have taken giant strides to establish ourselves as a highly skilled medical ecosystem with excellent clinical outcomes as well as a powerful value proposition but at the same time, we are counterbalanced by a massive disease burden, tangible dichotomies in delivery and a huge infrastructure crunch. To solve this, is our most immediate challenge. It will require effort. It will require commitment and a lot more.

We, at NATHEALTH, are committed to our role of being a credible and unified voice in improving access and quality of healthcare in India.

CSR is essentially a transformational concept intended to bring value driven change in the society and in the life of those, who are marginally challenged. Mandated by the Government of India for prescribed class of India Inc., it is a positive step towards collective upliftment and well-being of the community. However, there are challenges being faced by corporates in ensuring meaningful CSR expenditure whereby they can witness the tangible impact of their contribution in terms of socio-economic development of the society.

Moving towards the direction of its vision and mission, we at NATHEALTH aim to provide a credible platform to corporates which are looking to make meaningful CSR expenditure for them to channelize in high impact and transparent CSR programs in the healthcare sector.

This document is designed to outline a framework for projects which NATHEALTH aims to undertake in the CSR domain and it consists of specific standardized procedures that shall lay down the detailed procedures for project identification, project implementation, monitoring of the project, its reporting and impact assessment of the executed projects. It shall also delineate the specific roles and responsibilities of the leadership teams within the organization

The purpose of this SOP is the adoption of uniform minimum standards and guidelines for all the stakeholders/participants that shall form part of the process of implementation of CSR projects. This SOP as laid down here is expected to facilitate the implementation process through a continuation of collaboration and dialogue and keeping in focus the spirit of CSR initiative and its impact on the healthcare ecosystem as a whole.

SECTION A: INTRODUCTION

A. About NATHEALTH

Established in 2012, NATHEALTH has been and continues to play a pivotal role in stewarding integration, collaboration and reimagination in the healthcare sector. The healthcare fraternity went through an unprecedented, crisis that completely transformed our ecosystem. While the challenge was huge, it also opened opportunities to scale up partnership between public and private sector, create high-tech and frugal innovation, expand existing infrastructure and establish a value-based service delivery model. It has been created by leading healthcare companies and participants in India, with the Vision to "Be the credible and unified voice in improving access and quality of healthcare". It is established with an objective to bring together healthcare stakeholders in India and work along with policy makers to create an environment that will empower the next wave of healthcare for all. The Leading Healthcare Service and Diagnostic Providers, Medical Technology and Devices Players, Pharma, Health Insurance Companies, Healthcare Investors, Consultants and Other Healthcare and Allied Service Providers have come together to build it as a common platform order to create the next level of momentum in Indian Healthcare. It represents small & medium hospitals and nursing homes as well as Healthcare Start-up companies.

B. Vision and Mission

Our Vision	Our Mission
<p>"Be the credible and unified voice in improving access and quality of healthcare."</p>	<ul style="list-style-type: none">• Be the voice of the healthcare ecosystem• Recommend action points to Government on important areas for the industry• Enable the environment to fund long term growth• Support best practices and promote accreditation• Encourage innovation• Help develop and optimize healthcare infrastructure• Help shape policy and regulations

- Help **bridge** the skill and capacity gap
- **Foster collaboration** between federations

SECTION B: CSR CHARTER

A. Legal Provisions

- i. India is the first country in the world to make corporate social responsibility (CSR) mandatory for corporates as a statutory obligation under Section 135 of the Cos Act and since then CSR has become an integral part of business philosophy.
- ii. According to Section 135 of the Cos Act read with the relevant rules, the following class of companies are required to spend *at least two per cent. of the average net profits* of the company made during the three immediately preceding financial year, or where the company has not completed the period of three financial years since its incorporation, during such immediately preceding financial years, in pursuance of the Corporate Social Responsibility Policy of the Company: -
 - Every Company having net worth of rupees five hundred crores or more;
 - Every Company having turnover of rupees thousand crores or more; and
 - Every Company having a net profit of rupees five crores or more.
- iii. While Schedule VII to the Cos Act prescribes the broad areas and subjects under which a company can plan and execute its CSR projects, following key areas are targeted towards the health care sector
 - Eradicating malnutrition;
 - Promoting health care including preventive health care;
 - Sanitation and making available safe drinking water;
 - Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and
 - Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial

Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).

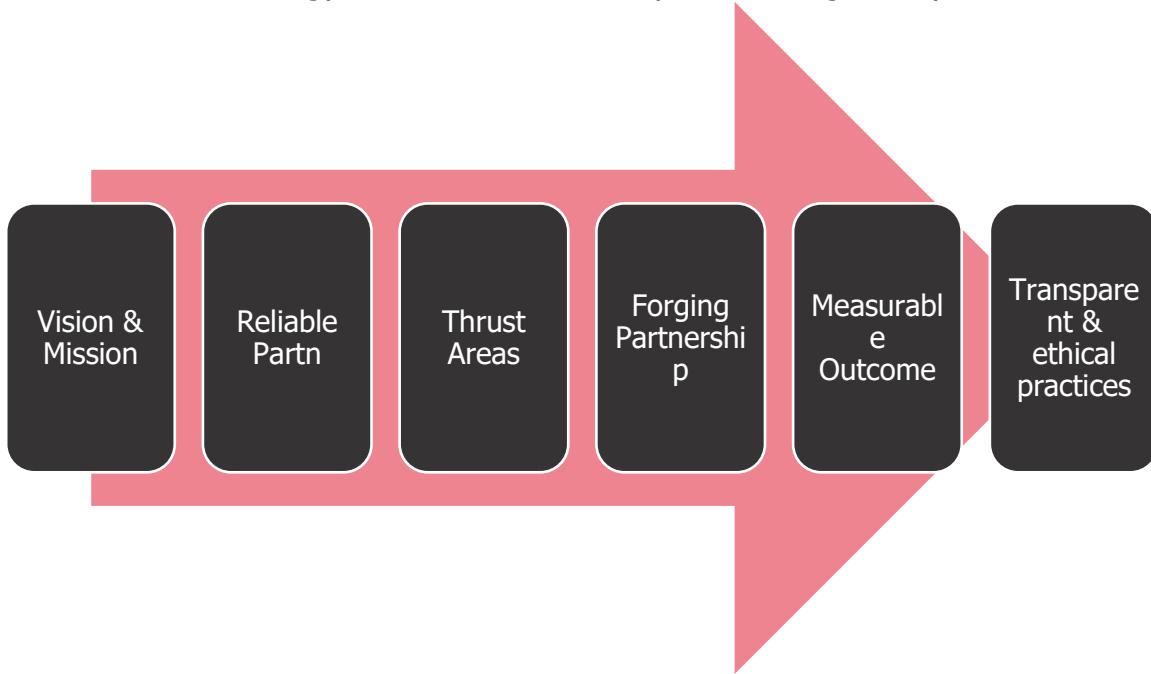
Note: The above is an illustrative list, which may undergo change from time to time basis amendments made in the Cos Act.

- iv. The Cos Act provides for implementation of CSR activities by the corporates either directly or through an implementing agency. A company can implement its CSR projects through a company established under section 8 of the Cos Act, or a registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961, and having an established track record of at least three years in undertaking similar activities.
- v. Every implementing agency needs to mandatorily register itself with the Central Government by filing Form CSR-I with the Registrar of Companies.
- vi. NATHEALTH is duly qualified to act as an Implementing Agency.
 - It's a Society which is duly registered under the provisions of Societies Registration Act, 1860.
 - NATHEALTH is duly registered with the Income Tax Department under Section 12A and 80G
 - It has the requisite experience to undertake CSR projects; and
 - Its Memorandum of Association allows the society to carry out the CSR activities as stipulated under law.

B. CSR Strategy / Blueprint

NATHEALTH's CSR Strategy is the overall strategic objective of the organisation, detailing what it wants to achieve through its CSR Programs and the approach it will adopt to achieve the same. It shall function as a guiding document, which shall be continuously evolving based on changing internal and external environment and learnings through its CSR journey.

NATHEALTH's Strategy Framework is based upon following six key dimensions:



CSR Vision & Mission

i. Vision

“To create the most credible and high impact CSR platform to strengthen our position as a Healthcare Thought Leader.”

ii. Mission

- To provide high impact CSR returns to corporate on their CSR expenditure
- To transform the ecosystem by stewarding integration, collaboration and reimagination by identifying the thrust areas in the Health care sector and contribute into its development
- To catalyse innovation in healthcare sector

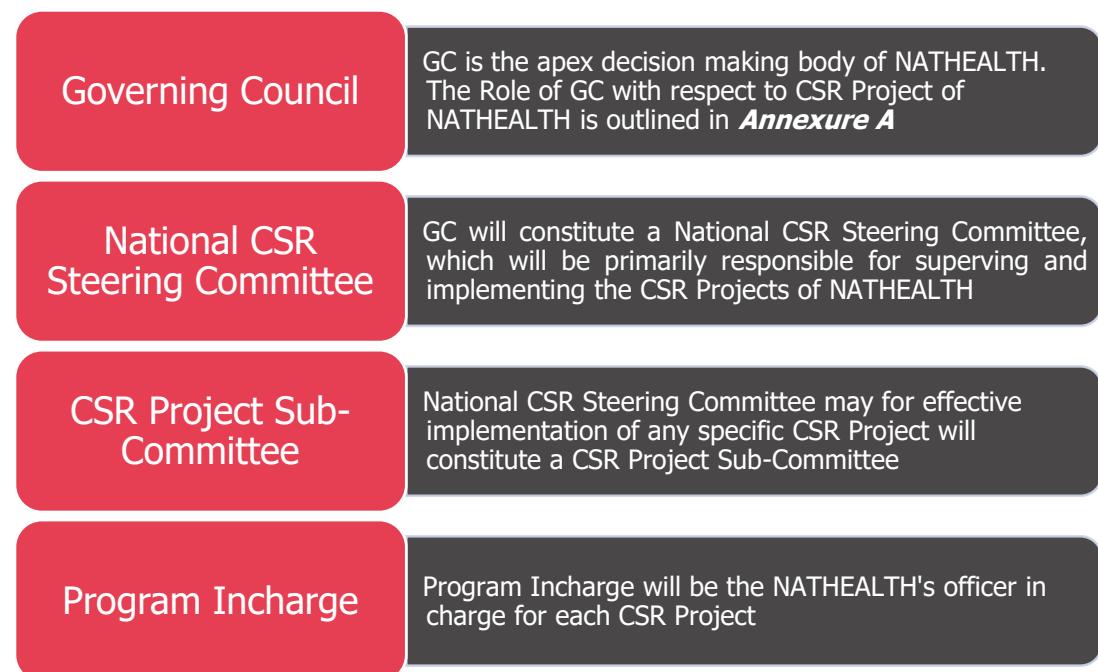
	<ul style="list-style-type: none"> ▪ To identify and undertake such CSR Projects which will work towards: <ul style="list-style-type: none"> - Creating a healthy Community through education, empowerment and research - Providing affordable healthcare - Strengthening healthcare infrastructure 								
Reliable Partner for effective implementation	NATHEALTH aims to establish itself as a credible and reliable implementing partner for corporates in the CSR ecosystem of the country. Nathealth will design value based and impact-oriented CSR projects and provide for an effective and transparent implementation solution.								
Thrust areas	<p>NATHEALTH's CSR initiates will be targeted towards revolutionizing the healthcare sector of the Country. The CSR initiatives of NATHEALTH's in its initial phase, will be based on following themes. Around these themes, NatHealth will design and implement its CSR projects.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1.</td><td>Awareness & education</td></tr> <tr> <td>2.</td><td>Affordable Medical Care and Treatment</td></tr> <tr> <td>3.</td><td>Primary Health Care Services</td></tr> <tr> <td>4.</td><td>Medical Supplies</td></tr> </table> <p>NATHEALTH will continuously study the dynamics of healthcare ecosystem, impact created by existing CSR interventions and need of community at large, to update its CSR priorities over a period of time</p>	1.	Awareness & education	2.	Affordable Medical Care and Treatment	3.	Primary Health Care Services	4.	Medical Supplies
1.	Awareness & education								
2.	Affordable Medical Care and Treatment								
3.	Primary Health Care Services								
4.	Medical Supplies								
Forging Partnership	NATHEALTH will forge partnerships with Central Government, State Governments, Global Health Organization & Think Tanks, leading universities and industry bodies to continuously engage in a consultative process in areas related to wholistic CSR projects, evolving needs of the society, beneficiary profiling etc.								

<p>Measurable Impact Proposition</p>	<p>Measurable outcome shall be the heart of the CSR initiates of NATHEALTH. Each of the CSR Projects will set clear and objective benchmarks or performance indicators, which can be measured over a period of time. Along with the outlined benchmarks, impact assessment study along with survey/interaction with beneficiaries of the CSR Projects will be undertaken to measure the benefits and the impact, the intervention has created.</p> <p>The measurable outcomes shall be the basis for determining effectiveness of the execution</p>
<p>Transparent & ethical practice</p>	<p>NATHEALTH aspires to remain a responsible Society, mindful of its social responsibilities and obligation to all stakeholders including members, employees, local community and society at large and will therefore conduct its CSR Projects in an economically, socially, and environmentally sustainable manner by establishing high standards of transparent and ethical governance practices.</p> <p>NATHEALTH will establish appropriate governance structure, policies, systems and processes, including but not limited to segregation of duties, tiered approval mechanism for undertaking its various CSR Projects. All key decisions will be routed through Governing Council, the apex body of NATHEALTH.</p>

C. Governance

i. Structure

The CSR Projects of NATHEALTH shall be governed by the following governance structure:



ii. Roles

Role of each of the constituents of the Governance structure is outlined below:

Governing Council

- To approve the NATHEALTH's CSR Charter & SOP Document and modification therein.
- To approve areas and themes in which CSR Projects of NATHEALTH will be undertaken
- To approve the CSR Project along with CSR Project Framework Document
- To constitute National CSR Steering Committee.

	<ul style="list-style-type: none"> ▪ To annually review the progress of CSR Projects undertaken by NATHEALTH. ▪ To approve appointment of agencies in connection with the CSR Projects ▪ To approve cost escalations in CSR Projects beyond INR 50 Lac or 25% of project cost, whichever is higher.
National CSR Steering Committee	<ul style="list-style-type: none"> ▪ To prepare and recommend NATHEALTH's CSR Charter & SOP Document and subsequent modification, to the GC; ▪ To undertake study with respect to the areas where CSR projects can be undertaken by NATHEALTH; ▪ To conceptualize and design CSR projects along with CSR Project Framework Document and submit the same to GC for its approval; ▪ To identify and recommend appointment of various agencies in connection with CSR projects to GC; ▪ To constitute Project sub-committee in connection with the implementation, monitoring etc., of CSR projects; ▪ To plan CSR outreach programs of NATHEALTH; ▪ To identify and engage with CSR Donors for various CSR projects; ▪ To review the progress of the CSR Projects; ▪ To oversee the submission of CSR Project related reports to the CSR Donors; ▪ To address grievances of CSR Donors;

- To approve funds disbursement in connection with CSR Projects;
- To review and examine progress and completion reports in connection with ongoing CSR Projects to be submitted to the GC;
- To review and approve the Annual CSR Report of NATHEALTH;
- To evaluate the performance of various external agencies from time to time;
- To undertake such other functions as may be required to effectively implement its objectives; and
- Such other functions as may be delegated by the GC.

Charter of National CSR Steering Committee is annexed as ***Annexure-A***

CSR Project Sub-Committees

- To oversee the implementation of CSR Project;
- To coordinate with the Sub-implementation agency;
- To review the report of Monitoring Agency and discuss cases of variance;
- To ensure compliance of CSR SOP with respect to concerned CSR Project;
- To identify and engage with CSR Donors for various CSR projects;
- To approve funds disbursement in connection with CSR projects upto prescribed limits;

- To review and examine the CSR Project related reports to be submitted to the CSR Donors;
- To review and submit quarterly & annual reports in connection with ongoing CSR projects to the Steering Committee; and
- Such other functions as may be delegated by the Steering Committee

Charter of CSR Project Sub-Committee is annexed as ***Annexure-B***

Program Incharge

- The Program Incharge shall be first contact for all external agencies in connection with the CSR Project;
- The Program Incharge shall be responsible for coordinating with external agencies in connection with the CSR Project;
- To regularly monitor the progress of implementation and update Project Sub-Committee or the CSR Steering Committee as the case may be;
- To prepare and submit reports to the Project Sub-Committee or the CSR Steering Committee as the case may be for submission the CSR Donors; and
- To prepare and submit quarterly & annual reports in connection with ongoing CSR projects to the Project Sub-Committee or the CSR Steering Committee as the case may be.

iii. Administrative Support

Undertaking and implementing CSR Projects, will require technical and administrative capabilities, therefore appointment of full-time senior

program officer, program analyst and supporting FP&A (Financial Planning & Analysis) team is recommended. Further, NATHEALTH will also be required strengthen its secretariat by training the existing staff and employing additional resources having requisite experience from time to time. The Steering Committee will analyze the need for strengthening the secretariat and accordingly recommend the necessary course of action to the GC.

SECTION C: CSR PROJECT

A. Project Design

NATHEALTH, will either directly or in consultation with an external agency, will conceptualize and design its CSR Projects.

Following factors will be considered while designing any CSR Project:

i. **Specific Sector/Area**

The identification of the sector in which CSR activities are proposed to be carried out is of paramount importance. While NATHEALTH's CSR thrust area is health care but within the health care sector, proposed areas in which NATHEALTH aims to create a meaningful impact and intervention, needs to be carefully selected considering the contextual requirement and other factors outlined in this document. In the initial part of its CSR journey, NATHEALTH will be planning its CSR projects in the following areas:

1.	Awareness & education
2.	Affordable Medical Care & Treatment
3.	Primary Health Care Services
4.	Medical Supplies

NATHEALTH may also try to identify some key themes every year and all the CSR projects executed during that particular year will be based on that particular theme. Designing CSR projects around a defined theme will help NATHEALTH to achieve its objective over a long run in a more planned manner.

ii. **Gap Analysis**

Another important aspect shall be identification of the gap which the project intends to fill. For the purpose of identification of gap, answers to the following questions need to be assessed: -

- What are the social issues or problems which the project aims to address?
- What shall be the approximate amount of fund requirement for addressing the gap?

- What are the resources needed to fix the identified social issues/gaps?

Once the gap assessment is completed, the solutions which the project proposes to provide need to be outlined. The same can be narrowed down by way of answering the following questions: -

- To what extent does the project solve the identified issue?
- Is it viable to practically implement the proposed solution keeping all factors in mind?
- What shall be the approximate amount of fund requirement for addressing the gap?
- What are the resources needed to fix the identified social issues/gaps?

iii. Beneficiary Profiling

In order to ensure that the intended benefits of the project are aligned with the Guiding Principles, the target communities must be identified. The target communities could be based on the following criteria(s): -

- Gender Based- women, children etc.
- Population benchmarked as “Below Poverty Line”/the bottom of the pyramid mass of population Age group based- infants, school children, adults etc.
- Patients with critical disease like cancer, AIDS, tuberculosis etc
- Occupation based- farmers, ragpickers etc.
- Disability- visually challenged, hearing impaired etc.
- Any other basis- displaced persons, migrants etc.

iv. Public Private Participation

One of key objectives of NATHEALTH is to work closely with the Central and State Governments in improving access and quality of healthcare. Both Central and State Governments run various health care related scheme on PAN India and regional basis. While designing its CSR projects, NATHEALTH will continuously explore possibilities of working with the Central and State Governments in areas which can be related to its thrust areas.

v. Measurable Outcomes

The projects should be designed with clear objectives, planned outcomes and a suitable monitoring and reporting framework. Key Performance Indicators and other measurable outcomes shall be clearly outlined.

vi. Sustainability

Projects should be designed for creating a long-term impact. An incremental expansion approach may be deployed if required. They should incorporate multiplier effects. Projects should ideally be replicable for subsequent coverage in other regions.

vii. Community Participation

Provisions of community participation should be built-in. Community ownership and co-financing wherever required may be introduced in a progressive manner in suitable time frames necessary for communities to accept and adopt the initiatives. This will create understanding among communities on expectations, risks, roles and responsibilities.

viii. Project Duration

The duration of the project is of utmost importance while designing a CSR project. Duration will play key role in budgeting, implementation, realisation of intended benefits/impact. While planning the timelines of the project, following things will be considered:

- Internal project kickstart process
- Time lines for obtaining statutory approvals, if any.
- Demographics of region where the project is planned to be executed.
- Capability of Sub-implementing agency and availability of resources

It shall be ensured that under no circumstance, a project shall stretch beyond the period of three years excluding the year of commencement. In case, the project is of such nature that the estimated gestation period stretches beyond the said period of three years, the project shall be split into phases in such a manner that each phase reaches conclusion within the period of three years.

Based on the tenure of the project, each and every project shall be classified as either a 'Short-Term Project' or 'Long Term Project'. For this purpose, these terms shall carry the following meaning: -

Short-Term Project

A project having a tenure/duration of upto one year.

Long Term Project

A project having a tenure/duration beyond one year.

ix. Compliance with CSR Provisions

While designing any CSR Project, NATHEALTH will keep in mind the following compliance requirements:

- That NATHEALTH has the established track record of three years of undertaking similar projects.
- Any surplus arising out of the CSR Projects shall be deployed in the project itself.
- Where any Capital Asset is created or acquired for the purpose of CSR Project, the same shall only be held by:
 - a. a Company established under Section 8 of the Act, or a Registered Public Trust or Registered Society, having charitable objects and CSR Registration Number as required under the Companies (Corporate Social Responsibility Policy) Amendment Rules,2021 ("CSR Rules")
 - b. beneficiaries of the said CSR project, in the form of self-help groups, collectives, entities; or
 - c. a public authority as defined in clause (h) of Section 2 of the Right to Information Act, 2005.
- That the CSR Project contains an effective and efficient monitoring and supervision mechanism.

B. Project framework document

Once a project has been identified, a CSR Project Framework Report ('PFR') will be created in connection with the said project. A PFR shall consist of the following:

1st Phase PFR:

Program Incharge	Name of Program Incharge
Project Sub-Committee (if any)	Constitution of Project Sub-Committee (if required)
Methodology	The methodology adopted by the CSR Steering Committee to design the CSR project shall be clearly outlined.
Project Details	<p>Details of project in terms of the following:</p> <ul style="list-style-type: none"> i. Objective ii. Beneficiaries iii. Benefits intended to be created iv. Impact Proposition
NATHEALTH	Value creation by NATHEALTH
Area of Operations	<p>Details of the area of operations of the project in the following manner:</p> <ul style="list-style-type: none"> • Whether the project is being undertaken on PAN India basis or regional basis. • If regional basis, the details of such regions shall be outlined • Reason for undertaking project in the identified regions also needs to be outlined.
Key Performance Indicators	<p>Key Performance Indicators of the project like for example:</p> <ul style="list-style-type: none"> • Skill Development: Number trained, Number placed, % women, % disabled, etc. • Early Childcare & Education: Number of anganwadis covered, Number of anganwadis etc.
Timelines	Duration of the project in terms of commencement and end date and achievable milestone schedule.
Monitoring & Reporting	<ul style="list-style-type: none"> • Monitoring mechanism deployed.

	<ul style="list-style-type: none"> • Internal reporting mechanism • CSR Donors reporting mechanism
Audit & Assessment	Details of plan to undertake audit and impact assessment, if any, will be provided
CSR Compliance Statement	A statement confirming that the project follows the CSR provisions outlined under the Cos Act.

2nd Phase PFR:

In the 1st Phase PFR, following details will be added:

Manner of Implementation	Details of sub-implementing agency proposed to be engaged along with the clear demarcation of role of NATHEALTH and sub-implementing agency
External Agencies	Details of other external agencies that will be engaged in connection with the project lifecycle
Budget	<p>The budget estimates of the project consisting of the following components along with payment milestones</p> <ul style="list-style-type: none"> • Material & resource cost • Administration Cost • Communication & engagement Cost • Management Cost; • Monitoring & reporting and • Sub-Contracting Fees, if involved

Along with PFR, a CSR Project Fact Sheet will also be prepared. Format of CSR Project Fact Sheet is annexed as ***Annexure- C***

C. Continuing R&D Activities to find suitable CSR projects/ opportunities

The CSR Steering Committee shall continuously strive to identify areas within the broad parameters of identified thrust areas, where CSR projects can be undertaken. For the purpose of said research, the CSR Steering Committee may also engage external consultants. The CSR Steering Committee may:

- Undertake Surveys and Demographic Mapping by performing gap-analysis of identified areas

- Obtain feedback of zonal chapters
- Engage into consultative process with its members and/ or Health ministry or departments of Central or State Governments or recognized Government agencies and other partners working in the field of healthcare.
- The CSR Steering Committee shall strive to prepare a report in the month of March every financial year with respect to nature of CSR projects, which NATHEALTH can undertake and submit the same to GC for its consideration and approval

SECTION D: STANDARD OPERATING PROCEDURES AND GUIDELINES

A. Approval Process

Following approval process will be followed

Step 1	The CSR Steering Committee at the beginning of every financial year will recommend the areas or themes in which NATHEALTH will like to undertake its CSR Projects to the GC for its approval in its first meeting of the financial year. Nothing in this will restrict the CSR Steering Committee from recommending new areas or themes during the year.
Step 2	Post receipt of the approval of GC, the CSR Steering Committee will initiate the process of preparing the 1 st Phase PFR in accordance with the process outlined in this document.
Step 3	After approval of 1 st Phase PFR by the Steering Committee, the Project Sub-Committee/Program Incharge as the case may be, will initiate the process of engagement of external agencies and finalizing the budget requirements. The Project Sub-Committee/Program Incharge will submit the 2 nd Phase PFR to the Steering Committee for its approval within a period of 15 working days from the approval of 1 st Phase PFR.
Step 4	Thereafter the CSR Steering Committee will submit the final PFR for a particular CSR project and submit the same for the approval of GC atleast 07 days before the proposed meeting.
Step 5	GC will consider the final PFR for a particular CSR project and give its approval. GC may also direct the CSR Steering Committee to modify the final PFR as per its observation. In such case the CSR Steering Committee will consider the feedback of GC and will suitably amend final PFR and resubmit the same for approval of GC.
Step 6	Post receipt of approval of GC, the CSR Steering Committee/ Project Sub-Committee will initiate the process of reaching out to the prospective CSR Donors for contribution in the CSR project.
Step 7	Post receipt of in-principle approval of CSR Donors for participation in the CSR project upto the minimum fund commitment of 66% of total budget estimate of the CSR project, a definitive engagement with

	sub-implementing and other agencies in connection with the CSR Project shall be entered within a period of 07 working days.
Step 8	Post engagement of sub-implementing and other agencies in connection with the CSR project, definitive agreement will be executed with the CSR Donors and requisite funds will be called for.
Step 9	Post receipt of funds from the CSR Donors, the CSR project will be flagged off by the President NATHEALTH along with some eminent personality, as the CSR Steering Committee may decide.

B. Reporting Mechanism

The reporting structure will consist of the following reporting mechanism

- i. Reporting by Sub-implementing Agency
- ii. Reporting to GC
- iii. Reporting to CSR Donors

While defining the reporting mechanism of any CSR Project, the standard reporting mechanism shall be duly considered and efforts shall be made to align the reporting mechanism with the standard procedure.

i. Reporting by Sub-implementing Agency

Regular Reports:

The Sub-implementing agency will submit a half-yearly report or such other frequency as may be directed by the CSR Steering Committee/Project Sub-Committee, with respect to the CSR projects undertaken during a financial year to the CSR Steering Committee/Project Sub-Committee for its consideration. Both the reports shall be submitted within 15 days of end of the relevant reporting period/event. Further a report will also be provided on the completion of the CSR Project

The half-yearly and completion report shall be in the format annexed as ***Annexure-D***

Variance Report:

In case the MA submits a variance report with respect to any CSR Project, the CSR Steering Committee considering the criticality of the variance report, may bring the same to the notice of the GC.

Also, the CSR Steering Committee is duly empowered to take any appropriate/suitable decision(s) in cases of significant deviation in performance of Sub-implementing agency as against the pre-defined milestones/set standards or breach of contract(s) by any of these agencies.

ii. Reporting to GC

The CSR Steering Committee will submit a half-yearly and annual report with respect to the CSR Projects undertaken during a financial to the GC for its consideration. Further a report will also be provided on the completion of the CSR Project. Both the reports shall be submitted within 45 days of end of the relevant reporting period.

The CSR Steering Committee with the approval of the GC may change the frequency of the reporting.

The half-yearly, annual report and completion report shall be in the format annexed as ***Annexure-E***

iii. Reporting to CSR Donors:

▪ Progress Report

Short term projects: In case of short-term project, no progress report will be provided unless its ongoing at the end of the financial year.

Long term projects: In case of long-term projects, the CSR Steering Committee will submit a progress report to the CSR Donors within 30 days of every 6 months and thereon.

▪ Year-end report

The year-end report will be submitted in case of all CSR projects which are ongoing at the end of the financial year. The CSR Steering Committee will submit a year-end report to the CSR Donors within 30 days of end of the financial year.

Along with the year-end report, the CSR Steering Committee will also submit a utilization certificate which shall be backed by a utilization certificate by an Independent Chartered Accountant firm certifying the

manner in which funds disbursed during the year have been utilized towards the CSR Project.

In case of limited number of CSR Donors, individual certificate by an Independent Chartered Accountant may be directly provided

- Completion Report

Post completion of the CSR Project, a completion report will be submitted to the CSR Donors within 45 days of the project completion or such other time as may be agreed with the CSR Donors.

The progress, year-end report and completion report shall be in the format annexed as ***Annexure-F***.

The utilization certificate shall be as per the format annexed as ***Annexure-G***

The reporting mechanism to CSR Donors will be subject to agreed terms and condition of the agreement executed with them.

- Assessment of unspent amount

Atleast 30 days before the end of the financial year, the Steering Committee will undertake an exercise in coordination with Sub-implementing agency to ascertain, whether any funds received by NATHEALTH from the CSR Donors are lying unspent in the designated CSR account and ensure that the same have been disbursed to the Sub-implementing agency on or before the close of the financial year.

If funds received from CSR Donor are not transferred to the sub-implementing agency on or before the end of the year, then necessary arrangement shall be made to refund the unspent amount in proportion to the sums contributed by the CSR Donor either on or before the close of the financial year or within 7 days of close of the financial year. In such case due intimation will be given to the CSR Donor both at the time of concluding that funds will remain unspent and post transfer of the unspent amount to the CSR Donor.

In case of long-term project, the CSR Donor will deposit the said fund into an Unspent CSR Account, opened for that purpose and will release the funds in future, as and when required by NATHEALTH.

C. Funds Disbursement Process

Once a CSR Project has been commenced, the disbursal of funds shall be processed in the following manner: -

- i. It is advisable that for each CSR Project, a separate bank account may be opened by NATHEALTH. The Secretary General and any of the office bearers of NATHEALTH shall be the authorized signatory to operate the said bank account.
- ii. All contribution from the CSR Donors towards a particular CSR Project shall be received in the same account and all payment will be routed from the same bank account. No cash contribution shall be accepted from any CSR Donors and no payment in cash will be made to any external agency.
- iii. At least thirty days prior to the CSR Project commencement date or such other time as may be suggested by the CSR Steering Committee/ Project Sub-Committee, the Program Incharge of relevant CSR Project will request the CSR Donors to contribute such proportion of the committed funds as deemed necessary to cover the budget cost for the next six months.

Considering the progress of the CSR Project, such fund contribution request shall be made at the end of every six months.

- iv. All payment disbursement requests shall be routed through a Payment Disbursement Form ('PDF'). The format of PDF is annexed herewith as ***Annexure-H***.
- v. All payments will be made in the Bank account, details of which are mentioned in the agreement executed with the external agency. Change in bank account will require written approval of both external agency and Secretary General.
- vi. 1st Tranche Payment
 - As per the terms of engagement, the first payment tranche payment will be processed. The external agency will submit request in PDF atleast 7 days before the agreed first tranche payment date.
 - On receipt of PDF, the Program Incharge will review the same in accordance with agreed terms and conditions. If the PDF is in order, the Program Incharge will approve & forward the same to Chairman of Project Sub Committee for its approval. Post receipt of the approval of Chairman, the Program Incharge will forward the same to Secretary General for processing the payment.

- Within one working day of payment, the Secretariat Office will confirm the same to Program Incharge, who will inform the same to the external agency.

vii. Subsequent Tranche Payment

- At least forty-five days before the scheduled payment milestone or such other time as may be agreed upon by the CSR Steering Committee/Project Sub-Committee, the agency will submit the necessary request to the Program Incharge for disbursement of funds by submitting the PDF
- The Program Incharge, upon receipt of the PDF, will examine the same to confirm and verify the particulars. In case of furnishing of incomplete/incorrect particulars, the agency will be informed to submit a revised PDF. Once the PDF/Revised PDF is examined and its particulars are verified to the satisfaction of the Program Incharge, he will request the concerned CA Firm to verify and certify that the last disbursement has been utilized by the external agency in accordance with the agreed terms.
- The Program Incharge will also ensure that deficiencies, if any, as per last report of the MA, has been rectified by the external agency to the satisfaction to the MA and Program Incharge.
- The requirement of consideration of MA report will only be applicable in case the funds are being disbursed to the Sub-implementing Agency.
- On being satisfied that the details in PDF are in order and utilization certificate received from CA Firm certifies that utilization has been in order, the Program Incharge will approve & forward the PDF to Chairman of Project Sub Committee for its approval. Post receipt of the approval of Chairman, the Program Incharge will forward the same to the Secretary General for processing the payment. The payment will be processed atleast three days before the payment due date.
- Where the utilization certificate provided by the CA Firm is not satisfactory, the Program Incharge will inform the external agency to rectify the deficiency and submit the deficiency rectification report. If post submission of deficiency rectification report, the Program Incharge is satisfied with the steps taken, it will initiate the process of payment approval.
- Within one working day of payment, the Secretariat Office will confirm the same to Program Incharge, who will inform the external agency.

- viii. Any request for disbursement before the agreed timelines (as specified in the Milestone Based Payment Schedule) can be approved by the Chairman of the Project Sub-Committee only upon the recommendation of the Program Incharge. Any disbursement over and above the said amount will require approval of the Chairman of the CSR Steering Committee.
- ix. Any cost escalation in the budgeted costs of any CSR Project upto INR 50 Lac or 25% of the project cost, whichever is higher can be approved by the Chairman of the CSR Steering Committee. Any escalation beyond the same shall require approval of GC.

Note: Where Project Sub-Committee has not been constituted, it's references wherever appearing, shall be read as CSR Steering Committee

At the end of every financial year, the CSR Steering Committee will issue necessary utilization certificate to all CSR Donors on the basis of utilization certificate received from the CA Firm.

D. Monitoring Framework

i. Progress Monitoring

Success of any project depends upon its successful implementation. Therefore, undertaking necessary monitoring to make sure that projects approved are being executed in the agreed manner is indispensable part of the project execution ecosystem.

As NATHEALTH will be implementing its CSR Projects through sub-implementing agency, it will appoint an independent MA to ensure that work undertaken by sub-implementing agency is transparently monitored. Projects, duration of which is less than 6 months and which are implemented from New Delhi without any physical ground work being undertaken can be monitored by CSR Steering Committee. There will not be any restrictions on appointing MA for such projects too.

While all CSR Projects undertaken by NATHEALTH will be monitored, the following factors will be considered while deciding the modalities of the process:

- The frequency of monitoring short term CSR Projects shall be decided by the CSR Steering Committee considering the contours of the CSR Project.
- While deciding the frequency of monitoring of long-term projects, the longevity of the project and payment or event milestones shall be

considered. Efforts shall be made to sync the monitoring process with the payment milestones, as far as possible.

- It shall be the responsibility of sub-implementing agency to provide full cooperation to MA while the later is undertaking the process.
- The MA shall report on the following as a part of its monitoring exercise:
 - Implementation status of the Projects: MA shall track the status of the project vis-a-vis project milestones agreed. In case of delayed implementation, the MA shall provide its observations on the reasons which contributed to such delay and corrective steps (if possible) required to be undertaken in this regard, which has been agreed with the sub-implementing agency.
 - Compliance Monitoring: MA shall ensure Compliance with donor regulations, grant, contract requirements, local governmental regulations and laws, ethical standards and most importantly compliance with the expected results of the project.
 - Context Monitoring: MA may also track the overall setting in which the project operates. This will help to identify and measure risks, assumptions, or any unexpected situations that may arise within the institutional, political, financial, and policy context at any point during the project cycle. These assumptions and risks are external factors and are not within the control of the project, however, context monitoring will help to identify these on time to influence the success or failure of a project.
 - Beneficiary Monitoring: 'Beneficiary Contact Monitoring (BCM)' may arise at any stage of the project cycle. The primary purpose would be to track the overall perceptions of direct and indirect beneficiaries in relation to a project. It shall further include beneficiary satisfaction or complaints with the project and its components, including their participation, treatment, access to resources, whether these are equitable, and their overall experience of change.
 - Financial Monitoring: MA shall coordinate with the professional firm engaged by NATHEALTH to examine and confirm that the funds disbursed have been used for the project in accordance with the agreed terms and conditions.
- The MA will submit its detailed report as per the format given in ***Annexure-I*** to the CSR Steering Committee as per the agreed timelines.

Apart from the report of the MA, CSR Steering Committee shall also undertake physical verification of CSR Project in the following cases:

- › CSR Projects which are undertaken in coordination with Central or State Government Departments.
- › Regional CSR Projects involving ground implementation of the project
- › All long-term CSR Projects where physical verification is possible

Since a CSR Project may have multiple CSR Donors, therefore independent monitoring of the project by the CSR Donors will not be allowed.

ii. Fund Utilization Monitoring

The utilization of funds disbursed towards any CSR Project to Sub-implementing Agency shall be strictly monitored. Before undertaking any fund disbursement, NATHEALTH will make sure that the funds disbursed on earlier occasion have been utilized in accordance with agreed terms and conditions. For the said purpose, CA Firms with requisite experience shall be engaged and they shall be responsible for submission of utilization certificate from time to time.

iii. Action arising out of Monitoring

In case the report of the MA indicates any variation, then the Program Incharge shall immediately contact the MA and Sub-implementing agency to discuss the reasons of variance. Based on the discussion with the MA and Sub-implementing agency, the Program Incharge will prepare a report and bring the same to the notice of the CSR Steering Committee. In case of variance having critical impact on the CSR Project, the CSR Steering Committee will discuss corrective action with the Sub-implementing agency and approve a schedule to implement the corrective actions.

Considering the criticality of the variance report, the CSR Steering Committee may bring the same to the notice of the GC.

E. Audit

In case of CSR Projects, where the budgeted outlay is more than Rs 10 crores, an audit of the entire project shall be undertaken after completion of the project. The audit exercise shall be undertaken within 30 days of the completion of the project through an independent audit firm, which shall not be the MA for the said project.

The Audit exercise shall focus and report on the following:

- Execution of the CSR Project as per the agreed terms and conditions.
- Utilization of funds disbursed for the purpose of CSR Project
- Financial irregularities, if any
- Compliance of extant regulations
- Quality of execution in terms of measurable tangibles
- Analysis of reasons of delay in CSR Project, if any.
- Performance of the MA and gaps, if any, in the monitoring exercise
- Transparency in the process of engaging various agencies

F. Impact Assessment Study

NATHEALTH will undertake impact assessment of the CSR Project executed by it, where the total outlay on the project exceeds Rs 10 crores or in the opinion of the CSR Steering Committee, such assessment shall be undertaken.

There shall be a gap of atleast 12 months between completion of project and initiation of impact assessment study. The impact assessment report shall be presented before the GC and shall also be shared with the CSR Donors.

In case where CSR Donors under the provisions of the Cos Act, is mandatorily required to undertake impact assessment of CSR Project in which it has contributed, then the impact assessment agency shall be independently appointed by the concerned CSR Donors. The CSR Steering Committee will provide the necessary cooperation to the CSR Donors in undertaking the assessment study.

G. Communication to Stakeholders

The stakeholders of NATHEALTH shall comprise of the following: -

- Government Agencies
- Intended Beneficiaries
- Member Companies
- Society at Large
- CSR Donors

NATHEALTH shall, at regular intervals, communicate the implementation status, progress of ongoing projects, future plans (in pipeline), achievements and accolades of various projects to various stakeholders as identified above.

NATHEALTH shall undertake the following activities to ensure that its CSR Projects are effectively communicated to the stakeholders, Government departments and society at large by using the following channels of communication/tools: -

- Publishing of Newsletters highlighting the various CSR initiatives;
- Creating digital content
- Social media account
- Regular interaction with the Government departments
- Collaboration with/Hiring of PR Agencies for undertaking dissemination activities; and
- Organizing events/meets, physical or virtual, to bring together like-minded corporates/prospective donors to discuss various CSR initiatives.
- Publishing once in (02) two years or such other time period as may be decided by the CSR Steering Committee, a coffee table book on its CSR Projects and an award program to recognise the industry CSR efforts and innovation.
- Creating a separate CSR webpage on its website which amongst other things, will highlight its CSR initiatives and various CSR Projects being undertaken.

NATHEALTH will also acknowledge its CSR Donors and technical partners in the following manner:

- Publishing their names in its yearly report and coffee table books; or
- Recognizing top 10 CSR Donors across all its CSR Projects by way of award(s) or special mention on the CSR webpage; or

Undertaking any other similar activities for recognizing and acknowledging the contribution of the CSR Donors.

SECTION E: GUIDELINES FOR EXTERNAL AGENCIES

A. Types of Agencies

NATHEALTH may have to engage the following agencies in connection with a CSR Project

Type	Proposed Role
Project Designing Agency	To help NATHEALTH in conceptualizing and designing the proposed CSR Projects
Project Implementing Agency	To implement the CSR Projects of NATHEALTH
PR Agency	To help NATHEALTH in preparing and implementing the marketing and communication strategy for its CSR activities
Monitoring Agency	To monitor and supervise the progress of implementation of CSR Projects
Audit Agency	To audit CSR Projects, post its completion
Chartered Accountant Firm	To examine the utilization of funds by Sub-Implementing Agency
Impact Assessment Agency	To undertake impact assessment study of NATHEALTH's CSR Projects

B. Selection/Engagement Norms

While selection norms for each type of agency will depend upon the nature of expertise and role, they are expected to perform in connection with the CSR Projects of NATHEALTH but the following standard norms shall be common across all engagements

- i. Entity shall be in existence for atleast 03 (three) years.
- ii. Experience of handling CSR projects during last 03 (three) financial years. Agencies which have handled exact nature of CSR projects will be preferred.

- iii. In case of regional projects, experience of executing projects in the same region, physical presence of agency in the region will be preferred.
- iv. Agency shouldn't have been barred or blacklisted by the Ministry/Department of Central and State Government.
- v. Where it is proposed to engage any international organization for designing, monitoring or evaluation of CSR Project, then the said agency should have been notified by the Central Government as an international organization under Section 3 of the United National (Privileges and Immunities) Act, 1947

A standard list of 'eligibility criteria/*criteria of selection*' along with the '*List of Documents*' that need to be submitted is detailed in ***Annexure-J***

Further while selecting any agency for the purpose of a CSR Project, it might be possible that considering the requirement of the CSR Project, more than 01 (one) agency is required to be engaged for same kind of work. The following factors may be considered while determining the requirement of engaging multiple agencies of similar nature:

- i. Geographical location and scope of the project
- ii. Resource requirement
- iii. On-ground support
- iv. Longevity of the project

With respect to the Sub-Implementing Agency, following additional factors shall be considered while appointing

- i. In case of resource-intensive projects which are spread across a wider geography, efforts shall be made to engage more than 01 (one) agency to make it a collaborative exercise.
- ii. Where the CSR Project is to be executed in multiple locations or where the beneficiary size is considerable or where the project is to be completely implemented within a shorter time span, multiple Project Implementing Agency may be engaged.

C. Engagement Approach Selection/Engagement Norms

NATHEALTH may have the following two approaches for engagement of various agencies

i. Specific Engagement

Considering the requirement of specific CSR Project, NATHEALTH may engage external agency for a CSR Project on standalone basis. The kind of agencies that will be required for a specific CSR Project will be outlined in the CSR Project Framework Document.

In case NATHEALTH has an empanelled pool of agencies, then the first choice of preference will be given to empanelled agencies.

ii. Empanelment

Considering the thrust areas of the CSR Projects, NATHEALTH may during the course of time create a pool of various types of agencies it may require to engage in connection with its various CSR Projects. The empaneled pool may consist of three or more of each type of agencies having PAN India presence and/or experience of working in respect of CSR Projects.

D. Engagement Process

The engagement of external agencies shall be made through the tendering process. The Secretariat office of NATHEALTH will be responsible for providing administrative support for drafting the tender document and executing the tender process. Every tender document shall require the approval of the CSR Steering Committee.

For the purpose of transparency, the process of tendering shall be executed via an e-procurement system. For a tender process to be successful, at least 03 (three) bidders must have applied for the same. In case a tender process is unsuccessful on account of non-participation by minimum number of bidders on more than one account, then the requirement of minimum bidders will not be applicable on the third account. If no bidder is selected out of the tender process, then the engagements can be made on one to one basis.

In case of empanelment related tender, atleast 03 (three) to 05 (five) bidders must have applied in the same, so as to make the tender process successful and process outlined hereinbefore will apply. The empanelment process may be an ongoing process and the candidates meeting the eligibility criteria can be empanelled on selective basis with the approval of GC. Any such selective empanelment shall only be made on half-yearly basis. Further an empanelled agency shall have a tenure of 2 years. At the end of 2 years, the empanelment process shall be undertaken afresh and existing empanelled agency shall also be eligible for re-appointment.

The Secretariat Office will screen the bidders on the basis of the 'Evaluation Criteria' outlined in tender document and submit the result for the consideration of the CSR Steering Committee. Out of the successful bidders, the CSR Steering Committee may recommend the names of eligible bidders on the basis of choice of preference along with necessary reasons thereof, to the GC for its due approval.

The decision of GC regarding selection of agency shall be final, conclusive and binding upon on all the bidders.

E. Post Engagement Documentation Process

Once an external agency is finalized a detailed agreement shall be executed with the agency, which amongst other things will cover the followings:

- i. Project Details
- ii. Manner of implementation of project
- iii. Geographical area of execution of project
- iv. Human Resources involved (paid staff, volunteers etc.)
- v. Objective and Targeted group(s) of the project
- vi. Milestone based schedule of implementation
- vii. Schedule of fund disbursal
- viii. Monitoring and reporting mechanism (with specific time frame)
- ix. Bank details

In case of empanelment, a formal agreement will be executed as and when the empanelled agency is being engaged for specific project. All empanelled agencies will be issued an empanelment letter evidencing that they are part of the panel of implementing agency of NATHEALTH.

SECTION F: CSR DONORS

A. Donors Database

The success of CSR Projects envisaged by NATHEALTH will depend upon successful receipt of CSR Donors fund commitments. Therefore, in order to ensure that the information about the initiation, progress and impact of CSR Projects of NATHEALTH are well communicated to the concerned CSR stakeholders, NATHEALTH will strive to create a database of heads of CSR functions of various corporate houses in India in a phase wise manner.

In the first phase, details of CSR heads of all the member organizations of NATHEALTH will be collated. Thereafter, efforts will be made to extend the database to include the said details of other corporates in India as well as who are engaged in undertaking CSR Projects and more specifically those which are executing such projects in the healthcare sector.

B. Eligibility Criteria

While NATHEALTH will strive to partner with corporates across board in their CSR Projects, the member organizations of NATHEALTH will always be the first preference. NATHEALTH will continuously look forward to partnering with corporates, which had in past contributed to projects in healthcare sector.

Apart from corporates, NATHEALTH will also explore co-funding opportunities with philanthropic and multilateral stakeholders to maximize impact from their CSR funds. This can be both financial and technical supported and untied.

C. Onboarding/Engagement Process

- i. Once the Project Framework Document for any CSR Project has been approved by the GC, the CSR Steering Committee/Project Sub-Committee will start working on modalities of reaching out to the corporates seeking participation in the CSR Project.
- ii. The reach out process will involve the following
 - Engaging any PR agency for preparing the communication and pitching strategy

- Preparation of Project Dossier with respect to the concerned CSR Project, which amongst other things, shall consist of the following details:
 - Details about NATHEALTH
 - Details about existing CSR Projects being undertaken
 - Details about societal impact created by NATHEALTH via CSR Projects
 - Details about the proposed projects including beneficiaries
 - Benefits & impact proposition
 - Timelines
 - Budget & expected contribution
 - Manner and Schedule of Implementation
 - Reporting
 - CSR Compliance statement
- Identification of target CSR Donors, who can participate in the CSR Project. In case of regional CSR Projects, special attention will be paid to corporates which are either based out of the said region or are having concentrated operations or manufacturing plants in the said region.
- While preparing the list of possible CSR Donors, preference shall be given to the member organization of NATHEALTH.
- Organizing one to one meeting, closed private interactions with the possible CSR Donors.

iii. Upon confirmation from the probable CSR Donors, Program Incharge will request them to provide a certified true copy of resolution duly passed by its Board of Directors for approving participation in NATHEALTH's CSR Project. Post receipt of resolution, an agreement will be executed between NATHEALTH and the CSR Donors, which amongst other things, will provide the following:

- Project Details

- Manner of implementation of project
- Geographical area of execution of project
- Human Resources involved (paid staff, volunteers etc.)
- Objective and Targeted group(s) of the project
- Milestone based schedule of implementation
- Schedule of funds disbursal
- Monitoring and reporting mechanism (with specific time frame)
- Bank details

iv. Along with the agreement, NATHEALTH will also provide a documents dossier to the CSR Donors, which shall consist of the following:

- NATHEALTH's Profile
- Certificate of Registration under Societies Registration Act, 1860
- MCA Approval Letter evidencing CSR Registration
- Registration certificate evidencing registration under Section 80G and 12A of Income Tax Act, 1961
- Financial Statements of last 3 financial years
- MSME Registration Certificate (if applicable)

SECTION H: ANNEXURES

Annexure - A	Charter of National CSR Steering Committee
Annexure - B	Charter of CSR Project Sub-Committee
Annexure - C	CSR Project Fact Sheet
Annexure - D	Half-Yearly and Completion Report to be submitted by Sub-Implementing Agency to CSR Steering Committee/Project Sub-Committee
Annexure - E	Half-Yearly, Annual Report and Completion Report to be submitted by CSR Steering Committee to Governing Council
Annexure - F	Progress Report, Annual Report and Completion Report to be submitted to Corporate Donors
Annexure - G	Certification of Utilization of Funds
Annexure - H	Payment Disbursement Form
Annexure - I	Report to be furnished by the Monitoring Agency
Annexure - J	Eligibility Criteria for Selection of External Agency along with the List of Documents

ANNEXURE-A

CHARTER OF NATIONAL CSR STEERING COMMITTEE

1. Introduction

- 1.1. The purpose of the National CSR Steering Committee (hereinafter referred to as 'Committee') shall be responsible for providing direction and ensuring orderly execution of CSR Projects.

2. Composition

- 2.1. The Committee may comprise of upto 12 (twelve) members.
- 2.2. The Committee shall consist of the following: -
 - All members of the Leadership team of NATHEALTH will be the member of the Committee
 - Three members will be nominated by the Governing Council out of its permanent members
 - Upto three members having expertise in technical or other matters related to CSR, can be co-opted by the Leadership team of NATHEALTH.
 - The Secretary General will be the Secretary to the Committee.
 - Secretariat will provide all administrative support to the Committee
- 2.3. President, NATHEALTH shall be the chairperson of the Committee.
- 2.4. Tenure
 - The tenure of members of Leadership team shall coincide with their tenure as office bearers.
 - The members nominated by the Governing Council shall the tenure of 02 (two) years
 - The members co-opted by the Leadership team shall have a tenure of 01(one) year
- 2.5. The GC shall have sole discretion in matters of appointment(s) and re-appointment(s) of the members of the Committee.

3. Meetings

- 3.1. The Committee shall meet periodically, but at least one every month.
- 3.2. If the Chairperson of the meeting is not present at a meeting of the Committee, then the next present senior member of the Leadership team will be the chairperson.
- 3.3. The Committee at its discretion shall invite members of GC and/or experts and any other executives to be present at the meetings of the committee.
- 3.4. The quorum for the meeting of the Committee shall be three members or one third of the total number of members, whichever is higher.
- 3.5. No matter transacted in the Committee shall be deemed to be approved unless majority of members of the leadership team of NATHEALTH has consented for the same.

4. Functions

- a. To prepare and recommend NATHEALTH'S CSR Plan to the GC
- b. To continuously review and recommend changes to NATHEALTH'S CSR Plan.
- c. To undertake study with respect to the CSR Projects to be undertaken by NATHEALTH
- d. To conceptualize and design CSR Projects to be undertaken by NatHealth and submit the same to GC for its approval.
- e. To identify and recommend appointment of various agencies in connection with CSR Projects to GC
- f. To create sub-committee in connection with the implementation, monitoring etc., of CSR Projects.
- g. To plan CSR outreach programs of NATHEALTH.
- h. To identify and engage with CSR Donors for various CSR Projects
- i. To oversee the submission of CSR Project related reports to the CSR Donors;
- j. To address grievances of CSR Donors;
- k. To approve funds disbursement in connection with CSR Projects;

- I. To review and examine progress and completion reports in connection with ongoing CSR Projects to be submitted to the GC;
- m. To review and approve the Annual CSR Report of NATHEALTH;
- n. To evaluate the performance of various external agencies from time to time;
- o. To undertake such other functions as may be required to effectively implement its objectives; and
- p. Such other functions as may be delegated by the GC.

5. Review of the charter

The adequacy of this Charter shall be reviewed and reassessed by the Committee, as and when required and appropriate recommendations shall be made to the GC to update the same based on the changes that may be brought about due to any regulatory amendments or otherwise.

6. Confidentiality

The members of the Committee may not disclose, in particular, the information contained in the confidential reports they receive or the contents of confidential discussions. They shall also ensure that any employees appointed to support them likewise comply with this rule.

7. Compliance Responsibility

Compliance of this charter shall be the responsibility of each and every member of the Committee.

CHARTER OF CSR PROJECT SUB-COMMITTEE

1. Introduction

- a. The purpose of the Project Sub-Committee (hereinafter referred to as 'Committee') shall be to assist the CSR Steering Committee in effective implementation of the relevant CSR Project.

2. Composition

- a. The Committee may comprise of upto 06 (six) members.
- b. The Committee shall consist of the following: -
 - Three members shall be nominated by the CSR Steering Committee out of which one member shall be part of the Leadership team.
 - Upto two members representing the CSR Donors, who are participating in the CSR Project, nominated by CSR Steering Committee
 - Program Incharge of CSR Project.
 - The Secretary General will be the Secretary to the CSR Steering Committee.
 - Secretariat will provide all administrative support to the CSR Steering Committee
- c. Senior most member of the Leadership team shall be the Chairperson
- d. The tenure of members of Project Sub-Committee shall be 02 (two) years. The GC shall have sole discretion in matters of appointment(s) and re-appointment(s) of the members of the Committee.

3. Meetings

- a. The Committee shall meet periodically, but at least one every month.
- b. If the Chairperson of the meeting is not present at a meeting of the Committee, then the members present may elect another member from amongst themselves to act as a chairperson for that meeting.

- c. The Committee at its discretion shall invite members of GC and/or experts and any other executives to be present at the meetings of the committee.
- d. The quorum for the meeting of the Committee shall be three members.

4. Functions

- a. To oversee the implementation of CSR Projects;
- b. To coordinate with the Sub-implementation agency;
- c. To review the report of Monitoring Agency and discuss cases of variance;
- d. To ensure compliance of CSR SOP with respect to concerned CSR Project;
- e. To identify and engage with CSR Donors for various CSR Projects;
- f. To approve funds disbursement in connection with CSR Projects upto prescribed limits;
- g. To review and examine the CSR Project related reports to be submitted to the CSR Donors;
- h. To review and submit quarterly & annual reports in connection with ongoing CSR Projects to the CSR Steering Committee; and
- i. Such other functions as may be delegated by the Steering Committee

5. Review of the Charter

The adequacy of this Charter shall be reviewed and reassessed by the Committee, as and when required and appropriate recommendations shall be made to the GC to update the same based on the changes that may be brought about due to any regulatory amendments or otherwise.

6. Confidentiality

The members of the Committee may not disclose, in particular, the information contained in the confidential reports they receive or the contents of confidential discussions. They shall also ensure that any employees appointed to support them likewise comply with this rule.

7. Compliance Responsibility

Compliance of this charter shall be the responsibility of each and every member of the Committee.

ANNEXURE-C

CSR PROJECT FACT SHEET

CSR Project	
Program In-charge	
Project Sub-Committee	

S. No.	Particulars	Status
1.	Details about the CSR Project	
2.	Area of Operation	
3.	Details of Beneficiaries	
4.	Duration	
5.	Budget Outlay	
6.	Date of approval of CSR Project Framework Document by CSR Steering Committee	
7.	Date of approval of CSR Project Framework Document by Governing Council	
8.	Project Timelines: <ol style="list-style-type: none"> Project Engagement Date Project Commencement Date Expected Project Completion Date 	
9.	Details of Bank Account <ol style="list-style-type: none"> Bank Name & Branch Account Name Account Number IFCS Code 	

10.	<p>Detail of external Agencies</p> <ul style="list-style-type: none"> a. Sub-Implementing Agency b. Public Relations Agency c. Monitoring Agency d. Audit Agency e. CA Firm 	
11.	Agreement with CSR Donors	
12.	Key Performance Milestones	
13.	Payment Disbursement Milestones	
14.	Frequency of submission of report by Monitoring Agency	
15.	Reporting frequency to CSR Steering Committee	
16.	Reporting frequency to CSR Donors	
17.	Whether CSR Project will be audited post completion?	
18.	Whether Impact Assessment will be undertaken?	

ANNEXURE-D

HALF-YEARLY AND COMPLETION REPORT TO BE SUBMITTED BY SUB-IMPLEMENTING AGENCY TO CSR STEERING COMMITTEE/PROJECT SUB-COMMITTEE

HALF-YEARLY REPORT

Particulars					
CSR Project					
Project Tenure					
Area of Operation					
Project Commencement Date					
Details of activities undertaken					
Current status of the Project implementation					
In case of delay in implementation, reasons for delay					
Details about Beneficiaries					
Key Performance Indicators					
Expenditure Details	Budgeted Outlay	Total funds received	Cumulative Outlay	Total funds received during last 6 months	Outlay during last 6 months
ATR with respect to last report of Monitoring Agency					
Reports	Pictorial Evidence, if any, with reference to the Projects				

HALF-YEARLY AND COMPLETION REPORT TO BE SUBMITTED BY SUB-IMPLEMENTING AGENCY TO CSR STEERING COMMITTEE/PROJECT SUB-COMMITTEE

PROJECT COMPLETION REPORT

Particulars	Status/Remarks				
Name of Project					
Date of Approval by GC					
Program Incharge					
Sub-implementing Agency					
Project Tenure					
Area of Operation					
Project Commencement and Completion Date					
In case of delay in completion, reasons for delay					
Details of activities undertaken under the Project					
Key Performance Indicators					
Details about the Beneficiaries	S. No.	Category		Coverage	
Expenditure Details	Budgeted Outlay	Total funds received	Actual Outlay	Unspent amount lying with Agency	
Reports	i. Fund Utilization Certificate				

	ii. Pictorial Evidence, if any, with reference to the Projects
--	--

HALF-YEARLY AND COMPLETION REPORT TO BE SUBMITTED BY SUB-IMPLEMENTING AGENCY TO CSR STEERING COMMITTEE/PROJECT SUB-COMMITTEE

HALF YEARLY REPORT

Project Snapshot

Particulars	Project 1	Project 2
CSR Project		
Brief details about the Project		
Area of Operation		
Current status of the Project		
Cumulative Expenditure on the Project as on _____		

Detailed Project Report

Project Name:

Particulars	Status/Remarks
CSR Project	
Program Incharge	
Sub-implementing Agency	
Project Tenure	
Area of Operation	
Project Commencement Date	
% Fund Commitment Received	

Performance during the half-year

Particulars					
Details of activities undertaken					
Current status of the Project implementation					
In case of delay in implementation, reasons for delay					
Key Performance Indicators					
Expenditure Details	Budgeted Outlay	Total funds received from CSR Donors	Funds received from CSR Donors during the last 6 months	Outlay during last 6 months	Cumulative Outlay
Whether fund disbursement was as per agreed schedule					
In case of delay, reasons thereof					
Details of new CSR Donors added	Name	Business details		Amount	
Whether timely reports have been submitted to CSR Donors					

Remarks, if any of CSR Steering Committee	
Reports	i. Fund Utilization Certificate

Performance Variance Reporting

Particulars	Status/Remarks
Is there any variance in the performance of Project?	Yes/No
Reasons for variance	
Action Taken to address variance	
Remarks (if any)	

Signed by:

**Chairman
General**

National CSR Steering Committee

Secretary

NATHEALTH

ANNEXURE-E

HALF-YEARLY, ANNUAL REPORT AND COMPLETION REPORT TO BE SUBMITTED BY CSR STEERING COMMITTEE TO GOVERNING COUNCIL

ANNUAL REPORT

Project Snapshot

Particulars	Project 1	Project 2
CSR Project		
Brief details about the Project		
Area of Operation		
Current status of the Project		
Cumulative Expenditure on the Project as on _____		

Project Wise Report

Particulars	Status/Remarks
CSR Project	
Date of Approval by GC	
Program Incharge	
Sub-implementing Agency	
Project Tenure	
Area of Operation	
Project Commencement Date	

Current status of the Project implementation							
In case of delay in implementation, reasons for delay							
Details of activities undertaken during the year							
Changes (if any) in Project during the year							
Activities proposed to be undertaken during the current year							
Key Performance Indicators							
Details about the Beneficiaries	S. No.	Category			Coverage		
% Fund commitment received from CSR Donors							
Expenditure Details	Budgeted Outlay	Total funds received from CSR Donors	Outlay during last year	Cumulative Outlay	Unspent amount lying with NATHEALTH	Amount refunded during last year	
Component wise expenditure details	Particulars			Amount			

Whether fund disbursement is as per agreed schedule			
Details of new CSR Donors added			
Details of all CSR Donors of the Project	Name of Company	Amount Committed	Amount Contributed
Whether timely reports have been submitted to CSR Donors			
Remarks, if any of Steering Committee			
Reports	i. Monitoring Agency Report, if any. ii. Fund Utilization Certificate iii. Pictorial Evidence, if any, with reference to the Projects		

Signed by

**Chairman
General**

National CSR Steering Committee

Secretary

NATHEALTH

**HALF-YEARLY, ANNUAL REPORT AND COMPLETION REPORT TO BE
SUBMITTED BY CSR STEERING COMMITTEE TO GOVERNING COUNCIL**

PROJECT COMPLETION REPORT

Particulars	Status/Remarks				
CSR Project					
Date of Approval by GC					
Program Incharge					
Sub-implementing Agency					
Project Tenure					
Area of Operation					
Project Commencement and Completion Date					
In case of delay in completion, reasons for delay					
Details of activities undertaken under the Project					
Key Performance Indicators					
Details about the Beneficiaries	S. No.	Category		Coverage	
Expenditure Details	Budgeted Outlay	Total funds received from CSR Donors	Actual Outlay	Unspent amount lying with NATHEALTH	Amount refunded
Component wise expenditure details	Particulars		Amount		

Details of all CSR Donors of the Project	Name of Company	Amount Committed	Amount Contributed	
Remarks, if any of Steering Committee				
Reports	i. Fund Utilization Certificate ii. Pictorial Evidence, if any, with reference to the Projects			

Signed by

**Chairman
General**

National CSR Steering Committee

Secretary

NATHEALTH

ANNEXURE-F

**PROGRESS REPORT, ANNUAL REPORT AND COMPLETION REPORT TO BE
SUBMITTED TO CORPORATE DONORS**

PROJECT PROGRESS REPORT

Particulars	Status/Remarks			
CSR Project				
Brief details about the Project				
Project Tenure				
Area of Operation				
Project Commencement Date				
Current status of the Project implementation				
In case of delay in implementation, reasons for delay				
Details of activities undertaken				
Details about the Beneficiaries				
Expenditure Details	Total funds received from CSR Donors	Actual Outlay	Cumulative Outlay	Amount lying unspent
Key Performance Indicators				
Remarks, if any of CSR Steering Committee				

Signed by

Chairman

National CSR Steering Committee

Secretary General

NATHEALTH

**PROGRESS REPORT, ANNUAL REPORT AND COMPLETION REPORT TO BE
SUBMITTED TO CORPORATE DONORS**

YEAR END REPORT

Summary

Particulars	Status/Remarks
CSR Project	
Brief details about the Project	
Project Tenure	
Area of Operation	
Project Commencement Date	

Project Performance During the Year

Particulars	Status/Remarks
Current status of the Project implementation	
In case of delay in implementation, reasons for delay	
Details of activities undertaken during the year	
Details about the Beneficiaries	

Project Expenditure Details	Budget ed Outlay	Total funds receiv ed from CSR Donor s	Outl ay duri ng last year	Cumulat ive Outlay	Unspen t amount lying with NATHE ALTH		
Contribution Expenditure Details							
	Total funds received from CSR Donor	Actual Outlay		Cumulat ive Outlay	Amount lying unspent with NATHEALTH		
Remarks, if any of CSR Steering Committee							
Reports	<ol style="list-style-type: none"> 1. Fund Utilization Certificate 2. Pictorial Evidence, if any, with reference to the Projects 						

Signed by

Chairman

National CSR Steering Committee

Secretary General

NATHEALTH

**PROGRESS REPORT, ANNUAL REPORT AND COMPLETION REPORT TO BE
SUBMITTED TO CORPORATE DONORS**

PROJECT COMPLETION REPORT

Summary

Particulars	Status/Remarks
CSR Project	
Brief details about the Project	
Project Tenure	
Area of Operation	
Project Commencement Date	
Project Completion Date	
Program Incharge	

Particulars	Project 1		
Summary of activities undertaken in the Project			
Details about the Beneficiaries			
Key Performance Indicators			
Project Expenditure Details	Budgeted Outlay	Total Outlay	Unspent amount lying with NATHEALTH

Expenditure Component	Particulars	Amount
Remarks, if any, of CSR Steering Committee		
Reports	<ol style="list-style-type: none"> 1. Fund Utilization Certificate 2. Pictorial Evidence, if any, with reference to the Projects 	

Signed by

Chairman

National CSR Steering Committee

Secretary General

NATHEALTH

ANNEXURE-G

CERTIFICATION OF UTILIZATION OF FUNDS

Date: [•]

To,

[•]

Sub: Certificate on utilization of CSR expenditure

for the financial year ____

We, the undersigned, to the best of my knowledge and considering the utilization certificate dated issued by [•], do and hereby certify that out of INR [•] which was disbursed by your Company for the financial year [•] towards the CSR Project i.e. [•], INR [•] has been fully utilized for the purpose of the said CSR Project in accordance with the agreed terms and conditions.

Or

We, the undersigned, to the best of my knowledge and considering the utilization certificate dated issued by [•], do and hereby certify that out of INR [•] which was disbursed by your Company for the financial year [•] towards the CSR Project i.e. [•], INR [•] has been fully utilized for the purpose of the said CSR Project in accordance with the agreed terms and conditions and unspent amount i.e. [•], has been transferred to you on [•]

For Healthcare Federation of India

Chairman

National CSR Steering Committee

Secretary General

NATHEALTH

ANNEXURE-H

PAYMENT DISBURSEMENT FORM

S.No.	Particulars	
1.	Name of the Agency:	
2.	Name of the CSR Project:	
3.	Type of Disbursement:	1. Initial 2. Subsequent, _____
4.	Amount to be Disbursed:	
5.	Details of Bank Account:	Account No: Bank Branch: IFSC: ICMR:
6.	Last Date of Disbursement:	
7.	Date and Amount of Last Disbursement	
8.	Whether this request has been rejected earlier?	Yes/No
9.	If yes, details of rectification of deficiencies pointed earlier	
	<u>Signatures</u> <u>Date:</u> <u>Stamp:</u>	

For Internal Use

Recommendation:	Approved/Rejected
Reasons for Rejection:	
<p><u>Following Documents:</u></p> <ol style="list-style-type: none"> 1. Details of utilization of last disbursement duly certified by a CA 2. Documentary evidence to support the utilization 3. Report of Monitoring Agency (if applicable) 4. Rectification Report (if applicable) 	
<p>Signatures:</p> <p>Program Incharge Chairman, CSR Steering Committee/Project Sub-Committee</p> <p>Secretary General</p>	
<p>Funds disbursed on:</p> <p>Amount:</p> <p>Date:</p> <p>UTR:</p>	

ANNEXURE-I

REPORT TO BE FURNISHED BY THE MONITORING AGENCY

Details about the Project

Particulars	Particulars			
CSR Project				
Brief details about the Project				
Program Incharge				
Sub-implementing Agency				
Project Tenure				
Project Commencement Date				
Status vis-à-vis Milestones	Schedule I			
Compliance Monitoring	Schedule II			
Monitoring of Project Impact on Beneficiaries	Schedule III			
Risk Analysis	Schedule VI			
Expenditure Details	Total funds disbursed	Actual utilization	Cumulative utilization	Unspent amount lying with agency
ATR	Details of correction action as per the last report			
Reports	Pictorial Evidence, if any, with reference to the Projects			

Schedule I
Status vis-à-vis Milestones

S. No.	Particulars	Status/Remarks
1.	Milestones achievable during the review period	
2.	Actual Status of the Project vis-à-vis the agreed Milestones	
3.	Milestones not met during the review period or variation identified (if any)	
4.	Major variation(s) which may delay the overall Project	
5.	Reasons for delay in meeting the Scheduled Timelines	
6.	Recommendation with respect to <ol style="list-style-type: none"> i. Resetting/Revision of milestones ii. Corrective actions 	

Schedule II
Compliance Monitoring

S. No.	Particulars	Status/Remarks
1.	Compliance with Local Regulations and Laws	
2.	Compliance with the Company's Code of Conduct and Ethical standards	
3.	Compliance with Sub-implementing Agency Agreement	

Schedule III
Monitoring of Project Impact on Beneficiaries

S. No.	Particulars	Status/Remarks
1.	Interaction with the Ultimate Beneficiaries	
2.	Participation of intended Beneficiaries into the Projects identified	
3.	Access to Resources	
4.	Stakeholder Grievance Handling	
5.	Feedback Mechanism	

Schedule IV
Risk Analysis

S. No.	Particulars	Status/Remarks
1.	Local/Political Development that may impact the program	
2.	Environmental/Cultural Development that may impact the Project	
3.	Key areas of Risks identified (if any)	
4.	Proposed Actions to deal with identified Risks	

PROJECT COMPLETION REPORT TO BE SUBMITTED BY CSR STEERING COMMITTEE TO GOVERNING COUNCIL

Particulars	Status/Remarks
CSR Project	
Date of Approval by GC	
Program Incharge	
Sub-implementing Agency	

Project Tenure					
Area of Operation					
Project Commencement and Completion Date					
In case of delay in completion, reasons for delay					
Details of activities undertaken under the Project					
Key Performance Indicators					
Details about the Beneficiaries	S. No.	Category			Coverage
Expenditure Details	Budgeted Outlay	Total funds received from CSR Donors	Actual Outlay	Unspent amount lying with NATHEALTH	Amount refunded
Component wise expenditure details	Particulars		Amount		
Details of all CSR Donors of the Project	Name of Company	Amount Committed	Amount Contributed		

Remarks, if any of CSR Steering Committee			
Reports	iii. Fund Utilization Certificate iv. Pictorial Evidence, if any, with reference to the Projects		

Signed by

**Chairman
General**

National CSR Steering Committee

Secretary

NATHEALTH

ANNEXURE-J

ELIGIBILITY CRITERIA FOR SELECTION OF EXTERNAL AGENCY ALONG WITH THE LIST OF DOCUMENTS

S.No.	Criteria	*Point System
1.	<p>The Agency is in existence for a period of at 03 (three) years.</p> <p>Where agency has been in existence for more than 03 (three) years, additional points will be allocated.</p>	<p>5 points</p> <p>2.5 points</p>
2.	<p>The Agency must have executed at least [●] projects in similar domain during the last 03 (three) financial years.</p> <p>Additional points will be allocated, if exactly same project has been executed in last 03 (three) financial years.</p> <p>Additional points will be allocated, if exactly same project has been executed in last 03 (three) financial years in the proposed geographical location.</p>	<p>5 points</p> <p>2.5 points</p> <p>2.5 points</p>
3.	The Agency has executed projects in collaboration with the Central or State Government.	5 points
4.	The Agency must have an average turnover of at least [●] during the last 03 (three) financial years.	5 points
5.	Whether the Agency has received achievements, awards and accolade or similar recognition by any State or Central Ministry or Department during the last 3 years for undertaking similar projects	5 points

*This is an illustrative point system, actual may differ

List of Documents

S.No.	Criteria
1.	Charter Documents

2.	Brief details of the project(s) executed along with the names of sponsoring organization during last 03 (three) financial years.	
3.	Profile of the organization	
4.	Details of Governing Body	
5.	Audited Financial Statements for last 03 (three) financial years	
6.	Unique ID No. NGO Darpan from NITI Ayog (in case of an NGO) if applicable	
7.	Accreditation or registration certificate from State or Central Government ministry or department.	
8.	Section 12AA registration certificate, if applicable	
9.	Section 80G registration certificate, if applicable	
10.	MSME Registration Certificate	
11.	Undertaking confirming: <ul style="list-style-type: none"> • The Agency is or have not been blacklisted by any Central or State government department during the last 3 years.; and • There are no criminal or cases related to fraud filed against the agency 	