

Guidelines for Assessors

Point No.1 : Organization Contact Information

- ❏ Whether the local people know the organization?
- ❏ What is impression / reaction of the local people?
- ❏ Confirm whether change of address (if applicable) is exhibited on the brochure, letterhead, correspondence documents etc)
- ❏ Name of sub-branch: Confirm that the sub branches (if applicable) mentioned in point No 1.1.8 are not registered separately. Because these may be sister organization of the VO under study, registered separately. In that case these are not sub-branches but altogether separate organizations.

Point No.2 : Registration Information

Registration documents, the MoA, Trust deed, Bye-laws/Rules and Regulations/ constitution have to be studied very carefully. Byelaw or constitution of an NGO contains the following

1. Advisory board (role and functions, qualifications of board members, authority, elections, members)
 2. Asset management (Finance and property, membership fees)
 3. Amendments, modifications, revisions of byelaws
- ❏ Check the understanding, support wherever required. Support for developing systems. To check the documents regarding activities

Point No.3

- ❏ Check the details of 3.4 very carefully including resolution in that effect
- ❏ 3.5 : Check the consistency of dates
- ❏ 3.6 : Please go through proceeding book and attendance
- ❏ 3.9 : Refer the basic details for checking this point
 1. Constitution: Provision regarding membership, membership fee, election process, eligibility criteria, tenure, male, female ratio, and expected 1/3rd women candidate
 2. Change reports
 3. Fixed asset registration with Charity Commissioner
 4. Budget, Audited Statements, Annual Report along with AGM report to be submitted to Charity Commissioner

Audits: -

- 1) Auditors Report in 1950 Act Format
- 2) Income Expenditure Statement
- 3) Receipt Payment Statement
- 4) Assets & Liabilities Statement
- 5) All Schedules giving details of income and expenditure
- 6) All document properly signed by trustees with C.A
- 7) Loans and advances should have charity Commissioner's Permission
- 8) Membership fee should be reflected in receipt payment /I.E. Statement
- 9) Asset Register
- 10) Dead Stock Register
- 11) Income tax return filed under which section.

- 12) FCRA: If yes, whether return is filed regularly, whether the organization appears in the list of deregistered organizations? Validity?

Point No.4

- ✚ Try to understand past programmes / projects and current projects. Please verify projects at field level.
 - Ongoing Projects
 - Completed Projects
 - 1) Supported by own funds
 - 2) Supported by Other Funding Agency
 - 3) Supported by Government Agency
- ✚ Take project details form Trustees.
- ✚ Try to get more details and implementation details from field workers
- ✚ Reactions of local people and beneficiaries
- ✚ Involvement and benefits
- ✚ Results at field level with reference to objectives
- ✚ 4.16. Human Resources: Commitment to the work understanding of the organization, timely support by the trust

SECTION II

- ✚ Relatives and actual Control on the organization whether other trustees attend meetings? Whether they are in touch with organization
- ✚ Rotation policy, refer earlier executive body member list
- ✚ Organizations Financial Papers: viz the audit report, balance sheet, income and expenditure statement, and schedules have to be studied well.
- ✚ Verification has to be done whether the organization regularly submits the required documents to charity commissioner. Such as the
 1. next years annual budget (by 31st Jan),
 2. change reports in change report formats (if any),
 3. detailed Balance sheet (before 30th Sept
 4. loans (if taken)
- ✚ FCRA documents and copy of returns filed. (to be filled every year before 31st July)

It might happen that the VO has Applied for only minimum norms the desk review also recommends the VO for minimum norms compliance but then during the actual assessment visit the facilitators find that the VO comply with desirable norms at such circumstances the facilitators have all the authority to ask the VO to fill the desirable norm form and apply for desirable norms.

Master Checklist of Documents

Checklist of the Legal Documents (which ever applicable to the individual VO)
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.

- Please ensure that Head of the VO or the authorized signatory attests the all the documents
- Please mention the name of the VO on the top right hand corner of each

page of all documents. 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 could be considered non-compliance to relevant accreditation norms.

	Sr No	Updated Documents (updated changed reports wherever applicable)	Remark of the VO, if any
✓	1	Society Registration Certificate	
✓	2	Trust Registration Certificate	
✓	3	Certificate of Incorporation from The Regional Director (E/S/N/W Region), in case of company registration; (if applicable)	
✓	4	Memorandum of Association (as per registration)	
✓	5	Rules and Regulations of VO and Bye-laws (as per registration)	
✓	6	Trust Deed (as per registration)	
✓	7	12A	
✓	8	Income Tax Permanent Account Number (PAN No.) Card/Letter; (mandatory)	
✓	9	Statutory Auditor's Report, Notes on Accounts if any (mandatory)	
✓	10	Balance Sheet & Schedules Income and Expenditure Statement (mandatory)	
✓	11	Annual Report for last three years (mandatory)	
✓	12	A copy of the VO Brochure or pamphlet or hand written information of the VO	
✓	13	Income Tax Deducted at Source Account Number (TDS/TAN No.); if applicable	
✓	14	Minutes of two Board Meetings held in one financial year (2005 – 06) (mandatory)	
	15	80G; if applicable	
	16	35AC; if applicable	
	17	FCRA Certificate, Yearly return in appropriate format. If applicable	
	18	Income-tax returns filed with the Income-Tax department (for last three years) The copy should carry the seal of Acknowledgement of the Income Tax Department (mandatory).	
	19	Details of total cost of International Travel by all its Board Members and personnel; if applicable	
	20	Minutes of two Board Meetings held in one financial year (2005 – 06) (mandatory).	
	21	Board Rotation Policy (even if it is a policy of not rotating the Board) signed by the Board/ Extract of Board Rotation Policy from the Constitution, Trust Deed (mandatory).	
	22	Personnel Policy (As per the Board of the VO); if applicable	
	23	Copies of Project evaluation reports, if any	
	24	Recommendation letters/Achievement letters if any	
	25	Documents supporting list of networks/alliances of VO to other VO, if applicable	
	26	In case of loan, letter of permission from charities commissioner	
	27	In case of investment letter of approval from board	
	28	A copy of policy/documents on purchase, sale of assets and investment	