

पी.ए.बी.एक्स./PABX : 26588980, 26588707, 26589336, 26589745
26589873, 26589414

फैक्स /FAX : 011-26588662, 011-26589791, 011-26589258

तार / GRAM : SCIENTIFIC

Website : www.icmr.nic.in

E-mail : icmrhqds@sansad.nic.in



भारतीय आयुर्विज्ञान अनुसंधान परिषद
INDIAN COUNCIL OF MEDICAL RESEARCH

स्वास्थ्य अनुसंधान विभाग (स्वास्थ्य एवं परिवार कल्याण मंत्रालय)

वी रामलिंगस्वामी भवन, अन्सारी नगर, नई दिल्ली - 110029

DEPARTMENT OF HEALTH RESEARCH (MINISTRY OF HEALTH & FAMILY WELFARE)
V. RAMALINGASWAMI BHAWAN, ANSARI NAGAR, NEW DELHI-110029

No. 16/80/2023-Admn./E - Office No. 170665
28/11/2023

Dated: -

Office Memorandum

ICMR Guideline for Utilization of Corporate Social Responsibility Funds has been structured, with the due approval of the President of the Governing Council of ICMR. The guideline is available on the ICMR website for information and necessary action.

Signed by

Jagdish Rajesh

Date: 29-11-2023 10:00:32

Jagdish Rajesh
Assistant Director General (Admin.)

All Directors/ Director- in- charge of ICMR Institutes/Centres

Copy to :-

1. PS to DG/Sr. DDG(A)/Sr. FA
2. All Divisional Heads
3. DDG(A)/ADG(A)
4. Head BMI-with request to upload the same on ICMR website



ICMR GUIDELINES FOR UTILIZATION OF CORPORATE SOCIAL RESPONSIBILITY FUNDS

AUGUST, 2023

Contents

LIST OF ABBREVIATIONS	2
1. Background.....	3
2. Vision.....	5
3. Admissible Activities of ICMR with CSR Funds	5
4. Corporate Funding Acknowledgement	6
5. CSR Fund Management & Governance	6
5.1 Eligible Entities for Fund Recipient	6
5.2 Fund Management	6
5.3 Composition and Functions of Committee(s) involved in Fund management and Governance.....	8
6. General Provisions	10
7. Jurisdiction & Dispute Resolution Mechanism	10
8. Review of Guidelines.....	11

LIST OF ABBREVIATIONS

Abbreviations	Full Form
AICTE	All India Council for Technical Education
ICMR	Indian Council for Medical Research
CAG	Comptroller and Auditor General
CD	Communicable Disease Division
CSR	Corporate Social responsibility
CSIR	Council of Scientific & Industrial Research
DHR	Department of Health Research (DHR)
DPE	Department of Public Enterprises
GFR	General Financial Rules
GoI	Government of India
Hqrs.	Headquarters
ICAR	Indian Council of Agricultural Research
IP	Intellectual Property
LLP	Limited Liability Partnership
MoHFW	Ministry of Health and Family Welfare
NCD	Non Communicable Diseases Division
NMC	National Medical Commission
PCI	Pharmacy Council of India
R & D	Research and Development
RCN	Reproductive, Child Health & Nutrition Division
SAB	Scientific Advisory Board
SDG	Sustainable Development Goals
SMEs	Small and Medium Scale Enterprises
TAC	Technical Advisory Committee
UGC	University Grants Commission

ICMR GUIDELINES FOR UTILIZATION OF CORPORATE SOCIAL RESPONSIBILITY FUNDS

1. Background

1.1 **ICMR**- The Indian Council of Medical Research (ICMR) is the apex body in India for the formulation and coordination of biomedical research. It is an autonomous body under the Department of Health Research (DHR), Ministry of Health and Family Welfare (MoHFW), Government of India. Its research priorities coincide with the national health priorities towards prevention of communicable diseases and non-communicable diseases; improving reproductive and child health and nutrition; promoting basic medical sciences and drug research including traditional medicines. ICMR promotes biomedical research in the country through intramural and extramural research. Further, ICMR/DHR is mandated to respond to the public health needs by undertaking focused Research and Development (R&D) for developing medical counter measures (MCMs) through Industry engagement. ICMR has been notified to receive Corporate Social Responsibility funds (CSR) as per notification G.S.R. 525(E), dated 24th August, 2020 published by Ministry of Corporate Affairs read with Companies (Corporate Social Responsibility Policy) 'CSR Rules', 2014 and the Companies Act, 2013.

1.2 Corporate Social Responsibility (CSR) Funds

1.2.1 Ministry of Corporate Affairs, Government of India notified the Section 135 of the Companies Act, 2013 along with Companies (Corporate Social Responsibility Policy) Rules, 2014. The 'CSR Rules' and other notifications related thereto make it mandatory (with effect from 1st April, 2014) for certain companies to comply with the provisions relevant to Corporate Social Responsibility.

1.2.2 The term 'Corporate Social Responsibility (CSR)' can be referred to as corporate initiative to assess and take responsibility for the company's effects on the environment and impact on social welfare. The term generally applies to company's efforts that go beyond what may be required by regulators or environmental protection groups. Ministry of Corporate Affairs, Government of India notified the Section 135 of the Companies Act, 2013 along with Companies (Corporate Social

Responsibility Policy) Rules, 2014. The 'CSR Rules' and other notifications related thereto make it mandatory (with effect from 1st April, 2014) for certain companies to comply with the provisions relevant to Corporate Social Responsibility.

- 1.2.3 The soul of CSR is that it should be utilized for the activities that have larger public benefits and especially to those who need the corporate hand holdings the most.
- 1.2.4 Ministry of Corporate Affairs vide notification G.S.R. 525(E), dated 24th August, 2020 amended the specific portions of Schedule VII [3] of the Act to include "Contribution to incubators funded by Central Government or State Government or any agency or Public Sector Undertaking of Central Government or State Government, and contributions to public funded Universities, Indian Institute of Technology (IITs), National Laboratories and Autonomous Bodies (established under the auspices of Indian Council of Agricultural Research (ICAR), Indian Council of Medical Research (ICMR), Council of Scientific and Industrial Research (CSIR), Department of Atomic Energy (DAE), Defence Research and Development Organization (DRDO), Department of Science and Technology (DST), Ministry of Electronics and Information Technology) engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs)" as eligible to approved CSR funding modes mandated under Section 135 of the Act.
- 1.2.5 ICMR shall follow the provisions of the CSR Rules laid down by the Ministry of Corporate Affairs, Government of India from time-to-time under the Companies Act, 2013 and its amendments.
- 1.2.6 Funds received in the form of contribution/donation under CSR reflects voluntary contribution and contributor(s) cannot prescribe any particular deliverable benefit or item or impose their area of interest in exchange from ICMR for contributions.
- 1.2.7 Any point not covered by these Guidelines would be interpreted in accordance with the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014 and Department of Public Enterprises (DPE) Guidelines with the former taking precedence over the later in case of any conflict and any subsequent amendments, notifications/guidelines laid down by the Government of India from time to time.

2. Vision

- 2.1 To ensure effective utilization of funds generated from a donation by industry to help develop diagnostics, therapeutics, vaccines and devices by funding critical activities such as development of the products for lab, pre-clinical and clinical evaluation by Indian industry.
- 2.2 To carry out implementation research to achieve Sustainable Development Goals (SDG) by promoting equity in health through increased coverage and access of the economically and socially marginalized populations to quality health care.
- 2.3 To serve the needs of our citizens and to promote 'Make in India' in the area of public health.

3. Admissible Activities of ICMR with CSR Funds

The CSR related funds may be considered for utilization under the following activities by ICMR in consonance with the CSR objectives provided in Schedule VII of the Companies Act, 2013:

- 3.1 To support research activities not provisioned under intra-mural or extra-mural grants of ICMR.
- 3.2 To support development and/or delivery of technologies of national health importance including vaccine(s), therapeutics, device(s) or diagnostic(s) required for pre-clinical and clinical evaluation.
- 3.3 To support validation of technologies of national interest including lab based studies, pre-clinical and clinical research that cannot be supported under regular budget heads of ICMR.
- 3.4 To support activities such as training and teaching related to medical/biomedical research.
- 3.5 Any other health related issue of national importance as approved by the Competent Authority.

4. Corporate Funding Acknowledgement

All publications, products, processes, activities and technologies developed through corporate support under CSR may have Name of the Company along with ICMR to acknowledge the contribution of the corporate.

5. CSR Fund Management & Governance

In order to monitor and ensure transparency for proper utilization of CSR funds, ICMR shall constitute various Committees responsible for reviewing proposals, fund allocation and its management.

5.1 Eligible Entities for Fund Recipient

Following legal entities are eligible to receive funds under these Guidelines:

- 5.1.1 Indian Industry, LLP, Companies including Start-ups, Small and Medium Scale Enterprises (SMSEs) and other legal entities established as per the Indian laws [Companies Act, 2013 and Limited Liability Partnership (LLP) Act, 2008] who have the capacity to produce high quality products having requisite quality certification.
- 5.1.2 Research Institutes, Universities, Research Foundation, Medical Colleges and Institutions – both public and private with valid UGC/AICTE/PCI affiliations or having NMC approval.

5.2 Fund Management

- 5.2.1 ICMR Finance Department lead by Sr. Financial Advisor will be responsible for handling the CSR fund(s).
- 5.2.2 A separate interest-bearing bank account in a nationalized/scheduled bank will be maintained to keep record of all CSR fund receipts.

- 5.2.3 Any earning from this fund in terms of interest earned or revenue generated will be ploughed back to this fund. The fund will be spent based on the process laid by ICMR from time-to-time.
- 5.2.4 All Receipts/payments done under CSR will be undertaken strictly as per provisions of GFR, 2017 as amended from time to time and same will be subjected to internal audit/CAG Audit/ audit by a recognized Chartered Accountant. A separate expenditure statement w.r.t. expenditure incurred on CSR related activities shall also be maintained.
- 5.2.5 ICMR will accept the CSR contributions from the companies having compliance with CSR norms/guidelines of Ministry of Corporate Affairs, Government of India.
- 5.2.6 ICMR shall ensure that there is no conflict of interest with the donor organization i.e., a person/organization should not be in a position to derive personal benefit from actions or decisions made in their official capacity.
- 5.2.7 Accrual basis of accounting will be followed for contributions by which revenue, expenses, assets and liabilities will be reflected in the accounts in the period in which they accrue.
- 5.2.8 Approval by Competent Authority at ICMR should be ensured at all the stages concerned.
- 5.2.9 The CSR Fund(s) allocated and approved should strictly be used for the purpose intended and shall in no way be diverted for any other purpose.

5.3 Composition and Functions of Committee(s) involved in Fund management and Governance.

5.3.1 Screening Committee:

- A. The Screening Committee shall be responsible for screening of proposals based on essential eligibility criteria for the requisite proposal as defined by ICMR from time-to-time.
- B. This Committee shall consist of following members:
 - a. The Committee shall be co-chaired by heads of ICMR Intramural Research Divisions [Communicable Disease (CD), Non Communicable Diseases (NCD) and Reproductive, Child Health & Nutrition (RCN)].
 - b. Administrative representative [Assistant Director General (Asst. DG, Admin) or Senior Administrative Officer (Sr.AO)].
 - c. Finance representative [(Asst. DG, Finance or Senior Accounts Officer (Sr.ACO)].
 - d. Program Officer of the concerned division, ICMR Hqrs. (Member Secretary)
 - e. Director/Concerned Scientist (ICMR- Institute)

5.3.2 Technical Advisory Committee

- A. The Technical Advisory Committee (TAC) shall act as a CSR fund Steering Committee and shall be responsible for technical review of proposals for evaluation of its robustness, feasibility of plan and its achievability.
- B. The Committee shall consist of 5 to 7 members including the Chairperson, as nominated by DG, ICMR.
- C. The Technical Advisory Committee will be chaired by a member of Scientific Advisory Board (SAB), nominated by Director General (DG), ICMR and co-chaired by Additional Director General (Addl. DG), ICMR (Intramural research).

5.3.3 Approving Authority

All the project proposals shall be approved by the Competent Authority as per General Financial Rules, 2017 (GFR). All the proposals for utilization of funds shall

be placed before the Competent Authority for consideration and approval as per Section 5.3.4 below.

5.3.4 Regime/Governance

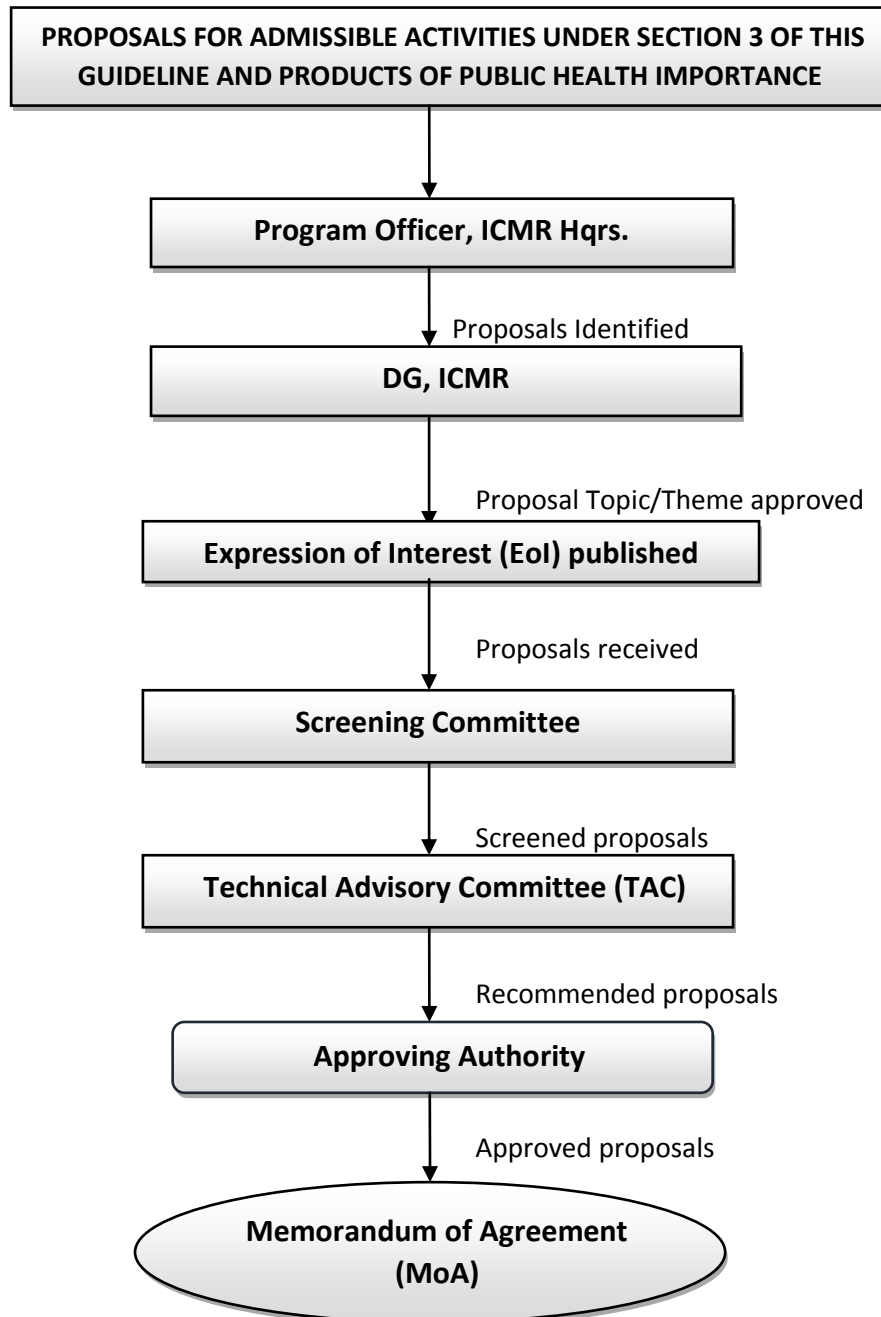


Fig. 1

6. General Provisions

While entering into/or implementing any CSR fund supported research activity any intellectual property generated (IP rights), data rights, publication rights, press releases, confidentiality, March-in rights shall be dealt by the set provisions under ICMR Technology Transfer and Revenue Sharing Guidelines, 2021. In addition, ICMR shall reserve the right to require that the Product must be sold at a differential affordable price to government's procurement for public health needs.

7. Jurisdiction & Dispute Resolution Mechanism

7.1 These Guidelines shall be governed and interpreted in accordance with the laws of India subject to the exclusive jurisdiction of the Courts at New Delhi.

7.2 The disputes arising under these Guidelines to be resolved amicably and in good faith by mutual consultation. If no resolution is reached within 30 (Thirty) days following the date on which one party first notifies in writing to the other of its request that such a meeting be held, then, the dispute shall be resolved by arbitration as per the provisions of the Arbitration and Conciliation Act, 1996 and the Rules there under, as amended from time to time.

7.3 The unresolved dispute or difference whatsoever arising between the Parties out of or relation to the construction, meaning, scope, operation or effect of these Guidelines or the validity the breach of agreements executed thereof or in respect of any defined legal relationship associated therewith or derived there from dispute shall be submitted for arbitration to International Centre for Alternate Dispute Resolution (ICADR), an autonomous organization working under the aegis of the Ministry of Law & Justice, Department of Legal Affairs, Government of India. The Authority to appoint the arbitrator(s) shall be the ICADR. The Arbitration under this Clause and provision of administrative services by ICADR shall be in accordance with the ICADR Arbitration Rules, 1996 read with New Delhi International Arbitration Centre (NDIAC) Act, 2019 and as per Indian Arbitration & Conciliation Act, 1996. The award made in pursuance thereof shall be binding on the Parties. The venue of arbitration shall be New Delhi and the arbitration proceedings shall be conducted in English Language. The provision of this Clause shall not become inoperative notwithstanding the

Guidelines expiring or ceasing to exist or any agreement being terminated or foreclosed there under.

8. Review of Guidelines

Based on the needs of improvement recognized while implementing the Guidelines, required changes shall be made with the approval by the DG, ICMR with financial concurrence by Senior Financial Advisor.
