India

Amplify Impact: Patient Organisation Sustainability & Health Equity

06

India country audit

Audit parameters

Field	India audit specification
Jurisdiction	Republic of India
Primary unit	Union-government support framework
Subnational treatment	Targeted consideration of states, Union Territories, district administrations and State Health Societies because health delivery and many NGO partnerships are implemented subnationally
Organisations in scope	Charitable trusts, registered societies, Section 8 companies, voluntary organisations, community-based organisations, nonprofit hospitals, patient organisations, disability organisations, public-health NGOs, research institutions and other not-for-profit health and social-care providers
Evidence standard	Publicly accessible and independently verifiable government or government-agency sources
Scoring basis	Desk evidence only; scores assess the documented framework rather than every organisation's experience
Federalism note	Public health and hospitals are substantially administered through states, while Union ministries provide national schemes, centrally sponsored funding, regulation and program guidance
Legal-form note	India does not have one single national "charity" legal form. Nonprofits may be constituted as public charitable trusts, societies or nonprofit companies under section 8 of the Companies Act
Foreign-funding note	Receipt of foreign contributions is separately regulated under the Foreign Contribution (Regulation) Act through the Ministry of Home Affairs' FCRA system

Overall finding

India has a large, highly targeted but administratively fragmented government-support framework for health NGOs and nonprofit service providers.

Government support is delivered through:

- National Health Mission partnerships;
- state and district health contracts;
- HIV-prevention programs implemented through NGOs and community-based organisations;
- disability-service grants;
- drug-demand-reduction programs;
- older-person and marginalised-community grants;
- tribal-area health and welfare grants;
- health-research grants;
- grants-in-aid from multiple Union ministries;
- public procurement and service agreements;
- income-tax exemption for eligible charitable institutions;
- donor deductions under section 80G;
- mandatory corporate social responsibility expenditure;
- digital NGO registration and grant portals;
- the Public Financial Management System;
- state-level health societies; and
- foreign-contribution registration or prior permission.

The National Health Mission formally recognises NGO participation in health-service delivery, community mobilisation, innovation and reaching underserved populations. Its published NGO guidelines describe decentralised involvement through State Health Societies and district or state processes rather than one nationally uniform grant mechanism.

India also has several substantial online systems. NGO Darpan provides a national identity and information platform for nonprofits and reported more than 582,000 active Darpan IDs in April 2026. Ministry-specific systems such as e-Anudaan and the Ministry of Tribal Affairs NGO Grants Portal then use the Darpan ID as a gateway to grant applications.

The framework's principal strengths are:

- very broad sectoral coverage;
- explicit focus on underserved communities;
- strong use of NGOs in last-mile service delivery;
- national nonprofit-identification infrastructure;
- multiple online grant-management systems;
- targeted disability, tribal, HIV, substance-use and ageing programs;
- income-tax and donor incentives;
- access to corporate social responsibility funding;
- public health-research grants; and
- a large potential funding base across Union, state and district levels.

Its principal weaknesses are:

- no single charity regulator or unified grant system;
- overlapping registrations and approvals;
- major state-by-state variation;
- program-specific and restricted funding;
- limited unrestricted organisational support;
- weak public evidence on full-cost recovery;
- extensive inspection, utilisation and reporting requirements;
- limited published payment-performance data;
- uncertain renewal and indexation practices;
- separate foreign-funding controls;
- limited consolidated award transparency; and
- substantial practical barriers for small or newly established organisations.

India is therefore best characterised as having a broad but compliance-intensive and unevenly accessible framework**,** with extensive targeted opportunities but limited system-wide funding security.

Instrument matrix

A. Direct financial support

Code	Instrument	Level	Description and health-sector relevance	Evidence assessment
DF-IN-01	National Health Mission NGO partnerships	Union/state/district	NHM permits states to involve NGOs in service delivery, community processes, innovation, outreach and work in underserved areas.	Strong policy evidence, but implementation varies materially by state.
DF-IN-02	State Health Society grants and contracts	State	State Health Societies can engage NGOs and voluntary organisations to implement NHM activities and other public-health programs.	Major practical pathway, but no uniform national contracting model.
DF-IN-03	District-level NGO health agreements	State/district	District health administrations may recommend, supervise or contract NGOs for outreach, community mobilisation and service-delivery activities.	Strong within decentralised program design; highly variable locally.
DF-IN-04	National health-program	Union/state	NGOs participate in disease-control, maternal and child health, immunisation, blood	Broad framework, with program-specific eligibility.

Code	Instrument	Level	Description and health-sector relevance	Evidence assessment
	implementation partnerships		donation, reproductive health and other national health activities.	
DF-IN-05	HIV targeted-intervention funding	Union/state	State AIDS Control Societies and related bodies use NGO and community-based organisation partnerships for targeted HIV prevention and support.	Established health-specific NGO-delivery model; award arrangements are decentralised.
DF-IN-06	Community-based HIV services	Union/state	Community organisations may deliver prevention, testing linkage, adherence, harm-reduction and population-specific interventions under national and state AIDS programs.	Strong inclusion model but contract-dependent.
DF-IN-07	Tuberculosis community partnerships	Union/state	NGOs and community groups can support tuberculosis case finding, treatment adherence, awareness, patient support and community engagement.	Strong program relevance, though funding instruments vary.
DF-IN-08	Maternal and child health partnerships	State/district	NGOs may deliver outreach, referral, behaviour-change, reproductive-health and community-mobilisation activities under state health plans.	Broad but locally variable.
DF-IN-09	Department of Health Research grants-in-aid	Union	The Department of Health Research provides grants-in-aid for research addressing knowledge gaps and translating health research into deliverable products.	Strong research-funding mechanism.
DF-IN-10	Indian Council of Medical Research grants	Union	Eligible nonprofit research bodies, institutions and investigators may participate in medical and public-health research grants.	Strong but research-focused and capacity-intensive.
DF-IN-11	Rare-disease voluntary-donation platform	Union	The Ministry of Health and Family Welfare operates a platform facilitating voluntary donations toward treatment of patients with notified rare diseases.	Strong condition-specific fundraising facilitation, but not general NGO operating support.
DF-IN-12	Deendayal Disabled Rehabilitation Scheme	Union/state	Grants-in-aid support voluntary organisations providing rehabilitation and disability services.	Strong targeted service-delivery mechanism.
DF-IN-13	Assistance to Disabled	Union/state	Eligible organisations participate in provision and	Strong targeted instrument; primarily

Code	Instrument	Level	Description and health-sector relevance	Evidence assessment
	Persons scheme implementation		fitting of aids and appliances for people with disability.	beneficiary or service specific.
DF-IN-14	National Action Plan for Drug Demand Reduction	Union/state/district	Grants support Integrated Rehabilitation Centres for Addicts, outreach and drop-in centres, community peer-led interventions, district de-addiction centres and related services.	Strong health and social-care NGO funding stream.
DF-IN-15	District De-Addiction Centres	Union/district	Eligible organisations can apply to establish district-level de-addiction centres through e-Anudaan.	Strong current, targeted service grant.
DF-IN-16	Community peer-led substance-use interventions	Union/state	NGOs may operate community-based peer-led prevention and outreach interventions under drug-demand-reduction programs.	Strong community-delivery mechanism
DF-IN-17	Older-person service grants	Union/state	Grant programs support organisations providing care, shelter, health-related support and services for older persons.	Strong targeted support; administered through ministry-specific systems.
DF-IN-18	Support for Marginalised Individuals for Livelihood and Enterprise	Union/state	The SMILE program funds eligible organisations, including for shelters and services for marginalised populations with associated health and social-care needs.	Strong equity-targeted mechanism.
DF-IN-19	Garima Greh grants	Union/state	Eligible community-based organisations, NGOs, trusts and charitable institutions may receive grants to operate shelters for transgender beneficiaries.	Strong current targeted example with defined experience requirements.
DF-IN-20	Tribal-area health grants	Union/state/district	The Ministry of Tribal Affairs funds voluntary organisations to extend services and fill gaps in remote and underserved tribal areas, including health projects.	Strong equity and geographic-targeting mechanism.
DF-IN-21	Tribal health projects	Union/state	The Ministry of Tribal Affairs portal includes inspection and proposal structures specifically for health projects implemented by NGOs.	Strong explicit health-NGO mechanism.
DF-IN-22	Scheduled Caste welfare grants	Union/state	Voluntary organisations may receive grants supporting welfare and services for Scheduled Caste	Broad equity instrument rather than a dedicated health fund.

Code	Instrument	Level	Description and health-sector relevance	Evidence assessment
			communities, including health-related components.	
DF-IN-23	State disability and rehabilitation grants	State	State governments fund disability, rehabilitation, shelter, assistive-device and community-service organisations.	Material but jurisdiction-specific.
DF-IN-24	State mental-health and de-addiction contracts	State/district	States can commission NGO-run rehabilitation, helpline, community mental-health and substance-use services.	Strong potential but uneven implementation.
DF-IN-25	State public-health grants	State/local	State health departments, missions and municipal bodies fund outreach, disease prevention, primary care and community-health activities.	Broad but fragmented.
DF-IN-26	Nonprofit hospital participation in public schemes	Union/state	Charitable and nonprofit hospitals may participate in publicly financed insurance or health-assurance schemes where empanelled.	Potentially substantial service revenue, but dependent on eligibility, tariffs and claims systems.
DF-IN-27	Ayushman Bharat empanelment	Union/state	Eligible nonprofit hospitals may receive reimbursement for covered services delivered to beneficiaries through state implementing agencies and insurers.	Major provider-financing pathway, but not accessible to ordinary patient charities.
DF-IN-28	Government health-service procurement	Union/state	Ministries, states and public bodies procure health, training, outreach, research and community services from eligible organisations.	Broad but dispersed across procurement systems.
DF-IN-29	Ministry of Social Justice e-Anudaan grants	Union/state	e-Anudaan supports online applications and administration for multiple grants-in-aid schemes involving health, disability, addiction, ageing and marginalised populations.	Strong multi-program grant infrastructure.
DF-IN-30	Ministry of Tribal Affairs NGO Grants Portal	Union/state/district	The portal supports applications, state and district review, sanction, monitoring, completion certificates and grievances.	Strong targeted grant-management mechanism.
DF-IN-31	Grants to nonprofit organisations under other Union ministries	Union	Multiple ministries fund nonprofit organisations for nutrition, women and children, rural development, sanitation, livelihoods and social protection with health relevance.	Broad but highly fragmented.

Code	Instrument	Level	Description and health-sector relevance	Evidence assessment
DF-IN-32	Emergency and disaster-response grants	Union/state	Governments may partner with NGOs during disasters, epidemics and humanitarian emergencies through relief, health and social-protection arrangements.	Demonstrated capacity but event-specific.
DF-IN-33	COVID-19 NGO service partnerships	Union/state/local	NGOs were used in relief, public-health communication, food support and community assistance during the pandemic.	Demonstrates emergency mobilisation, but not a standing unified grant mechanism.
DF-IN-34	Grants for health innovation and pilots	Union/state	Departments and health missions may fund pilot projects, innovation and new care models through grants, expressions of interest or research schemes.	Available but episodic.
DF-IN-35	Public-private and public–not-for-profit partnerships	State	States may contract nonprofit organisations to manage facilities, mobile services, diagnostics, primary care or specialist programs.	Significant in selected states but not nationally standardised.
DF-IN-36	Grant-in-aid to established institutions	Union/state	Established voluntary organisations and institutions may receive continuing grants under sector-specific schemes, generally linked to approved services and beneficiary targets.	Moderate operating support but usually restricted.
DF-IN-37	Corporate social responsibility implementation funding	Corporate/regulator-enabled	Eligible nonprofit entities can act as implementing agencies for mandatory corporate social responsibility projects, including health, sanitation and preventive healthcare.	Large quasi-public policy-enabled funding stream, though money originates from companies rather than government budgets.
DF-IN-38	Government company CSR funding	Public-enterprise/corporate	Central and state public-sector enterprises may fund eligible NGO health projects through their CSR obligations.	Material hybrid public–corporate support, but competitive and project-specific.
DF-IN-39	Capacity-building expenditure under CSR	Corporate/regulator-enabled	Corporate CSR frameworks may fund monitoring, evaluation and implementation-related capacity subject to statutory rules.	Potentially useful but not a general entitlement.
DF-IN-40	Local government and	Local/district	District administrations, urban local bodies and local missions may provide grants	Important last-mile mechanism but poorly consolidated nationally.

Code	Instrument	Level	Description and health-sector relevance	Evidence assessment
	district society funding		or contracts for health, sanitation, disability and community services.	

Direct financial support assessment

India has one of the broadest potential direct-support environments in the comparison because NGOs may receive funding through:

- Union ministries;
- state departments;
- State Health Societies;
- district administrations;
- statutory missions;
- public insurance schemes;
- research agencies;
- disability and social-justice schemes;
- tribal welfare programs; and
- government-enabled corporate social responsibility.

The National Health Mission framework is particularly important. It formally identifies NGOs as partners capable of extending services, supporting innovation and reaching populations not adequately served through conventional government facilities. However, the NHM approach is deliberately decentralised: states determine the nature, scale and selection of NGO partnerships within approved health plans.

This decentralisation has benefits:

- services can reflect local need;
- states can select appropriate organisations;
- district authorities can supervise delivery; and
- community organisations can be used in remote areas.

It also generates substantial inconsistency. The availability, size and quality of NGO funding may depend on:

- the state or Union Territory;
- the district;
- the specific health mission;
- annual state program implementation plans;
- local administrative capacity;
- state procurement rules;
- whether a scheme accepts new proposals;
- the organisation's prior experience; and
- its capacity to pre-finance or document expenditure.

The e-Anudaan system illustrates both opportunity and burden. It brings multiple social-sector schemes onto one digital platform and permits organisations to submit proposals and track applications, but applications pass through verification, inspection, screening, recommendation, financial approval and sanction stages.

Most funding is restricted to:

- specified beneficiaries;
- approved staff positions;
- sanctioned service models;

- geographic priority areas;
- defined project periods;
- utilisation certificates;
- performance targets; and
- approved budget heads.

The audit did not identify a broad Union-government program providing unrestricted institutional funding to independent health charities or patient organisations.

Indirect financial support

Code	Instrument	Level	Description and relevance	Evidence assessment
IF-IN-01	Income-tax exemption under section 12AB	Union	Eligible charitable trusts and institutions can obtain tax registration supporting exemption of qualifying charitable income, subject to statutory conditions and continuing compliance.	Strong national fiscal mechanism.
IF-IN-02	Donor deduction under section 80G	Union	Donations to approved charitable institutions and specified funds may qualify for deduction in calculating the donor's taxable income.	Strong donor incentive, subject to approval and statutory limits.
IF-IN-03	Electronic donation reporting	Union	Approved organisations must comply with prescribed reporting and donor-certificate processes to support section 80G deductions.	Strong verification mechanism but adds administrative work.
IF-IN-04	Charitable-purpose tax treatment	Union	Health and medical relief fall within recognised charitable purposes under income-tax law, subject to registration and application-of-income rules.	Strong legal basis for health charities.
IF-IN-05	Accumulation and application rules	Union	Charities may retain or apply income under statutory conditions, but generally must comply with rules governing the use of charitable income.	Supports mission activity while imposing detailed compliance.
IF-IN-06	Exemption for qualifying nonprofit hospitals and institutions	Union	Certain hospitals and medical institutions may receive tax exemption under specific provisions, depending on legal status and approval.	Strong provider-specific fiscal support.
IF-IN-07	Goods and Services Tax exemptions for specified health services	Union/state	Healthcare services by clinical establishments, authorised medical practitioners and paramedics generally receive GST exemptions under specified conditions.	Significant for nonprofit health providers, but not a comprehensive charity-wide GST exemption.
IF-IN-08	GST exemptions for selected charitable activities	Union/state	Certain charitable, religious, training or welfare activities may receive exemptions	Useful but technically complex and activity-specific.

Code	Instrument	Level	Description and relevance	Evidence assessment
			where statutory definitions are met.	
IF-IN-09	Customs relief for specified donated or medical goods	Union	Certain imports for charitable or medical purposes may qualify for concession under specific notifications and institutional conditions.	Selective rather than a broad NGO entitlement.
IF-IN-10	Property and local-tax relief	State/local	Charitable institutions may obtain property-tax or local-fee concessions under state and municipal law.	Potentially valuable but highly variable.
IF-IN-11	Mandatory corporate social responsibility market	Union/corporate	Companies meeting statutory thresholds must spend on eligible CSR activities, creating a large funding market for health, sanitation and community projects.	Strong policy-enabled funding incentive, though not a direct tax concession to NGOs.
IF-IN-12	CSR eligibility for implementing agencies	Union/corporate	Eligible Section 8 companies, registered public trusts and registered societies can implement CSR projects if statutory registration and other conditions are met.	Strong access pathway with significant compliance requirements.
IF-IN-13	CSR-1 registration	Union	Eligible implementing agencies register through the prescribed CSR system before undertaking CSR activities for companies.	Improves verification but adds another registration layer.
IF-IN-14	Government-company CSR	Union/state public enterprises	Public-sector companies allocate CSR funds to eligible social and health initiatives.	Material hybrid funding pathway.
IF-IN-15	NGO Darpan identification	Union	NGO Darpan provides a national unique ID used as a prerequisite for numerous government grant portals.	Strong standardisation mechanism but not legal incorporation or tax exemption.
IF-IN-16	Free digital grant-portal access	Union	NGO Darpan, e-Anudaan and ministry portals allow organisations to register, apply and track proposals online without commercial portal subscriptions.	Strong transaction-cost reduction.
IF-IN-17	Foreign contribution registration	Union	Eligible organisations may obtain FCRA registration to receive foreign contributions, subject to Ministry of Home Affairs approval and continuing compliance.	Enables international philanthropy but is regulatory rather than concessional.
IF-IN-18	FCRA prior permission	Union	Organisations without continuing FCRA registration may seek prior permission for a specified donor, amount and project.	Provides a limited foreign-funding route but is administratively restrictive.
IF-IN-19	Public FCRA certificate verification	Union	The FCRA portal permits validation of registration certificates and publication of	Strong transparency tool.

Code	Instrument	Level	Description and relevance	Evidence assessment
			registered-association information.	
IF-IN-20	Government-backed loans or guarantees	Union/state	No broad loan, guarantee or working-capital facility specifically for health charities was identified.	Important gap.
IF-IN-21	Indirect-cost recovery	Union/state/program-specific	Some schemes permit administrative or institutional expenses within approved budgets, but no universal minimum overhead rate was identified.	Major comparative weakness.
IF-IN-22	Fee waivers	Union/state	Some online government registrations are available without commercial access fees, but legal, accounting, audit and application costs remain.	Partial.
IF-IN-23	Concessional land or premises	State/local/program-specific	Charitable hospitals or institutions may receive concessional land, leases or facility support under particular state policies.	Potentially significant but selective and not nationally uniform.
IF-IN-24	Government donation platform for rare diseases	Union	Government infrastructure reduces transaction and trust barriers for donors supporting eligible rare-disease treatment.	Strong condition-specific fundraising facilitation.

Indirect financial support assessment

India's indirect-support system has three major pillars:

1. income-tax exemption for approved charitable institutions;
2. tax deductions for eligible donors; and
3. the policy-created CSR funding market.

Section 12AB registration is central to the tax status of many charitable trusts and institutions, while section 80G approval enables qualifying donors to claim deductions. These are separate approvals and are accompanied by return, audit and donation-reporting requirements.

Mandatory CSR is a distinctive comparative feature. It can mobilise substantial private and public-enterprise resources for:

- healthcare;
- preventive healthcare;
- sanitation;
- nutrition;
- disability;
- disaster relief;
- rural development; and
- other public-benefit activities.

However, CSR should not be treated as equivalent to government core funding. It is ordinarily:

- corporate money;
- project specific;
- time limited;
- competitively allocated;
- shaped by company priorities;
- dependent on implementing-agency eligibility; and
- subject to separate statutory reporting.

The most significant indirect-support weakness is the absence of a general full-cost-recovery framework. India does not appear to require Union ministries, states or pass-through bodies to recognise an organisation's actual indirect-cost rate or provide a standard overhead allowance.

Foreign funding also differs from domestic philanthropy. Organisations must use the FCRA framework, either through continuing registration or prior permission, and submit annual information through the Ministry of Home Affairs portal.

Operational support

Code	Instrument	Level	Description and relevance	Evidence assessment
OS-IN-01	NGO Darpan	Union	NITI Aayog's national portal provides unique identification and a searchable registry of trusts, societies and Section 8 companies.	Strong central nonprofit-identification infrastructure.
OS-IN-02	NGO Darpan public statistics	Union	The portal publishes aggregate organisation numbers, legal-form distribution and blacklisting information.	Strong sector-level transparency.
OS-IN-03	NGO Darpan as grant gateway	Union	Multiple ministry portals require organisations to obtain a Darpan ID before applying for grants.	Strong standardisation but adds a mandatory registration stage.
OS-IN-04	e-Anudaan	Union/state/district	Provides online NGO registration, proposal submission, verification, inspection, screening, sanction and application tracking for several social-sector grants.	Strong digital grant administration.
OS-IN-05	e-Anudaan status tracking	Union	Organisations can track office-level application pendency and access sanction information.	Strong applicant transparency, though not proof of timely decisions.
OS-IN-06	Ministry of Tribal Affairs NGO Grants Portal	Union/state/district	Provides registration, proposal submission, state screening, district review, sanction, completion certificates and grievance processes.	Strong targeted grant infrastructure.
OS-IN-07	Ministry-specific grant portals	Union	Several departments operate separate digital systems for NGO	Strong program administration but contributes to fragmentation.

Code	Instrument	Level	Description and relevance	Evidence assessment
			applications and monitoring.	
OS-IN-08	Public Financial Management System	Union/state	Government grants and payments are increasingly linked to central financial-management, bank-validation and expenditure-monitoring systems.	Strong accountability and payment infrastructure; NGO-specific performance data are limited.
OS-IN-09	Health Management Information System	Union/state	Public-health programs use digital reporting systems that may include data supplied by contracted NGO providers.	Strong program monitoring, but data access for NGOs is usually limited to their operational role.
OS-IN-10	National Health Mission NGO guidelines	Union/state	Published guidelines describe selection, appraisal, funding, monitoring and decentralised NGO participation.	Strong policy guidance but based on an older planning framework and unevenly implemented.
OS-IN-11	State Health Societies	State	Provide a legal and administrative vehicle for NHM funding, contracts, partnerships and program oversight.	Core health-system integration mechanism.
OS-IN-12	District Health Societies	State/district	Coordinate district-level health planning, implementation and partnerships.	Important for local NGO access but variable in capability.
OS-IN-13	Government e-Marketplace	Union/state	National e-procurement infrastructure allows eligible entities to participate in public purchasing, subject to registration and tender requirements.	Strong general procurement platform, though not designed specifically for charities.
OS-IN-14	Central Public Procurement Portal	Union	Publishes tenders and procurement information from Union-government entities.	Strong formal transparency for contracts.
OS-IN-15	State e-procurement systems	State	States operate separate tender portals and procurement rules.	Broad access but significant duplication for multi-state organisations.
OS-IN-16	FCRA Online Services	Union	Provides digital applications for registration, prior permission, renewal and annual returns.	Strong e-governance infrastructure within a demanding regulatory regime.
OS-IN-17	Public FCRA association lists	Union	Registered associations can be searched by year, state, district and keyword.	Strong formal transparency.

Code	Instrument	Level	Description and relevance	Evidence assessment
OS-IN-18	Income Tax e-filing portal	Union	Charitable institutions file tax returns, audit reports, registration applications and donation-related information online.	Strong digital infrastructure, though technically demanding.
OS-IN-19	Form 10B and 10BB audit system	Union	Prescribed audit reporting applies to eligible charitable or religious institutions depending on statutory conditions.	Strong accountability but substantial compliance.
OS-IN-20	ITR-7 charity return	Union	Charitable institutions use a specialised return containing detailed income, application and compliance information.	Strong transparency to government; operationally complex.
OS-IN-21	Corporate CSR implementing-agency registration	Union	Provides a formal verification gateway for organisations delivering corporate social responsibility projects.	Strong trust and accountability mechanism but another registration layer.
OS-IN-22	Ministry inspections	Union/state/district	Grant schemes may require institutional inspection and verification before sanction or continuation.	Strong control but burdensome and potentially slow.
OS-IN-23	Utilisation certificates	Union/state	Recipients generally document that grants were spent for sanctioned purposes before subsequent instalments or renewals.	Strong financial control; potential cash-flow burden.
OS-IN-24	Beneficiary-level reporting	Union/state/program	Some schemes require beneficiary details and link further grants to achievement of target numbers.	Strong output accountability but can be administratively intensive.
OS-IN-25	Application experience requirements	Union/state/program	Schemes may require two or more years of registration and prior sector experience.	Protects quality but excludes new and emerging organisations.
OS-IN-26	State and district recommendation process	State/district	Applications may require district review, state screening or recommendation before Union sanction.	Supports local verification but creates multiple decision stages.
OS-IN-27	Grant grievance mechanisms	Union/program	Some grant portals allow NGOs to register grievances and track applications.	Positive operational support.
OS-IN-28	Online sanction generation	Union	Ministry portals can generate and publish sanction documentation electronically.	Strong administrative infrastructure.

Code	Instrument	Level	Description and relevance	Evidence assessment
OS-IN-29	Health research electronic project systems	Union	Department of Health Research grant applications and project administration are managed through an electronic project-management system.	Strong research-grant infrastructure.
OS-IN-30	Rare-disease donation portal	Union	Provides a verified interface linking donors and designated treatment needs.	Strong specialised operational infrastructure.
OS-IN-31	Community and civil-society participation in NHM	Union/state/local	Health missions can use community organisations for mobilisation, monitoring and service delivery.	Strong policy inclusion but uneven practical influence.
OS-IN-32	Tribal NGO application support	Union	Portal guidance, timelines, contact points, forms and application tracking are publicly available.	Strong targeted accessibility.
OS-IN-33	Disability grant digital systems	Union/state	Disability-grant proposals are processed through dedicated or shared online grant systems.	Strong digital administration.
OS-IN-34	Government data and referral integration	Union/state/program	Contracted NGOs may participate in disease registries, patient-referral systems and program reporting, but no universal health-data access right exists.	Moderate and program-specific.
OS-IN-35	Shared infrastructure	State/local/program	Some NGOs receive government premises, equipment or facilities through particular schemes, but there is no general entitlement.	Limited and selective.
OS-IN-36	Capacity-building support	Union/state/program	Training and technical support may be provided within NHM, HIV, disability, tribal and social-sector programs.	Moderate but fragmented.
OS-IN-37	Standard contracting	Union/state	No single standard health-NGO grant or service agreement applying across India was identified.	Major fragmentation gap.
OS-IN-38	Prompt-payment standards	Union/state	No comprehensive publicly reported payment standard specifically covering health-NGO grants and contracts was identified.	Significant evidence gap.

Code	Instrument	Level	Description and relevance	Evidence assessment
OS-IN-39	Import facilitation	Union	Selected medical or charitable imports may receive concessions, but no unified expedited route for health NGOs was identified.	Limited.
OS-IN-40	Cross-state portability	State	Registrations, procurement access, local approvals and service requirements may need to be addressed separately in each state.	Significant operational burden.

Instrument coverage summary

Taxonomy group	Coverage	Overall assessment
Direct grants	Very broad	Numerous Union and state schemes, but highly fragmented
Health-service commissioning	Broad	NHM, state missions, disease programs and public insurance use nonprofit providers
Core or unrestricted funding	Limited	Most support is tied to services, beneficiaries, schemes or approved projects
Operating subsidies	Moderate	Available to selected institutions and providers, not general health charities
Multi-year funding	Limited–moderate	Continuing schemes and renewals exist, but agreement duration is not consistently transparent
Emergency support	Demonstrated	NGOs are mobilised during epidemics and disasters
Tax concessions	Strong	Section 12AB and related charitable tax treatment
Donor incentives	Strong	Section 80G deductions for approved organisations
Corporate-giving support	Very strong	Mandatory CSR creates a large project-funding market
Foreign-funding access	Regulated	FCRA registration or prior permission is required
Indirect-cost recovery	Limited	No universal overhead rate or full-cost requirement identified
Registration facilitation	Moderate	NGO Darpan standardises identification, but does not replace other registrations
Grant discoverability	Limited–moderate	Multiple portals exist; there is no comprehensive whole-of-government grant finder
Procurement access	Moderate	National and state tender systems exist but are technically demanding
Award transparency	Limited–moderate	Portals provide sanctions and status information, but no consolidated recipient-level database exists
Capacity building	Moderate	Available within programs but not as comprehensive as Singapore
Health-system integration	Strong for contracted providers	Weak or inconsistent for independent patient and advocacy organisations
Equity and inclusion	Strong in program targeting	Extensive schemes for tribal, disability, marginalised and remote communities
Proportional accountability	Limited–moderate	Some scheme differentiation exists, but cumulative compliance is heavy
Payment reliability evidence	Limited	No comprehensive public performance framework identified
Government-backed finance	Limited/not identified	No broad health-charity loan or guarantee mechanism found
Shared infrastructure	Limited	Selective and program specific
Import facilitation	Limited	No general health-NGO framework identified

India scorecard

Scoring table

Dimension	Score	Summary
1. Transparency	**2 – Established but uneven**	Major portals and guidelines exist, but grants, sanctions and contracts are not consolidated nationally
2. Accessibility/administrative burden	**1 – Limited/fragmented**	Multiple legal, tax, grant, procurement and foreign-funding registrations create substantial burden
3. Funding quality	**1 – Limited/fragmented**	Funding is broad but predominantly restricted, scheme-based and weak on core funding and indirect costs
4. Timeliness and reliability	**1 – Limited/not demonstrated**	Multi-stage approvals and instalment controls are visible, but payment and renewal performance are not
5. Equity and inclusion	**3 – Comprehensive in framework design**	Numerous programs explicitly target tribal, disability, rural, marginalised and underserved populations
6. Proportional accountability	**1 – Limited/fragmented**	Accountability is extensive, but cumulative and not consistently scaled to organisation or award size
7. Operational enablement	**2 – Established but uneven**	Digital portals and program partnerships are extensive, but highly fragmented and status dependent
Total	**11/21**	**A broad, equity-oriented but administratively fragmented support framework**
Mean	**1.57/3**	—

1. Transparency — Score: 2/3

India has significant transparency infrastructure.

NGO Darpan provides:

- a national NGO identity;
- public organisation statistics;
- legal-form information;
- ministry links; and
- blacklisting information.

As of April 2026, the portal reported more than 582,000 active Darpan IDs, including trusts, societies and Section 8 companies.

Ministry-specific systems provide further information:

- e-Anudaan publishes schemes, notices and application processes;
- the Ministry of Tribal Affairs portal publishes timelines, application stages and sanction-related information;
- the FCRA portal publishes association data and registration-verification tools; and
- NHM publishes NGO involvement guidelines.

However, there is no single national system equivalent to USA spending or Canada's grants database that consolidates:

- Union grants;
- state grants;
- district contracts;
- NHM agreements;
- public-insurance payments;
- ministry sanctions;
- recipient histories;
- agreement duration; and
- payment status.

The existence of a Darpan ID also does not mean that an organisation is:

- tax exempt;
- eligible for donor deductions;
- approved for CSR implementation;
- registered for foreign contributions;
- licensed to deliver healthcare; or
- eligible for a particular grant.

Score rationale: India has extensive public portals and program information, but award and performance transparency remain dispersed and incomplete.

2. Accessibility and administrative burden — Score: 1/3

India provides meaningful digital access:

- NGO Darpan;
- e-Anudaan;
- ministry-specific grant portals;
- FCRA Online;
- income-tax e-filing;
- procurement systems;

- PFMS; and
- electronic research-grant systems.

These reduce the need for exclusively paper-based administration and allow application tracking in some programs.

However, organisations may need to navigate several distinct requirements:

1. legal formation as a trust, society or Section 8 company;
2. PAN and banking arrangements;
3. NGO Darpan registration;
4. section 12AB tax registration;
5. section 80G approval;
6. CSR-1 registration for corporate projects;
7. FCRA registration or prior permission for foreign funding;
8. ministry-specific grant registration;
9. state or district approval;
10. health-facility or service licensing;
11. PFMS-linked bank validation;
12. public procurement registration;
13. project inspection;
14. utilisation certificates;
15. annual tax and audit reporting; and
16. beneficiary-level or output reporting.

The e-Anudaan manual illustrates the layered process: Darpan registration precedes e-Anudaan registration, after which organisations add schemes, enter bank details, create projects, submit proposals and track applications through administrative stages.

Ministry of Tribal Affairs grants can require:

- NGO registration;
- proposal submission;
- state screening;
- district review;
- state approval; and
- Union sanction.

Some calls require an organisation to have at least two years of registration and social-sector experience, excluding newer organisations regardless of community legitimacy.

Score rationale: Digitalisation improves formal access, but cumulative registrations, inspections and multi-level approvals create a high barrier, especially for small and emerging organisations.

3. Funding quality — Score: 1/3

India’s framework offers a very large number of possible funding routes, but the quality of funding is uneven.

Positive features include:

- continuing national schemes;
- service-delivery agreements;
- public health-insurance reimbursements;
- grants for established disability and addiction services;
- research grants;
- tribal-area projects; and
- CSR funding.

Some organisations may receive renewed or continuing support over several years. However, continuation normally depends on:

- annual budget availability;
- satisfactory performance;
- inspections;
- utilisation certificates;
- beneficiary targets;
- renewed proposals;
- state recommendations; and
- sanction of subsequent instalments.

The audit did not identify a government-wide requirement for:

- unrestricted funding;
- full-cost recovery;
- minimum overhead allowances;
- inflation or wage indexation;
- multi-year agreements;
- renewal notice periods;
- transition funding; or
- reserve-building support.

A ministry may fund administrative items inside a sanctioned project, but this is not equivalent to a protected indirect-cost rate.

CSR expands the funding pool but does not necessarily improve stability. Corporate projects may be annual, branded, geographically selective and based on company strategy rather than community continuity.

Score rationale: The quantity and diversity of funding are substantial, but most support is restricted and lacks consistent protections for organisational sustainability.

4. Timeliness and reliability — Score: 1/3

Digital systems allow organisations to track some applications and identify where proposals are pending. The Ministry of Tribal Affairs portal publishes annual timelines, while e-Anudaan automates proposal processing and sanction generation.

However, the visible process contains numerous stages:

- document verification;
- inspection;
- district review;
- state screening;
- recommendation;
- financial approval;
- sanction;
- instalment release;
- utilisation certification; and
- continuation approval.

The audit did not identify a comprehensive health-NGO payment framework specifying:

- maximum application-assessment periods;
- agreement-execution deadlines;
- claim-to-payment standards;

- late-payment interest;
- percentage of grants paid on time;
- annual renewal notice periods;
- compensation for delayed sanctions; or
- continuity funding between financial years.

Where organisations receive payments in instalments linked to utilisation or target reporting, they may need sufficient cash reserves to bridge delays.

Published portal notices extending application deadlines or reopening systems show active administration but do not establish timely award or payment performance.

Score rationale: Formal processes exist, but desk evidence does not demonstrate reliable and timely payment across Union, state and district funding systems.

5. Equity and inclusion — Score: 3/3

Equity is a major strength of India's framework design.

Programs explicitly support:

- Scheduled Tribes;
- Scheduled Castes;
- people with disability;
- older people;
- transgender people;
- people affected by substance dependence;
- people living with or at risk of HIV;
- remote rural communities;
- underserved districts;
- people requiring rehabilitation;
- rare-disease patients; and
- populations beyond the effective reach of conventional services.

The Ministry of Tribal Affairs states that NGOs are used to supplement government efforts and fill critical service gaps in remote and unreached tribal areas. Its portal includes a dedicated health-project inspection format and district and state review processes.

The Deendayal Disabled Rehabilitation Scheme and aids-and-appliances program support disability organisations, while drug-demand-reduction grants fund rehabilitation, outreach, peer intervention and district de-addiction services.

Garima Greh grants explicitly target shelters and services for transgender beneficiaries.

The NHM framework also positions NGOs as mechanisms for reaching underserved populations and filling service gaps.

The score reflects formal targeting rather than a conclusion that access is equitable in practice. Small community-led organisations may still be excluded by:

- registration age;
- prior-experience rules;
- audited-account requirements;
- digital access;
- pre-financing capacity; or
- inability to navigate district and state processes.

Score rationale: Equity and last-mile inclusion are embedded across numerous major Union and state program structures.

6. Proportional accountability — Score: 1/3

India has extensive accountability mechanisms:

- tax returns;
- prescribed audits;
- Darpan information;
- FCRA returns;
- CSR registration;
- utilisation certificates;
- beneficiary reporting;
- bank validation;
- inspections;
- district verification;
- state recommendations; and
- program monitoring.

Some variation exists according to legal form, income, funding source or scheme. For example, different prescribed audit forms apply to charitable institutions depending on statutory conditions. Income Tax India

However, the framework is not consistently proportionate across the full NGO lifecycle. A relatively small organisation may still face several parallel reporting systems because:

- tax status;
- government grants;
- corporate funding;
- foreign funding;
- service licensing; and
- state operations

are regulated separately.

The same organisation may report to:

- the Income Tax Department;
- NITI Aayog;
- a Union ministry;
- a state department;
- a district administration;
- the Ministry of Home Affairs;
- a corporate funder; and
- an independent auditor.

Grant systems may require inspection and multi-stage approval even for modest awards. The publicly available evidence does not establish a government-wide principle that reporting, audit and monitoring must be scaled to grant value and organisational risk.

Score rationale: Accountability is strong in intensity but weak in harmonisation and proportionality.

7. Operational enablement — Score: 2/3

India provides substantial operational infrastructure:

- NGO Darpan;
- e-Anudaan;
- ministry grant portals;
- PFMS;
- FCRA Online;
- income-tax e-filing;
- state health societies;
- district health societies;
- public procurement portals;
- health research systems; and
- disease-program partnerships.

NGO Darpan creates a common identity that can be reused across grant portals. e-Anudaan automatically draws registration information from Darpan and permits proposal submission and tracking.

The Ministry of Tribal Affairs portal includes:

- online applications;
- state and district review;
- application tracking;
- sanction processes;
- completion certificates; and
- grievance registration.

NHM provides a formal route for NGO participation in health delivery and community engagement.

However, operational support remains fragmented. India does not have:

- one charity regulator;
- one grant finder;
- one common health-NGO agreement;
- one consolidated award database;
- one standard payment rule;
- one national system for NGO access to health data;
- one shared-services capability fund; or
- one uniform state commissioning system.

Operational systems are primarily designed to regulate and process specific funding streams rather than to provide continuing sector development comparable to Singapore's capability architecture or the UK's health–VCSE partnership framework.

Score rationale: The digital and program infrastructure is extensive, but fragmented, compliance-heavy and unevenly accessible.

Evidence gaps

Evidence gap	Why it matters
Total annual Union and state funding paid to health NGOs	No consolidated figure was identified
Total public contracts with nonprofit health providers	Needed to assess the scale of commissioning
Funding by state and Union Territory	Essential because implementation varies geographically
Number of active NHM NGO agreements	Would show actual use of the national partnership policy
Percentage of funding that is unrestricted	Needed to distinguish institutional support from service purchasing
Percentage of grants lasting three years or more	Indicates stability and workforce security
Standard treatment of overheads	No universal indirect-cost policy was identified
Inflation and wage indexation	Important for labour-intensive health and social services
Grant success rates	Needed to assess practical accessibility
Success rates by organisation size and legal form	Would identify structural disadvantage
Average application-decision time	Multi-stage processes may create substantial delays
Average sanction-to-payment time	Needed to assess liquidity risk
Percentage of payments made on schedule	No consolidated performance reporting was found
Late-payment compensation	No general NGO protection was identified
Renewal notice periods	Important for staff and service continuity
Frequency of financial-year funding gaps	A major potential risk in annual grants
State-level payment performance	Likely to vary materially
PFMS payment data specifically for health NGOs	Would provide stronger reliability evidence
Full cost of grant administration	Needed to measure burden
Number of separate registrations commonly required	Would support international accessibility comparisons
Access for emerging community-led organisations	Experience requirements may exclude new groups
Patient-organisation access	Major funding systems favour service delivery over representation and advocacy
Health-data access	No national NGO entitlement was identified
Shared infrastructure and premises	No consolidated program was identified
Government-backed working-capital finance	No broad facility was identified
Import concessions used by health charities	Available evidence is scheme and notification specific
Effect of foreign-contribution regulation on health NGOs	Important but not measurable from portal information alone
CSR funding received by health NGOs	Needed to assess the scale and reliability of the CSR pathway
Proportion of CSR funding from public-sector enterprises	Would clarify the quasi-public funding contribution

Policy interpretation

India's framework is best characterised as a large, targeted and decentralised NGO implementation system.

Government frequently uses NGOs to:

- extend reach;
- fill service gaps;
- operate specialist programs;
- reach marginalised populations;
- deliver rehabilitation;
- support prevention;
- implement research;
- mobilise communities; and
- respond in remote areas.

Its principal strengths are:

1. very broad program coverage;
2. explicit use of NGOs under the National Health Mission;
3. extensive focus on marginalised populations;
4. strong disability and rehabilitation funding;
5. structured substance-use service grants;
6. tribal-area health and welfare partnerships;
7. income-tax exemption;
8. donor tax deductions;
9. the mandatory CSR funding market;
10. national NGO identification through Darpan;
11. multiple digital grant portals; and
12. state and district implementation pathways.

Its principal vulnerabilities are:

1. overlapping registrations;
2. fragmented Union and state administration;
3. limited unrestricted funding;
4. no universal indirect-cost rate;
5. weak payment-performance evidence;
6. annual sanction and instalment risk;
7. intensive inspection and reporting;
8. dependence on prior experience and institutional capacity;
9. strong geographic variation;
10. separate foreign-funding regulation;
11. limited consolidated award transparency; and
12. weak formal support for independent patient advocacy.

Country fiche conclusion

India has an extensive and socially targeted government-support environment for health NGOs, voluntary organisations and nonprofit providers.

The framework includes:

- National Health Mission partnerships;
- state and district health agreements;
- disease-control programs;
- disability and rehabilitation grants;
- substance-use services;
- older-person programs;
- tribal-area grants;
- health-research funding;
- charitable tax exemptions;
- donor tax deductions;
- corporate social responsibility funding;
- NGO Darpan;
- ministry grant portals;
- FCRA Online; and
- digital financial-management systems.

Its strongest distinguishing feature is the explicit use of NGOs to reach marginalised, remote and underserved communities. Its principal weakness is cumulative fragmentation. An organisation may need to navigate legal registration, tax approval, Darpan, ministry portals, state and district review, CSR registration, procurement systems, utilisation reporting and foreign-funding regulation.

The system provides many funding opportunities, but it does not consistently provide:

- unrestricted funding;
- full-cost recovery;
- multi-year security;
- indexation;
- prompt-payment guarantees; or
- proportionate cross-government reporting.

Desk score: 11/21, or 1.57/3. India is therefore classified as having a broad, equity-oriented but administratively fragmented government-support framework**,** with substantial targeted funding opportunities offset by weak funding security, heavy cumulative compliance and uneven state-level implementation.

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