

## **GUIDELINES FOR ORGANISATIONS TO FILL UP THE ASSESSMENT FORM**

YASHADA extensively studied the norms evolved by various National and International Organizations. The norms evolved by Credibility Alliance and YASHADA, more or less are similar, hence the two organizations have decided to jointly work on the accreditation process. YASHADA organized various workshops with partner organizations, experienced consultants from the development sector; representatives of voluntary organizations in Maharashtra incorporated their suggestions, suitably modified the norms and evolve the final framework of Accreditation norms. The Norms have been broadly categorized into Minimum Norms, Desirable Norms. An Assessment forms is designed based on these norms. The VO participating in the accreditation process is required to duly fill the assessment forms. This document at hand is a guide for the participating VOs to fill-up the assessment form

The participating organisation has the choice to apply for compliance against minimum or desirable norms

### **Assessment Form: Form A**

This form deals with the information of the organization and is to be filled by the Chief Functionary of the Organization. The form is to be certified by the Chief Functionary and the Chartered Accountant of the Organization.

The form consists of Section I and Section II

- i) The Organization applying for Minimum Norms have to fill up only Section I and Form B
- ii) The organization applying for Desirable Norms have to fill up Section I, Section II and Form B

### **Assessment Form: Form B**

This form deals with the information about the Board and is to be filled and certified by the Board members. Filling this form is mandatory for all VOs i.e. those applying for Minimum Norms and those applying for Desirable Norms

### **Please note:**

- ◆ The assessment exercise is intended to be more inclusive and participatory.
- ◆ All the VOs whether applying for minimum norms or desirable norms have to compulsorily follow and practice the norms marked “\*”, but the documentary proof affirming that the VOs follow these norms is mandatory for compliance against desirable norms.
- ◆ The assessment form also includes some questions with the intention to collect additional qualitative information of the VO. These questions are marked with “\*\*\*”. These would not be considered for assessing an organization against neither minimum norms nor desirable norms.



## IMPORTANT

A master checklist of documents is attached with the assessment form. The VO is required to compulsorily submit the photocopies of the ticked (✓) documents to YASHADA along with duly filled assessment form. These documents are required for the desk assessment process. The remaining documents are to be kept ready with the VO, YASHADA facilitators would want to see these documents during the assessment visit to the VO. Failure to provide the documents would be considered non-compliance to relevant accreditation norms.



## Minimum Norms

The Minimum Norms are basic standards of governance that all voluntary organisations should follow. It is mandatory for all members of the Alliance to comply with the Minimum Norms. In case of minor incompliance the VO can give an undertaking that it would do so within specific time period. The minimum norms include the following elements: -

- Identity
- Vision, Aims / Objectives and Achievements
- Governance
- Operations
- Accountability and Transparency

## IDENTITY

*Principle: The organisation should exist and be registered.*

-  The organisation has been functioning for a minimum of 3 year from the date of registration under atleast one of Trust/Society/Section 25 Company.
-  The physical address given by the organisation is verifiable.
- The broad purpose of this section is to verify through all possible valid documents, physical verification and self-assessment: -
- The correctness and authenticity of all the information given by the applicant VO in the accreditation application form
- To ascertain that the VO is duly registered and functions from the stated contact details as well as the registration documents and evidence provided in this regard are correct and affirm the stated facts.

**Point No. 1.1.1** Organization Name: Write full name of the organization as in the Registration documents (Trust Deed/ Memorandum of Association/ Articles of Association).

**Point No.1.1.2** <sup>1</sup>Acronym: It is not necessary that the organization have an acronym

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<sup>1</sup> Acronym is the short form of the organization name that is used extensively. Action for Food Production uses its Acronym 'AFPRO' extensively.

**Point No.1.1.3** Registered Address of the Organisation: Please provide the registered address of the organization mentioned in the Registration documents (Trust Deed/ Memorandum of Association/ Articles of Association). Mention correct phone numbers with the STD code before phone numbers.

**Point No.1.1.4** Place of Operation of the organisations: Many organizations have a registered office (as in their registration documents) but their working office may be elsewhere. Hence present address is to be mentioned here. If an organization has more than one branch offices or state offices, please enter the principal or head office address

**Point No 1.1.5** Please provide the main email address at which your organization can be contacted. Mention correct phone numbers with the STD code before phone numbers.

**\*\*Point No 1.1.6.** Nearest landmark would help one to locate the VO easily.

**Point No. 1.1.7** Name of the Chief Functionary: Chief functionary for official purposes is the legal representative of the VO who is to represent the VO with the Govt., Donors and other outside parties. He may be called Chief Executive Officer, or the Executive Director, Managing Director or Director. He functions as the highest Executive officer (staff person) of the VO. He signs all the returns and reports of the VO and reports to the Board periodically. Sometimes the Board representative (either President/Secretary/Trustee or Managing Trustee) are also delegated this staff function by the Board for enabling continuity and direct Board control. To ensure that the name of this person is given in the accreditation form as there could be instances when the VO may name the President/Secretary or the Trustee as a chief functionary without their being executive functionaries.

Write the name of chief functionary with detail contact address. Mention correct phone numbers with the STD code before phone numbers at which he could be contacted.

**1.1.8** If an organization has more than one branch offices or state offices, please mention the details of the sub- branches. Mention the name of contact person and detailed contact address along with correct phone numbers.

**Point No. 1.2** Registration of Organisation

An organization can be registered under Societies Registration Act, 1860 or as a Public Charitable Trust or under Section 25 Company. Please write the correct one in which your organization has registered of the choice above. The information related to the Registration No / Date of Registration; need to be collected from the registration document of the VO.

**Point No 1.2.2** The documents should be easily available to public on demand.

## VISION, AIM /OBJECTIVES

*Principal: The organization is able to state what it is aiming to do and it can also state the achievements related to its aims.*



The VO has vision and mission that is reflected in its activities.



The VO has a defined set of aims and objectives.

**\*Point No.2.1** Vision mission statement of the organization: Vision is the strategic direction of the organization. It describes what the organization would aim to achieve. Mission generally states the manner in which the vision would be achieved. Some organization may not have a written down or stated Vision/Mission statements. However the board members know why they have come together and formed the organization. That can be put forward as the Vision/ Mission statement. If the vision and mission is not developed YASHADA facilitators would help to do so.

**Point No. 2.2.** It is expected that the employees of the organization should know the vision and mission of the organization.

**Point No. 2.3** Reflection of vision and mission in programmes/activities. The organization's programmes and activities should be in line of the stated vision and mission.

**\*Point No. 2.4** Indicators that could be used to measure performance.








The organisation has a defined set of aims and objectives (mentioned in its registration documents). It is necessary that the organisation is able to show performance through defined indicators, against its stated objectives. In Column I – Please enter one significant aim or objective of the organization say to Eliminate Child Labour. Column II – Please enter achievements. The achievement needs to match with the aims or an objective that is specified in the previous column. An achievement could be something like: 200 Children saved from doing Child Labour.

**\*\*Point No. 2.5** Award or recognition received:

List awards/recognition received by the organization and/or its office bearers/staff in relation to the work of the organization

## GOVERNANCE

*Principle: The organisation is committed to and practices good governance, especially because voluntary organizations draw upon public funds and private donations.*

-  The organisation has a Governing Board, by whatever name.
-  The organisation discloses name, address, gender, occupation and position of its Board members.
-  Not more than half the Board members have remunerated roles.
-  The Board has at least two meetings a year with a minimum gap of 4 months with quorum stipulated in its own Articles of Association.
-  Minutes of the Board meetings are documented and circulated.
-  The Board approves programmes, budgets, annual activity reports and audited financial statements.
-  The Board ensures the organisation's compliance with its laws and regulations. (viz the Board follows necessary procedure before taking loan, gives letter of approval before investment)

<sup>2</sup>A vision is articulated beyond the registration documents, which drives the organisation. Organisations use different nomenclature to denote these terms such as purpose, mandate, mission etc.

**Point No. 3.1** Every organization is expected to have a Governing Board, which could be called by different names E.g., Board of Directors, Board of Trustees, Governing Council, or Executive Council

Membership to the Governing Board: The membership to the governing board can be selected from the members, or it can be obtained through the election or nominations. Please mention the process through which your board members have been appointed. Generally for Societies and Section 25 Companies registration the VOs are expected to elect their boards. In Trust, trustees usually co-opt or nominate their successors. If an organization has part-selected and part-elected members, select 'Both'

**Point No. 3.2** Details of Governing Board

This to ensure that the organization discloses the information to various stakeholders and to ensure that the board members gives sufficient time to the organization he/or she is part of. This information will also help in understanding the level of experience of the board member  
Row1: Mention the designation of the Board member. The Board member usually has a specific designation E.g. 'President', 'Secretary', 'Chair Person', 'Treasurer' or 'Member' of the board. Specify the year since when the individual has been member of the Board.

Row2: Specify Gender

Row3: Occupation of the board member like service, business, agriculturist etc Column

\*\*Row 4 and 5: The board member may be a trustee, board member, and managing committee of other organisation. Please specify the details.

**Point No 3.3** The organisation should disclose the details of board to the stakeholders. It could be any medium through annual report/ website/notice board/brochure/ etc

**Point No. 3.4** Mention the details of Board Members who have received remuneration/honorarium during the last financial year. Some board members could also be staff members of the organisation who draw salary from the organisation. Very often the Director (i.e. chief functionary) of the organisation is an ex-officio member of the Governing Board or board may consist of some of the other staff members of the organizations. In such cases please indicate the salary they are paid. If the organisation has paid 'sitting fees' or any amount other than reimbursement of travelling charges to the Board Members it could also be disclosed. If the organisation has gifted any item to the individual Board members please mention the cash value.

**Point No.3.5** Details of the Board Meetings held in the last Financial Year.

Every organisation is expected to have regular board meeting in order to guide and monitor the performance of the organisation and make sure that the organisation comply with the law. Column 1: Specify the dates on which the Meetings were held during the last year. Column 2: 'quorum' refers to the minimum number of members who are expected to participate in board meeting in order to make a valid meeting. Quorum is generally specified in the rules and regulations (It is usually the percentage of the total number of Board members e.g. 33% or 1/3). Column 3: Indicate the actual attendance in number not in percentage or fraction.

**Point No. 3.6** Resolution of the Board's on major issues in last Financial Year. This would help to know the participation of the Governing Body in major decisions. It is possible that more than one of the agendas listed in Column 1 were discussed and approved on the same date.










**Point No. 3.7** Circulation of Minutes/Resolutions of the Board Meetings among the board members. Governing board member need to know the exact wording of the minutes recorded so that if there was a discrepancy, they may record their views and make changes in the next meeting. Therefore minutes are required to be circulated

**Point No.3.8** Quorum of Board meeting, as stipulated in your rules and regulations

**Point No 3.9** Board ensure the organization's compliance with laws and regulations for VO. (E.g. It files the Income Tax returns every year, the Board takes the permission from charity commissioner before taking loan; the Board gives letter of approval before investment. In case of FCRA registration the VO has to file regular annual returns with the ministry of Home Affairs in the prescribed format. In case of 35 Ac the VO has to regularly file annual returns and audited statement for the given project with the Finance Ministry.)

## OPERATIONS

**Principle: The organisation must conduct its programmes and operations efficiently and effectively in public interest.**

-  The activities implemented by the organisation are in line with its vision and mission.
-  The organisation follows a system of periodic planning, monitoring and review.
-  The organisation involves stakeholders in decision-making process.
-  The organisation does a need assessment study before taking up any project and programme
-  The organisation follows certain phasing out strategy.
-  The accounts of the organisation are regularly maintained and audited by chartered accountants.
-  The staffs are issued letters of contract/ appointment.
-  All personnel of the organisation have defined roles and responsibilities.
-  The organisation has an appropriate personnel policy that is known to the staff.

**\*Point No. 4.1** Description of the method of planning, monitoring and evaluation/ review of any activity or programme. For conducting any activity the organisation has to have a Plan. Monitoring and evaluation come subsequent to the execution of plan.

**\*Point 4.2, 4.3, 4.4** The organisation frequently plans, monitors and reviews its activity. The frequency could vary.

**\*Point No. 4.5** The attempt is to understand whether an organization does process overview of its programmes. There is some documentation to affirm the fact.

**\*Point No 4.6** The organisation follows consultative decision-making process. And consults stakeholders while implementing programmes/projects

**\*Point No 4.7** The organisation does need assessment study before taking up any project or programmes.

**\*Point No 4.8** The organisation has a strategy for phasing out of a particular project programme. In the sense the organisation has a clear policy how long it would continue to work with the same target group or geographical area. It has plans to sustain the activity in the area even when the organisation has backed out.

**Point No 4.9** Written down systems and procedures in terms of logbook, use of vehicles, mobile phones (in case sponsored by the organisation)

**\*\*Point No. 4.10** Functional Area of the organisation

What is the broad functional activity of the organisation? Tick the boxes. An Organisation may have more than one functional activity.

**\*\*Point No. 4.11** Write the Issue/ Activity Areas/Field of work of your organization. The organisation may be working on more than one issue

**\*\*Point No 4.12** Select the districts in which the organization has worked. If your work is completely focused within certain districts, name the districts.

**\*\*Point No. 4.13** Focus Area of work of the Organization

Organisations working only in urban/rural/tribal areas need to indicate 'Urban/Rural/Tribal' according. An Organisation may work in all three or any two or any one-focus areas.

**\*\*Point No. 4.14** Organization's scope of operation geographical area of operation

There are many organizations that have jurisdiction across the country however focus in one particular state or district. Or they may have begun their work in one and have moved to other locations. Please specify scope whether the organization work at village level, District level, State level, National level or International level.

**\*\*Point No 4.15** organization associated with any networks/federations/ alliances

Organizations may be associated with different types of networks. Your organization might also be member of any such network. Please mention the full names of network organizations of which your organization is a member. Organization can provide the some documentary evidences to support the association/network/alliance as the letter/membership certificate from that organization. The correspondence exchanged between the organizations

**\*Point No 4.16.1** Mention the number of Male and Female staff of the organisation, (include all type of paid staff and exclude volunteers)

**Point No 4.16.2 and 4.16.3** It is expected that the staff should have clear roles and responsibilities. It is a good practice to issue appointment/ contract letters to the staff/employees detailing the roles and responsibilities allotted to the person. If your organisation does that, please mark  yes. If you pay honorarium or reimbursements to volunteers, please include them under full time staff or part time staff.

**Point No 4.16.4** Personnel Policy (policies related to employees such as Employee Recruitment, Employee Conduct, and Salary & Benefits etc.). Different organizations could be using different terms for staff policy as HR Policies, Personal Polices, etc. These relates to the rules followed by the organisation for hiring or termination, staff benefits like holidays/leave, working hours, facilities provided etc. Organisations do have these rules but not all put them together into a comprehensive document for circulation to staff.

**Point No 4.16.5 and 4.16.6** The personnel policies should be made available to the to all staff members. Every person in organisation should know the staff policy of the organisation.

**Point No. 4.17 Legal Information**

Organizations with 12A registration are exempted from paying tax on the income it generates. This number is received from the Income Tax Department. Kindly enter the registration number.

Persons making donations to organization having 80 G registration, have benefit of getting reductions in the amount of tax they pay. The certificate received from the Income Tax

department has the details of the information to fill these questions.

Donors to an organization, which has 35 AC registrations, are eligible for 100% tax exemption. Kindly enter the registration number.

Any organization that receives funds from foreign sources needs to obtain permission from Ministry of Home Affairs, under the Foreign Contribution (Regulation) Act, 1976. Please specify the FCRA number and the year in which the organization has received it. If you have applied for it give application date.





All medium sized and large organizations are expected to have a Tax Deduction Account Number (TAN) with the Income Tax Department, to deduct tax before payment of any kind is paid.

Now a day's all organizations are required to have a Permanent Account Number with the Income Tax Department to file their returns

**Point No 4.17.2** Declaration about litigation by/ against the organization

## **ACCOUNTABILITY AND TRANSPARENCY**

***Principle: Organisation is accountable and transparent to the community served, the state, the public, the donors, the staff, the volunteers, and concerned others.***

-  The organisation maintains the audited statements signed by the relevant authorities, balance sheet, income and expenditure, receipts and payments account, schedule to these, notes and the statutory auditors' report.
-  The organisation discloses whether the statement of accounts have been constructed on a cash or accrual basis.
-  The organisation publishes the annual report every year and disseminates it to stakeholders.
-  Board has a written policy on purchase, sale of assets, investments etc.

### **ACCOUNTABILITY**

**Point No 5.1.1** Mention whether the accounts of your organisation are audited by a Chartered Accountant, or else who audits the accounts.

**Point No 5.1.2** Accounts of your organization whether constructed on cash or accrual basis

**Point No 5.1.3** The organization need to maintain audited statement, which includes auditor's notes, if any; balance sheet, income and expenditure statement with all relevant schedules, receipts and payment statement. In case if an organization is maintaining project wise accounts and audited statements they should have a consolidated statement of accounts of the organization.

**Point No 5.1.4** Serious audit notes on any material point

**Point No 5.1.5** Any material transactions involving conflict of interest between a Board or Staff member and the Organization

**Point No 5.1.6** Organisations need to purchase various assets. It is often advised to call for quotations, tenders (go for a competitive bidding) etc. It is a good practise to have a stated written policy regarding such purchase or sale of assets. It is a good practice to maintain an asset register.

## **✚TRANSPARENCY**

**Point No 5.2.1** Mention whether the organisation publishes annual report every year

**Point No 5.2.2** Mention whether the organisation disseminates the Annual Reports Stakeholders. Organisations are required to generate an Annual Reports of its activity. These reports could be handwritten or printed or photocopied. The various reports of the organization such as, annual activity report, financial statement should be available to the stakeholders on request. The organisation may even provide its reports on payment.

**Point No 5.2.3** Select what information is included in the Annual Report. It is good practice for the organization that annual report has information about their board members, activities during the year, progress and review of activities.

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## **DESIRABLE NORMS**

Desirable Norms are the next level of norms for good governance. These are practices that are at present not mandatory and some organisations may require time to adopt such practices. These norms would certainly enhance the transparency and accountability of an organisation.

## **GOVERNANCE**

- ✚ At least 2/3 of Board members are unrelated by blood or marriage
- ✚ At least 1/3<sup>rd</sup> of the Board members are women
- ✚ A Board Rotation Policy exists and is practiced.

**Point No 1.1** Board Members who are related to one another by blood or marriage (refer annexure 1). There is no legally mandatory requirement that does not allow relatives to be part of a governing board. However, it is a good practice to disclose the composition of organization's governing body. It is a good practice that atleast 2/3<sup>rd</sup> of Board members are unrelated by blood or marriage. This helps the organisation to focus on its objectives in a better way.

Column 1: Name of board member e.g. Ms.X

Column 2: Name of the board member related e.g. Mr Y.

Column 3: specific nature of relationship, you may state as follows. - Brother-in-law

**Point No 1.2** Information on distribution of board member by Gender

**Point No 1.3** Board Rotation policy in organization. By board rotation policy we mean that organisation has a written / stated policy where the board members are changed over a specified period of time, or it has a specific / routine mechanism where a part of board members are replaced by new members

## ACCOUNTABILITY AND TRANSPARENCY

- ✚ Distribution of staff, according to salary levels and gender break-up should be disclosed in the Annual Report.
- ✚ At least 1/3<sup>rd</sup> of the Staff members are women
- ✚ Annual Report discloses the total cost of international travel by all personnel (including volunteers) – segregating those incurred on organisational expense and those that were sponsored, along with the names and designations of the persons who travelled and the purpose(s) of travel. In addition, organisations may also include details of air travel undertaken within the country.
- ✚ The organisation has a specific gender policy in place

**Point No 2.1** Information on distribution of staff by Gender and Salary.

This table is to disclose the salary structures of your organisation. Please give the gross salary.

**Point No 2.2** Details of International Travel by Staff/ Volunteers /and Board Members at the expense of the organization in the last Financial Year

**Point No 2.3** The organisation has a specific gender policy in place and is known to all staff? Supreme Court while pronouncing its judgment on Vishaka vs. State of Rajasthan (1997) laid down certain ‘guidelines’ to prevent sexual harassment in workplace. They are applicable for all workplaces including voluntary organisations. If your organisation has a policy and it is available as a written document please answer the question positively. Gender and mainstream gender in all the activities of an organisation has become necessary. Organizations have to have a policy on Gender that takes into account this need.

**Point No 2.4** All the VOs whether applying for minimum norms or desirable norms have to compulsorily follow and practice the norms marked “\*”, but the documentary proof affirming that the VOs follow these norms is mandatory for compliance against desirable norms

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**For Accreditation it is necessary that the organisation is able to provide all documents /proofs affirming the facts mentioned in the assessment forms.**

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### Annexure 1.

The definition list of relatives according to Schedule I-A as per Section 6(c) of the Companies Act 1956 (1. Father, 2. Mother (including step-mother), 3. Son (including step-son), 4. Son’s wife, 5. Daughter (including step-daughter), 6. Father’s father, 7. Father’s mother, 8. Mother’s mother, 9. Mother’s father, 10. Son’s son, 11. Son’s son’s wife, 12. Son’s daughter, 13. Son’s daughter’s husband, 14. Daughter’s husband, 15. Daughter’s son, 16. Daughter’s son’s wife, 17. Daughter’s daughter, 18. Daughter’s daughter’s husband, 19. Brother (including step-brother), 20. Brother’s wife, 21. Sister (including step sister), 22. Sister’s husband).