Organization Template

1. About the Organisation

Number of years of existence:	
What are the core areas in which the organisation works?	
Has there been any political backlash?	

2. Governance

Board and Management	
Constitution of the Board (General Body/Executive Committee/Board of Trustees) as per the Memorandum and Articles of Association/Trust Deed	
Participation of the board members in the meetings - whether all the members are regularly participating in the meetings?	
General Body/Governing Body/BOT Meetings organized as per the constitution.	
Availability of Notice Book/Notice for Board Meetings.	
Has the Change in constitution/structure of Governing Body in the last 3 years been intimated to statutory authorities.	
Has the quorum specified in the Memorandum/bye laws being met in each of the Board meetings.	

Whether any of the Board members are related to each other?	
Whether there is any conflict-of-interest policy in the memorandum /bye laws or is there a separate 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?	
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?	
Whether the Board members are qualified and their membership, if any, with other organizations?	

3. Staff

General	
Number of Employees (Full-time, part-time, consulting); (No. within Accounts, Program, Fundraising, HR etc.	
Number of Volunteers (and if they are being paid any honorarium)	
Does the HR Policy cover staff recruitment, appointments; procedures; payments; appointment letters? Is it followed through?	
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)	
Mode of Salary/Consultancy charges (cheque/cash)	
Is there an organizational Chart available for verification?	

Whether Leaves and Attendance register is maintained for all the 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.?	
Is there a staff appraisal system?	
Gender Ratio (Gender Diversity)	
Details about second-line leadership	
Is the staff responsible (for finance, program, MEL, research, etc. department) suitably qualified and experienced?	
Is there a frequent turnover of staff?	
Whether all the adjustments from payroll on account of leave etc. made after receiving proper authorization from the competent authority?	
Whether the accounts department maintaining salary register regarding the salaries paid?	

4. Policies

Financial Policy	
HR Policy	
Child Protection Policy	
Prevention of Sexual Harassment Policy	
Communication Policy	
Other Remarks: The policies have not been approved by the board.	

5. Program and Work of Organisation

Vision or mission statement of organization (5-year plan etc.)	

Organization’s strategy documents or any perspective papers	
Documentation of values of the organisation	
Areas of work done (State/District/Village)	
Target communities (Number and Nature)	
Key themes/sectors of program intervention	
Availability of program reports/annual reports	
Availability of documents regarding activities at the organization level (2 years)	
Describe the government relations of the organization.	

6. Monitoring & Evaluation

Mode of data collection (Manual/Online)	
Please comment on the available monitoring and evaluation documents (log frame, impact evaluation, learning documents, theory of change)	
Please comment on the qualifications and experience of the staff responsible for MEL	

7. Fundraising and Donor Management

Please comment on the current method(s) of fundraising.	
Please comment on the qualifications and experience of the staff responsible for fundraising.	
Who are the current donors, or sources of funding (in detail)?	

Are contracts available between donor agency and organization?	
Please comment on any existing proposals?	
Main challenges faced during fundraising.	
What is the reporting (narrative, finance) process to funders?	
What is the status of funds for following 3 years? Are there available funds?	
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?	
Is there capacity to diversify fundraising? (Individual, Corporate, Institutional)	
What are the key priorities for fundraising of the organization for the next 2 years?	

8. Financial Aspects

1. Budgetary Controls	
Is an annual budget prepared for the whole organization giving breakup of Programme Expenditure and Administrative expenditure?	
Is there project budget for specific donors (donor reporting to be taken as sample)	
Is actual expenditure and income measured against the budget at regular intervals? At what intervals? Who reviews these?	
Are explanations noted for significant variances?	
2. Accounting Records	
Are the following accounting records accurate and up-to-date?	

Cash Book (Cash and Bank)- Check the Date of last entry	
Petty Cash (if maintained) 1. Petty Cash Book 2. Date of last entry	
Other Records 1. Ledger 2. Salaries and Wages records 3. Staff Advances	
Is the governing body presented with summaries of accounting information? Date when last presented? (Check the minutes/email)	
Do the accounting records clearly identify funds given for a specific purpose (Fund/Project wise Accounting)	
Is sufficient information available to report back to each donor in the way requested? Have such reports been produced in the past years?	
Maintenance of Subsidiary Records such as Fixed Assets Register, Stationery Stock Register, Phone Log Book, Vehicle Log Book etc.	
Method of Accounting followed - cash or accrual?	
Whether the organization is having computerized accounting software i.e. Tally ERP 9 or any other accounting 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?	
Whether the organization has any monthly reporting system for internal decision making?	

Whether backup of the accounting records taken/ what is the frequency?	
Are the vouchers manual or software generated?	
Does the voucher have sufficient information related to the transaction i.e. Date, amount, Nature of expenditure, Project, etc.	

9. Control System

1. Expenditure Controls	
Is all expenditure authorized by a senior member of staff? Who is the authorized staff member? (Names of authorized signatories)	
Does different staff authorize payments to those who prepare and sign cheques?	
Is there an adequate segregation of financial duties? For Example, Accountant and cashier are the same person?	
Are payments made only against an original invoice?	
2. Purchase Controls	
Is there a financial limit above which the quotations need to be obtained?	
Is there an adequate system for procurement? Are several quotes obtained?	
Are comparative statements of quotations prepared and approved?	
Are invoices matched against orders?	
Is there a regular stock taking of goods? Is a stock register maintained? (If stock is available) Date for last stock taking?	
3. Bank Accounts	

Are all accounts opened in the name of the organization? (Saving accounts are preferred)	
Are there cheque signing procedures in place (single signatory, joint signatories etc.)	
Are blank cheques ever pre-signed? If yes, how this can be avoided?	
Are bank accounts reconciled each time a statement is received or at least monthly? Date of last reconciliation?	
What happens to cancelled cheques?	
Are separate Bank Accounts opened for separate Projects (if needed)?	
In case of a single bank Account, is there any system – bank reconciliation or other to identify the balances in each project?	
4. Cash Transactions	
Is cash kept securely? Who holds the keys?	
Is a numbered receipt issued for cash received?	
Does someone other than the cashier authorizes payments?	
Is the cash counted regularly by a senior member of staff in the cashier’s presence? Date when last verification took place.	
Is there any cash transaction limit (Cannot exceed INR 10,000/day to one vendor)	
Is there any threshold limit of holding cash at a time.	
5. Physical Controls	
Is there a record of all fixed assets owned?	
Is this record updated regularly? Date of last entry	
Is the insurance cover sufficient for the current value of the items owned?	

Do all the fixed assets shown in the accounts exist? How are the items controlled that are no longer needed?	
Are all items owned kept securely?	
Are any vehicles used for personal purposes? Is there a record for it and is the amount being refunded?	
Are assets donated to organization recorded in the Fixed Assets Register?	
Is physical verification of fixed assets undertaken? If so, what is the periodicity?	
6. Audits	
Procedure for appointment of Auditors whether the same has been spelt out in the bye laws/relevant document in place?	
Whether the statutory auditor has been appointed in the General Body/Board?	
Whether appointment letter/Contract has been issued by the organization?	
Whether audit is undertaken at organization’s office?	
Whether audited statements include fund-wise statements so as to reflect clear segregation of different funds?	
Whether Audit is completed within August of the following year?	
Does the Auditor provide Management letter/Observations conducted at the time of audit?	
Policy on Rotation of Auditors	

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?	

10. Legal Compliances

1. Registration	
Proper Registration as a legal entity	
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	
Amendments made if any in the bye-laws or the constitution are properly documented and filed with the Registrar or the respective authority	
2. Income Tax Act	
Registration and renewal under section 12A & 80-G	
Obtaining PAN /TAN from the IT department	
Filing of Annual Returns of Income in due time/Assessment status (obtain dates of last three-year filing)	
Whether 85% of Income has been applied towards charitable purposes? If not, has form 9A or form 10 been filed with Income Tax authorities?	
Whether Quarterly TDS returns have been filed on time?	
Whether TDS deductions and deposits on specified payments as per the Income Tax Act?	

Whether Form 10B has been filed with Income tax authorities. If yes, please check whether relevant information is matching with audited statements.	
3. Foreign Contributions (Regulations) Act, 2010	
Registration and Renewal under FCRA-FCRA number	
Filing of returns –date of last return filed-copy of return (FC-4)	
Maintenance of separate bank account exclusively for foreign contributions	
Whether there is intermingling of FC and LC funds	
Whether Utilization Accounts have been intimated in FCRA portal?	
Whether Annual returns match with FCRA audited statements?	

11. Communications

Is there a communications team in place?	
If yes, is there a separate person in charge of Hindi, English and A/V content?	
Does the organization have a website? If yes, is it being updated on a regular basis?	
Is the organization active over social media (twitter, Facebook, Linked In and Instagram)?	
If yes, how frequently are the posts on social media updated? Is a particular person responsible for handling the social media accounts?	
Are newsletters being published on a monthly basis for internal communication?	
Are photo/video archives available? If yes, how and where are they stored?	

Are posters and banners being made on a regular basis?	
Are there safeguarding policies regarding communications?	

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