INSTITUTIONAL & FINANCIAL DUE DILIGENCE CHECKLIST

Name of NGO:
Registered Address as per Regn certificate:
Correspondence Office/Branch Office if any with address and contact details
E-mail: Website:
Name of CEO/Secretary of the Organization with contact details and Adhaar No:

S.No	Particulars	
A	**Legal & Governance**	
A-1	Registration No and date as Society/ Trust / Section 8 Company	
A-2	MoA & Byelaws for society, Trust Deed for Trust and MOA & AOA for Section 8 company. If a society, is it a state or national society	
A-2(i)	Provide details of amendment made in original constitution documents at A 2 above if applicable	
A-2(ii)	Details of Renewal of Society/Trust registration if applicable	
A-3	Registration u/s 12AB of Income Tax Act	
A-3(i)	Form 10AB showing objects selected u/s 2(15)	
A-3(ii)	If Provisional 12AB registration, details of conversion from provisional to regular registration	
A-4	Regular or Provisional Approval u/s - 80-G of Income Tax Act	
A-4(i)	If Provisional 80G approval, details of conversion from provisional to regular registration	
A-5	FCRA registration/renewal No	
A-5(i)	If renewal pending, provide copy of FC 3C	
A-5(ii)	Scope (purpose under CEERS & geography) for which FCRA registration provided	
A-6	UIN with date on NGO Darpan portal. Provide latest report from Darpan portal	
A-7	URN against CSR-1 form for CSR funding	
A-8	No of staff in the organisation (please provide a list of employees)	
A-9(i)	Registration under Professional Tax Act if applicable	
A-9(ii)	LIN registration No	
A-9(iii)	Registration under EPF, GST, ESI and Shops & Establishment Act	
A-9(iv)	Gratuity Registration no with details of insurance cover	
A-10	PAN and TAN	
A-11	Bank account information-Account No, Branch and IFSC for all accounts with name and designation of authorised signatories. Attach bank statement for each account for 2 previous FY and current financial year.	
A-12	Details of Accounting Staff, Accounting software, basis of accounting in the organisaiton	
A-13	Date and minutes of meetings held as required by Byelaws, Trust Deed and AOA for General Body/Governing Body/BOT/BOD in FY _____	
A-14	Current list of Governing Body/BOT/Board of Directors	

B	**Audited Financial statements-last 3 years with Auditor Report. If audited financial statements for FY _____are ready, please share else share provisional statements**	
C	**Other details**	
C-1	- Note on current activities, TG and geography of operations	
C-1(i)	- Mission, Vision & Core Values of organisation	
C-2	- Name and address of statutory auditor and total period of engagement. Copy of approval by General Body for latest appoint and copy of contract with statutory auditor	
C-3	- Finance, Procurement Policy, HR Manual, POSH Policy	
C-4	- *Annual statutory returns filed with the Registrar of companies/ Chairty Commissioner or Registrar of Societies for FY _____ (whichever is applicable)*	
C-5	- Please confirm if there are litigation/ disputes before any court of law or Govt Department. (share signed declaration in attached template)	
C-6	- Whether the organization has fulfilled Regulatory Compliances i.e. TDS, PF, ESIC.	
C-6(i)	- TDS return 24Q and 26Q for past 4 quarters	
C-6(ii)	- EPF ECR for month of _____and previous year's Annual return	
C-6(iii)	- PT challan and Return for FY _____	
C-6(iv)	- ESI challan and six-month return for _____	
C-6(v)	- GSTR 1 and 3B for _____	
C-6(vi)	- Annual Return under Labour Codes	
C-6(vii)	- Annual Return under S&E Act	
C-7 (i)	- Copy of IT returns in Form ITR-7 for past 3 FYs	
C-7(ii)	- Copy of 10B/10BB as applicable for past 3 FYs	
C-7(iii)	- Copy of latest Income Tax Assessment	
C-7(iv)	- Copy of Form 10BD for past 3 FYs	
C-8 (i)	- FCRA Annual return for FY _____ if applicable	
C-8(ii)	- Details of approval for Form FC 6A to 6E pending with MHA if applicable	
C-9	- Copy of internal audit report for FY _____if available	
C-10	- Current donors and grants by each donor in current FY	

Name and Signature of CEO/Secretary