

Organisation A

1. About the Organisation

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| Number of years of existence: | The Organisation was registered on 31st Aug 2009. |
| What are the core areas in which the organisation works? | Their primary focus is to empower women and adolescent girls, specifically emphasising marginalised communities, particularly the Dalits. |
| Has there been any political backlash? | As management informed us, there's no political backlash or affiliations. |

2. Governance

**Board and
Managem
ent**

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| Participation of the board members in the meetings - whether all the members are regularly participating in the meetings? | Yes, as per the records available. The majority of the members regularly participate in the meetings. |
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General Body/Governing Body/BOT Meetings organized as per the constitution.

As per the records mentioned by the managing which were also checked and verified, the governing body meeting is conducted once a as per bylaws and Executive committee meetings

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| Avail ability of Notice Book/No tice for Board Meeting s. | AS infor med by the man age men t, noti ce wa on tele pho ne com mun icati on. But the tea m f no reco rds. |
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| Has the Change in constitution/structure of Governing Body in the last 3 years been intimated to statutory authorities. | As management has informed us, two members change have occurred in the last three years. President, Secretary. However, information has been shared with the society's registrar. |
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| <p>Has the quorum specified in the Memorandum/bye laws being met in each of the Board meetings.</p> | <p>Yes, as per the available records, the 2/3rd quorum was met during the meetings.</p> |
| <p>Whether any of the Board members are related to each other?</p> | <p>As informed us, no board member is related to each other.</p> |

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| Whether there is any conflict-of-interest policy in the memorandum and uniform /bye laws or is there a separate policy? | There is no conflict-of-interest policy available in the organization. |
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Whether the memorandum and /bye laws /Governance Manual state the method of election, selection, retirement or reappointment of Board Members in case of vacancy? Whether there are any

Yes, the selection and election process are well defined in the bye-laws .

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| <p>Is there any payment done to the Board members? If yes, what is the number/percentage of Board members being paid and nature of payments?</p> | <p>No Payment was made to board members.</p> |
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| Whether the Board members are qualified and their membership, if any, with other organizations? | As informed by the management, all board members are suitably qualified for their role do not have any relation/ membership with a other organization. |
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3. Staff

| General | |
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| Number of Employees (Full-time, part-time, consulting); (No. within Accounts, Program, Fundraising, HR etc. | Currently, the organization does not have a salaried staff. |

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| Number of Volunteers (and if they are being paid any honorarium) | A total of 11 volunteers are working in the organization. As explained, there are no payments made to these volunteers and no records will be maintained for volunteers. |
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| Doe s the HR Polic y cov er staff recr uitm ent, app oint men ts; proc edur es; pay men ts; app oint men t lette rs? Is it follo wed thro ugh ? | The orga niza tion has an HR poli cy. |
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| Is there implementation of various social security measures as per the laws of the land like gratuity, PF and other benefits (PF is applicable for organizations exceeding 20 staff) | Not Applicable for now . |
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| Mode of Salary/Contingency charges (cheque/cash) | Currently, no staff are available in the organization, they used to pay salaries to their by cash and cheques. |
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| Is there an organizational Chart available for verification? | As mentioned by the management, the org has an organizational chart, but the team could find any documents for verification. |
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| Whether Leaves and Attendance register is maintained for all the staff ? | The organization has not maintained the register at register and leave register. |
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| Whether Staff Files are maintained which contains the details of each person el such as appointment letter, Increment letter, educational qualifications, KYC documents, consent to poli | Presently, the organization does not have a and it does not maintain comprehensive records. Only a few individual forms are available with basic details are recorded. |
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| <p>Is there a staff appraisal system?</p> | <p>Yes, the organizational policy covers the same but in the absence of a program, it is not a</p> |
| <p>Gender Ratio (Gender Diversity)</p> | <p>The organization does not have a staff as o</p> |

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| Details about second-line leadership | The organization is currently in the phase of establishing first-line leadership; the board organization is working on the skill development the leadership of the organization. |
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| Is the staff responsible (for finance, program, MEL, research, etc. department) suitably qualified and experienced? | There are no permanent staff at present. A consultant take care of the finance function |
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| Is there a frequent turnover of staff? | No, as per available records, no frequent staff turnover was seen. |
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| Whether all the adjustments from payroll on account of leave etc. made after receiving proper authorization from the competent authority? | Not applicable for now. |
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| Whether the accounts department maintain salary register regarding the salaries paid? | Not applicable for now. |
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4. Policies

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| Financial Policy | Yes |
| HR Policy | Yes, but that is not approved by the board |
| Child Protection Policy | No, the organization does not have a child policy. |
| Prevention of Sexual Harassment Policy | The organization has the POSH Policy. |
| Communication Policy | The organization does not have a communication policy. |
| <i>Other Remarks: The policies have not been approved by the board.</i> | |

5. Program and Work of Organisation

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| Vision or mission statement of organization (5-year plan etc.) | Yes, the organisation has a vision/mission. Vision - A just society in which the deprived communities can live with dignity. Mission - To carry out all-inclusive development underprivileged community, especially public advocacy for the interests of adolescent girls and women. |
| Organization's strategy documents or any perspective papers | The organization does not have any strategy documents or perspective papers. |
| Documentation of values of the organisation | Values- Equality, justice, conscientiousness, accountability, quality, local participation, mutual goodwill, respect, transparent democratic decisions, opportunity, mutual cooperation and transparency. |
| Areas of work done (State/District/Village) | The Organization has already worked in places like Buxar, Bhojpur, and Patna. Below are details Buxar - 48 villages, Patna - 25 slum Bhojpur - 50 villages |
| Target communities (Number and Nature) | The target communities are from deprived economic basis. The majority are from SC/ST/Muslim, etc. |
| Key themes/sectors of program intervention | The organization mainly works on adolescent education, and health. |
| Availability of program reports/annual reports | The organization has previously funded program reports and annual reports. |
| Availability of documents regarding activities at the organization level (2 years) | The organization has the activities report previous program. As per the donor's request has been maintained. |
| Describe the government relations of the organization. | The organization has good connections with government departments at the district level. |

6. Monitoring & Evaluation

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| Mode of data collection (Manual /Online) | The organization has collected data manually online, as per the donor's requirement. |
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| Plea se com men t on the avai labl e mon itori ng and eval uati on doc ume nts (log fra me, imp act eval uati on, lear ning doc ume nts, theo ry of cha nge) | The orga niza tion man age men t cou ld not shar the mon itori ng doc ume nts. |
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| Plea se com men t on the qual ifica tion s and exp erie nce of the staff resp onsi ble for MEL | The orga niza tion doe s not hav e any spec ific st for MEL . |
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7. Fundraising and Donor Management

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| Please comment on the current method(s) of fundraising. | The organization does not have any fundraising method. They have raised individual connections and some known sector. |
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| <p>Plea se com men t on the qual ifica tion s and exp erie nce of the staff resp onsi ble for fund raisi ng.</p> | <p>The orga niza tion doe s not hav e any suc exp erie nces hav e only bee n with exis tin advi sors .</p> |
| <p>Who are the curr ent don ors, or sour ces of fund ing (in deta il)?</p> | <p>The orga niza tion doe s not hav e any curr sour ces.</p> |

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| Are contracts available between donor or agency and organization? | The organization has past contracts with agencies like C3, PACS, FAT, and the MA |
| Please comment on any existing proposals? | The organization does not have any pipeline. |

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| Main challenges faced during fundraising. | As per the interaction with the management mentioned the challenges like Identification of interested donors, proposal writing, etc. |
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| What is the reporting (narrative, finance) process to funders? | The organization has narrative and financial funders like C3 and Malala. |
| What is the status of funds for following 3 years? Are there available funds? | Currently, the organization has no funds the coming years. |

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| What are the modes of fundraising that the organization hopes to explore in the future. Are there specific donors/ mode that the organization wishes to target? | The management has mentioned explored or to some philanthropic and foundations. |
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| Is there capacity to diversify fundraising? (Individual, Corporate, Institutional) | As per the interaction with management observed that there is scope for institutional and individual. |
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| What are the key priorities for fundraising of the organization for the next 2 years? | The organizational management to adolescent girls and women from deprived communities . |
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8. Financial Aspects

1. Budgetary Controls

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| Is an annual budget prepared for the whole organization giving break up of Programme Expenditure and Administrative expenditure? | As informed, no annual Budget was prepared the organization. |
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| Is there project budget for specific donors (donor reporting to be taken as sample) | No project budget was prepared in the organisation, as there is no program /project running now a days. |
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| Is actual expenditure and income measured against the budget at regular intervals? At what intervals? Who reviews these? | As informed, yes, but no such reports or minutes seen in this regard. |
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| Are explanations noted for significant variances? | Not applicable for now. |
| 2. Accounting Records | |

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| <p>Are the following accounting records accurate and up-to-date?</p> | <p>As informed by the management, no accounting records were maintained because of non-availability of program and there no transactions were made in the organisation.</p> |
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| Cash Book (Cash and Bank)- Check the Date of last entry | Same as above |
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| 1. P e t t y C a s h B o o k | |
| 2. D a t e o f l a s t e n t r y | |

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| Oth er Rec ords | Sam e as abo ve |
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| Is the governing body presented with summaries of accounting information? Date when last presented? (Check the minutes /email) | As explained by management, There's No summary practice. |
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| Do the accounting records clearly identify funds given for a specific purpose (Fund/Project wise Accounting) | There are no specific Projects, hence it is not applicable for now. |
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| Is sufficient information available to report back to each donor or in the way requested? Have such reports been produced in the past years? | Yes, as per the old available data, it had enough information in this regard. |
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| Maintenance of Subsidiary Records such as Fixed Assets Register, Stationery Stock Register, Phone Log Book, Vehicle Log Book etc. | Yes, the Fixed Assets register has been maintained but few things like location and current value was missing in that format. |
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| Method of Accounting followed - cash or accrual? | Cash Basis |
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| Whether the organization is having computerized accounting software i.e. Tally ERP 9 or any other accounting software? | Yes, Books for last years were maintained on ERP 9 software, it was outsourced earlier. |
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| Whether the heads of expenditure commensurate with the budget heads and whether the supporting relate to the head of account in which the expense is booked? | N/A for now . |
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| Whether the organization has any monthly reporting system for internal decision making? | As informed, yes, but the record was not available during the visit. |
| Whether backup of the accounting records taken/ what is the frequency? | Not applicable as accounting was outsourced earlier. |

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| Are the vou cher s man ual or soft war e gen erat ed? | Yes, com pute rize d vou cher s wer e avai labl e. |
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| Doe s the vou cher hav e suffi cien t infor mati on relat ed to the tran sact ion i.e. Dat e, amo unt, Nat ure of exp endi ture , Proj ect, etc. | No, Vou cher s don' t hav e suffi cien t infor mati o the natu re of exp endi ture etc. |
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9. Control System

1. Expenditure Controls

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| Is all expenditure authorized by a senior member of staff? Who is the authorized staff member? (Names of authorized signatories) | Yes, all payments are authorised by secretary. |
| Does different staff authorize payments to those who prepare and sign cheques? | Not applicable for now. |
| Is there an adequate segregation of financial duties? For Example, Accountant and cashier are the same person? | Not applicable for now. |
| Are payments made only against an original invoice? | Yes, as per old available records all payments have done against original invoice. |
| 2. Purchase Controls | |
| Is there a financial limit above which the quotations need to be obtained? | Yes, above 5000 it would be mandatory of Procurement Process as per bylaws. However, the same was not followed by the organization |
| Is there an adequate system for procurement? Are several quotes obtained? | Yes, the organisation has a procurement polic but it is not applicable for now. |
| Are comparative statements of quotations prepared and approved? | Not applicable for now. |
| Are invoices matched against orders? | No such system has been seen in last years as well. |
| Is there a regular stock taking of goods? Is a stock register maintained? (If stock is available) Date for last stock taking? | Not applicable |
| 3. Bank Accounts | |
| Are all accounts opened in the name of the organization? (Saving accounts are preferred) | Yes, all accounts opened in the name of the organization. |
| Are there cheque signing procedures in place (single signatory, joint signatories etc.) | The Joint Signatory mode is being followed by organisation. |
| Are blank cheques ever pre-signed? If yes, how this can be avoided? | As informed by management, no such system there in the organisation. |
| Are bank accounts reconciled each time a statement is received or at least monthly? Date of last reconciliation? | Not applicable for now in absence of transacti in the organisation. |

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| What happens to cancelled cheques? | As informed record is kept with books of accounts. |
| Are separate Bank Accounts opened for separate Projects (if needed)? | Not needed/Applicable |
| In case of a single bank Account, is there any system – bank reconciliation or other to identify the balances in each project? | Not applicable |
| 4. Cash Transactions | |
| Is cash kept securely? Who holds the keys? | AS informed Yes, But no cash box in the safe found during the visit. |
| Is a numbered receipt issued for cash received? | Receipts have not been issued to individual donors for cash received. |
| Does someone other than the cashier authorizes payments? | No, only Secretary authorizes all payments. |
| Is the cash counted regularly by a senior member of staff in the cashier's presence? Date when last verification took place. | No such system was found in place. |
| Is there any cash transaction limit (Cannot exceed INR 10,000/day to one vendor) | No cash transaction limit in the policy. |
| Is there any threshold limit of holding cash at a time. | No threshold limit is fixed for holding cash at a time. |
| 5. Physical Controls | |
| Is there a record of all fixed assets owned? | Yes, But the Fixed Assets register has not been maintained as some assets and location relate information was missing in the FAR. |
| Is this record updated regularly? Date of last entry | No, the Record is not up to date; the last date entry is 14/06/2013. |
| Is the insurance cover sufficient for the current value of the items owned? | No, Insurance cover taken. |
| Do all the fixed assets shown in the accounts exist? How are the items controlled that are no longer needed? | It is so difficult to comment in this regard because the record is not up to date. |
| Are all items owned kept securely? | Yes, the available fixed assets were kept securely. |

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| Are any vehicles used for personal purposes? Is there a record for it and is the amount being refunded? | As informed, Organization does not have any vehicle. |
| Are assets donated to organization recorded in the Fixed Assets Register? | Yes, some assets were donated by a donor and that was recorded in the register. |
| Is physical verification of fixed assets undertaken? If so, what is the periodicity? | No, there is no physical verification of Fixed assets. |
| 6. Audits | |
| Procedure for appointment of Auditors whether the same has been spelt out in the bye laws/relevant document in place? | Yes, as per the byelaws, the auditor will be appointed in the general body meeting |
| Whether the statutory auditor has been appointed in the General Body/Board? | No, the statutory auditor has not been appointed in the General Body/Board. |
| Whether appointment letter/Contract has been issued by the organization? | The organization has not issued any appointment letter to the auditors. |
| Whether audit is undertaken at organization's office? | No, an audit was undertaken at CA's Office. |
| Whether audited statements include fund-wise statements so as to reflect clear segregation of different funds? | Not applicable for now. |
| Whether Audit is completed within August of the following year? | FY 22-23 Date on 15/10/23 FY21-22 Date on 10/09/22 FY 20-21 Date on 16/7/21 |
| Does the Auditor provide Management letter/Observations conducted at the time of audit? | No, the auditor has not issued a management letter / Observations letter. |
| Policy on Rotation of Auditors | No such policy or clause is found in the byelaw |

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| <p>Whether the independence of auditor being observed with respect to the following:</p> <ol style="list-style-type: none"> 1. Is a relative of a Board member or CEO? 2. Is he engaged in providing services pertaining to organizational financial systems including preparation of books of account? 3. Is he a part of the management? 4. Is he Chief Functionary of any other NGO? | <p>As explained by the management, the auditor not connected to any board member or team member.</p> |
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10. Legal Compliances

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| <p>1. Reg istr atio n</p> | |
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| Proper Registration as a legal entity | Yes the organisation is registered under Bihar Society Registration Act 1860 Section 21 on 31/08/2009. |
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| Filing of Returns with the Registrar of Societies /Renewals societies as and when required / companies act or the specific state trust law as required along with the Minutes of the General | No Return filled in Register of Societies. |
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| Ame ndm ents mad e if any in the bye- laws or the cons titut ion are prop erly doc ume nted and filed with the Regi stra r or the resp ecti ve auth ority | Boa rd me mbe rs cha nge d but not inti mat e to regi stra r's offic e |
| 2. Income Tax Act | |

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| Regi stra tion and rene wal und er sect ion 12A & 80- G | Fina l 12A & 80G regi stra tion vali d A. Y. 202 6- 27. 80G URN : AAC TM8 149 EF2 021 2. Dat e on 12/0 3/20 22 12A URN : AAC TM8 149 EE2 012 301 Dat e on 12/0 3/20 22 |
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| Obtaining PAN /TAN from the IT department | Pan: Yes TAN : Not available |
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| Filing of Annual Returns of Income in due time /Assessment | ITRs filed on time and the date of the same as follows: FY 2020-21 |
| statute (obtain date of last three year filing) | AY 2021-22 |
| | Date on 23.02.22 |
| | FY 2021-22 |
| | AY 2022-23 |
| | Date on 26.10.22 |
| | FY 2022-23 |
| | AY 2023-24 |
| | Date on 22.11.23 |

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| Whether 85% of Income has been applied towards charitable purposes? If not, has Form 9A or Form 10 been filed with Income Tax authorities? | Yes, as per Audit F.Y. 2022-23 report 85% Income was applied towards charitable purposes. . |
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| Whether Quarterly TDS returns have been filed on time? | There is no TAN Number, so it's not applicable. |
| Whether TDS deductions and deposits on specified payments as per the Income Tax Act? | Not Applicable for now. |

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| Whether Form 10B has been filed with Income tax authorities. If yes, please check whether relevant information is matching with audited statements. | Yes, the Relevant Information matches the aud statement. |
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3. Foreign Contributions (Regulations) Act, 2010

Registration and Renewal under FCR A-FCR A number

As the organisation is not registered under FCR Act, hence it is not applicable.

Filing of returns -date of last return filed - copy of return (FC-4)

N/A

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| Maintenance of separate bank account exclusively for foreign contributions | N/A |
| Whether there is intermingling of FC and LC funds | N/A |

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| Whether Utilization Accounts have been integrated in FCR A portal? | N/A |
| Whether Annual returns match with FCR A audited statements? | N/A |

11. Communications

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| Is there a communication team in place? | The organization does not have a communication team. |
| If yes, is there a separate person in charge of Hindi, English and A/V content? | No |

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| Doe s the orga niza tion hav e a web site ? If yes, is it bein g upd ated on a regu lar basi s? | The orga niza tion has a web site, but it is not acc essi ble. The man age men t said they are wor king on it. |
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| Is the organization active over social media (twitter, Facebook, LinkedIn and Instagram)? | The organization has a presence on Facebook only, but no regular posts are done. |
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| If yes, how frequently are the posts on social media updated? Is a particular person responsible for handling the social media accounts? | The organization does not have any particular person for social media. The organization secretary handles the account. |
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| Are new slett ers bein g publishe d on a mon thly basi s for inte rnal com muni cation? | The orga niza tion doe s not publ ish any new slett ers. |
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| Are photo/video archives available? If yes, how and where are they stored? | The organization has soft copies of photos and videos from past activities, which are stored on the office laptop. |
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| Are posters and banners being made on a regular basis? | The organization made the posters and banner on a project or event basis. |
| Are there safeguarding policies regarding communication? | The organization does not have a safeguarding policy. |

Revision #2

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