ADMINISTRATOR'S SECTION E-MAGAZINE

WAKE-UP CALL

QUARTERLY ISSUE 4

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Building a Just and Healthy Society

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Message from the Editorial Team

Dear Members,

Greetings in the Precious Name of our Lord and Saviour Jesus Christ.

We are pleased to release the fourth issue of the " Wake Up Call " E-News Letter from the Administrators Section of CMAI. We have stepped into the New Year with new challenges. We look back with Gratitude for the Courage and Faith that we held on to in 2020. The pandemic brought on new roles and responsibilities. With the hope that the situation will return to normalcy, we enter the New Year with Abundant Hope, Enthusiasm, and Commitment.

Let us thank Him always for all things that he has done for our institutions through each of you. May the Lord repay your work and fully reward you with more Wisdom to move ahead.

The Editorial Board Wishes You All a Happy New Year! Wishing You Hope, Joy, Health, and Peace to All.

Please feel free to communicate with us your feedback on any section of the News Letter. We are happy to meet the needs of our beloved readers. Please contact 9741336277 or write to ejohn@cmai.org. Happy reading.

Praying for you all.

Editorial Team

The CSI Campbell Hospital Jammalamadagu, At a Glance

Dr. Augustine , Medical Superintendant
CSI Campbell Hospital, Jammalamadagu

The **CSI Campbell Hospital** is situated at Jammalamadugu, YSR Kadapa District, Andhra Pradesh, was established in 1891 in loving Memory of the Pioneer Missionary Dr. Vincent Campbell.

Huts to Hospital

Mrs. & Dr. T.V. Campbell as Medical Missionaries, with their headquarters at Cuddapah, started their healing ministry at Jammalamadugu, then, a remote village. They didn't mind crossing two rivers and traveling 75 kilometers on horses to reach this village. They used to camp for 3 days every week and serve the sick and the suffering.

Their selfless services started attracting many patients from the surrounding village of Jammalamadugu which resulted in starting a mobile clinic in tents. In later days the clinic in tents took the form of a Large thatched hut accommodating 12 in-patients. The Missionary Couple moved to Jammalamadugu and started serving the medical needs round the clock.

In 1896 an Outpatient Block was constructed and declared open by Mrs. Harley and two thatched huts were serving as wards for in-patients. Within two years there was a beautiful hospital building with an Out-Patient block and wards. Eventually, many people came forward to donate either in cash or kind to develop the hospital. A local businessman donated land to construct staff quarters, another kind-hearted person Mr. Kanaganti Narasaih donated a huge amount for the development of the hospital.

In 1903 local town church was constructed and dedication by Rev. T. Howard Campbell. In 1913 the Ophthalmic ward was donated by the Raja of Wanaparty in Nizam's Dominion in gratitude to the services rendered by Dr. T.T. Thomson and others who have gone to Wanaparthy on a medical mission and served many.

Making Fishermen than feeding fish

An outstanding attempt was made by Dr. T.V. Campbell & Dr. T.T. Thompson by starting a Medical School which was one of its kind in Andhra Pradesh and one of the pioneer Medical Schools of South Asia. The objective of this school was to identify students locally, train them, and send these trained doctors to the remote surrounding village around Jammalamadugu who will spread the gospel by medical treatment.

There were 14 batches of students who did tremendous service in local communities. Another intervention was to train young men in Compounder (Pharmacy). 4 successful trainees served the hospital till they retire.

Beauty from Ashes

During the year 1989 December, the Hospital has experienced a severe downfall due to various reasons. The Hospital with such an inestimable history and significance was almost closed down without a single patient for about a year. All the staff irrespective of designations stood in unity and fought against the situations by their fervent prayers. As an answer to the prayers, Dr. Helen Davidson took over as Medical Superintendent. Her dynamic leadership and rigorous toil brought back life into the hospital and it started regaining its glory again.

Today under the able leadership of Dr. G.A. Augustine Raj, the hospital stands as one of the best hospitals in the region with all the latest equipment, Technology, and various Specialties, competing with any Corporate Hospital. Many dilapidated buildings are turning in to modern structures as well-equipped Intensive Care Unit, Spacious Male and Female Wards, Air Conditioned Special Rooms, Gynecology Ward, Eye Ward, and the future blueprint is very elaborate.

The ICU has Ventilators, Vitals-monitors, Defibrillator, Syringe Pumps, Critical Care Beds, etc. The Operation Theatre is equipped with ETO Sterilizer & Draeger anesthesia Workstation, Laparoscopic surgery Machine, along with the other common Operation Theatre Equipment.

The Laboratory operates with Fully Auto Bio-Chemistry Analyzer, Chem7, Ecl105, Easylyte analyzer.

Ophthalmology Department is using A-Scan, Slit Lamp, Auto-refractor machine, YAG Laser and Pacho Machine and Microscope, etc.

X-Ray Unit has 300 MA X- EPSILON EP 300 FC with Multi-position Table and Fujifilm CR System. Features like Centralized Oxygen System, M-Turbo Color Doppler System (ECO) and Pentax – Versa Gastro endoscope Machine and round the clock services by 13 Specialist and Professional Doctors and a team of 30 Clinical, 8 Para-Medical, 40 Support Services staff thriving to place the Hospital on No.1 Ranking in the mission hospitals. The Specialties in the Hospital are

General Medicine,

Ophthalmology ENT Surgery Gynecology ,

Critical Care and Trauma,

Minimal Invasive surgery ,

General Surgery ,

Orthopedics

CSI School of Nursing

A Nursing School was established in the year 1967 by the efforts of Dr. Rathnaraj, the then Medical Superintendent, Dr. Rathnamma Rathnaraj, and Miss. Mollie Smith, Former Nursing Superintendent, Dr. William Cutting A Pioneer Missionary Doctor. The Nursing school was recognized by the Indian Nursing Council. It was affiliated to the Board of Nursing Education of Christian Medical Association of India and the Nurses League, South India Branch. Currently, recognized by the Government of Andhra Pradesh. The school has spacious classrooms, a Library, a Demonstration Room, and Hostel.

Dr. Helen Colleg of Nursing Dr. Helen College of Nursing was established in the year 2006. It was soon evolved as one of the most prominent Institutions for studying B.Sc. Nursing in and around Kadapa Dist5rict of Andhra Pradesh State. Students from across India study here. CSI Campbell Hospital serves as the Clinical field for the College where they gain hands-on training in Medicine, Surgery, Orthopedics, Pediatrics, Obstetrics, and Gynecology & Ophthalmology. The college is also affiliated with other Super Specialty Hospitals reputed for Psychiatric Nursing, Cardiology, Neurology, and Plastic Surgery. The college is staffed with a Professor and Head of the department, three lecturers, and two assistant lecturers. The college has its Laboratory and spacious hostel facility.

Shanthi Home:

In 2001 a 4-year-old boy Ramesh who was affected by HIV was referred to the Hospital by a Charitable Foundation. Ramesh was an orphan, and he liked the people and surroundings of the hospital. Already the hospital was supporting an old lady (Shakeela Bee) to take care of her two grandchildren whose parents were affected and died of HIV. She was given a house on campus and all the needs were met by Hospital. Ramesh also was taken to the care of Shakeela Bee. All three children are affected by HIV. As days passed a few more children with the same background were added to the house. In 2006, Dr. Rev. Yi Ok Hee, coordinator of CSI and PROK happened to visit the hospital. Dr. Helen Davidson, former Medical Superintendent, shared her vision to start a full fledge Home for these destitute children. Dr. Rev. Yi Ok Hee came forward to support these children for their food expenses. All the other expenses were met by Hospital. As the strength of the children was increasing, they felt the need to construct a building to take care of these children. With the support
of Dr.Rev. Yi Ok Hee, two separate buildings for boys and girls were constructed and we named them Shanti Home.
At present, the hospital is supporting 9 boys and 3 girls. We are very happy to inform you that Venkata Ramana an inmate of Shanti Home is trained to work with CSI Campbell Hospital. Two boys are doing their professional courses at Polytechnic, two boys are doing ITI, and the rest of them are in Higher education.

Financial Management in Healthcare organisations - Part I

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Introduction

Indian Health Sector has been increasing healthcare services utilisation exponentially over the years, and also increase the future demand for health services at a higher rate. This is because of increased patient awareness and consciousness about their health.

Further, change in the economy and also raising income help them to approach better health facilities. Today the majority of the patients are looking for quality service, in fact, they ready to pay as much as possible for better healthcare services. On the other hand, healthcare organisations are finding many challenges while offering healthcare services. The technical advancement in biomedical engineering, as well as medical care management, brings more challenges for the hospital sector. The hospitals have been forced to look for latest technology not only the purchase of new equipment but also replacement of existing equipment. This has created huge investment in hospitals, at the same time the hospitals are unable to recover the costs from the customers due to inadequate volume of patients. Further, poor income and higher expenses reduce the profit drastically. This also adds more financial burden and financial risks to the hospitals. In such circumstances, the administrators are expected to handle all financial matters very carefully and intelligently.

Modern healthcare entrepreneurs are considering financial decisions are most important and critical for a successful business. However, it is observed that large numbers of health care promoters are having a lack of knowledge on the financial affairs which may adversely contribute to the financial growth of the hospital. Does the financial management start with satisfying the promoters' basic queries like what is the amount of capital investments like land, buildings, equipment etc? There will be such resources raised? What would be financing mix of debt (borrowing from outside) and equity (contribution from inside)? What would be the rate of interest for a loan taken from outside? How to manage the finance which available whether short term or long term?

Meaning of Financial Management

Financial management concerns the acquisition, financing, and management of assets with the overall goal of the organisation in mind. Further financial management means planning, organizing, directing and controlling the financial activities such as procurement and utilization of funds of the enterprise. It is explained as it entails planning for the future of a person or a business enterprise to ensure a positive cash flow. It includes the administration and maintenance of financial assets. Besides, financial management covers the process of identifying and managing risks. The primary concern of financial management is the assessment rather than the techniques of financial quantification.

Financial Management Levels

Broadly speaking, the process of financial management takes place at two levels. At the individual level, financial management involves tailoring expenses according to the financial resources of an individual. Individuals with surplus cash or access to funding invest their money to make up for the impact of taxation and inflation. Else, they spend it on discretionary items. They need to be able to take the financial decisions that are intended to benefit them in the long run and help them achieve their financial goals.

From an organizational point of view, the process of financial management is associated with financial planning and financial control. Financial planning seeks to quantify various financial resources available and plan the size and timing of expenditures. Financial control refers to monitoring cash flow. Inflow is the amount of money coming into a particular hospital, while outflow is a record of the expenditure being made by the hospital. Managing this movement of funds for the budget is essential for a business. At the organisational level, the main aim of the process of managing finances is to achieve the various goals a hospital sets at a given point of time. Hospital businesses also seek to generate substantial amounts of profits (depending on the goal of the hospital), following a particular set of financial processes. Financial managers aim to boost the levels of resources at their disposal. Besides, they control the functioning of money put in by external investors. Providing investors with sufficient amount of returns on their investments is one of the goals that every organisation tries to achieve.

Strong financial management in the business arena requires managers to be able to:

Interpret financial reports including income statements, Profits and Loss or P&L, cash flow statements and balance sheet statements.

Improve the allocation of working capital within business operations .

Review and fine-tune financial budgeting, and revenue and cost forecasting .

Look at the funding options for business expansion, including both long- and short-term financing .

Review the financial health of the hospital or business unit using ratio analyses, such as the gearing ratio, profit per employee and weighted cost of capital.

Understand the various techniques using in project and asset valuations .

Apply critical financial decision-making techniques to assess whether to proceed with an investment.

Key Financial Decision Making

There are several decisions made about the financial affairs of the hospital. However, few common decisions are investment decisions, financing decisions, and dividend decisions. The investment decision includes investment in fixed assets (called capital budgeting). Investment in current assets is also a part of investment decisions called working capital decisions. relate to the raising of finance from various resources which will depend upon decision on the type of source, a period of financing, cost of financing and the returns thereby. Lastly the key decision with regards to the net profit distribution, it is nothing but dividend decision incorporate whereas in charitable or mission hospital this decision does not arise.

Primary Focus of Finance Managers in Hospitals

Hospital managers are expected to manage the hospitals efficiently in other words, without any financial troubles with sustainable developments. Manages can pay attention in the following areas so that overall financial management can be exercised in the hospitals.

1. Costing of services –

The background As all we know cost saved means revenue generated, therefore managers have to pay greater attention to cost management. This includes regularly monitoring of the costs and bring adequate measures to manage them. Cost is "a loss or sacrifice" or an amount paid or required in payment for a purchase or the production or upkeep of something. Often measured in terms of effort or time expanded. Here cost means the amount actually spent and not the amount to be spent or allocated for example purchase of consumables usually treated cost with immediate effect because it is used one time and the benefit is sacrificed whereas equipment has been purchased, the cost of such equipment is not sacrificed immediately or the benefit does not go immediately, the benefit shall be there for a longer period. In this case, the cost would be the depreciation of such equipment. Clarity over understanding the cost, types of costs, cost management, cost allocation and apportion to the various cost centre is the most important aspects of the cost of health services. The costing of services means "the application of costing and cost accounting principles, methods and techniques to the science, art and practice of cost control and ascertainment of profitability of goods or services."

Costing of services is an effective tool of cost management which includes a collection of cost data, classify the cost as per cost elements like material costs, labour costs and other costs and finally carry out the cost allocation and apportionment. Cost allocation starts with identifying the unit of hospital services may be as small as one meal, or as broad as an entire inpatient stay. After identifying this, it is necessary to explain how to allocate costs by cost centre and how to compute unit costs. There are a few steps to be followed while preparing the costing of health services. They are

1. Define the product or services
2. Define the department which produces such product or services as a cost centre
3. Identify the all the cost whether it is direct or indirect or variable or fixed (identify full costs) for each input
4. Identify the input applied to a particular cost centre(s)
5. Allocate all costs (value of the input) to final cost centres or respective cost centre
6. Compute the unit cost of each final cost centre
7. Report the results Cost allocation and apportionment is a tool which will provide useful information to the decision-makers at the operational level and other areas of work in the hospital, based on this analysis the managers can able to understand the unit cost of each cost centre, allocate the future funding for producing such product or service and also able to exercise the cost reduction and cost control in the department.

Application of Costing of Services in a Hospital

It is important to note that all costs need to identify and no cost should be missed. The managers can develop a template to capture all the costs in each department. The costs can be identified from the payroll section, purchase and stores, computerised information centre, etc. After collecting the information, all costs need to segregate as direct costs, indirect costs and overheads. As we know direct costs can be easily identified with a particular cost centre. Therefore, it is simply allocated to a concern cost centre. Indirect and overhead costs are collective nature, usually, they are common to many departments or cost centres in the hospital. Therefore, the indirect and overhead costs need to distributed to the cost centre based on a certain basis. The basis for cost allocation and apportionment

Table 1, provides information regarding cost distribution to various departments.

Basis for apportionment	Items of Cost
1. Floor Area	Hospital Rent, Taxes (all types of taxes of Hospital), Maintenance of building, Depreciation and insurance of building, Lighting and heating, Electricity and such similar costs
2. Number of employees	Expenses associated with employees such as supervision. Canteen expense, recreation expense, time-keeping, etc
3. Capital Value (original cost of the assets)	Depreciation and Insurance of Plant & Machinery Equipment and furniture.
4. Value of materials	Material handling
5. Horse Power of Machines	Power
6. No. of Material requisition	Store-keeping expense
7. Direct Machine Hour	Other expenses.
Direct Labour Hour, Direct Wage	Indirect Wages
	Most of the overhead expenses

The hospital must have basis for cost allocation and apportionment. Developing and deciding basis is the very important activities. Sometime the wrong selection of basis would lead to over or under allocation of costs to particular cost centre which will be affect the morale of the department. Hence, basis should be decided with concern cost centres with mutual agreement. The cost allocation and apportionment is done in two stages. The first stage all direct and indirect costs are collected and distributed based on the appropriate basis to all centres which include both cost and revenue centres. In the stage two, the cost of cost centre is distributed to all revenue centre. The purpose doing this exercise to understand the profitability of each revenue centre. It is very clear that all cost centre (supportive departments) are there to help the clinical (surgery, medicine, paediatrics, oncology, outpatient services, etc) and clinical support services (pharmacy, laboratory, physiotherapy, radiology, etc). They are called revenue generating department. Hence these departments have to manage their own costs plus the cost of support services and over and above they have to produce profits. Cost allocation and apportionment is not only simply identifying the profitability of the departments, but also supporting the cost of each department and comparing the revenue over the years.

Illustrations for cost allocation and apportionment

The following costs have been identified from a hospital.

Particulars	Direct costs in Rs	Indirect in Rs.	Total in Rs
OPD Nurse salary	250000		250000
Reagents	500000		500000
Suture materials	150000		150000
Consumables		50000	50000
Medicines		750000	750000
Fuel		20000	20000
Travel Expenses		250000	250000
Housekeeping		20000	20000
Electricity		20000	20000
Water Bill		150000	150000
Total Rs			**2160000**

Additional Information – basis for allocation

a. Primary Distribution

Cost Centre (Department)	Type of Centre	No of requisition	No of trips	No of Visits	No of lighting points	No of persons
Radiology	Revenue	5	4	3	4	8
Operation Theatre	Revenue	4	3	2	4	10
OPD	Revenue	6	2	3	5	15
Laboratory	Revenue	4	4	4	4	14
Security	Cost	3	2	1	3	12
Purchase and stores	Cost	3	3	2	4	11
Housekeeping	Cost	3	2	2	3	10
Total		28	20	17	27	80

b. Secondary Distribution

Basis for Re-distribution	Radio	OT	OPD	Lab	
No of Requisitions	100	20	30	30	20
Area Sq Ft	30000	5000	8000	10000	7000

Based on the above information, cost allocation and apportionment has been done as per the tables given below

Solutions to above case

Cost allocation and apportionment is done based three basic methods such step-down method, reciprocal method and direct method. Here, it is considered direct method for cost allocation and apportionment.

Primary Distribution of costs based on the Direct Method

Items (cost)	Basis	Total	Radiology	Operation Theatre	OPD	Laboratory	Security	Store	House Keeping
OPD Nurse salary	Direct	250000	0	0	250000	0	0	0	0
Reagents	Direct	500000	0	0	0	500000	0	0	0
Suture materials	Direct	150000	0	150000	0	0	0	0	0
consumables	No of requisition	50000	8929	7143	10714	7144	5357	5357	5357
Medicines	No of **requisition**	750000	133929	107143	160714	107143	80357	80357	80357
Fuel	No of trips	20000	4000	3000	2000	4000	2000	3000	2000
Travel Expenses	No of trips	250000	50000	37500	25000	50000	25000	37500	25000
Housekeeping	No of Visits	20000	3530	2353	3530	4705	1176	2353	2353
Electricity	No of lighting points	20000	2963	2963	3704	2963	2222	2963	2222
Water Bill	No of persons	150000	15000	18750	28125	26250	22500	20625	18750
Total		**2160000**	**218351**	**328852**	**483787**	**702205**	**138612**	**152155**	**136039**

From the above table, it can be noted that the direct costs such as OPD nurse salary, Suture materials and Reagents are allocated simply to the respective department. Remaining expenses are all indirect and overhead expenses. They are distributed based on the appropriate basis. The apportionment is done considering the cost and additional information. For example, consumables Rs.50,000 is distributed on the basis of number of requisitions which is provided in additional information table. The total number of requisitions is 28, therefore cost per requisition is 50,000/28 = 1785.7. The allocation to department Radiology will be 8929 (cost per requisition Rs.1785.7 x number of requisitions of Radiology department 5). The same way all expenses have been distributed to all the departments. Finally, it was possible to get the cost of each department during the said period.

Secondary Distribution

Cost Centre	Basis and Ratio	Total	Radio	OT	OPD	Lab	Security	Store	House Keeping
Total Cost			218351	328852	483787	702205	138612	152155	-136039
Re- distribution of HK	Area Sq Ft (5:8:10:7)	136039	22673	36277	45346	31743	138612	-152155	
Re- distribution of Store	No of Requisition (20:30:30:20)	152155	30431	45646	45646	30432	-138612		
Re- distribution of Security	Area Sq Ft (5:8:10:7)	138612	23102	36963	46204	32342			
Total Cost		**21,60,000**	**294557**	**447738**	**620983**	**796722**			

The second stage allocation is done based on the direct method. In the direct method the entire cost of support services (cost centre) is transferred to revenue department based on the agreed basis. In this case the basis for allocation for Housekeeping department is area square feet. Similarly, for stores and security the basis are number requisition and areas square feet respectively. Accordingly, the cost has been distributed and arrived at the final expenses of each Revenue department.

Understanding of Profitability of Revenue Generating Departments

Particulars	Total	Radiology	OT	OPD	Laboratory
Total Revenue	23,00,000	6,00,000	5,00,000	5,00,000	7,00,000
Total Costs	21,60,000	294557	447738	620983	796722
Profit	1,40,000	305443	52262	-120983	-96722

Finally, the total expenses of each revenue department are compared with their revenue generated during the particular period. In this case the department OPD and Laboratory are making loss. Usually, the organisation looks at the overall profit and ignore the individual department performance. The costing shall help us to identify not only the financial performance but also weaker departments and provide an opportunity to investigate the reason for poor performance.

Conclusion

There has been some limitation in this process such as availability of proper cost data, identifying appropriate basis for allocation, distribution method for example under secondary distribution the cost is distributed based on the direct method, the direct method does not take into consideration of cost centres provide services not only the revenue departments but all also other cost centres. Otherwise, this method shall be easy to calculate and provides some insights of the department wise financial performance.

Next Issue with Part II.

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2021 YEAR OF RENEWALS!!

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2021 Year of Renewals!!

The much spoken of "renewals" has caused a stir in the NPO sector. With protocols which are slowly being released; there is a sense of uncertainty as there are many interpretations floating. One needs to look out for updates with regard to changes in the dates, forms and protocols.

We have tried to bring clarity with regard to the amendments of Income Tax Act 1961, FCRA 2020and CSR Policy.The details mentioned below is information as on date and could change on the instruction of the regulating authorities.

Income Tax Act 1961:

I. Applicability: a company registered under section 25 of the Companies Act, 1956 (now Section 8 of Companies Act, 2013), Society registered under the Societies Registration Act and Trust registered under the Indian Trust Act 1882 / Maharashtra Public Trust Act 1950.

II. Renewal of Registration under section 12 A and 12AA: Registration with the Income tax Act under section 12A and 12AA qualified a Trust / Society to claim the income from being exempt from tax to the extent of the expenses being utilized for charitable activities as defined by the said Act.
III. Period of validity: The registration which was earlier considered valid for perpetuity is to be renewed for a period of 5 years.

IV. Limitation for renewal: The rescheduled limitation for renewal is from 1st April 2021 to 30th June 2021.
V. Procedure: The application for registration under section 12AB is to be submitted online on the income tax portal. (The form is yet to be uploaded).

The Foreign Contribution Regulation Act 2010:

I. Applicable: The provisions of the act shall apply to: "person" includes – an individual; a Hindu undivided family; an association; a company registered under section 25 of the Companies Act, 1956 (now Section 8 of Companies Act, 2013).

II. Renewal of FCRA registration: The FCRA license including prior approval are to be renewed.
III. Period of validity: The renewed registration is valid for a period of 5 years.
IV. Limitation for renewal: Every person who has been granted a registration certificate shall have such certificate renewed within six months before the expiry of the period of the certificate as per the provisions of FCRA, 2010 and the Rules made thereunder.

V. Procedure: Application in FC3 to be submitted online in the MHA portal.

ii. Quote the existing FCRA registration number and DARPAN ID.

iii. Documents to be attached – Registration Certificate of Association Memorandum of Association / Trust Deed FCRA Registration Certificate of Association issued by MHA. Affidavit in "Proforma 'AA' to be executed for all office bearers Payment of mandated fees

Companies (CSR Policy): Amendment Rules 2021 WEF. 1st April 2021

I. Purpose of amendment is to enable Government to regulate the spending and implementation of CSR funds.

II. Applicable to Implementing Agency as enlisted below:

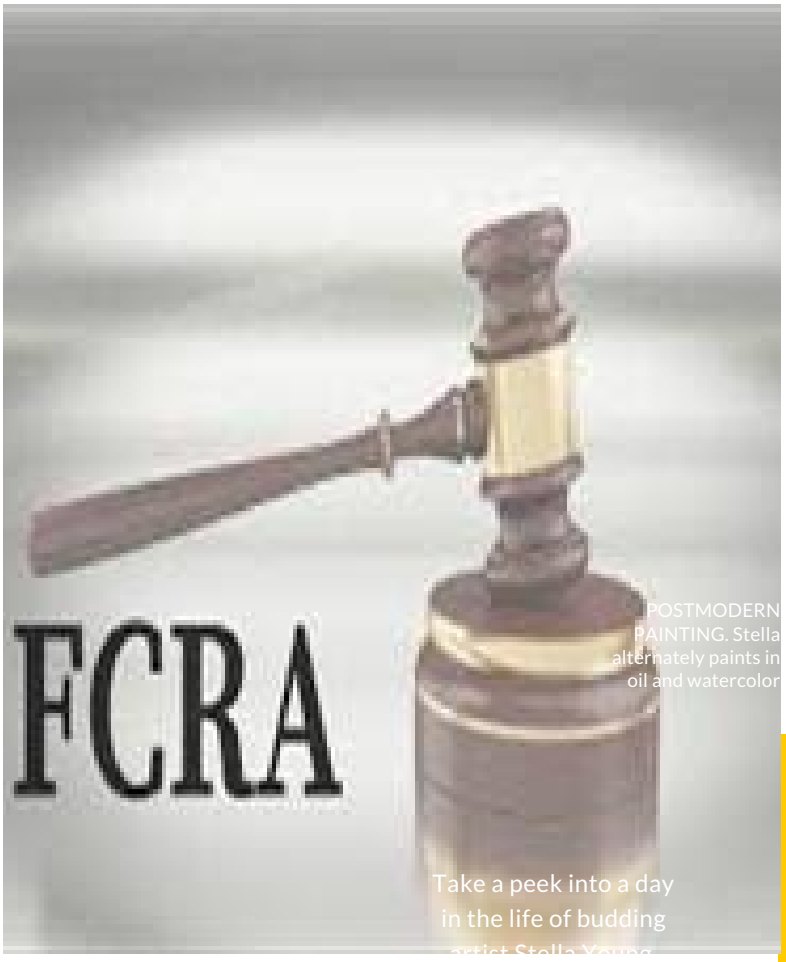
- A company established under section 8 of the Act, or a registered public trust or a registered society registered under section 12A and 80 G of the Income Tax Act, 1961 (43 of 1961), established by the company, either singly or along with any other company OR
- a company established under section 8 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 OR
- a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961, and having an established track record of at least three years in undertaking similar activities (Inference– Trust / Society must have 12A & 80G registration)

III. Registration with MCA·

- Every entity, covered under sub-rule (1) (as mentioned above), who intends to undertake any CSR activity, shall register itself with the Central Government by filing the form CSR-electronically with the Registrar, with effect from the 01st day of April 2021:
- Provided that the provisions of this sub-rule shall not affect the CSR projects or programmes approved prior to the 01st day of April 2021.
- Form CSR-1 to be duly filled, signed and submitted electronically; verified by practicing CA/ Cost accountant / Company Secretary. Then submitted on the portal. Unique CSR registration number is generated for every submission.
- Form CSR-1 Registration of Entities
- Three-year time limitation to execute a CSR project

IV. Period of validity: This is a One-time registration.

Deepti Singh
Finance Manager
Christian Medical Association of India



WAKE-UP CALL

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Be on time. Be brief. Be gone. In business, you must complete tasks in a timely manner. Do not linger on events that can be handled by others on your team more effectively. Once that task is complete, be ready to pivot to the next task.

CHRISTIAN MEDICAL ASSOCIATION OF INDIA

building a just and healthy society