Organisation B

1. About the organisation

Number of years of existence	The Organisation has existed for the last nine years; it was registered on 22nd September 2014 under the Company Act.
What are the core areas in which the organisation works?	Livelihood, activities, and programs like skills development

2. Governance

1. Board and Management	
Constitution of the Board (General Body/Executive Committee/Board of Trustees) as per the Memorandum and Articles of Association/Trust Deed	The organization is registered as a section 8 company under the Company Act 2013 and the constitution of the organisation is established b board of directors. Presently organisation has a board of 3 directors.
Participation of the board members in the meetings - whether all the members regularly participate in the meetings?	The management mentioned that all members participated regularly, but the records were unavailable.
General Body/Governing Body/BOT Meetings organized as per the constitution.	As informed by the management, The organization has conducted the meeting annually as per the company act and byelaws.
Availability of Notice Book/Notice for Board Meetings.	The organization has not maintained the notice book/issued notices for its board meetings.

Has the Change in constitution/structure of Governing Body in the last 3 years been intimated to statutory authorities.	As per the information provided, two changes i members have occurred within the last three years, and updated the changes to the MCA as per Company act.
Has the quorum specified in the Memorandum/bye laws being met in each of the Board meetings.	The organization’s memorandum specifies the quorum under the company section 103. As pe the records, they are following the quorum in board meetings.
Whether any of the Board members are related to each other?	As informed and available records, no board member is related to each other.
Whether there is any conflict-of-interest policy in the memorandum /bye laws or is there a separate policy?	The organization does not have a conflict-of- interest policy.
Whether the memorandum /bye laws/Governance Manual state the method of election, selection, retirement or re appointment of Board Members in case of vacancy? Whether there are any laid down criteria for selection of Board Members?	The method of election, selection, retirement, o reappointment of board members is mentioned in the byelaws.
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?	No Payment was made to any of the board members.
Whether the Board members are qualified and their membership, if any, with other organizations?	Yes, As informed, they are qualified, and one of the board member has involvement in another organization i.e. Buniyad, Srijan, Vinobaseva Ashram, etc.

3. Staff

1. General	
Number of Employees (Full-time, part-time, consulting); (No. within Accounts, Program, Fundraising, HR etc.)	There are no full time and part time staff.
Number of Volunteers (and if they are being paid any honorarium)	The organisation has four non-paid voluntee

Does the HR Policy cover staff recruitment, appointments; procedures; payments; appointment letters? Is it followed through?	The organisation does not have any HR polic
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 organisations exceeding 20 staff)	Currently, the organisation does not have th to implement various social security measur
Mode of Salary/Consultancy charges (cheque/cash)	Not applicable, the organisation does not ha staff.
Is there an organisational Chart available for verification?	The management told us that the organisati chart is being processed. They haven't made
Whether Leaves and Attendance register is maintained for all the staff?	Not applicable, the organisation does not ha staff.
Whether Staff Files are maintained which contains the details of each personnel such as appointment letter, Increment letter, educational qualifications, KYC documents, consent to policies etc.?	Not applicable, the organisation does not ha staff.
Is there a staff appraisal system?	Not applicable, the organisation does not ha staff.
Gender Ratio (Gender Diversity)	Not applicable, the organisation does not ha staff.
Social Composition of staff (Social Diversity)	Not applicable, the organisation does not ha staff.
Details about second line leadership	As per the interaction with the founder, ther one for the second-line leadership. He menti he is looking for someone to recruit a suitabl candidate who can look at the program strategically.
Is the staff responsible (for finance, program, MEL, research, etc. department) suitably qualified and experienced?	The organisation does not have any staff.
Is there a frequent turnover of staff?	The organization does not have any staff.
Whether all the adjustments from payroll on account of leave etc. made after receiving proper authorisation from the competent authority?	Not applicable, the organisation does not ha staff.

Whether the accounts department maintaining salary register regarding the salaries paid?	Not applicable, the organisation does not ha staff.

4. Policies

Financial Policy	The organisation does not have a finance
HR Policy	The organisation does not have an HR Po
Child Protection Policy	The organisation does not have an Child Policy.
Prevention of Sexual Harassment Policy	The organisation does not have a preven harassment policy.
Communication Policy	The organisation does not have a commu policy.

Other Remarks: The organisation does not have any policies. There is a need to support DAF in ma policies and to implement it in the organization.

5. Program and Work of Organisation

Vision or mission statement of organisation (5-year plan etc.)	The organisation does not have a vision or statement.
Organisation’s strategy documents or any perspective papers	The organization does not have any specifi or perspective papers.
Documentation of the values of the organisation	The Organisation does not have any forma
Areas of work done (State/District/Village)	Currently, the organisation works in 2 stat and Madhya Pradesh. In Delhi- East Delhi, Delhi. In Madhya Pradesh, the organisation exists Rajgarh district, with three blocks and 25 V
Target communities (Number and Nature)	The target communities are women, girls, and from the marginalized section of socie

Key themes/sectors of program intervention	The organisation's key themes are liveliho through stitching, designing, awareness an accessibility of social schemes and gender health, collective networking, and capacity
Availability of program reports/annual reports	The organisation does not have any progra annual reports.
Availability of documents regarding activities at the organization level (2 years)	The organisation has Case studies and dat skilled development from the past program USHA.
Describe the government relations of the organization.	The organisation does not have any relatio contact with the government. The manage hasn’t planned yet either.

6. Monitoring & Evaluation

Mode of data collection (Manual/Online)	The organisation uses the data collection me both manual and online, when required to m the donor's needs.
Please comment on the available monitoring and evaluation documents (log frame, impact evaluation, learning documents, theory of change)	The Organisation does not have any monitor evaluation documents, log frame etc.
Please comment on the qualifications and experience of the staff responsible for MEL.	The organisation does not have qualified and experienced personnel for Monitoring and Evaluation.

7. Fundraising and Donor Management

Please comment on the current method(s) of fundraising.	The organisation does not have any method o fundraising.
Please comment on the qualifications and experience of the staff responsible for fundraising.	The organisation does not have professional experience in fundraising. As of now, only Har Ji has raised funds through his contacts.

Who are the current donors, or sources of funding (in detail)?	Currently, the organisation is supported only USHA CSR and individual donors.
Are contracts available between donor agency and organization?	The organisation has the contract between th USHA CSR and DAF.
Please comment on any existing proposals?	The management mentioned some proposals the pipeline with MHI, APF, and Heidelburg.
Main challenges faced during fundraising	The management mentioned challenges like proposal writing, identification of donor agenc not being updated on the market, and not hav a professional team.
What is the reporting (narrative, finance) process to funders?	The management mentioned that the funders have requested only the data every month.
What are the key priorities for fundraising of the organization for the next 2 years?	The organisation's management mentioned th their priorities for their program are capacity building, livelihood, and social security schem

8. Financial Aspects

1. Budgetary Controls	
Is an annual budget prepared for the whole organization giving breakup of Programme Expenditure and Administrative expenditure?	As informed, no annual Budget was prepared the organization.
Is there project budget for specific donors (donor reporting to be taken as sample)	There is no specific 100% donor funded progr running in the organisation.
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 minu seen in this regards.
2. Accounting Records	
Are the following accounting records accurate and up-to-date?	
Cash Book (Cash and Bank)- Check the Date of last entry	Last updated till 30th June 2023, books of accounts are pending from the last 6 months the time of review visit.

Do the accounting records clearly identify funds given for a specific purpose (Fund/Project wise Accounting)	There are no specific funds in the organization hence it is not applicable for now.
Method of Accounting followed - cash or accrual?	Accrual basis
Whether the organization is having computerized accounting software i.e. Tally ERP 9 or any other accounting software?	Yes, Books are maintained on tally ERP 9 software.
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?	Not applicable as no program is currently run in the organisation.
Are the vouchers manual or software generated?	Yes, all vouchers are Software generated.
Does the voucher have sufficient information related to the transaction i.e. Date, amount, Nature of expenditure, Project, etc.	No, Vouchers don’t have sufficient informatio like the nature of expenditure etc.

9. Control Systems

1. Expenditure Controls	
Is all expenditure authorized by a senior member of staff? Who is the authorized staff member? (Names of authorized signatories)	Yes, all payments are authorized by the Di
Are payments made only against an original invoice?	Yes, all payments were made against on o invoice.
2. Purchase Controls	
Is there an adequate system for procurement? Are several quotes obtained?	No financial limit is defined by the organis taking quotations and as there is no high v purchase in the organisation, hence it is n applicable as well.
Are comparative statements of quotations prepared and approved?	There is no such procurement system foun organisation.
Are invoices matched against orders?	There is no such procurement system foun organisation.
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 th organization.
Are there cheque signing procedures in place (single signatory, joint signatories etc.)	The Joint Signatory mode of operation is b followed by the organisation.
Are blank cheques ever pre-signed? If yes, how this can be avoided?	No such practice followed, and no blank si cheques were found at the time of review.
Are cheques written for as many payments as possible? (are banking transactions happening in most cases?)	Yes, all payments are made by cheques.
Are bank accounts reconciled each time a statement is received or at least monthly? Date of last reconciliation?	The monthly Basis Bank Reconciliation Sta Has been Prepared and file maintained. D Reconciliation June 2023.
What happens to cancelled cheques?	File maintains for Cancelled cheque.
In case of a single bank Account, is there any system – bank reconciliation or other to identify the balances in each project?	there is no multiple projects in the organiz
4. Cash Transactions	
Is cash kept securely? Who holds the keys?	As there is no cash transaction so this sec applicable
Is a numbered receipt issued for cash received?	N/A
Does someone other than the cashier authorizes payments?	N/A
Is the cash counted regularly by a senior member of staff in the cashier’s presence? Date when last verification took place.	N/A
Is there any cash transaction limit (Cannot exceed INR 10,000/day to one vendor)	N/A
Is there any threshold limit of holding cash at a time.	N/A
5. Physical Controls	
Is there a record of all fixed assets owned?	Not applicable, as informed organisation d have any assets.
Is this record updated regularly? Date of last entry	N/A

Is the insurance cover sufficient for the current value of the items owned?	N/A
Do all the fixed assets shown in the accounts exist? How are the items controlled that are no longer needed?	N/A
Are all items owned kept securely?	N/A
Are any vehicles used for personal purposes? Is there a record for it and is the amount being refunded?	N/A
Are assets donated to organization recorded in the Fixed Assets Register?	N/A
Is physical verification of fixed assets undertaken? If so, what is the periodicity?	N/A
6. Audits	
Procedure for appointment of Auditors whether the same has been spelt out in the bye laws/relevant document in place?	Yes, it’s explained in the MoA.
Whether the statutory auditor has been appointed in the General Body/Board?	Yes, the statutory auditor has been appoin General Body meeting.
Whether appointment letter/Contract has been issued by the organization?	The organization has not issued any appoi letter to the auditors.
Whether audit is undertaken at organization’s office?	No, the audit was undertaken at CA’s Offic
Whether audited statements include fund-wise statements so as to reflect clear segregation of different funds?	Not applicable as orgnisation is not runnin projects.
Whether Audit is completed within August of the following year?	No, the audit for the last f/y was complete month of October 23.
Does the Auditor provide Management letter/Observations conducted at the time of audit?	No, the auditor has not issued a managem Observations letter.
Policy on Rotation of Auditors	No such policy or clause is found in the by

Whether the independence of auditor being observed with respect to the following: 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?	As explained by the management, the aud connected to any board member or team member. NA

10. Legal Compliances

1. Registration	
Proper Registration as a legal entity	The organisation is registered on 22nd Sep 2014 as a section 8 company under Compa 2013, the CIN U74999DL2014NPL271734 d 22.09. 2014,
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 Body/Annual Report/ Annual audited statements	Yes, the ROC documents form 4 and form 7 Submitted 28 Oct 2023.
Amendments made if any in the bye-laws or the constitution are properly documented and filed with the Registrar or the respective authority	As per the information provided, two chang members have occurred within the last thr and update the change the director on MC website.
2. Income Tax Act	
Registration and renewal under section 12A & 80-G	12A & 80G registration valid A. Y. 2026-27
Obtaining PAN /TAN from the IT department	Pan : Yes TAN : None

Filing of Annual Returns of Income in due time/Assessment status (obtain dates of last three- year filing)	Yes, ITRs were filled on time. The date of fil three years are as follows. • AY 21-22: 5 Jan, 2022 • AY 22-23: 22 Oct, 2022 • AY 23-24: 27 Oct 2023
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 report 85% Income was a towards charitable purposes.
Whether Quarterly TDS returns have been filed on time?	There is no TAN Number. so, its not applica
Whether TDS deductions and deposits on specified payments as per the Income Tax Act?	N/A
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 statement.
3. Foreign Contributions (Regulations) Act, 2010	
Registration and Renewal under FCRA-FCRA number	The organisation is not registered under FC 2010, hence it is not applicable.
Filing of returns –date of last return filed-copy of return (FC-4)	N/A
Maintenance of separate bank account exclusively for foreign contributions	N/A
Whether there is intermingling of FC and LC funds	N/A
Whether Utilization Accounts have been intimated in FCRA portal?	N/A
Whether Annual returns match with FCRA audited statements?	N/A

11. Communications

Is there a communications team in place?	The organisation does not have a communic team.
If yes, is there a separate person in charge of Hindi, English and A/V content?	N/A
Does the organization have a website? If yes, is it being updated on a regular basis?	The organization does not have a website.
Is the organization active over social media (twitter, Facebook, Linked In and Instagram)?	The organization does not have any social m pages.
If yes, how frequently are the posts on social media updated? Is a particular person responsible for handling the social media accounts?	N/A
Are newsletters being published on a monthly basis for internal communication?	No. The organization did not publish any mo letters for internal communication.
Are photo/video archives available? If yes, how and where are they stored?	The organization has soft copies of photos a videos stored on a hard disk.
Are posters and banners being made on a regular basis?	The org does not have any posters and ban a regular basis. Only the program launch w in Delhi.
Are there safeguarding policies regarding communications?	The organization does not have safeguardin policies.

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