

Corporate Social Responsibility System for IRCTC Manual Version 1.00

IRCTC

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Reviewed & Approved by	Name	Designation	Signature	Date
	Dr. Anoop Srivastava	Group General Manager (Security)		Dec 01, 2018

Section 0: REVISION HISTORY

Version	Date	Description	Remarks
1.00	Dec 1, 2018	Original Release as per the Companies Act 2013	

Reviewed & Approved by	Name	Designation	Signature	Date
	Dr. Anoop Srivastava	Group General Manager (Security)		Dec 01, 2018

Section 1: PREFACE

- 1.1 The Companies Act, 2013 provides specific provisions for CSR under Section 135 and the Companies (Corporate Social Responsibility Policy) Rules, 2014 issued by the Ministry of Corporate Affairs vide notification dated 27.02.2014.
- 1.2 Accordingly, the CSR and Sustainability Policy of Indian Railway Catering and Tourism Corporation Limited (hereinafter referred as “IRCTC”) had been modified as approved by the Board of Directors in its 65th meeting held on 20th December, 2013. The policy thus issued was in supersession of the earlier policy and all other related documents.
- 1.3 Section 135 of the Companies Act, 2013 and the rules made there under have been made applicable from 1st April, 2014 and they necessitated changes in CSR & Sustainability Policy of IRCTC. Accordingly, the CSR & Sustainability Policy of IRCTC was amended and approved by the Board of Directors in its 71st meeting held on 17.02.2015.
- 1.4 The Department of Public Enterprises, vide its OM No. 15 (13)/2013-DPE(GM) dated 21st October, 2014, released guidelines on CSR in supersession of earlier guidelines and also provided that the guidelines made by CPSES in this regard will be in conformity with Companies Act 2013 and rules made thereunder.
- 1.5 IRCTC’s commitment towards stakeholders is confirmed through its Corporate Mission, Vision and the policies being adopted by the organization. The policy shall apply to all CSR initiatives and activities taken up at the various zones and locations of IRCTC, for the benefit of different segments of the society, specifically the deprived, under-privileged and differently abled persons.
- 1.6 Since, CSR includes Sustainability activities in accordance with Schedule VII of the Companies Act, this CSR Policy shall be taken at par as CSR cum Sustainable Development Policy. This policy also fulfills the requirement of DPE Guidelines on CSR and Sustainability and is to be treated as CSR and Sustainability Policy in compliance with DPE Guidelines.

Section 2: INTRODUCTION

2.1: Company Profile

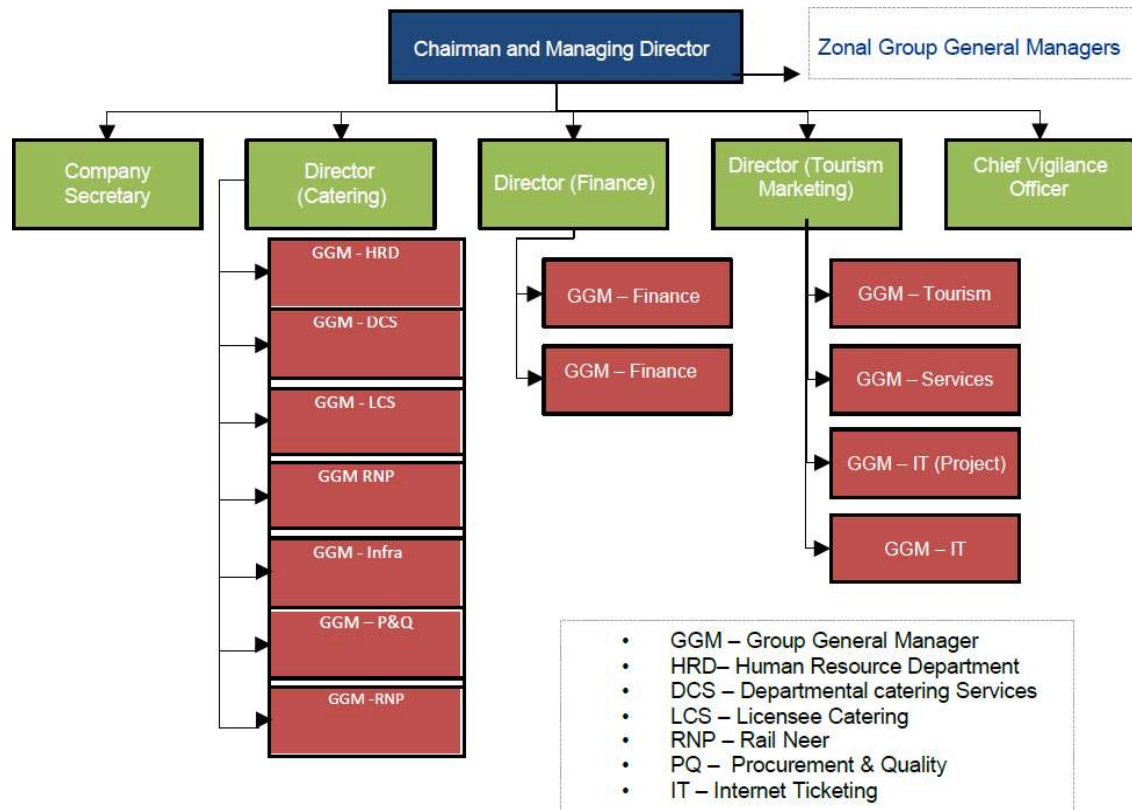
- 2.1.1 Indian Railway Catering and Tourism Corporation (IRCTC) is a Miniratna Category –I Central Public Sector Enterprise under the administrative control of Ministry of Railways, Government of India.
- 2.1.2 IRCTC was incorporated on 27th September, 1999 is a fully owned subsidiary of Indian Railways, which was formed for upgrading, modernizing and professionalizing catering services, managing hospitality services at railway stations and promoting international and domestic tourism in India through public – private participation by development of budget hotels, special tour packages, information & commercial publicity and global reservation systems.
- 2.1.3 IRCTC has diversified into many non - railway businesses such as air ticketing, travel services, bottled water (Rail Neer), budget hotels, food plazas and has recently introduced numerous value added services for the train travellers such as e-catering. The key business segments in which IRCTC operates are internet ticketing, tourism, catering and Rail Neer.

2.2: Organizational Structure of IRCTC

- 2.2.1 The Corporate Office of IRCTC is situated at New Delhi and is headed by the Chairman & Managing Director (CMD). The CMD is assisted by three Directors, namely, Director (Catering Services), Director (Tourism & Marketing) and Director(Finance) and nine Group General Managers.

2.2.2 For smooth operations of the business across all over the country there are five Zonal Offices at Delhi, Kolkata, Mumbai, Chennai & Secunderabad. The South Zone Office is headed by a Regional Director while the other Zonal Offices are headed by Group General Managers. All Group General Managers have vast experience of working in Indian Railways.

2.2.3 These Zonal Offices are assisted by ten Regional Offices at Lucknow, Chandigarh, Jaipur, Bhubneshwar, Guwahati, Patna, Bhopal, Ahmedabad, Bangalore and Ernakulam, which are headed by Chief Regional Managers / Regional Managers.



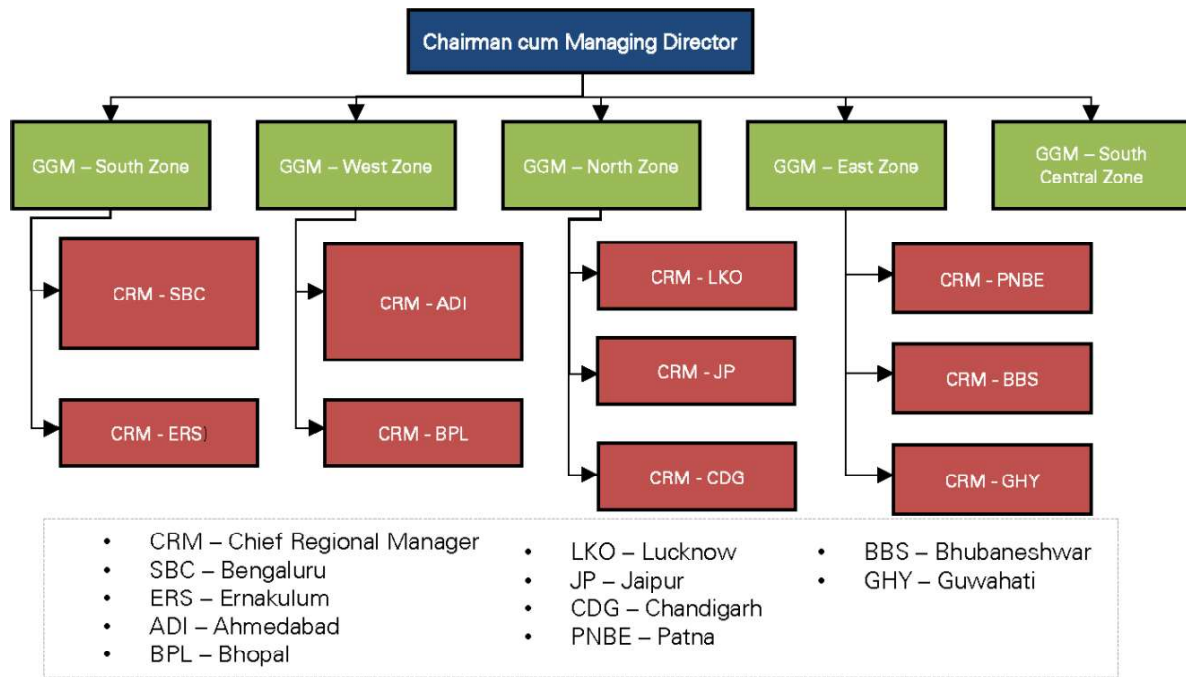


Figure1: Existing organizational structure of IRCTC

Section 3: PREAMBLE

- 3.1 The Companies Act, 2013 provides specific provisions for CSR under Section 135 and the Companies (Corporate Social Responsibility Policy) Rules, 2014 was issued by the Ministry of Corporate Affairs vide notification dated 27.02.2014.
- 3.2 IRCTC is committed to implement Corporate Social Responsibility & Sustainability activities in a planned and time bound manner. The Corporate Social Responsibility (hereinafter referred as CSR) & Sustainability are essential components of Corporate Governance. The emerging concept of CSR & Sustainability goes beyond charity and requires the company to act beyond its legal obligations and to integrate social, environmental and ethical concerns into company's business process.
- 3.3 This policy document (manual) encompasses IRCTC's philosophy for delineating its responsibility as a corporate citizen and lays down the guidelines and mechanism for undertaking socially useful programmes for welfare & sustainable development of the community at large, and is titled as the 'IRCTC's CSR Policy'.
- 3.4 The first revision of the "CSR & Sustainability Policy" of IRCTC was made and approved by the Board of Directors in its 71st meeting held on 17.02.2015. Subsequently, the CSR & Sustainability Policy of IRCTC was revisited and approved by the Board of Directors in its XX meeting held on XX.XX.XXXX
- 3.5 The CSR Policy of the Company has been drafted in light of the following:
- Section 135 of the Companies Act 2013 along with the circulars and notifications issued by the Ministry of Corporate Affairs from time to time (See Document IRCTC-CSR- D01)
 - Schedule VII (See Document IRCTC-CSR- D02)
 - Guidelines issued by the Department of Public Enterprises from time to time (See Document IRCTC-CSR- D03).
 - Companies (Corporate Social Responsibility) Rules 2014 (See Document IRCTC-CSR- D04)
- 3.6 Whenever any amendments are made in DPE's guidelines and provisions of Companies Act, 2013 and rules made there-under on the subject, the same shall be duly incorporated in the policy document. Any modification/ amendment in the policy document would be carried out by Tier 1 Board Level Committee on CSR & SD subject to approval of the Board of Directors as per Procedure IRCTC-CSR-P01.

Section 4: CSR POLICY

In alignment of Company's Vision and Mission the IRCTC's CSR & SD Policy statements as mentioned below:

4.1 Vision

"To remain a frontrunner for impacting the lives of socially and economically deprived and working towards a sustainable, inclusive developmental change over a horizon of time through the corporate social responsibility activities at IRCTC"

4.2 Mission

"IRCTC will establish itself as a frontrunner in the CSR projects taken up under the Schedule VII of the Section 135 of the Companies Act, 2013. IRCTC through its CSR & Sustainability initiatives shall endeavour to achieve the value behind CSR & Sustainability Policy".

4.3 Policy Statements

- 4.3.1 IRCTC actively engages with local communities.
- 4.3.2 IRCTC is dedicated to promoting education at all levels, improving access to quality education, eradicating illiteracy, and supporting cultural activities. The company values and protects cultural heritage, especially when its activities impact it.
- 4.3.3 IRCTC collaborates with universities and institutions to provide technology affordably, bridging the digital divide and ensuring accessibility for all.
- 4.3.4 IRCTC is dedicated to sustainable practices, reducing its environmental impact through resource conservation and eco-friendly solutions.
- 4.3.5 The company extends support to communities wherever possible affected by natural disasters, providing financial and in-kind assistance during times of need.
- 4.3.6 IRCTC engages in rural development programs, enhancing infrastructure, healthcare, education, and economic prospects in the communities where it operates.
- 4.3.7 The company supports child welfare, focusing on education, health, and overall development, especially for vulnerable and underprivileged children.
- 4.3.8 IRCTC promotes gender equality, creating an inclusive work environment and empowering women in society.
- 4.3.9 The company alleviates poverty by developing programs for economic opportunities, skills training, and livelihood improvement.

Section 5: OBJECTIVES AND SCOPE

5.1 The objectives underlined in this policy document is as follows:

- 1 To directly or indirectly take up programmes that benefit the local communities in and around its area of operations and results in enhancing the quality of life & economic well-being of the local populace over a period of time.
- 2 To promote and ensure an inclusive growth of society with emphasis on development of weaker sections of society and in the backward districts of the country.
- 3 To ensure sustainability of the past CSR projects by periodically monitoring them and complementing them with necessary upgrades.
- 4 To generate, through its CSR initiatives, a community goodwill for IRCTC and help reinforce a positive & socially responsible image of IRCTC as a corporate entity.

5.2 The scope of IRCTC's CSR activity include:

- a) Focus on periphery of project areas of IRCTC/local areas of the zones/ units of the company. For the purpose of this policy document, local area would constitute of the area(s) falling in the vicinity of the zones/plants and locations, where IRCTC carries out its business.
- b) An assured commitment at all levels in the organisation, to operate its CSR activities in an economically, socially & environmentally sustainable manner, while recognising the interests of all its stakeholders.

Section 6: THE CSR STRUCTURE AT IRCTC

6.1: Organizational Structure

The Company will have two Tier organization structure to steer the CSR and Sustainability agenda and to ensure implementation of activities and utilization of funds in a time bound manner and is as mentioned below:

- 1) Tier-I: Board Level Committee headed by the Chairman and Managing Director/

Independent Director and;
2) Tier-II: Below Board Level Committee headed by the Nodal Officer
The Figure 2 shows the organizational structure of the CSR Cell at IRCTC.

6.1.1 Tier-I: Board Level CSR and Sustainability Committee (T1C) Composition

The Tier I is the Board Level Committee (T1C) headed by the Chairman and Managing Director/ Independent Director. The duration of this committee members is till the retirement of the concerned personnel. Annually, the Procedure IRCTC-CSR-P02 would be used by the Company Secretary and a check on the member eligibility will be carried out and a list of committee members is recorded using the Document IRCTC-CSR-D-06 and stored as a Record IRCTC-CSR-R-02. The roles and responsibilities of the TIC Committee is given in Document IRCTC-CSR-D-07.

6.1.2 Tier-II: Below Board Level Committee Composition (T2C)

The Tier II Committee (T2C) will be headed by an officer of the rank of Group General Manager to function as the “Nodal Officer”. The designated nodal officer will have a team of dedicated officials (two to three, depending on the funding for administration under the CSR budget) to assist him / her in co-ordination work, which will in no way detract from the CSR and Sustainability work. This would be the Central CSR Office of IRCTC to carry out the day to day operations. As per the CSR Rules, 2014 (See Document IRCTC-CSR- D04), a provision of administrative expenses of 5 per cent has

been made to enable corporates to build their internal capacity and / or consult with for profit organisation for CSR strategy / implementation plans etc.

Apart from the 2-3 dedicated personnel for CSR under the Nodal Officer, the T2C may also include experts for Finance, IT and Legal on a “as and when needed” basis. For the implementation of projects, the T2C will identify IRCTC personnel through the Procedure IRCTC-CSR-P-03 using Document IRCTC-CSR-D-08, personnel at the Zonal and Regional level. This team will be the “Implementation Surveillance Group” (ISG) which is incharge of monitoring of the local level projects. The progress of project at the local level will be monitored by the “Implementation Surveillance Group” and reported to the T2C (see section 10.3).

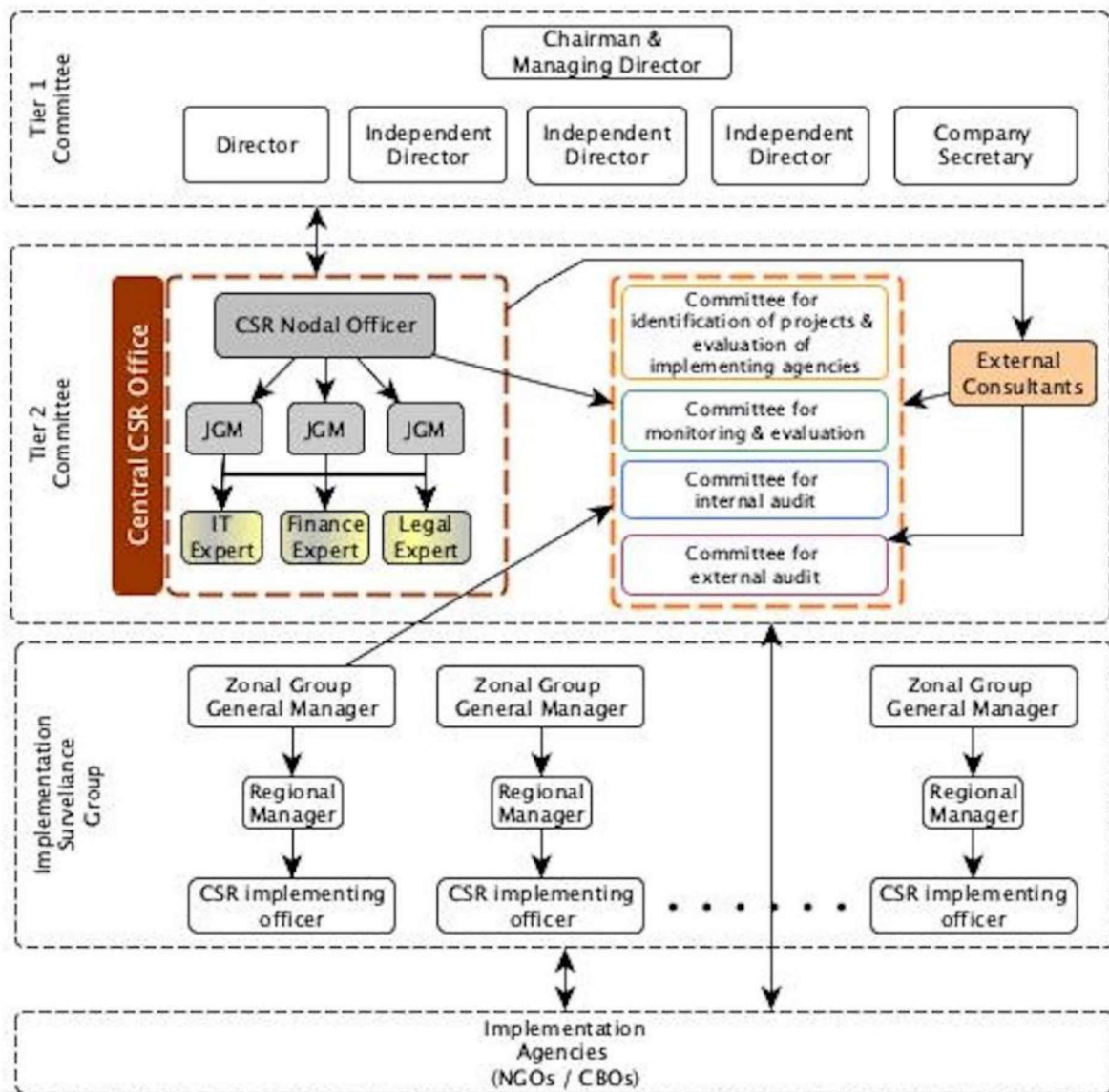


Figure2: The organizational structure of the CSR Cell at IRCTC

6.2: Roles and Responsibilities of T1C, T2C and ISG

The Company Secretary will be the Secretary of the Tier 1 Committee (T1C). All the roles and responsibilities of the T1C, T2C and the ISG would be reviewed annually as

per Procedure IRCTC-CSR-P-02 by the Company Secretary (in Tier 1 C) and IRCTC-CSR-P-03 by the the Nodal Officer (T2C and ISG). The Document IRCTC-CSR-D-07 would be updated

Section 7: KEY AREAS FOR CSR AND SUSTAINABILITY ACTIVITIES

The CSR & Sustainability key areas of IRCTC includes projects or programs relating to activities specified in Schedule VII relevant to the section 135 of the Companies Act, 2013 (see Document IRCTC- CSR-D-02)

7.1: Analysis of CSR activities by IRCTC for the years 2014-15 to 2017-18

7.1.1 The overall the observations of the CSR activities by IRCTC the 4 years starting from 2014-15 to 2017-18 are as follows:

- IRCTC in the initial years had unspent amount and in the year 2017-18 spent the money by transferring to the Swatch Bharat Kosh
- More than 66% of the amount from 2014-15 to 2017-18 was spent on Swatch Bharat Kosh and Sanitation
- The sector identification / classification not consistent or inline with Schedule VII of Companies Act, 2013
- Too many sectors were selected, mostly based on the type of proposals received
- The for the spatial distribution of the projects and the sector diversity across the nation it was found that IRCTC has been focusing on the Delhi region

7.1.2 To avoid such issues, a proper procedure for identification of key sectors for each year and allocation of funds across the country / local Area i.e area(s) falling in the vicinity of the zones/plants and locations where IRCTC carries out its business is now put in place. Refer Procedure IRCTC-CSR-P-04 for Annual CSR Key Area Selection and Procedure IRCTC-CSR-P-06 for Identification of Projects.

7.2: Activities not covered under CSR

7.2.1 The CSR & Sustainability activities do not include the activities undertaken in pursuance of normal course of business of IRCTC.

7.2.2 Activities and expenditure related to staff benefits will not count as CSR& Sustainability activities except salaries paid by the companies to regular CSR staff as well as to volunteers of the companies (in proportion to company's time/hours spent specifically on CSR) can be factored into CSR project cost as part of the CSR expenditure.

7.2.3 Also grants to organizations/ institutions that are not specifically implementing CSR & Sustainability projects specified by IRCTC would not count as CSR.

7.2.4 One-off events such as marathons/ awards/ charitable contribution/advertisement/ sponsorships of TV programmes etc. would not be qualified as part of CSR expenditure.

7.2.5 Expenses incurred by companies for the fulfilment of any Act/ Statute of regulations (such as Labour Laws, Land Acquisition Act etc.) would not count as CSR expenditure under the Companies Act.

7.2.6 Expenses incurred by companies for undertaking activities which are established functions of the Government.

7.2.7 A counter check of whether the projects identified do not contain any of the activities suggested above is provided in IRCTC-CSR-D-12

Section 8: FINANCES FOR CSR

8.1: Statutory Requirements on the Budget for CSR

- 8.1.1 The CSR – SD Budget would be fixed for each financial year through a Board resolution for the activities to be carried out during the year, in accordance with section 135 of Companies Act 2013 and the Companies (Corporate Social Responsibility Policy Rules, 2014 and the guidelines issued by DPE, as amended from time to time (Refer IRCTC-CSR-R-02 Record for Amendments).
- 8.1.2 As per the Companies Act 2013 and the CSR Rules 2014, the expenditure on CSR and SD activities shall be at least 2% of the average net profits of the company made during the three immediately preceding financial years. (see Document IRCTC- CSR-D-01 and IRCTC- CSR-D-04)
- 8.1.3 The efforts would be made that budget allocated for CSR and Sustainability activities / projects planned for each financial year is spent within that year itself.
- 8.1.4 If due to some exceptional circumstances, the budget of a year remains unutilized/unspent, the reasons for not being able to spend the entire budget on CSR and Sustainability activities as planned for that year shall be part of Director's Report. Further, the amount would not lapse. It would instead be carried forward to the next year for utilisation for the purpose for which it was allocated

Keeping in view all the statutory requirements, the Budget for the year will be calculated as per Procedure IRCTC- CSR-P-05. The Document IRCTC- CSR-D-11 is used by the Company Secretary in the month of April to get a tentative budget for the year.

8.2: Application of Funds

The application of Funds would be worked out once the budget availability is calculated and would take into account the following statutory requirements

- 8.2.1 Upto 5% of the annual budget for CSR and Sustainability activities has to be earmarked for Emergency needs, which would include relief work undertaken during natural calamities / disasters, and contributions towards Prime Minister's / Chief Minister's Relief Funds and/or to the National Disaster Management Authority etc.
- 8.2.2 The expenditure incurred on brochure, Surveying, Sustainability reporting, capacity building programme such as training, workshops, seminar etc. and on communication strategies for engagement of all stakeholders will be accounted for CSR-SD.
- 8.2.3 Expenditure incurred by IRCTC in availing the services of the NCSR Hub or any other agency for implementation of their CSR and Sustainability activities would be treated as a part of expenditure under Budgetary Head.
- 8.2.4 CSR expenditure shall include contribution to corpus of a Trust/ society/Section 8 companies created exclusively for undertaking CSR projects or programs approved by BoD.
- 8.2.5 CSR expenditure shall include all expenditure including contribution to corpus for projects or programs relating to CSR activities approved by the Board of Directors on the recommendation of its Tier 1 BLC, but do not include any expenditure on an item not in conformity or not in line with activities which fall within the purview of Schedule VII of the Act.

Each year in February the project are inventorised and evaluated by the T2C as per the Section 9. Once the tentative budget is received by April (as per section 8.1), decision on the projects will be taken by reviewing the Record IRCTC-CSR-R-06 (which would be generated using Document IRCTC- CSR-D-11).

The application of funds are towards various projects in the following ways

- Project proposal received at any of the offices of IRCTC
- Project proposal received from the Board of Directors
- Project proposal called for as per the IRCTC- CSR-P-06

In all the cases, the project proponent is sent IRCTC-CSR -D-14 “Formats for project proposals” so as to obtain all project in a standardized format. The application of funds would then follow the Section 9: Planning of CSR & Sustainability activities

Section 9: PLANNING OF CSR & SUSTAINABILITY ACTIVITIES

The parameters to be considered while planning of CSR and Sustainability activities and selection of projects are given in Document IRCTC-D-12. The nodal officer and his central team will start the planning of the implementation year in the month of January of the prior year. The annual planning exercise would include the following

1. Identification of Annual CSR Key Sectors (see Procedure IRCTC-CSR- P-04)
2. Estimation of CSR Budget for the Implementation Year (see Procedure IRCTC-CSR- P-05)
3. Inventorization and Evaluation of Project Proposal (see Procedure IRCTC-CSR- P-06)
4. Identification and Evaluation of Partnering Institutes (see Procedure IRCTC-CSR- P-07)
5. Preparation of Annual Action Plan (see Procedure IRCTC-CSR- P-08)

The nodal officer and his central team will use the respective procedures to carry out the steps for planning. The schedule for all the activities of CSR is given Document IRCTC-D-13.

Section 10: MODE OF IMPLEMENTATION

10.1: Implementation of projects

There would be two ways of implementation of projects, namely

(i) CSR and Sustainability activities will be implemented within the organization through the active involvement of the employees after following the due procedure and transparency norms.

(ii) In cases, where IRCTC does not have the in-house expertise, the services of the following specialized external agencies may be obtained, including but not limited to :

- a) Voluntary Agencies / Not for Profit Organizations (NGOs) / Community Based Organizations (CBOs)
- b) Institutes / Academic Organizations
- c) Government, Semi-Government, autonomous Organizations or subsidiaries.
- d) Professional Consultancy Organizations, etc.
- e) Standing Conference of Public Enterprises (SCOPE)

Each year, in the month of January, when the planning of CSR activities (as per the schedule IRCTC-CSR-D-13), is taken up for the next implementation year, a review of which projects could be taken up by either of ways of implementation would be decided. The project which would be taken up by the zonal implementation surveillance group. The group would follow the procedure IRCTC-CSR-P-06.

10.2: Use of contracted implementation

Before the projects are given to the specialized external agencies mentioned in the sub-section 10.1, a thorough screening process will be followed. The Procedure IRCTC-CSR-P-07 would be followed.

10.3: Monitoring and Evaluation

10.3.1 Monitoring

Monitoring of all CSR activities is of paramount importance and would be done at different levels (see Procedure IRCTC-CSR-P-10).

1. Monitoring of all individual projects will be done on a fortnightly basis by the individual zonal “Implementation Surveillance Group” through visits, meetings, discussion, reports etc.
2. The zonal “Implementation Surveillance Group” will send a consolidated monthly report for all its projects to the Tier 2 Committee (see Document IRCTC-CSR-D-26)
3. The Tier 2 Committee will make a consolidated monthly report across all zones and review them and send comments to the zonal “Implementation Surveillance Group”. The Tier 2 Committee will prepare a consolidated quarterly report and send it to the Tier 1 Committee.
4. The Tier 2 Committee would review the quarterly reports and give comments / suggestions and bring forward any non-compliances, lack of transparency, unaccountability, quality of project, quality of implementing agency or any other issues.
5. The corrected quarterly reports will be submitted by BLC to the Board of Directors regarding the implementation progress on CSR & Sustainability activities.

Thus, the Board Level Committee on CSR & SD will be able to keep a watchful eye on the implementation of the CSR projects or activities being undertaken.

10.3.2 Internal audits

A quarterly internal audit will be done by the Tier 2 Committee for all the zonal Implementation Surveillance Group for all the physical, financial and impact progress

10.3.3 External audits

An annual external audit of the expenditure would be done in line with the requirements of the company.

10.3.4 Evaluation and Impact Assessment:

As regards the overall outcome of the CSR activities and the impact of these activities, an external evaluation and impact assessment would be done. A impact assessment study would requires specialized skills in the area of CSR, project management and development and would be carried out by specialized agency in the field. A suitable independent External Agency would identified to do an annual impact study. The evaluation will be done at two levels

- Evaluation of the CSR system at IRCTC
- Evaluation of projects and its impacts

An annual evaluation of the CSR system at IRCTC will be carried out till the CSR system is incorporated into the IRCTC company system.

While assessing CSR & Sustainability projects through specialized agencies, every possible effort would be made to verify the reliability and clean track record of such agencies and their selection would be done following the procurement guidelines as per Company Policy, unless and until a special policy is evolved with the approval from Board of Directors for CSR & Sustainability activities.

Section 11: PERSONNEL RECORDS

The personnel involved in the CSR activity would be from the Tier I Board Level Committee (T1C), Tier II Below Board Level Committee (T2C) and the Implementation Surveillance Group (ISG). A year wise list of personnel involved in the CSR activity would be made using the Document IRCTC-CSR-D-06 and saved as a Record IRCTC-CSR-R-02 and IRCTC-CSR-R-03.

Section 12: COMMUNICATION & REPORTING

12.1: Information provided as per the regulatory requirements

- 12.3.1 The CSR system would involve communication with the Department of Public Enterprises, Ministry of Corporate Affairs, the NGOs, the evaluation agencies, and the stakeholders for whom the projects are implemented.
- 12.3.2 The Company will include a separate report in its Annual Report reflecting the implementation of CSR & Sustainability activities in accordance with the Rule 8 of Companies (Corporate Social Responsibility) Rules 2014.
- 12.3.3 The mandatory reporting to the Ministry of Corporate Affairs would include the submission of CSR report by the 1st day of April. The template for annual report preparation is given in IRCTC-CSR-D-30
- 12.3.4 The Board's report under sub-section (3) of section 134 will disclose the composition of the Corporate Social Responsibility Committee.
- 12.3.5 The CSR Committee will issue a Responsibility Statement signed by Chairman and Managing Director, Chairman of the CSR Committee
- 12.3.6 Meticulous documentation relating to CSR & Sustainability approaches, policies, programmes, major milestones etc would be prepared and included in the Internal Reports, brochures, newsletters of the Company.
- 12.3.7 The policy on CSR & Sustainability and the activities carried out under it, will be uploaded on the website of the Company (www.irctc.com). Efforts will be made to make the whole process transparent as far as possible.

12.2: Information provided to and communication from clients or responsible party

Any information related to project activities, CSR system and IRCTC would be properly recorded and maintained. Any sensitive information regarding stakeholders, the disclosure of which will result in disgrace, loss of livelihood would be maintained confidentially. In future a social ethic committee would be formulated and all projects would be scrutinized for the ethics in the project.

Regarding the project allocation to the agency, the Procedure IRCTC-CSR-P-09 would be followed.

12.3: Appeals, Complaints & Disputes

- 12.3.1 Any appeals & complaints from the implementing agency or any stakeholders would be sent to the Tier 2 Committee. The Tier 2 committee would redress the same at their level and take the help of the legal expert. In case of any serious issue the same can be referred to the Tier1 Committee.
- 12.3.2 All projects when contracted will have a clause for the any disputes (refer Document IRCTC-CSR-D-23, Document IRCTC-CSR-D-24)

Section 13: DOCUMENTS & RECORDS

13.1: Records & Control of records

Each of the Procedures when followed and the Documents when used would result in the generation of records. The records would be stored at the Central CSR Office by the Nodal Officer and his/her team. The control of records are in the Nodal Officer's control.

13.2: Control of documents

The relevant procedures and documents would be provided to the various committees and personnel. All personnel will use the latest versions. In case of any version changes, all personnel will ensure that the older versions are returned to the Central CSR Office

13.3: Control of CSR System

The entire CSR system will be implemented by the Tier 1 Committee with the Tier 2 Committee and the Central CSR Office. Any changes to the system can be triggered by any of the two committee and a review carried out. The amended manual/procedures/documents would be given a new version number. The older versions will be collected from all the personnel having them when the new versions are sent to them and destroyed immediately

**LIST OF PROCEDURES, DOCUMENTS AND RECORDS
MENTIONED IN THE VARIOUS SECTIONS OF THE MANUAL**

SECTION No	SECTION NAME	PROCEDURE No	DOCUMENT No	RECORDS No
1	Preface	---	---	---
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4	CSR Policy Statement	---	---	---
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8	Finances for CSR			
8.1:	Statutory Requirements on the Budget for CSR	P-05	D-01, D-04, D-11	R-02
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10.3.2	Internal audits			
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10.3.4	Evaluation and Impact Assessment:			
11	Personnel records		D-06	R-02, R-03
12	Communication & Reporting			
12.1:	Information provided as per the regulatory requirements	P-09	D-29, D-30	
12.2:	Information provided to and communication from clients or responsible party	P-09	D-23, D-24, D-25	
12.3:	Appeals, Complaints & Disputes		D-26	
13	Documents & Records			
13.1:	Records & Control of records			
13.2:	Control of documents			
13.3:	Control of CSR System			



SECTION 135 OF COMPANIES ACT 2013

Notified Date of Section: 01/04/2014 including amendments till

^{1&2}(1) Every company having net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during ³[the immediately preceding financial year] shall constitute a Corporate Social Responsibility Committee of the Board consisting of three or more directors, out of which at least one director shall be an independent director.

⁴[Provided that where a company is not required to appoint an independent director under sub-section (4) of section 149, it shall have in its Corporate Social Responsibility Committee two or more directors.]

(2) The Board's report under sub-section (3) of section 134 shall disclose the composition of the Corporate Social Responsibility Committee.

(3) The Corporate Social Responsibility Committee shall,—

(a) formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the company ⁵[in areas or subject, specified in Schedule VII];

(b) recommend the amount of expenditure to be incurred on the activities referred to in clause (a); and

(c) monitor the Corporate Social Responsibility Policy of the company from time to time.

(4) The Board of every company referred to in sub-section (1) shall,—

(a) after taking into account the recommendations made by the Corporate Social Responsibility Committee, approve the Corporate Social Responsibility Policy for the company and disclose contents of such Policy in its report and also place it on the company's website, if any, in such manner as may be prescribed; and

(b) ensure that the activities as are included in Corporate Social Responsibility Policy of the company are undertaken by the company.

(5) The Board of every company referred to in sub-section (1), shall ensure that the company spends, in every financial year, at least two per cent. of the average net profits of the company made during the three immediately preceding financial years, in pursuance of its Corporate Social Responsibility Policy:

Provided that the company shall give preference to the local area and areas around it where it operates, for spending the amount earmarked for Corporate Social Responsibility activities:

Provided further that if the company fails to spend such amount, the Board shall, in its report made under clause (o) of sub-section (3) of section 134, specify the reasons for not spending the amount.

⁶[Explanation. —For the purposes of this section "net profit" shall not include such sums as may be prescribed, and shall be calculated in accordance with the provisions of section 198.]

1. Clarification related to Schedule VII -Dated 18.06.2014. (Point (iv) has been Omitted - Refer Clarification Dated-17.09.2014)

2. Clarification related to above Clarification Dated-17.09.2014.



Notified Date of Section: 01/04/2014 including amendments till

3. Clarification with regard to provisions under section 135 (5) of the Companies Act, 2013.

Exceptions/Modifications/Adaptations

1. In case of Specified IFSC Public Company - Section 135 shall not apply for a period of five years from the commencement of business of a Specified IFSC public company - Notification Dated 4th January, 2017.

2. In case of Specified IFSC Private Company - Section 135 shall not apply for a period of five years from the commencement of business of a Specified IFSC private company - Notification Dated 4th January, 2017

Amendments

3. Substituted by the Companies (Amendment) Act, 2017 - Amendment Effective from 19.09.2018
In section 135 for sub-section (1), for the words—
any financial year
the following words shall be substituted, namely :-
the immediately preceding financial year

4. Inserted by The Companies (Amendment) Act, 2017 - Amendment Effective from 19.09.2018

5. Substituted by the Companies (Amendment) Act, 2017 - Amendment Effective from 19.09.2018
In section 135, for sub-section (3), in clause (a), for the words
as specified in 1,2 Schedule VII;
the following words and figures shall be substituted, namely:-
in areas or subject, specified in Schedule VII

6. Substituted by the Companies (Amendment) Act, 2017 Amendment Effective from 19.09.2018
In section 135, for sub-section (5), for the Explanation-
Explanation. —For the purposes of this section “average net profit” shall be calculated in
accordance with the provisions of section 198.
the following Explanation shall be substituted, namely:-

Explanation. —For the purposes of this section "net profit" shall not include such sums as may be prescribed, and shall be calculated in accordance with the provisions of section 198.

REVISION HISTORY

VERSION	DATE	DESCRIPTION	REMARKS
1.00	Dec 1, 2018	Original Release as per Companies Act 2013	



SCHEDULE VII

Activities which may be included by companies in their Corporate Social Responsibility Policies Activities relating to:—

¹(i) Eradicating hunger, poverty and malnutrition, ²[“promoting health care including preventive health care”] and sanitation ⁴[including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation] and making available safe drinking water.

(ii) promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.

(iii) promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.

(iv) ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water ⁴[including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga].

(v) protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts;

(vi) measures for the benefit of armed forces veterans, war widows and their dependents;

(vii) training to promote rural sports, nationally recognised sports, paralympic sports and olympic sports

(viii) contribution to the prime minister's national relief fund or any other fund set up by the central govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;

(ix) contributions or funds provided to technology incubators located within academic institutions which are approved by the central govt.

(x) rural development projects]

³[(xi) slum area development.

Explanation.- For the purposes of this item, the term `slum area' shall mean any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force.]



Amendments

1. Substituted by Notification Dated 27th February, 2014. - Original Content
2. Substituted by Notification Dated 31st March, 2014.

For the words "promoting preventive health care" read "promoting health care including preventive health care".

3. Inserted by Notification Dated 7th August, 2014.
4. Inserted by Notification Dated 24th October, 2014.

REVISION HISTORY

VERSION	DATE	DESCRIPTION	REMARKS
1.00	Dec 1, 2018	Original Release as per Companies Act 2013	



DEPARTMENT OF PUBLIC ENTERPRISES GUIDELINES ON CSR

Guidelines On Corporate Social Responsibility And Sustainability For CPSEs(DPE F No. 15 (13)/2013-DPE (GM) Dated The 21 St October, 2014)

F. No.15 (13)/2013-DPE (GM)
Government of India
Ministry of Heavy Industries & Public Enterprises
(Department of Public Enterprises)

Public Enterprises Bhawan
Block No. 14, C.G.O. Complex
Lodhi Road, New Delhi- 110 003
Dated the 21st October, 2014

OFFICE MEMORANDUM

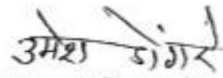
Subject: Guidelines on Corporate Social Responsibility and Sustainability for Central Public Sector Enterprises.

The undersigned is directed to enclose the "Guidelines on Corporate Social Responsibility and Sustainability for Central Public Sector Enterprises". These guidelines will supersede the guidelines on Corporate Social Responsibility and Sustainability issued by DPE vide OM No. 15 (7)/2012-DPE (GM)-GL-104 dated the 12th April, 2013. The guidelines would supplement CSR Rules (under Companies Act, 2013) notified by Ministry of Corporate Affairs and are issued in consultation with them.

2. These guidelines have the approval of Minister (Heavy Industries & Public Enterprises) and are effective from 1.4.2014.

3. All the administrative Ministries / Departments are requested to bring these guidelines to the notice of CPSEs under their respective jurisdiction for necessary action.

Encl: as above


(Umesh Dongre)
Director
Telefax: 24363066

To,

Secretaries of all administrative Ministries/ Departments concerned with CPSEs.

Copy to: Chief Executives of all CPSEs.



**Guidelines
on
Corporate Social Responsibility
And
Sustainability
For
Central Public Sector Enterprises
w.e.f. 01.04.2014
Department of Public Enterprises**

https://dpe.gov.in/sites/default/files/Guidelines_on_CSR_SUS_2014.pdf

1.0. Background

- 1.1. The Government of India enacted the Companies Act 2013 in August 2013. Section 135 of the Companies Act 2013 (hereinafter referred to as 'the Act') deals with the subject of Corporate Social Responsibility (CSR). It lays down the qualifying criteria based on net worth, turnover, and net profit for companies which are required to undertake CSR activities and, inter alia, specifies the broad modalities of selection, implementation and monitoring of the CSR activities by the Boards of Directors of companies. The activities which may be included by companies in their CSR policies are listed in Schedule VII of the Act. The provisions of Section 135 of the Act and Schedule VII of the Act apply to all companies, including CPSEs.
- 1.2. The Ministry of Corporate Affairs has formulated CSR Rules (hereinafter referred to as the 'CSR Rules'), under the provisions of the Act and issued the same on 27.2.2014. The CSR Rules are applicable to all companies, including CPSEs w.e.f. 1.4.2014.
- 1.3. All CPSEs shall have to comply with the provisions of the Act and the CSR Rules. Any amendment notified by the Ministry of Corporate Affairs in the CSR Rules, or in Schedule VII of the Act will also be binding on the CPSEs.
- 1.4. Prior to the notification of CSR Rules, DPE Guidelines on CSR and Sustainability issued in December 2012, were applicable to CPSEs w.e.f. 01.04.2013. In DPE guidelines, CSR and sustainable development were treated as complementary and, therefore, dealt with together. CSR was seen as an important constituent of the overarching framework of sustainability. The present guidelines of DPE are also intended to reinforce the complementarity of CSR and sustainability and to advise the CPSEs not to overlook the larger objective of sustainable development in the conduct of business and in pursuit of CSR agenda.

2.0. DPE Guidelines on CSR and Sustainability for CPSEs

- 2.1. The CSR provisions of the Act, Schedule VII of the Act, and the CSR Rules are inviolable. However, in addition to the CSR provisions of the Act and the CSR Rules, the Department of Public Enterprises (DPE) has formulated Guidelines on CSR and Sustainability (hereinafter referred to as 'the Guidelines') which are applicable to CPSEs. It is clarified that the Guidelines do not supersede or override any provision of the Act, or Schedule VII of the Act, or the CSR Rules, but will only supplement them. The Guidelines are in the nature of initiatives or endeavour which the key stakeholders expect of CPSEs in the discharge of their Corporate Social Responsibility. Any possible situation in which there may be a conflict between the CSR Rules and the Guidelines, is not envisaged. However, it is clarified that in case



of any perceived conflict between the CSR Rules and the Guidelines, the former shall prevail in all circumstances.

- 2.2. The term Sustainability has been used in conjunction with CSR in the title of DPE Guidelines because CSR activities which are envisaged in the Act and in the CSR Rules can be supplemented with sustainability initiatives as both aim at achieving sustainable development goals. In the Guidelines the need for taking sustainability initiatives is emphasised in addition to the requirement of mandatory compliance with the CSR Rules. The Guidelines are aimed at providing an over arching framework of Sustainability within which CSR is firmly embedded. Therefore, CPSEs are advised to read the CSR Rules together with the Guidelines to clearly understand what is expected of them by the stakeholders.
- 2.3. The Act enjoins all companies to have a CSR policy, and the information which needs to be furnished in the CSR policy is specified in the CSR Rules. There is to be no deviation from the mandatory provisions of the Act and the CSR Rules in this regard. However, the CSR policy document of a CPSE should also include a vision and mission statement of how the CPSE proposes to comply with the Guidelines. The broad sustainability initiatives which a CPSE intends to undertake should also find mention therein. Since CSR and Sustainability issues are complementary in nature, and both are to be mentioned in the policy document, it is suggested that it may be referred to as 'CSR and Sustainability' policy. The change in nomenclature of the policy document and its information expanse would not in any way detract from the CPSE's commitment to CSR, or dilute its content. Rather, it would only indicate the willingness of the CPSE to voluntarily take a few extra steps to address social, economic and environmental concerns, which may be beyond the realm of CSR as envisaged in the Act and the CSR Rules, but are nevertheless worthy of attention for promotion of sustainable development in its diverse dimensions.
- 2.4. The following Guidelines applicable to all CPSEs are generally in the nature of guiding principles. The guidelines contain certain additional requirements as mentioned below:
- i) It is mandatory for all profit making CPSEs to undertake CSR activities as per the provisions of the Act and the CSR Rules. Even the CPSEs which are not covered under the eligibility criteria based on threshold limits of net-worth, turnover, or net profit as specified by Section 135 (1) of the Act, but which made profit in the preceding year, would also be required to take up CSR activities as specified in the Act and the CSR Rules, and such CPSEs would be expected to spend at least 2% of the profit made in the preceding year on CSR activities.
 - ii) All CPSEs must adopt a CSR and Sustainability Policy specific to their company with the approval of the Board of Directors. The philosophy and spirit of CSR and Sustainability must be firmly ingrained in the policy and it must be consistent with the CSR provisions of the Act, Schedule VII of the Act, CSR Rules, the Guidelines, and the policy directions issued by the Government from time to time. The CSR and Sustainability policy of a CPSE should serve as the referral document for planning its CSR activities in accordance with Schedule VII of the Act and give a road map for formulation of actionable plans.
 - iii) If the CPSEs feel the necessity of taking up new CSR activities / projects during the course of a year, which are in addition to the CSR activities already incorporated in the CSR policy of the company, the Board's approval of such additional CSR activities would be treated as amendment to the policy.
 - iv) It would be mandatory for all CPSEs which meet the criteria as laid down in Section 135(1) of the Act, to spend at least 2% of the average net profits



	of the three immediately preceding financial years in pursuance of their CSR activities as stipulated in the Act and the CSR Rules. This stipulated percentage of average net profits is to be spent every year in a manner specified in the Act and CSR Rules. In case a company fails to spend such amount, it shall have to specify the reasons for not spending it. However, in case of CPSEs mere reporting and explaining the reasons for not spending this amount in a particular year would not suffice and the unspent CSR amount in a particular year would not lapse. It would instead be carried forward to the next year for utilisation for the purpose for which it was allocated.
v)	While selecting CSR activities / projects from the activities listed in Schedule VII of the Act, CPSEs should give priority to the issues which are of foremost concern in the national development agenda, like safe drinking water for all, provision of toilets especially for girls, health and sanitation, education, etc. The main focus of CSR and Sustainability policy of CPSEs should be on sustainable development and
vi)	e growth, and to address the basic needs of the deprived, 5 under privileged, neglected and weaker sections of the society which comprise of SC, ST, OBCs, minorities, BPL families, old and aged, women / girl child, physically challenged, etc.
vii)	For CPSEs to fully exploit their core competence and mobilize their resource capabilities in the implementation of CSR activities / projects, they are advised to align their CSR and Sustainability policy with their business policies and strategies to the extent possible, and select such CSR activities / projects which can be better monitored through in-house expertise.
viii)	All CPSEs are expected to act in a socially, economically and environmentally sustainable manner at all times. Even in their normal business activities, public sector companies should try to promote sustainable development through sustainability initiatives by conducting business in a manner that is beneficial to both, business and society. They are advised not to lose sight of their social and environmental responsibility and commitment to sustainable development even in activities undertaken in pursuance of their normal course of business. National and global sustainability standards which promote ethical practices, transparency and accountability in business may be referred to as guiding frameworks to plan, implement, monitor and report sustainability initiatives. But the amount spent on sustainability initiatives in the pursuit of sustainable development while conducting normal business activities would not constitute a part of the CSR spend from 2% of profits as stipulated in the Act and the CSR Rules.
ix)	As a part of their sustainability initiatives CPSEs are expected to give importance to environmental sustainability even in their normal mainstream activities by ensuring that their internal operations and processes promote renewable sources of energy, reduce / re-use / recycle waste material, replenish ground water supply, protect / conserve / restore the ecosystem, reduce carbon emissions and help in greening the supply chain. CPSEs are expected to behave in a responsible manner by producing goods and services which are safe and healthy for the consumers and the environment, resource efficient, consumer friendly, and environmentally sustainable throughout their life cycles i.e. from the stage of raw material extraction to production, use / consumption, and final disposal. However, such sustainability initiatives will not be considered as CSR activities as specified in the CSR Rules, and the expenditure incurred thereon would also not constitute a part of the CSR spend. Nevertheless, CPSEs are encouraged to take up such



**Department of Public Enterprises DPE Guidelines
IRCTC-CSR- D-03 (Version 1.00, Dec 2018)**

	sustainability initiatives from their normal budgetary expenditure as it would demonstrate their commitment to sustainable development.
ix)	Sustainability initiatives would also include steps taken by CPSEs to promote welfare of employees, especially women, physically challenged, SC / ST / OBC categories, by addressing their concerns of safety, security, professional enrichment and healthy working conditions beyond what is mandated by 6 law. However, expenditure on such sustainability initiatives would not qualify as CSR spend.
x)	The philosophy and spirit of CSR and Sustainability should be understood and imbibed by the employees at all levels and get embedded in the core values of the company.
xi)	CPSEs should extend their reach and oversight to the entire supply chain network to ensure that as far as possible suppliers, vendors, service providers, clients, and partners are also committed to the same principles and standards of corporate social responsibility and sustainability as the company itself. CPSEs are encouraged to initiate and implement measures aimed at 'greening' the supply chain.
xii)	As mentioned in the Act, CPSEs should give preference to the 'local area' in selecting the location of their CSR activities. It is desirable that the Board of Directors of CPSEs define the scope of the 'local area' of their commercial units / plants / projects, keeping in view the nature of their commercial operations, the extent of the impact of their operations on society and environment, and the suggestions / demands of the key stakeholders, especially those who are directly impacted by the company's commercial operations / activities. The definition of 'local area' may form part of the CSR policy of the CPSE.
xiii)	After giving due preference to the local area, CPSEs may also undertake CSR activities anywhere in the country. The Board of Directors of each CPSE may also decide on an indicative ratio of CSR spend between the local area and outside it, and this may be mentioned in the CSR policy of the CPSE. CPSEs, which by the very nature of their business have no specific geographical area of commercial operations, may take up CSR activities / projects at any location of their choice within the country.
xiv)	As far as possible, CPSEs should take up the CSR activities in project, which entails planning the stages of execution in advance by fixing targets at different milestones, with pre-estimation of quantum of resources required within the allocated budget, and having a definite time span for achieving desired outcomes.
xv)	CPSEs should devise a communication strategy for regular dialogue and consultation with key stakeholders to ascertain their views and suggestions regarding the CSR activities and sustainability initiatives undertaken by the company. However, the ultimate decision in the selection and implementation of CSR activities would be that of the Board of the CPSE.
xvi)	As per the CSR Rules, all companies are required to include an annual report on CSR in their Board's Report. The template / format for reporting CSR activities as provided by CSR Rules should be strictly adhered to. However, CPSEs shall also have to include in the Board's Report a brief narrative on the action taken for the implementation of the Guidelines so that the stakeholders are informed of not only the CSR activities but also of the sustainability initiatives taken by the CPSEs. CPSEs are further advised to prepare an Annual Sustainability Report, which would go a long way in imparting greater transparency and accountability to the company's operations, apart from improving the brand image.
xvii)	It is desirable that CPSEs get a baseline/ need assessment survey done prior to the selection of any CSR activity. It is also desirable that CPSEs



Department of Public Enterprises DPE Guidelines
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	should get an impact assessment study done by external agencies of the CSR activities / projects undertaken by them. Impact assessment is mandatory for mega projects, the threshold value of which can be determined by the Board of a CPSE and specified in its CSR and Sustainability policy. However, the expenditure incurred on baseline survey and impact assessment study should be within the overall limit of 5% of administrative overheads of CSR spend as provided for under the CSR Rules.
xviii)	Within the provisions of the Act, Schedule VII of the Act, and the CSR Rules, CPSEs are encouraged to take up CSR activities / projects in collaboration with other CPSEs for greater social, economic and environmental impact of their CSR activities / projects.
xix)	CSR projects taken up by CPSEs in 2013-14 under DPE guidelines on CSR & Sustainability which were effective from 1st April 2013, may be continued till their completion. However, CPSEs to ensure that all new CSR activities / projects are in accordance with the CSR Rules.
xx)	CPSEs which are statutory corporations should also comply with the provisions of the Act, CSR Rules and the Guidelines.
xxi)	These guidelines will supersede the guidelines / circulars / instructions issued earlier by DPE on the subject of CSR and Sustainability.

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CSR RULES 2014

New Delhi, the 27th February, 2014

1. Notifications

G.S.R. 129(E).- In exercise of the powers conferred under section 135 and sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules, namely: -

1. Short Title and Commencement

(1) These rules may be called the Companies (Corporate Social Responsibility Policy) Rules, 2014.

(2) They shall come into force on the 1st day of April, 2014.

2. Definitions

(1) In these rules, unless the context otherwise requires, -

(a) "Act" means the Companies Act, 2013;

(b) "Annexure" means the Annexure appended to these rules;

(c) "Corporate Social Responsibility (CSR)" means and includes but is not limited to :-

(i) Projects or programs relating to activities 1[areas or subjects] specified in Schedule VII to the Act; or

(ii) Projects or programs relating to activities undertaken by the board of directors of a company (Board) in pursuance of recommendations of the CSR Committee of the Board as per declared CSR Policy of the company subject to the condition that such policy will 2[include activities, areas or subjects] specified in Schedule VII of the Act.

(d) "CSR Committee" means the Corporate Social Responsibility Committee of the Board referred to in section 135 of the Act.

(e) "CSR Policy" relates to the activities to be undertaken by the 3[company in areas or subjects] specified in Schedule VII to the Act and the expenditure thereon, excluding activities undertaken in pursuance of normal course of business of a company;

(f) "Net profit" means the net profit of a company as per its financial statement prepared in accordance with the applicable provisions of the Act, but shall not include the following, namely :-

(i). any profit arising from any overseas branch or branches of the company, whether operated as a separate company or otherwise; and

(ii) any dividend received from other companies in India, which. Are covered under and complying with the provisions of section 135 of the Act:

Provided that net profit in respect of a financial year for which the relevant financial -statements were prepared in accordance with the provisions of the Companies Act, 1956 (1 to 1956) shall not be required to be-calculated in accordance with the provisions of the Act:

Provided further that in case of a foreign company covered under these rules, net profit means the net profit of such company as per profit and loss account prepared in terms of clause (a) of sub-section (1) of section 381 read with section 198 of the Act.

(2) Words and expressions used and not defined in these rules but defined in the Act shall have the same meanings respectively assigned to them in the Act.



New Delhi, the 27th February, 2014

Amendments

1.Inserted by The Companies (Corporate Social Responsibility Policy) Amendment Rules, 2018 Dated 19.09.2018

2..Substituted by The Companies (Corporate Social Responsibility Policy) Amendment Rules, 2018 Dated 19.09.2018

in sub-rule (1), in sub-clause (ii) of clause (c),for the words:

cover subjects enumerated

the following words shall be substituted namely:-

" include activities, areas or subjects specified"

3.Substituted by The Companies (Corporate Social Responsibility Policy) Amendment Rules, 2018 Dated 19.09.2018

in sub-rule (1), in clause (e), for the words:

company as

the following words shall be substituted namely:-

"company in areas or subjects"

3. Corporate Social Responsibility.

(1) Every company including its holding or subsidiary, and a foreign company defined under clause (42) of section 2 of the Act having its branch office or project office in India, which fulfills the criteria specified in sub-section (I) of section 135 of the Act shall comply with the provisions of section 135 of the Act and these rules:

Provided that net worth, turnover or net profit. of a foreign company of the Act shall be computed in accordance with balance sheet and. Profit and loss account of such company prepared in accordance with the provisions of clause (a) of sub-section (1) of section 381 and section 198 of the Act

(2) Every company which ceases to be a company covered under subsection (1) of section 135 of the Act for three consecutive financial years shall not be required to -

(a) constitute a CSR Committee; and

(b) comply with the provisions contained in sub-section (2) to (5) of the said section, till such time it meets the criteria specified in sub-section (1) of section 135.

4. CSR Activities

(1) The CSR activities shall be undertaken by the company, as per its stated CSR Policy, as projects or programs or activities (either new or ongoing), excluding activities undertaken in pursuance of its normal course of business.

“(2) The Board of a company may decide to undertake its CSR activities approved by the CSR Committee, through

(a) a company established under [section 8](#) of the Act or a registered trust or a registered society, established by the company, either singly or alongwith any other company, or

(b) a company established under [section 8](#) of the Act or a registered trust or a registered society, established by the Central Government or State Government or any entity established under an Act of Parliament or a State legislature :

Provided that- if, the Board of a company decides to undertake its CSR activities through a company established under section 8 of the Act or a registered trust or a registered society, other than those specified in this sub-rule, such company or trust or society shall have an established track record of three years in undertaking similar programs or projects; and the company has specified the projects or programs to be undertaken, the modalities of utilisation of funds of such projects and programs and the monitoring and



New Delhi, the 27th February, 2014

reporting mechanism”.

(3) A company may also collaborate with other companies for undertaking projects or programs or CSR activities in such a manner that the CSR Committees of respective companies are in a position to report separately on such projects or programs in accordance with these rules.

(4) Subject to provisions of sub-section (5) of [section 135](#) of the Act, the CSR projects or programs or activities undertaken in India only shall amount to CSR Expenditure.

(5) The CSR projects or programs or activities that benefit only the employees of the company and their families shall not be considered as CSR activities in accordance with [section 135](#) of the Act.

(6) Companies may build CSR capacities of their own personnel as well as those of their Implementing agencies through Institutions with established track records of at least three financial years but such expenditure¹["including expenditure on administrative overheads,"] shall not exceed five percent of total CSR expenditure of the company in one financial year.

(7) Contribution of any amount directly or indirectly to any political party under [section 182](#) of the Act, shall not be considered as CSR activity.

Amendments

1. [Inserted by the Companies \(Corporate Social Responsibility Policy\) Amendment Rules, 2014 Dated 12th September 2014](#)

2. [Substituted by the Companies \(Corporate Social Responsibility Policy\) Amendment Rules, 2015 Dated 19th January 2015](#)

For the words “established by the company or its holding or subsidiary or associate company under section 8 of the Act or otherwise”, the words “established under [section 8](#) of the Act by the company, either singly or alongwith its holding or subsidiary or associate company, or alongwith any other company or holding or subsidiary or associate company of such other company, or otherwise” shall be substituted;

3. [Substituted by the Companies \(Corporate Social Responsibility Policy\) Amendment Rules, 2015 Dated 19th January 2015.](#)

For the words “not established by the company or its holding or subsidiary or associate company, it”, the words “not established by the company, either singly or alongwith its holding or subsidiary or associate company, or alongwith any other company or holding or subsidiary or associate company of such other company” shall be substituted

4. [Substituted by the Companies \(Corporate Social Responsibility Policy\) Amendment Rules, 2016 Dated 23rd May 2016.](#)

In rule 4, for sub-rule (2), the following sub-rule shall be substituted, :—

“(2) The Board of a company may decide to undertake its CSR activities approved by the CSR Committee, through

(a) a company established under section 8 of the Act or a registered trust or a registered society, established by the company, either singly or alongwith any other company, or

(b) a company established under section 8 of the Act or a registered trust or a registered society, established by the Central Government or State Government or any entity established under an Act of Parliament or a State legislature:

Provided that- if, the Board of a company decides to undertake its CSR activities through a company established under section 8 of the Act or a registered trust or a registered society, other than those specified in this sub-rule, such company or trust or society shall have an established track record of three years in undertaking similar programs or



New Delhi, the 27th February, 2014
<p>projects; and the company has specified the projects or programs to be undertaken, the modalities of utilisation of funds of such projects and programs and the monitoring and reporting mechanism”.</p>
<p>5. CSR Committees.</p> <p>(1) The companies mentioned in the rule 3 shall constitute CSR Committee as under. -</p> <ul style="list-style-type: none"> (i) 1[a company] covered under subsection (1) of section 135 which is not required to appoint an independent director pursuant to sub-section (4) of section 149 of the Act, shall have its CSR Committee without such director; (ii) a private company having only two directors on its Board shall constitute its CSR Committee with two such directors; (iii) with respect to a foreign company covered under these rules, the CSR Committee shall comprise of at least two persons of which one person shall be as specified under clause (d) of sub-section (1) of section 380 of the Act and another person shall be nominated by the foreign company. <p>(2) The CSR Committee shall institute a transparent monitoring mechanism for implementation of the CSR projects or programs or activities undertaken by the company.</p> <p>Amendments</p> <p>1. Substituted by The Companies (Corporate Social Responsibility Policy) Amendment Rules, 2018 Dated 19.09.2018 in clause (i) of sub rule (1), for the words:- an unlisted public company or a private company the following words shall be substituted namely "a company"</p>
<p>6. CSR Policy</p> <p>(1) The CSR Policy of the company shall, inter-alia, include the following namely :-</p> <ul style="list-style-type: none"> (a) a list of CSR projects or programs which a company plans to undertake 1[areas or subjects specified in] of the Schedule VII of the Act, specifying modalities of execution of such project or programs and implementation schedules for the same; and (b) monitoring process of such projects or programs: <p>Provided that the CSR activities does not include the activities undertaken in pursuance of normal course of business of a company.</p> <p>Provided further that the Board of Directors shall ensure that activities included by a company in its Corporate Social Responsibility Policy are related to the 2[areas or subjects specified in Schedule VII] of the Act.</p> <p>(2) The CSR Policy of the company shall specify that the surplus arising out of the CSR projects or programs or activities shall not form part of the business profit of a company.</p> <p>Amendments</p> <p>1. Substituted by The Companies (Corporate Social Responsibility Policy) Amendment Rules, 2018 Dated 19.09.2018 in sub-rule (1), in clause (a), for the words falling within the purview of the following words shall be substituted namely:- "areas or subjects specified in"</p> <p>2. Substituted by The Companies (Corporate Social Responsibility Policy) Amendment Rules, 2018 Dated 19.09.2018 in sub-rule (1), in second proviso to clause (b),for the words activities included in Schedule VII</p>



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the following words shall be substituted namely:- "areas or subjects specified in Schedule VII"	
7. CSR Expenditure CSR expenditure shall include all expenditure including contribution to corpus, or on projects or programs relating to CSR activities approved by the Board on the recommendation of its CSR Committee, but does not include any expenditure on an item not in conformity or not in line with activities which fall within the 1[areas or subjects, specified in] Schedule VII of the Act.	
Amendments 1.Substituted by The Companies (Corporate Social Responsibility Policy) Amendment Rules, 2018 Dated 19.09.2018 in rule 7, for the words purview of the following words shall be substituted namely: "areas or subjects, specified in"	
8. CSR Reporting (1) The Board's Report of a company covered under these rules pertaining to a financial year commencing on or after the 1st day of April, 2014 shall include an annual report on CSR containing particulars specified in Annexure. (2) In case of a foreign company, the balance sheet filed under sub-clause (b) of sub-section (1) of section 381 shall contain an Annexure regarding report on CSR.	
9. Display of CSR Activities on its Website The Board of Directors of the company shall, after taking into account the recommendations of CSR Committee, approve the CSR Policy for the company and disclose contents of such policy in its report and the same shall be displayed on the company's website, if any, as per the particulars specified in the Annexure.	

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FORMAT FOR CHANGE IN POLICY DOCUMENTS

Reviewed & Approved by		Board Level Committee	Signature		CSR Nodal Officer	Signature
		Chairman of IRCTC			GGM (Security & Skill Development)	
1	Amendment Code		3	Date of Amendment		
2	Parent Act/Rule		4	Amendment with Effect From		
5	Description of Amendment					
6	Concerned Sections From IRCTC CSR Policy					
7	Inputs by Board Level Committee	(Should be referenced to the Minutes of Meetings and the MoMs shall be stored as a supplement record for further reference)				
8	Response Requirements				Appointed person for response	
9	Additional Remarks					

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LISTING OF IRCTC - CSR PERSONNEL FOR YEAR YYYY-YY

S.N.	TITLE	NAMES OF THE MEMBERS	REMARKS
1	Chairman & Managing Director		
2	Company Secretary		
3	Board Level Committee (Tier 1)		
3	Nodal Officer (Tier 2)		
4	CSR Central Office		
5	IT Expert		
6	Finance Expert		
7	Legal Expert		
IRCTC EAST ZONE			
8	CSR Zonal Office		
9	Regional manager		
10	CSR implementing officer		
IRCTC WEST ZONE			
11	CSR Zonal Office		
12	Regional manager		
13	CSR implementing officer		
IRCTC NORTH ZONE			
14	CSR Zonal Office		
15	Regional manager		
16	CSR implementing officer		
IRCTC SOUTH ZONE			
17	CSR Zonal Office		
18	Regional manager		
19	CSR implementing officer		
IRCTC SOUTH CENTRAL ZONE			
17	CSR Zonal Office		
18	Regional manager		
19	CSR implementing officer		
CSR COMMITTIES			
20	CSR Committee For Identification Of Projects And Evaluation of projects		
21	Committee for monitoring and evaluation		
22	Committee for internal audits		
	Committee for external audits		



Listing of IRCTC-CSR personnel
IRCTC-CSR- D-06 (Version 1.00, Dec 2018)

S.N.	TITLE	NAMES OF THE MEMBERS	REMARKS
EXTERNAL CONSULTANTS			
1			
2			
3			
4			
5			

REVISION HISTORY			
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ROLES & RESPONSIBILITIES OF IRCTC - CSR PERSONNEL

S.N.	TITLE	ROLES & RESPONSIBILITY	REMARKS
1	Chairman & Managing Director	<ul style="list-style-type: none"> Is responsible for all the CSR activities of the company 	<ul style="list-style-type: none">
2	Company Secretary	<ul style="list-style-type: none"> Is the Secretary of the Tier 1 Committee. Will call for all Board Level meetings for CSR or see that all agenda items related to CSR are put up in the Company's Board Meetings Will see to it that a quorum for the meeting of either two members or one third of the members with a minimum of one independent director is present Will communicate all the decisions of the Tier I Committee to the Tier II Committee 	<ul style="list-style-type: none">
3	Board Level Committee (Tier 1)	<ul style="list-style-type: none"> To formulate and recommend to the BoD, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the company as specified in Schedule VII of Companies Act, 2013. The role and responsibilities of CSR Committee will be in accordance with Section 135 of Companies Act 2013 and applicable relevant rules. To recommend the amount of expenditure to be incurred on the activities referred in Schedule VII of Companies Act, 2013; To monitor the Corporate Social Responsibility Policy of the company from time to time; To consider recommend and approve various Schemes/Projects received from various quarters for financial assistance as put up before it by the Below Board Level Committee/ Nodal officer for CSR after scrutiny; - 	<ul style="list-style-type: none">
3	Nodal Officer (Tier 2)	<ul style="list-style-type: none"> Formulation and development of policy matters relating to the operations of IRCTC's CSR Documentation of policies and procedures and their implementation; Supervision of the implementation of KBS policies and procedures including approval of documents 	<ul style="list-style-type: none">



Roles & Responsibilities
IRCTC-CSR- D-07 (Version 1.00, Dec 2018)

S.N.	TITLE	ROLES & RESPONSIBILITY	REMARKS
		<ul style="list-style-type: none"> Supervision of finances, administrative matters and dealing with contractual matters and arrangements; Final decisions on validation and/or verification/certification; Final decision-making relating to CSR Project Identification. Delegation of authority to committees or individuals, as required. Identification of 'conflict of interest' – risks and addressing them Ensure resolution of all appeals, complaints and disputes through constitution of appeals / complaints / disputes committee Board review Interaction with the secretariat regarding project registration and issuance 	
4	CSR Central Office	<ul style="list-style-type: none"> The CSR Central Office shall see that proper utilization of the provision of administrative expenses of 5 per cent as per CSR rule is made to build their internal capacity and / or consult with for profit organisation for CSR strategy / implementation plans etc. The CSR Central Office will ensure that once the corporate has donated its 95 per cent CSR funds to a registered charity organisation, the registered charity organisation spends only 10 per cent admin fee from / within the 95 per cent donation received to run the project. The CSR Central Office will ensure that the various committees namely <ol style="list-style-type: none"> Committee for identification of projects and evaluation of implementing agencies, Committee for monitoring & evaluation Committee for internal audit Committee for external audit are timely setup and fulfill their duties 	<ul style="list-style-type: none">
5	IT Expert	<ul style="list-style-type: none"> Obtain information from Manager IT and Web Hosting and make them public Maintain the KBS website updated 	<ul style="list-style-type: none">
6	Finance Expert	<ul style="list-style-type: none"> Provide the necessary financial and economic aspects review/ support to the validation/verification team 	<ul style="list-style-type: none">
7	Legal Expert	<ul style="list-style-type: none"> Obtain and ensure all necessary clearances required for any CSR project or implementing agency collaboration to start all the contracts or advertisements to be handled by the legal expert Assess application and conduct contract reviews and preparation of contracts assisting CSR nodal officer in handling complaints, appeals and disputes 	<ul style="list-style-type: none">



Roles & Responsibilities
IRCTC-CSR- D-07 (Version 1.00, Dec 2018)

S.N.	TITLE	ROLES & RESPONSIBILITY	REMARKS
8	CSR Zonal Office	<ul style="list-style-type: none"> The CSR Zonal Office will ensure enough participation of their zone in CSR activities As per prescribed in D-09, every CSR zonal office shall identify problems from their respective zone which will further be considered for key sector identification The CSR Zonal office should facilitate easy working of all the central CSR committees 	
9	Regional manager	<ul style="list-style-type: none"> Responsible for sending CSR work progress report duly reviewed and signed by CSR Zonal Head on last working day of every month to the central CSR office, Format for monthly progress report as per D-26 Documenting and maintaining records of all ongoing- completed or planned CSR activities in their zone 	
10	CSR implementing officer	<ul style="list-style-type: none"> Responsible for on ground progress of work Periodical documentation of ongoing CSR works Helping zonal CSR office in identifying problems in their respective zones 	

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EXPRESSION OF INTEREST FORM

This Expression of Interest Form can be completed electronically by pressing the 'Tab' key or clicking with your mouse on the grey text boxes and check boxes, or in hardcopy.

Your contact details	
Name	
Employer code number	
Designation	
IRCTC Office	
Address	
Telephone number	
Email address	
Fax	

Questions – Organization

- What is your motivation for voluntarily participating in the Corporate Social Responsibility activities by IRCTC?
- What type of CSR related work related responsibilities you are willing to take? Please check one or more boxes.
 - Identification of field based projects for CSR ☐
 - Identification of local partnering institute for CSR ☐
 - Legal aspects of CSR ☐
 - Financial aspects of CSR ☐
 - Monitoring aspects of CSR ☐
- How many weekly hours can you give for CSR additional to your daily working hours?
- What is the anticipated impact in the development objective and theme areas?

Any further comments

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ZONAL PROBLEMS LISTING FOR ANNUAL CSR KEY SECTORS IDENTIFICATION

Office		XXXXXX Zone	
Reviewed & Approved by	Zonal GCM	Signature	Date
		For Financial Year	DD-MM-YYYY YYYY-YY

Task: Zonal Problems listing for identification of annual CSR key sectors for next financial year

For every problem identify all the CSR potential sectors. Instructions: Write "1" for the sectors the problem is related to; write "0" for the sectors the problem is not related to.																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
S. N.	Problems	hunger, poverty and malnutrition	health care including preventive health care'	sanitation (including contribution to the Swachh Bharat Kosh)	safe drinking water	Promotion of education and Employment enhancing vocational skills	gender equality, empowering women	reducing inequalities faced by socially and economically backward groups.	environmental sustainability (including contribution to the Clean Ganga Fund)	national heritage restoration, public amenities	benefit of armed forces veterans, war widows and their dependents	slum area development	promoting sports	Rural development	National Relief or welfare fund	Technology and innovation	None
1					1												
2																	
3																	
4																	
5																	
6																	
7																	



Zonal problems listing for Annual CSR Key Sectors identification
IRCTC-CSR- D-09 (Version 1.00, Dec 2018)

For every problem identify all the CSR potential sectors.

Instructions: Write "1" for the sectors the problem is related to; write "0" for the sectors the problem is not related to.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Problems	hunger, poverty and malnutrition	health care including preventive health care	sanitation (including contribution to the Swachh Bharat Kosh)	safe drinking water	Promotion of education and Employment enhancing vocational skills	gender equality, empowering women	reducing inequalities faced by socially and economically backward groups.	environmental sustainability (including contribution to the Clean Ganga Fund)	national heritage restoration, public amenities	benefit of armed forces veterans, war widows and their dependents	slum area development	promoting sports	Rural development	National Relief or welfare fund	Technology and innovation	None
S. N.																
8																
9																
10																
11																
12																
13																
14																
15																
16																
17																
N th																
Score	Σ Col.A	Σ Col.B	Σ Col.C	Σ Col.D	Σ Col.E	Σ Col.F	Σ Col.G	Σ Col.H	Σ Col.I	Σ Col.J	Σ Col.K	Σ Col.L	Σ Col.M	Σ Col.N	Σ Col.O	Σ Col.P



Zonal problems listing for Annual CSR Key Sectors identification
IRCTC-CSR- D-09 (Version 1.00, Dec 2018)

Instructions: Write "1" for the sectors the problem is related to; write "0" for the sectors the problem is not related to.												
Sector Weighage (in %)	S. N.		A	B	C	D	E	F	G	H	I	J
	Problems											
[[Σ Col.A) X100] /N	hunger, poverty and malnutrition											
[[Σ Col.B) X100] /N	health care including preventive health care'											
[[Σ Col.C) X100] /N	sanitation (including contribution to the Swachh Bharat Kosh)											
[[Σ Col.D) X100] /N	safe drinking water											
[[Σ Col.E) X100] /N	Promotion of education and Employment enhancing vocational skills											
[[Σ Col.F) X100] /N	gender equality, empowering women											
[[Σ Col.G) X100] /N	reducing inequalities faced by socially and economically backward groups.											
[[Σ Col.H)X100] /N	environmental sustainability (including contribution to the Clean Ganga Fund)											
[[Σ Col.I) X100] /N	national heritage restoration, public amenities											
[[Σ Col.J) X100] /N	benefit of armed forces veterans, war widows and their dependents											
[[Σ Col.K) X100] /N	slum area development											
[[Σ Col.L) X100] /N	promoting sports											
[[Σ Col.M) X100] /N	Rural development											
[[Σ Col.N) X100] /N	National Relief or welfare fund											
[[Σ Col.O) X100] /N	Technology and innovation											
[[Σ Col.P) X100] /N	None											

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IDENTIFICATION OF ANNUAL CSR KEY SECTORS

Reviewed & Approved by	Board Level Committee	Signature	CSR Nodal Officer	Signature
	Chairman of IRCTC		GGM (Security & Skill Development)	

Task: Identification of key sectors

Percentage score identified in Document 8.1 submitted by the 5 zones to be compiled here for further prioritization.						
Schedule VII CSR Sectors	North Zone	South Zone	East Zone	West Zone	South Central Zone	Overall Sectoral score
	(a) in %	(b) in %	(c) in %	(d) in %	(e) in %	avg. of a,b,c,d& e (f) in %
Hunger, poverty and malnutrition						
Health care including preventive health care'						
Sanitation (including contribution to the Swacch Bharat Kosh)						
Safe drinking water						
Promotion of education and Employment enhancing vocational skills						
Gender equality, empowering women						
Reducing inequalities faced by socially and economically backward groups.						
Environmental sustainability (including contribution to the Clean Ganga Fund)						
National heritage restoration, public amenities						
Benefit of armed forces veterans, war widows and their dependents						
Slum area development						
Promoting sports						
Rural development						
National Relief or welfare fund						
Technology and innovation						
None						



Identification of Annual CSR Key Sectors
IRCTC-CSR- D-10 (Version 1.00, Dec 2018)

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Format For Estimation Of Budget for next Financial Year's CSR Activities
IRCTC-CSR- D-11 (Version 1.00, Dec 2018)

FORMAT FOR ESTIMATION OF BUDGET FOR NEXT FINANCIAL YEAR'S CSR ACTIVITIES

	Net profits of the company			Average of net profit	2% of avg. of net profit	Tentative Annual CSR Budget	Unspent amount from earlier year	Total annual budget for CSR	Emergency needs (for relief work)	Tentative total Budget for identifying CSR activities for next FY
	Financial year 20XX-XX	Financial year 20XX-XX	Financial year 20XX-XX							
	(1)	(2)	(3)	$\frac{(1+2+3)}{3} = (4)$	$(4) \times 2\% = (5)$	(6)	(7)	$(6) + (7) = (8)$	$(8) \times 5\% = (9)$	$(8) - (9) = (10)$
In Rupees										
Remarks										

Estimate prepared on	DD-MM-YYYY		
Estimate prepared by	Name	Designation	Signature
Estimate approved by	Name	Designation	Signature
Estimate to be communicated to			

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		REMARKS



PARAMETERS FOR PLANNING CSR & SUSTAINABILITY ACTIVITIES

The following parameters will be taken care of while planning of CSR and Sustainability activities and selection of projects thereof:

- 1.1 In accordance with Rule 4 of the Companies (Corporate Social Responsibility) Rules, 2014, the CSR activities will be undertaken by the Company as per the Policy and the projects or programmes or activities (either new or ongoing), excluding activities undertaken in pursuance of its normal course of business. Further, in accordance to sub rule 2 of Rule 4 of Companies Rules, the Board of a company may decide to undertake its CSR activities approved by the CSR Committee, through a registered trust or a registered society or a company established by the company or its holding or subsidiary or associate company under section 8 of the Act or otherwise.
- 1.2 While selecting CSR activities / projects from the activities listed in Schedule VII of the Act, IRCTC would give priority to the issues which are of foremost concern in the national development agenda, like safe drinking water for all, provision of toilets especially for girls, health and sanitation, education, etc. The main focus of CSR and Sustainability policy of IRCTC would be on sustainable development and inclusive growth, and to address the basic needs of the deprived, under privileged, neglected and weaker sections of the society which comprise of SC, ST, OBCs, minorities, BPL families, old and aged, women / girl child, physically challenged, etc.
- 1.3 In selection of activities, the focus would be on the projects having high social, economic and environmental impact.
- 1.4 As far as possible, IRCTC would take up the CSR activities in project, which entails planning the stages of execution in advance by fixing targets at different milestones, with pre-estimation of quantum of resources required within the allocated budget, and having a definite time span for achieving desired outcomes.
- 1.5 Ongoing CSR and Sustainability projects or programmes or activities will qualify as valid CSR activities and will be completed as approved.
- 1.6 CSR & Sustainability projects/activities should be undertaken in the periphery where IRCTC carries out its commercial activities as far as possible. Where this is not possible or applicable, IRCTC may choose to locate CSR & Sustainability projects anywhere in the country by providing justification in writing after the same is duly recommended by the CSR Committee and is approved by the Board of Directors.
- 1.7 Selection or choice of CSR & Sustainability projects will not be adhoc, onetime, philanthropic activities which do not contribute in any way to social value creation, environment protection or sustainable development.
- 1.8 IRCTC initiatives should be focused on capacity building, skilled development and infrastructure development for benefits of the marginalized and under privileged section of local communities and also in backward regions.
- 1.9 As per the sub-rule (3) of Rule 4 of Companies (Corporate Social Responsibility) Rules, 2014, for optimal use of resources, the Company may collaborate with other companies for undertaking projects or programmes which will have greater visibility, more number of beneficiaries and long term visible impact shall be preferred. It will act as an agency to ensure delivery of services satisfying strongly felt social, environmental and community needs rather than merely financing and funding of programmes.
- 1.10 CSR & Sustainability Plans would also be required to clearly specify the implementation guidelines and the involvement of the implementing agency. The procedures and methodologies prescribed for monitoring would be required to be highlighted as well as



Parameters for planning CSR & sustainability activities
IRCTC-CSR- D-12 (Version 1.00, Dec 2018)

the modalities of the concurrent and final evaluation. Finally, there should be a clear specification regarding mandatory documentation of the experience.

- 1.11 Each of above mentioned plans would clearly specify requirements relating to baseline survey, activities to be undertaken, budgets allocated, time-lines prescribed, responsibilities and authorities defined and major results expected.
- 1.12 The approach of IRCTC towards CSR & Sustainability would be oriented to identify and formulate projects in response to felt societal & environmental needs in diverse areas and to implement them with full involvement and commitment in a time bound manner.

Activities not covered under CSR

- 1.1 The CSR & Sustainability activities do not include the activities undertaken in pursuance of normal course of business of IRCTC.
- 1.2 Activities and expenditure related to staff benefits will not count as CSR& Sustainability activities except salaries paid by the companies to regular CSR staff as well as to volunteers of the companies (in proportion to company's time/hours spent specifically on CSR) can be factored into CSR project cost as part of the CSR expenditure.
- 1.3 Also grants to organizations/ institutions that are not specifically implementing CSR & Sustainability projects specified by IRCTC would not count as CSR.
- 1.4 One-off events such as marathons/ awards/ charitable contribution/advertisement/ sponsorships of TV programmes etc. would not be qualified as part of CSR expenditure.
- 1.5 Expenses incurred by companies for the fulfilment of any Act/ Statute of regulations (such as Labour Laws, Land Acquisition Act etc.) would not count as CSR expenditure under the Companies Act.
- 1.6 Expenses incurred by companies for undertaking activities which are established functions of the Government.

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TIMELINE FOR CSR ACTIVITIES

Q1			Q4			
Jun	May	Apr	Mar	Feb	Jan	
Periodical review of rules and regulations			Periodical review of rules and regulations			P1
						P2
						P3
					Selection of Annual CSR key sectors	P4
		Estimation of CSR budgets for the next implementation year				P5
				Identification and evaluation of projects		P6
				Identification and evaluation of partnering institutes		P7
		CSR Action plan preparation				P8
Phase 2 projects implementation						
	Communication and Contracting for Phase 1 projects					P9
Monitoring and Auditing of CSR activities				Monitoring and Auditing of CSR activities		P10



Q3			Q2			
Dec	Nov	Oct	Sep	Aug	Jul	
Periodical review of rules and regulations			Periodical review of rules and regulations			P1
Formulation of the tier1						P2
Formulation of the Tier-II						P3
						P4
						P5
						P6
						P7
						P8
Phase 1 projects implementation						
	Communication and Contracting for Phase 2 projects					P9
Monitoring and Auditing of CSR activities			Monitoring and Auditing of CSR activities			P10



Schedule of CSR activities
IRCTC-CSR- D-13 (Version 1.00, Dec 2018)

SCHEDULE OF CSR ACTIVITIES

S.N.	Procedures	S.N.	Documents
P-01	IRCTC-CSR-P-01_Periodical_review_of_rules_and_regulations_V1.0	D-01	IRCTC-CSR-D-01_Section 135_Companies_Act_2013_V1.0
		D-02	IRCTC-CSR-D-02_Schedule_Seven_V1.0
		D-03	IRCTC-CSR-D-03_DPE_Guidelines_V1.0
		D-04	IRCTC-CSR-D-04_CSR_Rules_2014_V1.0
P-02	IRCTC-CSR-P-02_Formulation_of_the_tier1_board_level_committee_V1.0	D-05	IRCTC-CSR-D-05_Format_for_Amendments_V1.0
		D-06	IRCTC-CSR-D-06_Format_for_Listing_of_IRCTC - CSR Personnel_V1.0
P-03	IRCTC-CSR-P-03_Formulation_of_the_Tier-II_Below_Board_Level_Committee_V1.0	D-07	IRCTC-CSR-D-07_Roles and Responsibility of IRCTC - CSR Personnel_V1.0
		D-08	IRCTC-CSR-D-08_Format for Call for interest_V1.0
P-04	IRCTC-CSR-P-04_Selection of Annual CSR key sectors_V1.0	D-09	IRCTC-CSR-D-09_Format for zonal problem listing_V1.0
		D-10	IRCTC-CSR-D-10_Annual CSR key sectors_V1.0
P-05	IRCTC-CSR-P-05_Estimation_of_CSR_budgets_for_the_next_implementation_year_V1.0	D-11	IRCTC-CSR-D-11_Format for estimation of Budget for CSR_V1.0
		D-12	IRCTC-CSR-D-12_Parameters for planning CSR & sustainability activities_V1.0
		D-13	IRCTC-CSR-D-13_Schedule_of_CSR_Activities_V1.0
P-06	IRCTC-CSR-P-06_Identification and evaluation of projects_V1.0	D-14	IRCTC-CSR-D-14_Guidelines for preparing CSR Project Proposals_V1.0
		D-15	IRCTC-CSR-D-15_Nomenclature for CSR activities_V1.0
		D-16	IRCTC-CSR-D-16_Format for individual Project proposal evaluation_V1.0
		D-17	IRCTC-CSR-D-17_Format for Decision making for projects_V1.0
P-07	IRCTC-CSR-P-07_Identification and evaluation of partnering institutes_V1.0	D-18	IRCTC-CSR-D-18_Annual inventory of received proposals Projects and Agencies_V1.0
		D-19	IRCTC-CSR-D-19_Expression of Interest for collaboration_V1.0
P-08	IRCTC-CSR-P-08_CSR Action plan preparation_V1.0	D-20	IRCTC-CSR-D-20_Formats for identifying partnering institute_V1.0
		D-21	IRCTC-CSR-D-21_Action plan preparation_V1.0
		D-22	IRCTC-CSR-D-22_Phasing of Action plan_V1.0

IRCTC Ltd.

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Schedule of CSR activities
IRCTC-CSR- D-13 (Version 1.00, Dec 2018)

P-09	IRCTC-CSR-P-09_Communication and Contracting_V1.0	D-23	IRCTC-CSR-D-23_Format for Letter of Acceptance_V1.0
		D-24	IRCTC-CSR-D-24_Format for memorandum of understanding_V1.0
		D-25	IRCTC-CSR-D-25_Format for invoice_V1.0
		D-26	IRCTC-CSR-D-26_Format for registering Appeals, Complaints & Disputes_V1.0
		D-27	IRCTC-CSR-D-27_Guidelines on information release_V1.0
P-10	IRCTC-CSR-P-10_Monitoring and Auditing of CSR activities_V1.0	D-28	IRCTC-CSR-D-28_Guidelines on Annual Report preparation_V1.0
		D-29	IRCTC-CSR-D-29_Format for reporting monthly status of project_V1.0
		D-30	IRCTC-CSR-D-30_Format for project completion certificate_V1.0

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FORMAT FOR PREPARING CSR PROJECT PROPOSAL

INSTRUCTIONS

It should contain the intent of CSR proposal. The covering letter should suffix the following undertakings along with the supporting documents:

1. All documents submitted to this office should be in Hindi/ English. In case the documents are in local language, translation duly certified by the legal authority must be submitted.
2. All the information sought in Part A (Agency related), B (proposal related) and Part C (completed and ongoing projects related) are mandatory to be included in the proposal. Failing which, proposal would be considered as incomplete and liable to be rejected.
3. Declaration/ Undertaking that whatever included in the proposal is true to the best of my knowledge, correct and nothing has been concealed there from along with date, place, signature of authorised person and seal.
4. Declaration/ Undertaking that the agency has at least three years of experience in implementing similar projects. Information related to past experience is to be provided in enclosed format at Annexure-I)
5. Nature of activities proposed should be as per Schedule VII of the Companies Act, 2013 (item number of schedule VII to be indicated in the covering sheet).
6. Self-declaration in connection with having pending disputes or enquiries in connection with cheating, misappropriation of funds exploitation of beneficiary black listed by Govt. Agency like (CAPART) Council for Advancement of People's Action and Rural Technology (CSWB) Central Social Welfare Board, Department of Women and Child Development, Ministry of Social Justice Empowerment etc. (Format enclosed at Annexure-II) (Not required in case of Local/ State/ Central or any other Government body)

PART A: ORGANISATIONAL DETAILS

S.N.	Query	Response	Supporting documents requirements
1	Name of the Organization		
2	Address		
	a) Registered office		
	b) Field office		
3	Status of the Organization: Whether NGO/ Trust/ Society/ Section 8 Company/ Commercial Establishment/Any other?		1. Certificate of Registration or Trust Deed; 2. Registration with Govt. Agencies, if any;
4	Income Tax exemption certificates: 80G/ 35 AC etc. along with certification for validity of the certificate that the same have not been withdrawn by Department of Revenue/IT Department, Govt. of India.		3. Acknowledgement of IT return filed for last three years; 4. Acknowledgement of IT return filed for last three years;
5	Year of registration		
6	Contact person, designation and contact details		
7	Geographical area/s of empanelment		
8	Thematic area/s of empanelment		
9	Any awards, accolades, or recognitions		
10	Office PAN Number		Copy of PAN Card



PART B: PROPOSED CSR PROJECT PROPOSAL OUTLINE	
Following details to be provided related to CSR Project (kindly adhere to sequence):	
S. N.	Content and Description
1	Name/ title of Project
2	Background <ul style="list-style-type: none"> Why is the project being undertaken? Describe an opportunity or problem that the project is to address. Justification for need of the project with data on need assessment/ baseline survey report of the project. Resolution from Gram Panchayat stating the need of the activity Certificate from Government/ State/ Gram Panchayat authorities that the proposed activity is not being undertaken or planned to be undertaken by any Govt / Non-Govt. agencies. Proposed geographical coverage, i.e. location where the project is being proposed.
3	Objectives A. Development objectives (This section should describe the way in project objectives are addressed in national development strategies and policies, in terms of specific programmes and how the proposed project will relate to these strategies and policies.)
	1. specific & measurable objective 1 2. specific & measurable objective 2 3. specific & measurable objective 3 4.
	B. Immediate objectives This section should describe what the project is expected to achieve in terms of effects among intended beneficiaries. Specifically, the section discusses what changes are expected to occur among intended beneficiaries if project operations are successful.
	1. specific & measurable objective 1 2. specific & measurable objective 2 3. specific & measurable objective 3 4.
4	Scope What will be the end result of the project? Describe here what phases of work will be undertaken.
5	PROJECT IMPLEMENTATION AND MANAGEMENT PLAN A. Expected project results This section should describe the overall results that the project is expected to accomplish and whether there may be unintended effects of the project, and how these possible challenges will be addressed. The discussion should indicate in quantitative terms, to the extent possible, what the project will produce through its planned activities and budget.
	B. Project activities and work plan This section should describe how each immediate project objective will be carried out in terms of planned activities, their timing and duration, and who will be responsible for each activity. Separate schedule of activities to be provided with expected tangible and/ or intangible progress. This can be summarized in a simple table. Modus operandi for



Project proposal for CSR by IRCTC
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	<p>implementation of the project along with tentative project execution schedule with timeline</p> <p>C. Project Beneficiaries</p> <p>This section describes who and how many people are expected to benefit from the project, both directly and indirectly. It should also discuss how intended beneficiaries have been involved in project design, and their expected role in project implementation and evaluation. Methodology of the selection of beneficiaries in detail.</p> <p>D. Implementing agent management of project</p> <p>This section should describe:</p> <ol style="list-style-type: none"> Who will be responsible for planning and management of project operations as well as the roles of other bodies and organizations associated with the project? What arrangements will be established to ensure that there will be effective coordination with other relevant programmes and activities? <p>This section should also discuss whether project operations are expected to continue, or expand to other areas or sectors, once the current phase of assistance is completed. This could include plans for introducing self-financing provisions to ensure continued viability of operations on project completion.</p>
6	<p>PROJECT MONITORING AND EVALUATION</p> <p>This section should discuss proposed mechanisms and procedures for monitoring of project operations to ensure that activities occur as planned, that they remain directed towards stated objectives, and that appropriate corrective action is taken if required.</p>
7	<p>BUDGET</p> <p>The budget should be prepared in Indian rupee (INR). An additional budget should be prepared to describe the budget components to be financed by Government, Project Implementing Agent and other parties participating in the project.</p> <p>Detailed cost estimates with break up (BOQ etc.) with supporting documents like budgetary quotations, Govt. rates (such as applicable DSR, CGHS etc.) etc. to establish its reasonability of the cost w.r.t. prevalent market rates (please provide details of each expenditure head along with documents supporting rate reasonability)</p>
8	<p>PROJECT PERSONNEL REQUIREMENTS</p> <p>(International Experts, Consultants, Administrative Support, National Professional Project Personnel, Local Project Personnel etc Job description/Terms of Reference and Official Travel of Project Personnel etc should be included in project document)</p>
9	<p>SUBCONTRACTS</p> <p>This component pertains to specialized services provided the project by an outside contractor. Each subcontract will require a separate budget line; subcontractor terms of reference should be attached as an annex to the project document.</p>
10	<p>TRAINING</p> <p>In service training: cost of individual and group training organized and conducted in the country of the project.</p>
11	<p>PROPOSAL RELATED NOCS/ APPROVALS/ PERMISSIONS, IF ANY, FROM COMPETENT AUTHORITY</p>
12	<p>LIMITATIONS OF THE PROJECT, IF ANY.</p>



PART C: SUMMARY OF COMPLETED, ONGOING AND IN PLANNING PROJECTS							
STATUS AS ON DD-MM-YYYY							
PROJECTS COMPLETED TILL THE DATE							
S. N.	Project Title (avoid short forms)	Nature of the project	Funding Agency (Name & Address)	Estimated Project Cost (Rs. Lakh)	Time Frame Planned (Month & Year)		Expected Measurable Impact
					Start	Finish	
PROJECTS IN PROGRESS							
S. N.	Project Title (avoid short forms)	Nature of the project	Funding Agency (Name & Address)	Estimated Project Cost (Rs. Lakh)	Time Frame Planned (Month & Year)		Expected Measurable Impact
					Start	Finish	
PROJECTS IN PLANNING (Excluding Project Proposed to IRCTC)							
S. N.	Project Title (avoid short forms)	Nature of the project	Funding Agency (Name & Address)	Estimated Project Cost (Rs. Lakh)	Time Frame Planned (Month & Year)		Expected Measurable Impact
					Start	Finish	



Annexure I

FORMAT FOR PROJECTS UNDERTAKEN BY THE AGENCY IN LAST THREE YEARS

Name of Agency: _____ Proposal Name: _____

Financial Year	S.N.	Project Brief	Project location	Project Duration	Project Cost	Targeted beneficiaries	Impact of the project
20YY-YY	1						
	2						
	3						
20YY-YY	1						
	2						
	3						
20YY-YY	1						
	2						
	3						

Date: _____

Place: _____



Annexure II

(Affidavit on Rs. 100 non-judiciary stamp paper duly notarized)

UNDERTAKING

We declare that:

1. We have not taken any support from IRCTC during the financial year in which proposal is being submitted.
2. There are no pending disputes or enquiries in connection with cheating, misappropriation of funds exploitation of beneficiary etc. on us.
3. The organization has never been "Black listed" or "Reprimanded" by Govt. / Govt. Agency like (CAPART) Council for Advancement of People's Action and Rural Technology , (CSWB) Central Social Welfare Board, Department of Women and Child Development, Ministry of Social Justice Empowerment / CPSEs / NCSR Hub etc.
4. We have at least three years of experience in implementing similar projects, the project proposed is as per Schedule VII of the Companies Act, 2013 and there is no parallel funding for this project to the extent of the support extended by IRCTC. Also the work undertaken out of the IRCTC's CSR support will be distinctly identifiable (In case of proposals from people's representative(s), certification of no parallel funding for the project to the extent of the proposed support extended by IRCTC is to be obtained from District Collector/ District Magistrate and submitted along with the proposal).
5. Any of Board of Directors/ Trustees/ Executive Committee members or the organization itself does not have any material or pecuniary relationship with IRCTC.
6. We assure that if IRCTC extend financial support towards proposed CSR project, we
 - a) Will submit a Fund Utilization Certificate to IRCTC, issued by a Chartered Accountant.
 - b) Will maintain all relevant documents like Cash Book, Bank Book, Ledger, Journal, Relevant Bills, Vouchers and Receipts etc. and will retain them for a period of at least 3 (three) years.
 - c) Will provide the above details on IRCTC's demand and will allow authorized representative(s) of IRCTC for audit (s) / inspection(s) of the above mentioned documents as and when (within retention period) asked by IRCTC.
 - d) Will provide Monthly Information Report (MIR) on progress of project implementation along-with audio/ visuals depicting progress of the project.

I hereby declare that whatever has been stated above is true to the best of my knowledge, correct and nothing has been concealed there from.

Date:_____Authorized signature

Place:_____(Seal of the organization)

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NOMENCLATURE GUIDELINES FOR CSR ACTIVITIES

Instruction

1. Project proposal ID-

Every project proposal received by the IRCTC CSR office shall have unique project id for further reference. The id should include year of implementation, CSR sector, zone of implementation, 'P' initial of project and serial number **YY/CSR Sector/Zone/P-Serial Number**.

For example: if a community toilet construction project is to be taken for the 2019 under CSR in East zone then the id for the project proposal will be *2019/Sanitation/EZ/P-1*

2. Project implementation agency ID-

Every implementation agency who has been identified for IRCTC's CSR activity shall be given a unique id for further reference. The id should include year of implementation, CSR sector, zone of implementation, 'A' an initial of agency and serial number **YY/CSR Sector/Zone/A-Serial Number**.

For example: if a community toilet construction project is to be taken for the 2019 under CSR in East zone for which a local NGO is identified who will be responsible for implementation will be given a project implementation agency id as *2019/Sanitation/EZ/A-1*

3. Linking projects and agencies through nomenclature-

The id should include year of implementation, CSR sector, zone of implementation, 'A' an initial of agency and serial number and 'P' initial of project and serial number **YY/CSR Sector/Zone/A-Serial Number/P-Serial Number**.

For example: if a community toilet construction project with id as *2019/Sanitation/EZ/P-1* is to be taken for the 2019 under CSR in East zone for which a local NGO identified with id *2019/Sanitation/EZ/A-1* then the id given for the project will be *2019/Sanitation/EZ/A-1/P-1*.

An annual inventory of these projects should be maintained as a part of annual CSR record as per the format given in **D-20**. Following nomenclature to be followed for labelling the project proposals and implementation agency.

S.N.	Description	Code for Nomenclature
1	East Zone	EZ
2	North Zone	NZ
3	South Zone	SZ
4	South Central Zone	SCZ
5	West Zone	WZ
6	Hunger, poverty and malnutrition	Poverty
7	Health care including preventive health care'	Health
8	Sanitation	Sanitation
9	Safe drinking water	Water
10	Promotion of education and Employment enhancing vocational skills	Education
11	Gender equality, empowering women	Women
12	Reducing inequalities faced by socially and economically backward groups, Benefit of armed forces veterans, war widows and their dependents	Social
13	Environmental sustainability	Environment
14	National heritage restoration, public amenities	Heritage
15	Slum area development	Slum
16	Promoting sports	Sports
17	Rural development	Rural



Nomenclature guidelines for CSR activities
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18	Technology and innovation	Technology
19	Other	Other

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FORMAT FOR PROJECT PROPOSALS EVALUATION FOR FY YYYY-YY

IRCTC CSR ID	YY/CSR Sector/Zone/P-Serial Number	Date of submission	DD-MM-YYYY
Project Title		Proposal location	
Officer in-charge for evaluation	CSR Nodal Officer	Signature	

Evaluators examine the individual issues comprising each block of evaluation criteria and in general mark the blocks on a six-point scale from 0 to 5. In this scheme, the scores indicate the following with respect to the block under examination:

Score: 0 - the proposal fails to address the issue under examination or cannot be judged against the criterion due to missing or incomplete information; 1 – poor; 2 – fair; 3 – good; 4 - very good; 5 – excellent

S. N.	Questions for evaluation	Score
1	Does the institute work on a topic that is relevant to the key sectors identified for this year's CSR?	
2	Does the proposal adequately contextualise the proposed project? Does the proposal offer specific and measurable development objectives and immediate objectives ?	
3	Does the proposal clearly outline the aims of the project? Does the proposal offer a clearly stated rationale for the study?	
4	Does the proposal clearly outline the methodology (design, participants, instruments, procedures)? Are the details of the methodology sufficiently well-defined to allow for a meaningful judgment on their value? Is the methodology likely to be feasible (e.g. number of participants, accessibility of participants etc.).	
5	Is the assistance required likely to be reasonable and deliverable?	
6	Have the authors considered ethical approval ?	
7	Is there a detailed budget breakdown provided?	
8	Are the beneficiaries identified in the proposal reasonable?	
9	Does the budget represent good value for money ? Does the project offer a unique noteworthy contribution to the Corporate Social Responsibility by IRCTC?	
10	Is the proposal in line with the IRCTC's CSR Policy ?	
	Total Score out of 50	

Comments



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Decision making for Project Proposals
IRCTC-CSR- D-17 (Version 1.00, Dec 2018)

FORMAT FOR DECISION MAKING FOR PROJECT PROPOSALS FOR FY YYYY-YY

Date of Call for proposals	DD-MM-YYYY	Deadline for Call for proposals	DD-MM-YYYY
Total Number of proposals received		Number of proposals considered for further evaluation	
Officer in-charge for evaluation	CSR Nodal Officer	Signature	

Evaluators examine the individual issues comprising each block of evaluation criteria and in general mark the blocks on a six-point scale from 0 to 5.

In this scheme, the scores indicate the following with respect to the block under examination:

Score: 0 - the proposal fails to address the issue under examination or cannot be judged against the criterion due to missing or incomplete information;
1 - poor; 2 - fair; 3 - good; 4 - very good; 5 - excellent

S. N.	Questions for evaluation	Project Proposal 1 IRCTC CSR ID (a)	Project Proposal 2 IRCTC CSR ID (b)	Project Proposal 3 IRCTC CSR ID (c)	Project Proposal 4 IRCTC CSR ID (d)	Project Proposal 5 IRCTC CSR ID (e)	Project Proposal 6 IRCTC CSR ID (f)	Project Proposal 7 IRCTC CSR ID (g)	Project Proposal 8 IRCTC CSR ID (h)	Project Proposal 9 IRCTC CSR ID (i)	Project Proposal n th IRCTC CSR ID (n)
1	Does the proposal adequately contextualise the proposed project?										
2	Does the proposal address a topic that is relevant to the key CSR sectors of this year's CSR ?										
3	Does the proposal clearly outline the aims of the project?										
4	Does the proposal offer a clearly stated rationale for the study?										
5	Does the proposal clearly outline the methodology (design, participants, instruments, procedures)?										



*Decision making for Project Proposals
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S. N.	Questions for evaluation	Project Proposal 1 IRCTC CSR ID (a)	Project Proposal 2 IRCTC CSR ID (b)	Project Proposal 3 IRCTC CSR ID (c)	Project Proposal 4 IRCTC CSR ID (d)	Project Proposal 5 IRCTC CSR ID (e)	Project Proposal 6 IRCTC CSR ID (f)	Project Proposal 7 IRCTC CSR ID (g)	Project Proposal 8 IRCTC CSR ID (h)	Project Proposal 9 IRCTC CSR ID (i)	Project Proposal n th IRCTC CSR ID (n)
6	Are the details of the methodology sufficiently well defined to allow for a meaningful judgment on their value?										
7	Is the methodology likely to be feasible (e.g. number of participants, accessibility of participants etc.).										
8	Are the research questions clearly stated?										
9	Is the assistance required likely to be reasonable and deliverable?										
10	Have the authors considered ethical approval ?										
11	Is there a detailed budget breakdown provided?										
12	Does the budget represent good value for money ?										
13	Does the project offer a unique noteworthy contribution to the Corporate Social Responsibility by IRCTC ?										
14	Is the project likely to result in a paper of publishable (web or										



*Decision making for Project Proposals
IRCTC-CSR- D-17 (Version 1.00, Dec 2018)*

S. N.	Questions for evaluation	Project Proposal 1 IRCTC CSR ID (a)	Project Proposal 2 IRCTC CSR ID (b)	Project Proposal 3 IRCTC CSR ID (c)	Project Proposal 4 IRCTC CSR ID (d)	Project Proposal 5 IRCTC CSR ID (e)	Project Proposal 6 IRCTC CSR ID (f)	Project Proposal 7 IRCTC CSR ID (g)	Project Proposal 8 IRCTC CSR ID (h)	Project Proposal 9 IRCTC CSR ID (i)	Project Proposal n th IRCTC CSR ID (n)
	book chapter) quality?										
15	Is the project likely to add value to environment at large?										
16	Is the project likely to add value to upliftment of backward classes at large?										
17	Is the project likely to add value to upliftment of women at large?										
18											
19											
20											
21											
22											
23											
24											
25											
N											
	Maximum Score = (5 X N)	Σ scores for (a)	Σ score for (b)	Σ score for (c)	Σ score for (d)	Σ score for (e)	Σ score for (f)	Σ score for (g)	Σ score for (h)	Σ score for (i)	Σ score for (n)
	% Score = $\frac{\Sigma \text{ scores X } 100}{\text{Maximum Score}}$										

N: total number of questions identified for evaluation

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Decision making for Project Proposals
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**CALL FOR EXPRESSION OF INTEREST
FOR POTENTIAL PARTNERSHIP FOR CSR ACTIVITIES
FOR FY YYYY-YY**

Application procedure

Step 1: Check the eligibility criteria for partnership for CSR projects implementation and for any further information check the IRCTC's CSR policy on IRCTC's website.

Step 2: Complete the 'Expression of Interest Form'

Step 3: Attach a Covering Letter from your organization according to the following guidelines:

1. Title "Application for Partnership for CSR activities by IRCTC for FY YYYY-YY"
2. Mandate of the organization
3. History of the organization
4. Statement on commitment for:
 - i. the proactive incorporation of delivery of the Program into the organization;
 - ii. a multi-year collaboration;
 - iii. commitment to ensure financial sustainability of the program through a viable business plan and,
 - iv. no less than 6 course deliveries per calendar year
 - v. Signed by the head of organization

Step 4: Send a hardcopy or fax of the Cover Letter and completed Expression of Interest to:

To,
CSR Nodal Officer of IRCTC
Indian Railway Catering and Tourism Corporation Ltd.,
B-148, 11th Floor, Statesman House,
Barakhamba Road, New Delhi 110001.

Step 5: Send an electronic copy of the documentation, including a scanned copy of the Covering Letter, to xxxxxxxx@irctc.co.in or further information, please contact XXXXXX XXXXXX at Tel: XXXXXX.

Selection Criteria

Applications received by organizations that have submitted all required documentation will be reviewed by a panel committee. Applicants will be notified accordingly.



Expression of Interest Form

This Expression of Interest Form can be completed electronically by pressing the 'Tab' key or clicking with your mouse on the grey text boxes and check boxes, or in hardcopy.

Your contact details	
Name of organization	
Type of organization	
Address	
Contact person	
Telephone number	
Email address	
Fax	
Name of partner organization/s (if any)	
Address	

Questions – Organization	
1. What is your organization's mission, capacity and experience in the area of Corporate Social Responsibility projects? How many years has your organization been involved in this area?	
2. What are the developmental objectives identified by the organization?	
3. What is the anticipated impact in the development objective and theme areas?	
4. What are the key CSR sectors your organization is expert in? Please check one or more boxes.	
a. Hunger, poverty and malnutrition	<input type="checkbox"/>
b. Health care including preventive health care	<input type="checkbox"/>
c. Drinking water and/ or Sanitation	<input type="checkbox"/>
d. Education and Employment enhancing vocational skills	<input type="checkbox"/>
e. Gender equality, empowering women	<input type="checkbox"/>
f. Environment	<input type="checkbox"/>
g. Slum development	<input type="checkbox"/>
h. Integrated Rural development	<input type="checkbox"/>
i. Other _____	<input type="checkbox"/>
5. What is the size of the organization and number of professional staff?	



Expression of Interest for collaboration for CSR activities
IRCTC-CSR- D-19 (Version 1.00, Dec 2018)

6. Define your scope of work		
7. What is the organization's annual budget and what is the source of funding?		
8. What are the consultancy fees/ implementing fees of your organization? Detailed breakup of finances required		
9. With which categories does your organization include partnerships with? Please check one or more boxes.		
a. Education institutions		<input type="checkbox"/>
b. Community based organizations		<input type="checkbox"/>
c. Government at all levels		<input type="checkbox"/>
d. Non-governmental organizations		<input type="checkbox"/>
e. Unions		<input type="checkbox"/>
f. Associations		<input type="checkbox"/>
g. Private sector		<input type="checkbox"/>
10. Do you have two or more staff members with the capacity and appropriate experience to work in the program that cover the following roles: project manager, facilitators, and supervisor of facilitators?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Any further comments		

SUMMARY OF COMPLETED, ONGOING AND IN PLANNING PROJECTS							
STATUS AS ON DD-MM-YYYY							
PROJECTS COMPLETED TILL THE DATE							
S. N.	Project Title (avoid short forms)	Nature of the project	Funding Agency (Name & Address)	Estimated Project Cost (Rs. Lakh)	Time Frame Planned (Month & Year)		Expected Measurable Impact
					Start	Finish	
PROJECTS IN PROGRESS							

[illegible][illegible]

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FORMATS FOR IDENTIFYING PARTNERING INSTITUTE

IRCTC CSR ID	YY/CSR Sector/Zone/A-Serial Number	Date of submission	DD-MM-YYYY
Institute's Name		Geographical expanse	
Officer in-charge for evaluation	CSR Nodal Officer	Signature	

All the expression for interests received by the IRCTC CSR office will be evaluated by the CSR Nodal officer with the help of legal expert.

In this scheme, the scores indicate the following with respect to the block under examination:

Score: 0 - the proposal fails to address the issue under examination or cannot be judged against the criterion due to missing or incomplete information; 1 – poor; 2 – fair; 3 – good; 4 - very good; 5 – excellent

S. N.	Questions for evaluation	Score
1	Does the proposal address a topic that is relevant to the key sectors identified for this year's CSR?	
2	Does the expression of interest offer specific and measurable development objectives and immediate objectives ?	
3	Does the organization have sufficient manpower to conduct developmental projects in the said location?	
4	Does the organization have sufficient experience in the said field of work?	
5	Is there a detailed breakdown on scope of work provided?	
6	Is there a detailed budget breakdown provided?	
7	Is the organization recognized by any well-known affiliations?	
8	Are the beneficiaries identified in the proposal reasonable?	
9	Does the budget represent good value for money ? Does the project offer a unique noteworthy contribution to the Corporate Social Responsibility by IRCTC?	
10	Has the organization worked with the IRCTC before ? if yes, how good was the experience in working?	
	Total Score out of 50	

Comments

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ACTION PLAN PREPARATION FOR FY YYYY-YY

Reviewed & Approved by	Board Level Committee	Signature	CSR Nodal Officer	Signature
	Chairman of IRCTC		GGM (Security & Skill Development)	

Task 1: PARAMETERS FOR DISCUSSION OF ACTION PLAN PREPARATION FOR CENTRAL CSR OFFICE

All the shortlisted projects for CSR activities to be checked and discussed on the basis of following parameters before adding them in the final action plan preparation. The CSR office may add more parameters for discussion. In the following table put necessary information in suitable cells.

S.N.	Project ID	Project Title	Design Unit	Location	Mode of implementation with				Stakehold ers	Manpower requirements			Efforts requirements			Assistance requirements			Management requirements			Anticipated Duration in years			Financial requirements		
					single institution (specific location, specific sector)	multiple institutions (specific location, specific sector)	single institution (specific sector)	multiple institutions (specific sector)		Voluntary participation	Partially dedicated manpower	Completely dedicated manpower	Daily efforts	Monthly efforts	Annual efforts	in designing	in implementation	in operation and maintenance	organizational structure	organizational culture	organizational eligibility	for designing	in implementation	in operation and maintenance	lump sum allocation	activity based	phase wise allocation
				Single					Directly involved																		
				Multiple					Indirectly involved																		
									other																		



Task 2: FIVE YEAR ACTION PLAN PREPARATION

All the identified and shortlisted projects to be planned quarterly on the basis of identified project stages. The nomenclature for the project stages is given below-The following timeline given is extending up to five years where CSR Nodal officer may consider a particular project repeating after certain project cycle.

S.N.	Project ID	Project Title	FY 2019-20				FY 2020-21				FY 2021-22				FY 2022-23			
			Q 1	Q 2	Q 3	Q 4	Q 1	Q 2	Q 3	Q 4	Q 1	Q 2	Q 3	Q 4	Q 1	Q 2	Q 3	Q 4

Nomenclature

Code	Project stages
A	Project formulation
B	Resources pooling
C	Technical and Admin sanction
D	Resources mobilization
E	Implementation
F	Monitoring
G	Completion & Hand over



Task 3: ANNUAL PLAN PREPARATION

All the identified and shortlisted projects to be planned quarterly on the basis of identified project stages. This task is to divide identified project stages over the period. This plan will be further taken ahead for sanctioning.

S.N.	IRCTC CSR Project ID	Project Title	Project Cost	FY 2019-20											
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec

Nomenclature

Code	Project stages
A	Project formulation
B	Resources pooling
C	Technical and Admin sanction
D	Resources mobilization
E	Implementation
F	Monitoring
G	Completion & Hand over



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Action plan preparation

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PHASING OF CSR ANNUAL ACTION PLAN

YYYY-YY

Reviewed & Approved by	Board Level Committee	Signature	CSR Nodal Officer	Signature
	Chairman of IRCTC		GGM (Security & Skill Development)	

S.N.	Months	Number of projects starting	Number of projects ongoing	Number of projects completed	Total fortnight monitoring reports expected	Total monthly monitoring reports expected	Total release of funds
Phase 1	April						
	May						
	June						
	July						
	August						
	September						
Phase wise total							
Phase 2	October						
	November						
	December						
	January						
	February						
	March						
Phase wise total							

REVISION HISTORY			
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LETTER OF ACCEPTANCE

LEGAL CLAUSES TO BE ADDED BY IRCTC

<Insert Project Name>
Project Acceptance Document

Document Version: **<Insert Version Number>**



AUTHORS

This document was prepared by:

**<Insert contact information for
each author as follows:>**

Name, Title
Organization
Address
Office phone
email address

VERSION HISTORY

Date	Document Version	Document Revision History	Document Author/Reviser
<Insert version completion date>	<Insert version number>	<Briefly describe work completed to create the version>	<Name author or reviser>
<Example:>			
May 15, 2006	1.0	Initial draft	
May 28, 2006	2.0	Reviewed with IT Coordinator and revised	
June 2, 2006	3.0	Reviewed and revised following meeting with Project Sponsor	

APPROVALS

Date	Document Version	Approver Name and Title	Approver Signature
<Insert approval date>	<Insert version approved>	<Provide name and title of approver>	
<Example:>			
June 30, 2006	3.0	James Doe, Project Sponsor and Director, IT	
June 30,2006	3.0	John Doe, Project Manager	

Document Purpose

This section provides the purpose of the document.

Recommended text:

This document serves as a record that all of the project's deliverables have been accepted as complete and states whether or not the project is regarded as having achieved its overall goal.



Project Completion

Use the table below to demonstrate project completion by listing the project deliverables and their approval dates.

This list should include all deliverables created for the project. If a Project Plan or Status Reports were produced for this project, the list of deliverables should be taken from those two documents. Deliverable names should be consistent with any contracts with third parties who are producing deliverables.

Deliverable Name	Approved By	Approval Date
<List all project deliverables (from the Project Plan, if you have one)>	<List the person who approved each deliverable>	<List the date each deliverable was approved>
<Examples>		
Project Plan		
Request for Proposal Document		
Detailed Design Document		

Achievement of Project Goal

This section documents whether or not the project has achieved its overall goal. The project goal has been measured against its success criteria, and the project has been / has not been / has partially been successful in achieving its goal.

Project Sponsor _____ Date _____

Project Manager _____ Date _____



MEMORANDUM OF UNDERSTANDING

AGREEMENT

Agreement entered into on this day of.....'2018.

BETWEEN

Indian Railway Catering and Tourism Corporation Ltd. (IRCTC) a company incorporated under the Companies Act, 1956, having its registered office at B-148, 11th Floor, A Wing Statesman House, Barakhamba Road, New Delhi, Pincode – 110001 (Hereinafter referred to as "IRCTC" which expression shall unless repugnant to the context or meaning thereof mean and include its successors in and permitted assigns); of the first part

AND

PARTY 1

.....a proposal for financial assistance to their Project titled "**PROJECT TITLE**", (hereinafter referred to as the "Project").

Whereas **PARTY 1** has submitted the Bank details for making the payment as under:

Bank Name:
Branch:
Account in name of:
Account number:
IFSC Code:
Cont. No.:

1. Scope:
2. Title of the project:
3. Project Brief:
4. Project Timeline
5. Financial assistance:
6. Payment Schedule:
7. Deliverables:
8. Project Monitoring:
9. Millage to IRCTC:
10. Role & Responsibility of **PARTY 1**:
11. Sustainability:
12. Indemnity:



13. Force Majeure:

14. Amendment:

15. Notices:

For IRCTC:

Attn: CSR Nodal Officer ,

B-148, 11th Floor
A Wing Statesman House,
Barakhamba Road,
New Delhi,
Pincode – 11000

For PARTY 1

16. Limitations

17. Governing Law/Jurisdiction

IN WITNESS WHEREOF the parties hereto have set their respective hands on the day, month and year first herein above written.

Signed and Delivered for and on behalf of

Signed and Delivered for and on behalf of

Indian Railway Catering and Tourism **PARTY 1**
Corporation Ltd.

By:_____

By:_____

Name:

Name:

Title:

Title

Date:

Date:

REVISION HISTORY			
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Format for invoice
IRCTC-CSR- D-25 (Version 1.00, Dec 2018)

INVOICE

INVOICE NUMBER

COMPANY NAME
ADDRESS
CITY, ST ZIP CODE

PHONE | FAX

DATE

BILL TO

NAME | COMPANY
ADDRESS
CITY, ZIP CODE

PHONE

FOR
PRODUCT DESCRIPTION

Details

AMOUNT

Description

Amount

Description

Amount

Description

Amount

Description

Amount

SUBTOTAL \$0.00

TAX RATE 0.00%

OTHER \$0.00

TOTAL \$0.00

Make all checks payable to COMPANY NAME

If you have any questions concerning this invoice, use the following contact information:

Contact Name, Phone Number, Email

THANK YOU FOR YOUR BUSINESS!

REVISION HISTORY			
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LIST OF APPEALS, COMPLAINTS AND DISPUTES

YEAR YYYY-YY

Record number: _____

Reviewed & Approved by	Board Level Committee	Signature	CSR Nodal Officer	Signature
	Chairman of IRCTC		GGM (Security & Skill Development)	
	Date	DD-MM-YYYY	Date	DD-MM-YYYY

S.N.	Reference No	Appeal / Complaint / Dispute	Submission Date	Appellant Information	Appeal Summary	Decision on Appeal	Closure Date
01							
02							
03							
04							
05							
06							
07							
08							
09							
10							

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GUIDELINES ON INFORMATION RELEASE

Right to Information Act, 2005
(Act No. 22 of 2005)
[As modified up to 1st February, 2011]

An Application may be rejected under RTI Act if it:

- i) is incomplete in any respect,
- ii) seeks information, disclosure of which prejudicially affects the sovereignty and integrity of the country, the security, strategic, scientific or economic interest of the State, relation with foreign State or lead to incitement of an offence,
- iii) seeks information which has been forbidden to be published by any court of law or tribunal or the disclosure of which may constitute contempt of court,
- iv) seeks information the disclosure of which would cause a breach of privilege of Parliament or State Legislature,
- v) calls for information involving commercial confidence, trade secret or intellectual property, the disclosure of which would harm the competitive position of a third party,
- vi) wants information available to a person in his fiduciary relationship,
- vii) seeks information received in confidence from foreign govt.
- viii) calls for information the disclosure of which would endanger the life or physical safety of any person, or information given in confidence for law enforcement or security purposes,
- ix) seeks information which would impede the process of investigation or apprehension or prosecution of offender,
- x) relates to Cabinet papers including record of deliberations of the Council of Ministers, Secretaries and other officers unless the material on basis of which the decision were taken have been made public and the matter is complete or over, and provided the matters do not fall within the categories of exemption mention in Section 8 of that,
- xi) seeks information relating to personal information, the disclosure of which has no relationship to any public activity or interest, or which would cause unwarranted invasion of the privacy of the individual, provided the information which cannot be denied to the Parliament or State Legislature shall not denied to any person,
- xii) seeks information in respect of an occurrence, event or matter which took place, occurred or happened more than 20 years before the date of request for information,
- xiii) calls for information which involves an infringement of copyright subsisting in a person other than the State,

2. Additionally, application for Information under RTI Act will not be eligible for information in the following instances as clarified during interaction with the office of CIC :

- i) cases where matter is under process or examination and final decision is yet to be taken,
- ii) data is sought in a processed form. The 'Information' will be furnished as per the definition in Section 2 (f) of the RTI Act.

3. Attention is invited to provision of Section 8 **Exemption from disclosure of information.**

- a) information, disclosure of which would prejudicially affect the sovereignty and integrity of India, the security, strategic, scientific or economic interests of the State, relation with foreign State or lead to incitement of an offence;
- b) information which has been expressly forbidden to be published by any court of law or tribunal or the disclosure of which may constitute contempt of court;
- c) information, the disclosure of which would cause a breach of privilege of Parliament or the State Legislature;
- d) information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, unless the



competent authority is satisfied that larger public interest warrants the disclosure of such information;

- e) information available to a person in his fiduciary relationship, unless the competent authority is satisfied that the larger public interest warrants the disclosure of such information;
- f) information received in confidence from foreign Government;
- g) information, the disclosure of which would endanger the life or physical safety of any person or identify the source of information or assistance given in confidence for law enforcement or security purposes;
- h) information which would impede the process of investigation or apprehension or prosecution of offenders;
- i) cabinet papers including records of deliberations of the Council of Ministers, Secretaries and other officers:

Provided that the decisions of Council of Ministers, the reasons thereof, and the material on the basis of which the decisions were taken shall be made public after the decision has been taken, and the matter is complete, or over:

Provided further that those matters which come under the exemptions specified in this section shall not be disclosed;

- j) information which relates to personal information the disclosure of which has no relationship to any public activity or interest, or which would cause unwarranted invasion of the privacy of the individual unless the Central Public Information Officer or the State Public Information Officer or the appellate authority, as the case may be, is satisfied that the larger public interest justifies the disclosure of such information:

Provided that the information which cannot be denied to the Parliament or a State Legislature shall not be denied to any person.

(2) Notwithstanding anything in the Official Secrets Act, 1923 (19 of 1923) nor any of the exemptions permissible in accordance with sub-section (/), a public authority may allow access to information, if public interest in disclosure outweighs the harm to the protected interests.

(3) Subject to the provisions of clauses (a), (c) and (i) of sub-section (/), any information relating to any occurrence, event or matter which has taken place, occurred or happened twenty years before the date on which any request is made under section 6 shall be provided to any person making a request under that section:

Provided that where any question arises as to the date from which the said period of twenty years has to be computed, the decision of the Central Government shall be final, subject to the usual appeals provided for in this Act.

Code of Ethics for social projects:

In order to uphold IRCTC's social responsibility, IRCTC holds the fundamental principles to comply with the code of ethics prescribed or practiced by across the world for social work or projects.

REVISION HISTORY			
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GUIDELINES ON ANNUAL REPORT PREPARATION

Following guidelines are given in the Annexure of Companies CSR Rules 2014. The link for the attached document is http://www.mca.gov.in/Ministry/pdf/CompaniesActNotification2_2014.pdf

FORMAT FOR THE ANNUAL REPORT ON CSR ACTIVITIES TO BE INCLUDED IN THE BOARD'S REPORT

1. A brief outline of the company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs.
2. The Composition of the CSR Committee
3. Average net profit of the company for last three financial years
4. Prescribed CSR Expenditure (two per cent. of the amount as in item 3 above)
5. Details of CSR spent during the financial year.
 - (a) Total amount to be spent for the financial year;
 - (b) Amount unspent, if any;
 - (c) Manner in which the amount spent during the financial year is detailed below.

S. N.	CSR project or activity identified	Sector in which the Project is covered	Projects or programs 1) Local area or 2)Specify the state and district where project or program was undertaken	Amount outlay (budget) project or program wise	Amount spent on the projects or programs 1) Direct expenditure on project or program 2) Overheads	Cumulative expenditure up to the reporting period	Amount spent : Direct or through implementing agency

*Give details of implementing agency:

6. In case the company has failed to spend the two per cent of the average net profit of the last three financial years or any part thereof, the company shall provide the reasons for not spending the amount in its Board report.
7. A responsibility statement of the CSR Committee that the implementation and monitoring of CSR Policy, is in compliance with CSR objectives and Policy of the company.

Sd/, (Chief Executive Officer or Managing Director or Director)	Sd/- (Chairman CSR Committee)	Sd/- [Person specified under clause (d) of sub-section (l) of section 380 of the Act] (wherever applicable)
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PROJECT STATUS REPORT

Month/reporting serial number

IRCTC CSR ID	YY/CSR Sector/Zone/P-Serial Number	Date of reporting	DD-MM-YYYY
Project Title		Proposal location	
Last reporting date		Category of reporting	(Fortnight/ monthly)
Officer in-charge for monitoring	Zonal CSR implementing officer	Signature	

The monitoring template will be as per the schedule provided in the project proposal. The schedule (refer **D-14**) will prescribe the exact work plan and periodically expected outcomes.

Task S.N.	Description of work as prescribed in the Schedule	Work Status			Remarks	Attached Photos or supporting documents
		Fully completed	Partially completed	Not completed		

All the supporting documents and on field pictures to be attached along with the status report in the same sequence given above.

Photo of Task 1

Photo of Task 1

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PROJECT COMPLETION CERTIFICATE

1. Project Name
2. Implementing Agency
3. Final project cost

4. Sources of funds

Sl.No.	Source	Amount (Rs.in Cr.)
1		
2		
3		
	TOTAL	

5. Date of sanction
6. Final date of completion
7. Assets *

Assets proposed to be created in the project	Assets actually created under each of project

8. Benefits generated out of the project

9. Illustrations/ pictures of the completed project



Project completion certificate
IRCTC-CSR- D-30 (Version 1.00, Dec 2018)

Certified that I have satisfied myself that the conditions and purpose for which the loans were sanctioned have been duly filled and I have exercised the necessary checks to see that the money was actually spent for the purpose for which it was released.

Signature

Authorised Signatory
(seal of organization)

Date :
Place :

REVISION HISTORY			
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Procedure for periodical review of rules and regulations

IRCTC-CSR-P-01 (Version 1.00, Dec 2018)

PROCEDURE		Document No.	CSR-P-01
		Version	1.00
PERIODICAL REVIEW OF RULES AND REGULATIONS AND CHANGE IN IRCTC CSR POLICY DOCUMENTS		Date of Issue	Dec 1, 2018
Reviewed & Approved by	Nodal Officer	Designation	
	GGM (Security & Skill Development)	Nodal Officer, CSR	
1.0	Purpose	To review all updates of the rules and regulations pertaining to CSR	
2.0	Scope	To all CSR activities of IRCTC as well as the Companies Act, 2013, Section 135, CSR Rules, 2014	
3.0	Responsibility and Authority	1. Nodal Officer CSR 2. Central Team CSR	
4.0	Policy & Procedure	The Nodal Officer will nominate an officer for updating all the rules and regulations pertaining to CSR. The nominated officer will scan the website, notification, correspondence, etc for any changes/deletions/ommissions/updates in all the regulatory statutes on a regular interview (at a frequency of at least once a month). Any changes will be immediately communicated to the Nodal Officer and changes will be made in the following:	
		Document No	Document Title
		D-01	Section 135, The Companies Act 2013
		D-02	Schedule VII
		D-03	DPE Guidelines
		D-04	CSR Rules 2014
		The nominated officer will review the existing IRCTC policy document with newly amended revisions and if any modification is required in the IRCTC CSR Manual, Procedures, Documents, the same will be done by the nodal officer and a summary in the Document D-05 will be documented. The filled Document IRCTC-CSR-D-05 (IRCTC-CSR-R-01) and the relevant rules & regulations will be sent to the next general body meeting for discussion and necessary amendments. A new version is developed and a new version number is given to the documents and appropriately signed. The older versions will be added to the Record IRCTC-CSR-R-01 and filed.	
5	Records	IRCTC-CSR-R-01	



Procedure for periodical review of rules and regulations
IRCTC-CSR-P-01 (Version 1.00, Dec 2018)

PROCEDURE			Document No.	CSR-P-01
			Version	1.00
PERIODICAL REVIEW OF RULES AND REGULATIONS AND CHANGE IN IRCTC CSR POLICY DOCUMENTS			Date of Issue	Dec 1, 2018
6	Related Procedures			
REVISION HISTORY				
VERSION	DATE	DESCRIPTION	REMARKS	
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*Procedure for Formulation of the Tier 1 Board Level Committee
IRCTC-CSR-P-02 (Version 1.00, Dec 2018)*

PROCEDURE				Document No.	CSR-P-02
				Version	1.00
FORMULATION OF THE TIER 1 BOARD LEVEL COMMITTEE					
Reviewed & Approved by	Nodal Officer	Designation	Signature		
	GGM (Security & Skill Development)	Nodal Officer, CSR			
1.0	Purpose	To form the Tier 1 Board Level Committee			
2.0	Scope	To all CSR activities of IRCTC as well as the Companies Act, 2013, Section 135, CSR Rules, 2014			
3.0	Responsibility and Authority	1. Company Secretary			
4.0	Policy & Procedure	The Tier I is the Board Level Committee (T1C) headed by the Chairman and Managing Director/ Independent Director. The duration of this committee members is till the retirement of the concerned personnel. Annually, the Record of the previous year IRCTC-CSR-R02 would be used by the Company Secretary and a check on the member eligibility will be carried out. In case of any change a list of committee members is recorded using the Document IRCTC-CSR-D-06 and stored in the a Record IRCTC-CSR-R-02. The roles and responsibilities of the TIC Committee is given in Document IRCTC-CSR-D-07.			
5	Records	IRCTC-CSR- R-02- Year wise board members list and their tenure			
6	Related Procedures	IRCTC-CSR- P-03			
REVISION HISTORY					
Version	Date	Description	Remarks		
1.00	Dec 1, 2018	Original Release as per Companies Act 2013			



*Procedure for formulation of the Tier-II Below Board Level Committee
IRCTC-CSR-P-03 (Version 1.00, Dec 2018)*

PROCEDURE				Document No.	CSR-P-03
				Version	1.00
FORMULATION OF THE TIER-II BELOW BOARD LEVEL COMMITTEE				Date of Issue	Dec 1, 2018
Reviewed & Approved by	Nodal Officer	Designation	Signature		
	GGM (Security & Skill Development)		Nodal Officer, CSR		
1.0	Purpose	To form the Tier 2 Below Board Level Committee and the Implementation Surveillance Group			
2.0	Scope	To all CSR activities of IRCTC as well as the Companies Act, 2013, Section 135, CSR Rules, 2014			
3.0	Responsibility and Authority	1. Chairman and Managing Director 2. Tier 1 Committee 3. Nodal Officer			
4.0	Policy & Procedure	<p>The Tier II Committee (T2C) will be headed by an officer of the rank of Group General Manager to function as the Nodal Officer. The designated nodal officer will have a team of dedicated officials (two to three, depending on the funding for administration under the CSR budget) to assist him / her in co-ordination work, which will in no way detract from the CSR and Sustainability work. This would be the Central CSR Office of IRCTC to carry out the day to day operations. As per the CSR Rules, 2014 (See Document IRCTC-CSR- D02), a provision of administrative expenses of 5 per cent has been made to enable corporates to build their internal capacity and / or consult with for profit organisation for CSR strategy / implementation plans etc.</p> <p>Apart from the 2-3 dedicated personnel for CSR under the Nodal Officer, the T2C may also include experts for Finance, IT and Legal on a “as and when needed” basis. For the implementation of projects, the T2C will identify IRCTC personnel annually by using Document IRCTC-CSR-D-08, personnel at the Zonal and Regional level. The personnel who voluntarily join the CSR activity and the Zonal Head together are the team which is called as “Implementation Surveillance Group” (ISG) which is incharge of the local level project. The progress of project at the local level will be monitored by the “Implementation Surveillance Group” and reported to the T2C.</p>			
5	Records	IRCTC-CSR- R-03			
6	Related Procedures	IRCTC-CSR- P-02			
REVISION HISTORY					
VERSION	DATE	DESCRIPTION	REMARKS		



Procedure for formulation of the Tier-II Below Board Level Committee
IRCTC-CSR-P-03 (Version 1.00, Dec 2018)

PROCEDURE			Document No.	CSR-P-03
			Version	1.00
FORMULATION OF THE TIER-II BELOW BOARD LEVEL COMMITTEE			Date of Issue	Dec 1, 2018
1.00	Dec 1, 2018	Original Release as per Companies Act 2013		



*Procedure for selection of Annual CSR key sectors
IRCTC-CSR-P-04 (Version 1.00, Dec 2018)*

PROCEDURE				Document No.	CSR-P-04
				Version	1.00
SELECTION OF ANNUAL CSR KEY SECTORS				Date of Issue	Dec 1, 2018
Reviewed & Approved by	Nodal Officer	Designation	Signature		
	GGM (Security & Skill Development)	Nodal Officer, CSR			
1.0	Purpose	To finalize the key sectors that IRCTC would work in the next implementing year			
2.0	Scope	To all CSR activities of IRCTC as well as the Companies Act, 2013, Section 135, CSR Rules, 2014			
3.0	Responsibility and Authority	1. Tier 1 Committee (T1C) 2. Tier 2 Committee (T2C) 3. Nodal Officer 4. Implementation Surveillance Group			
4.0	Policy & Procedure	The Nodal Officer along with the T2C would conduct an annual exercise in the month of January. For the ISG from each of the zones the Document IRCTC-CSR-D-09 would be circulated to identify the developmental problems through observation. Each of the zones would write the problems in the rows 1 to N and fill the column A to P with either 1 or 0 depending on whether is sectors are related to the problem or not in Document IRCTC-CSR-D-09. This could be a group activity of the ISG. Upon completing the score of each of the column is summed at the row named “score”. Subsequently, a sector weightage is arrived at for each of the column. The filled Document IRCTC-CSR-D-09 is sent by each of the zones and is consolidated in Document IRCTC-CSR-D-10 at the Tier 2 Committee. The overall sectoral score would decide the importance of the problem and the sector. The key sectors for funding in the next implementation year are the ones with highest sectoral score. Depending on the funding availability the Tier 2 committee can decide the number of key sectors to focus and the same would be communicated to the Tier1 Committee. This whole exercise will be finished by January.			
5	Records	IRCTC-CSR-R-05			
6	Related Procedures				
REVISION HISTORY					
VERSION	DATE	DESCRIPTION	REMARKS		
1.00	Dec 1, 2018	Original Release as per Companies Act 2013			



Procedure for selection of Annual CSR key sectors
IRCTC-CSR-P-04 (Version 1.00, Dec 2018)

PROCEDURE		Document No.	CSR-P-04
		Version	1.00
SELECTION OF ANNUAL CSR KEY SECTORS		Date of Issue	Dec 1, 2018



Procedure for estimation of CSR budgets for the next implementation year
IRCTC-CSR-P-05 (Version 1.00, Dec 2018)

PROCEDURE				Document No.	CSR-P-05
				Version	1.00
ESTIMATION OF CSR BUDGETS FOR THE NEXT IMPLEMENTATION YEAR					
Reviewed & Approved by	Nodal Officer		Designation	Date of Issue	Signature
	GGM (Security & Skill Development)		Nodal Officer, CSR		
1.0	Purpose	To estimate a tentative budget for CSR			
2.0	Scope	To all CSR activities of IRCTC as well as the Companies Act, 2013, Section 135, CSR Rules, 2014			
3.0	Responsibility and Authority	1. Company Secretary			
4.0	Policy & Procedure	The Budget for the year is calculated using the unaudited estimates received by April. The Document IRCTC- CSR-D-11 is used by the Company Secretary in the month of April to get a tentative budget for the year. The net profits for the past two and three years would be the audited figures while that of past one year would be the unaudited figures. The average net profit is estimated and a 2% of that is calculated as CSR budget for that year. Subsequently any unutilized funds of the past year are added. This would be budget of CSR for the year of implementation. Subsequently, the Company Secretary would work out the regulatory application of funds (see section 8.2 of Policy Document) Both these figures are discussed with the Tier 2 Committee and tabled before the Tier1 committee and a decision is taken			
5	Records	IRCTC-CSR-R-06			
6	Related Procedures				
REVISION HISTORY					
VERSION	DATE	DESCRIPTION	REMARKS		
1.00	Dec 1, 2018	Original Release as per Companies Act 2013			



*Procedure for Identification of projects
IRCTC-CSR-P-06 (Version 1.00, Dec 2018)*

PROCEDURE				Document No.		CSR-P-06
IDENTIFICATION & EVALUATION OF PROJECTS				Version	1.00	
Reviewed & Approved by				Designation	Date of Issue	Signature
		Nodal Officer		Nodal Officer, CSR		
		GGM (Security & Skill Development)				
1.0	Purpose	To identify a list of projects to be financed in the implementation year				
2.0	Scope	To all CSR activities of IRCTC as well as the Companies Act, 2013, Section 135, CSR Rules, 2014				
3.0	Responsibility and Authority	1. Nodal Officer 2. Tier II Committee The Nodal officer and T2C will use the Document IRCTC-CSR-D11- "Parameters for planning CSR & sustainability activities". The Nodal officer will use sequence of activities given in Document IRCTC-CSR-D12 "Schedule of CSR activities" for all the planning, implementing, reporting schedules. The Nodal officer will carry out of the identification of projects in February. Usually projects are received in three ways <ul style="list-style-type: none"> • Project proposal received at any of the offices of IRCTC • Project proposal received from the Board of Directors • Project proposal called for as per the IRCTC- CSR-P-06 In all the cases, the project proponent is sent IRCTC-CSR -D-14 "Guideline for preparing CSR project proposals" so as to obtain all project in a standardized format. On receiving all the proposals, a nomenclature for the CSR activities is carried out using IRCTC-CSR-D-15 and given a unique identity number. The numbered CSR proposal are reviewed by the Tier 2 Committee using IRCTC-CSR-D-16. In certain cases where the decisions are difficult the proposals could be sent to Tier 1 Committee or external evaluating agency. A consolidated list of all projects is prepared using the Document IRCTC-CSR-D-17. The Document IRCTC-CSR-D-17 gives the rating system in the comments and the formula at the end of the table. The projects with highest score could be taken up for implementation. The number of projects depends on the budget for the year. The Tier 2 committee can also make a list of projects which could be taken up in the subsequent year and the same can be sent to the Tier 1 committee with proper recommendation. A final list of project proposal received and approved is given in Document IRCTC-CSR-D-18				
4.0	Policy & Procedure					
5	Records	IRCTC-CSR- R-06				



PROCEDURE			Document No.	CSR-P-06
			Version	1.00
IDENTIFICATION & EVALUATION OF PROJECTS			Date of Issue	Dec 1, 2018
6	Related Procedures			
REVISION HISTORY				
VERSION	DATE	DESCRIPTION	REMARKS	
1.00	Dec 1, 2018	Original Release as per Companies Act 2013		



Procedure for Identification of partnering institutes
IRCTC-CSR-P-07 (Version 1.00, Dec 2018)

PROCEDURE				Document No.	CSR-P-07
				Version	1.00
IDENTIFICATION OF PARTNERING INSTITUTES				Date of Issue	Dec 1, 2018
Reviewed & Approved by	Nodal Officer		Designation	Signature	
	GGM (Security & Skill Development)		Nodal Officer, CSR		
1.0	Purpose	To identify a list of partnering agencies to be associated with			
2.0	Scope	To all CSR activities of IRCTC as well as the Companies Act, 2013, Section 135, CSR Rules, 2014			
3.0	Responsibility and Authority	1. Nodal Officer 2. Tier I Committee 3. Tier II Committee 4. Implementing Surveillance Group			
4.0	Policy & Procedure	The request to partner from various implementation agencies can be received from any source. IRCTC on its own can also call for expression of interest by advertising either on web or in the newspaper. The Document IRCTC-CSR-D-19 gives in detail the steps for the process. The EOI could be open throughout the year but would be reviewed in the month of January and July by the Tier 2 Committee. The EOI would be evaluated by the Tier II committee along with the legal expert and a scoring system in the Document IRCTC-CSR-20 would be used. A list of finalized partnering institutes with all the documentation will be maintain in Record IRCTC-CSR-R-07. A decision whether only these insitutes would be partnered with in the next year can also be arrived at by the T1C and T2C.			
5	Records	IRCTC-CSR-R-07			
6	Related Procedures				
REVISION HISTORY					
VERSION	DATE	DESCRIPTION			REMARKS
1.00	Dec 1, 2018	Original Release as per Companies Act 2013			



**Procedure for Action plan preparation
IRCTC-CSR-P-08 (Version 1.00, Dec 2018)**

PROCEDURE				Document No.	CSR-P-08
				Version	1.00
ACTION PLAN PREPARATION				Date of Issue	Dec 1, 2018
Reviewed & Approved by	Nodal Officer		Designation	Signature	
	GGM (Security & Skill Development)		Nodal Officer, CSR		
1.0	Purpose	To prepare an action plan for the implementation year			
2.0	Scope	To all CSR activities of IRCTC as well as the Companies Act, 2013, Section 135, CSR Rules, 2014			
3.0	Responsibility and Authority	1. Nodal Officer 2. Tier II Committee			
4.0	Policy & Procedure	The Procedure IRCTC-CSR- P-04 helped build an Annual CSR Key Sectors, while the Procedure IRCTC-CSR- P-05 estimated the CSR Budget for the Implementation Year. The inventorization and evaluation of Project Proposal Procedure IRCTC-CSR- P-06 gave the list of shortlisted project, while the identification and Evaluation of Partnering Institutes was obtained using the Procedure IRCTC-CSR- P-07. Using all this information an Annual Action Plan is prepared using the Document IRCTC-CSR-D 21 and IRCTC-CSR-D 22 by the Tier 2 Committee. The same is communicated to Tier 1 committee and an approval is obtained			
5	Records	IRCTC-CSR-R 07			
6	Related Procedures				
REVISION HISTORY					
VERSION	DATE	DESCRIPTION	REMARKS		
1.00	Dec 1, 2018	Original Release as per Companies Act 2013			



Procedure for Appeals, Complaints & Disputes
IRCTC-CSR-P-09 (Version 1.00, Dec 2018)

PROCEDURE				Document No.	CSR-P-09
				Version	1.00
COMMUNICATION & REPORTING				Date of Issue	Dec 1, 2018
Reviewed & Approved by	Nodal Officer		Designation	Signature	
	GGM (Security & Skill Development)		Nodal Officer, CSR		
1.0	Purpose	To prepare an communication system			
2.0	Scope	To all CSR activities of IRCTC as well as the Companies Act, 2013, Section 135, CSR Rules, 2014			
3.0	Responsibility and Authority	1. Nodal Officer 2. Tier II Committee			
4.0	Policy & Procedure	All the Information to be provided as per the regulatory requirements given in the section 12.1 of the policy document would be done by the Tier 2 Committee from time to time. See Document IRCTC-CSR-D-27 Guidelines on information release and Document IRCTC-CSR-D-28 Guidelines on Annual Report Preparation, Communications to the implementing institutes include letter of acceptance of proposal (see Document IRCTC-CSR-D-23), Memorandum of Understanding (see Document IRCTC-CSR-D-24), Invoices (see Document IRCTC-CSR-D-25), Project Completion Certificate (see Document IRCTC-CSR-D-30),			
5	Records				
6	Related Procedures				
REVISION HISTORY					
Version	Date	Description	Remarks		
1.00	Dec 1, 2018	Original Release as per Companies Act 2013			



*Procedure for Monitoring & evaluation
IRCTC-CSR-P-10 (Version 1.00, Dec 2018)*

PROCEDURE				Document No.		CSR-P-10
MONITORING & EVALUATION				Version	1.00	
Reviewed & Approved by				Nodal Officer	Designation	Date of Issue
				GGM (Security & Skill Development)	Nodal Officer, CSR	Signature
1.0	Purpose	To establish a procedure for monitoring and evaluation				
2.0	Scope	To all CSR activities of IRCTC as well as the Companies Act, 2013, Section 135, CSR Rules, 2014				
3.0	Responsibility and Authority	1. Nodal Officer 2. Tier I Committee 3. Tier II Committee 4. Implementation Surveillance Group				
4.0	Policy & Procedure	1. Monitoring of all individual projects will be done on a fortnightly basis by the individual zonal "Implementation Surveillance Group" through visits, meetings, discussion, reports etc. 2. The zonal "Implementation Surveillance Group" will send a consolidated monthly report for all its projects to the Tier 2 Committee) 3. The Tier 2 Committee will make a consolidated monthly report across all zones and review them and send comments to the zonal "Implementation Surveillance Group". The Tier 2 Committee will prepare a consolidated quarterly report and send it to the Tier 1 Committee. 4. The Tier 2 Committee would review the quarterly reports and give comments / suggestions and bring forward any non-compliances, lack of transparency, unaccountability, quality of project, quality of implementing agency or any other issues. 5. The corrected quarterly reports will be submitted by BLC to the Board of Directors regarding the implementation progress on CSR & Sustainability activities. 6. The Document IRCTC-CSR-D-29 would be used as a template for preparation of fortnightly/monthly/ quarterly report				
5	Records					
6	Related Procedures					



PROCEDURE			Document No.	CSR-P-10
			Version	1.00
MONITORING & EVALUATION			Date of Issue	Dec 1, 2018
REVISION HISTORY				
VERSION	DATE	DESCRIPTION	REMARKS	
1.00	Dec 1, 2018	Original Release as per Companies Act 2013		