

Annexure I**Guidance notes for listed/registered NPOs on disclosures of general,
governance and financial aspects****1. General disclosures****1.1. Name of the organization (legal and popular name):**

The reporting organization shall report on the registered name and also any popular names the organization is known by among stakeholders.

1.2. Location of headquarters and location of operations:

Headquarter refers to the address that the organization has used in registering with respective regulatory body and also the organizations administrative centre, from which it is controlled or directed. In case the locations are different, it needs to be specified. Location of operations shall cover the name of the locations where the organization has significant operation. Significant shall be defined to the scope of fund raising document.

1.3. Vision/Mission/ Purpose:

It is important to understand the intent behind the disclosure and respond accordingly. Purpose in this context is why the organization exists and explaining why the cause taken up by the organization matters. The Mission will explain how the organization is working in the context of the purpose and the Vision in the context of this disclosure will be about where the organization is headed and what the organization will achieve. It is possible that all organizations may not have all the 3 (Vision, mission and purpose) as a stated document.

1.4. Organizational goals, activities, Products and Services:

The reporting organization shall mention overall objectives of the organization or activity/intervention/programs or project listed. It shall also describe the organization activities, including any products and services which the organization provides.

1.5. Outreach of organization:

Organization to mention type and number of direct, indirect and institutional beneficiaries / stakeholders reached across different programs and geographies.

1.6. Scale of operations (Including Employee and Volunteer strength):

The scale of the operations shall be explained by net turn-over/annual budget/annual spent in last 3 years, number of beneficiaries, number of locations

of operations and number of employees and volunteers. Total number of employees shall be disclosed separately as permanent employees, temporary employees and employees on contract. The nature and scale of activities performed by volunteers shall be disclosed. The organization shall disclose the scale of operations either at a national level or at a state or district level as may be useful for stakeholders.

1.7. Top donors or investors of organisation - List of Top 5 donors or investors (budget wise)

Sl. No.	Donor or Investor	Geography	Total program cost (INR)	Expenditure in current year (INR)	Cumulative expenditure (INR)	Total outreach (Direct, Indirect, Institutional)	SDG goal or target	Alignment with national/ state schemes or priority
1								
2								
..								

1.8. Details of top 5 programs in disclosure period - List of Top 5 activities/intervention/programs/project (budget wise)

Sl. No.	SDG goal or target	Geography	Total program cost (INR)	Expenditure in current year (INR)	Cumulative expenditure (INR)	Total outreach (Direct, Indirect, Institutional)	Name of Donors or investors	Alignment with national/ state schemes or priority
1								
2								
..								

2. Governance Disclosures

2.1. Ownership and legal form:

The organization shall explain the nature of ownership and the legal form on the entity specific to India operations.

2.2. Governance Structure:

The governance structure will start from the governance body, the committees / sub committees (standing/adhoc) under the governance body and the organization hierarchy for decision making. It outlines board and management committee structures, mandates, membership, charters, policies and internal controls.

2.3. Details of governing body including names of the members of the body:

The organization shall explain the role of the governance body, the competence available and the identification of the members including name. Also name and designation of the senior decision maker may be provided.

2.4. Executives with key responsibilities:

The disclosure will highlight the key executive positions and their role in the organization.

2.5. Number of meetings by governing body and other committees formed by them along with attendance and the process of performance review:

The process to acquire the necessary information and data by the governance body to review the performance of the organization shall be explained. The disclosure shall also bring out the number of such meetings held by the governance body, during the course of the reporting period.

2.6. Organisation level potential risks and mitigation plan:

The organization to describe potential risks and mitigation plan addressing the same for organization and proposed solution/activity/intervention/programs or project.

2.7. Reporting of related party transactions:

The organization shall disclose all related party transactions entered by it and reasons for the same.

2.8. Mechanisms for advice and concerns about ethics, along with conflict of interest and communication of other critical concerns:

A description of the organizations internal and external mechanisms for seeking inputs about ethical and lawful behavior and organisations integrity. It will also

include the identification of who in the organization is assigned the responsibility for this mechanism. The concerns related to any conflict of interest and other concerns raised by the mechanism above shall be disclosed along with the actions the organization has taken.

2.9. Remuneration policies:

Remuneration policies for the governing body and the senior executive of the organization shall be reported. This shall include all kinds of fixed pay, variable pay and performance linked payments. It can also include any termination payments and claw backs. It is also important to bring out how performance of the organization is linked to remuneration.

2.10. Stakeholder grievance, process of grievance redressal and number of grievance received and resolved:

Apart from concerns related to ethics, the organization shall report on what is the organizations process to seek any stakeholder concerns or grievances. How many such concerns or grievances were received and how many of them were resolved.

2.11. Compliance management process and statement of compliance from senior decision maker: This disclosure requires the organizations to explain how the organization manages to monitor its compliance in respect of regulatory and legal requirements. There shall be a statement on the compliance status by the senior decision maker, who shall be the chair, CEO or equivalent senior position.

2.12. Organisation registration certificate and other licenses and certifications (12A, 80G, FCRA, GST, etc.).

3. Financial Disclosures

3.1. ICAI is in the process of publishing the uniform accounting and reporting framework for NPOs. However, the following disclosures shall be made by the NPO in respect of Financial Aspects.

3.1.1. Financial Statement:

- a) Balance Sheet
- b) Income statement
- c) Cash Statement
- d) Program wise fund utilization certificate
- e) Percentage of organizational budget this 'issue' represents

- f) Breakup of organizational budget and expenditure
- g) Split of the budget across partners of the project/initiative is being jointly executed

3.1.2. Auditors Report and details of the auditors