

Ref: MAHE/REG/CIR-(T)

Date: September 17, 2024

## **CIRCULAR**

**Sub: Policy on Corporate Social Responsibility (CSR) Funding – Reg.**

**Ref: This office Note: MAHE/REG/NOTE-(T) dated January 1, 2022**

Manipal Academy of Higher Education, Manipal, in anticipation of approval of the Executive Committee, has formulated a **Policy on Corporate Social Responsibility (CSR) Funding**.

The details of the policy are outlined in the attached Annex for your reference, records and dissemination to all concerned. The policy is effective immediately.

This policy supersedes all previous communications on the subject.

*P. Giridhar Kini*

**Dr. P. Giridhar Kini**  
**Registrar**

**To:**

- ❖ The Heads of Constituent Units, Centres of Excellence and MAHE Teaching Departments, MAHE, Manipal, Mangalore, Bengaluru and Jamshedpur campuses
- ❖ The Director – Corporate Relations, MAHE, Manipal

*Copy for information to:*

- The Pro Chancellor | Vice Chancellor | Pro Vice Chancellors, MAHE, Manipal
- The Chief Operating Officer, MAHE, Manipal

*Copy to:*

- The Director(s) – Research | Finance | HR | Quality | Compliance, MAHE, Manipal
- The Heads of MAHE Functional Departments, MAHE, Manipal
- The Director – Administration, MAHE, Bengaluru
- EC file

*Encl: as above*

## **Preamble**

Dr. TMA Pai, had the vision of making the society free of the three major ills: Illiteracy, Ill-health and Poverty. His vision and dedication to providing quality education resulted in the realising the dream of Manipal Academy of Higher Education (MAHE). Dr. TMA Pai initiated a number of philanthropic endeavours with a focus on healthcare, rural development, and social welfare. His efforts have improved the lives of innumerable individuals and communities over time. MAHE is committed to continuing the legacy of Dr. TMA Pai, in identifying and implementing various initiatives which impact the social, environmental and economic fabric of society.

## **1. Objectives**

- To ensure sustainable development of the society
- To undertake projects / programs which will enhance the quality of life and economic well-being of the communities in and around, and society at large.

## **2. Thrust Areas**

MAHE has been taking meticulous and meaningful steps to create a social impact in the field of education and healthcare. These initiatives have not only demonstrated MAHE's commitment towards societal cause, but also positioned MAHE as a responsible program implementation partner for undertaking various programmes of impact.

MAHE Trust has the approval for being qualified to receive and implement CSR projects, in the following thrust areas

- Promotion of gender equality / empowering women
- Providing healthcare support for people from under privileged sections of society
- Promotion of education including employment enhancing vocational skills
- Support initiatives aimed at eradicating hunger, poverty and malnutrition for people from under privileged sections of society
- Undertaking initiatives to promote awareness and undertake projects to drive environmental sustainability (air / water / waste collection and disposal / pollution)
- Training to promote sports
- Support Research activities for development of innovative products and services in areas of public health / Anti-Microbial Resistance (AMR) and Non-Communicable Disease (NCD), which have mass applications

## **3. Qualification & Eligibility**

India being the first country to legally mandate Corporates to support CSR activities, through an amendment to the Companies Act, 2013 and was implemented with effect from April 2014. Section 135 of the Companies Act 2013 mandates to spend Two (02) per cent of their Average Net Profit for the immediately preceding three (03) years on CSR. Such corporates should be with a

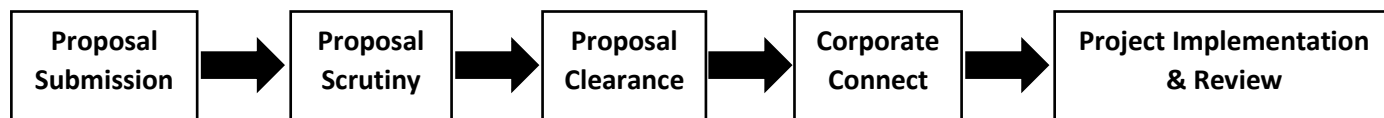
- Net worth of Rs. 500 (five hundred) crores or more  
**OR**
- Turnover of Rs. 1,000 (one thousand) crores or more, per year  
**OR**
- Net profit of Rs. 5 (five) crores or more, per year

## **4. CSR with MAHE**

The Office of Corporate Relations (OCR) is mandated to

- Engage with Corporates in identifying social and research projects
- Generate CSR contributions from eligible donors
- Overseeing implementation of CSR projects

The flowchart for the CSR funding process is as follows



#### 4.1 Proposal Submission

Faculty & Staff of MAHE Constituent Units / Teaching Departments / All Teaching Hospitals, may submit their detailed proposals for CSR Funding (*as per Annexure 1*). The Principal Implementor (PI) will prepare the detailed proposal with inputs from OCR and / or industry coordinator

#### 4.2 Proposal Scrutiny

All proposals with supporting documentation should be submitted to the respective Head of Institution (HOI) / Functional Heads / Head of Department (HOD) – *MAHE Teaching Departments* / Medical Superintendent (MS) – *MAHE Teaching Hospital*, for scrutiny.

- Internal presentation may be scheduled, so as to ensure that the proposal is complete in all respects

#### 4.3 Proposal Clearance

For final clearance, HOI / HOD / MS must submit the proposal to respective Pro Vice Chancellor (PVC) / Chief Operating Officer (COO), to check for any potential collaborations within the institutions / departments or across the university

#### 4.4 Corporate Connect

On clearance, PVC / COO (*wherever applicable*) will forward the same to the OCR, for further submission to the appropriate corporates. The OCR will identify and connect with potential donors / sponsors for the approved CSR proposals and initiate discussions for the CSR funding.

The OCR shall be responsible for the following

- Coordinate discussions between the Project Implementor(s) and Donors / Sponsors,
- Finalize MOUs / MOAs

#### 4.5 Project Implementation

On successful securing of the CSR funding for the proposal on hand, The OCR will arrange for the presentation of approved CSR projects to the MAHE CSR Project Implementation Committee (PIC).

**Table 1: MAHE CSR Project Implementation Committee (PIC)**

Role	Designation(s)
Chairman	Vice Chancellor
Members	Respective Pro Vice Chancellor, Registrar, Chief Operating Officer (COO), HOI ( <i>of constituent unit</i> ) / HOD ( <i>of teaching department</i> ) / MS ( <i>of Teaching Hospital</i> ), Director Finance, Director Compliance, Principal Implementor (PI)
Convenor	Director Corporate Relations

The OCR will

- Coordinate with MAHE Finance for financial & regulatory compliance
- Coordinate with MAHE Purchase for hardware & software procurements (if any)
- Coordinate with MAHE Legal for Legal compliance
- Ensure progress report submission to the donor / sponsor

## **5. Guidelines for Utilization of CSR Funding**

The CSR contributions has to be utilized only as specified in the CSR engagement letter.

- Any expenditure qualifying as CSR expenditure under provisions of section 135 of the Companies Act, 2013, which are of the nature described in sections 30 to 36 of the Income Tax Act, 1961 shall be allowed as deduction to the Donor

## **6. Project Progress Review**

The Principal Implementor (PI) will

- Submit progress report to the OCR, every 6 months / whenever required
- Make annual presentation before the MAHE CSR PIC

The progress presentation will cover the following

- Progress made since approval / last presentation
- Deliverables achieved
- Deviations (if any)

On conclusion of the presentation, the report (with committee observations & recommendations) on the proposal, progress made and targets achieved will be submitted by PI to the Director Corporate Relations. The OCR will be responsible for filing and maintaining the documentation of all such presentations.

## **7. Societal Impact**

The CSR projects is expected to make a measurable societal impact and contribute significantly to the sustainable development goals (SDGs) of MAHE

### **Note**

- *The policy will be effective from **September 17, 2024**, and will be reviewed as and when required*
- For any clarifications, please reach out to Director Corporate Relations ([ocr.mahe@manipal.edu](mailto:ocr.mahe@manipal.edu))

**Annexure 1: Proposal Format for Corporate Social Responsibility (CSR) Funding**

**1. Title, Background, Rationale, Goal of the project for which funds are needed; all stated with clarity**

*(Max 200 words)*

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**2. List out the proposal objectives and the activities planned for each objective, along with their timeframe**

*(max 200 words)*

Objectives	Activities Planned	Timelines

**3. Target Group / Beneficiaries of the Project proposal. Group should either include poverty, hunger, gender equality, education, environment, healthcare, sustainability etc.**

*(Max 150 words)*

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**4. Detailed explanation about the beneficiaries, their background and socio-economic status, and geographical area of execution of the project, including the reason for selection**

*(Max 100 words)*

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**5. Phase wise plan for execution and monitoring, including phases, key activities, timeline, key milestones**

*(Max 600 words)*

Project Phase	Activities	Timeline	Milestones

**6. Outcomes / Result expected including SDGs – Mention the Quantitative & Qualitative outcomes expected from the project, outcomes should be directly linked to proposed objectives.**

*(Max 250 words)*

Quantitative Outcomes / Results Expected	Corresponding Objective

**7. Project Governance Structure and details of Team responsible (name, designation, expertise, contact details) for executing the project**

*(Max 150 words)*

**8. Budget (Project cost) including head / sub-head wise details.**

*(Max 200 words)*

Budget Head	Financials

**9. Sustainability Plan - Provide an action plan giving details of how the project will be sustainable after exhausting CSR funds and exit of the implementing partner.**

*(Max 150 words)*

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**10. Principal Implementors / Co-Implementors details including name, full address, affiliation, contact details etc**

**11. Signatures (with Date)**

PI	HOI	HOD	PVC / COO	Corporate Relations

**12. Annexures (if any)**

Annexure No	Title