



Due Diligence Report for GuideStar India Gold Seal			
Name of Organisation	Amar Seva Sangam	GuideStar India Number	314
Organisation's profile on GuideStar India	https://guidestarindia.org/Summary.aspx?Cheq=314	BRIDGE Number (Unique Global ID)	7721500827
Financial Year of Review	2016-17 and 2015-16	Darpan (NITI Aayog, Govt. of India) ID	TN/2009/0005315
Level awarded to Organisation	Gold	PAN Number	AAATA9099H
Validity of Seal (up to)	Mar-19	FCRA Number and Valid till	076030105 Valid till 31st October 2021
Past Certification by GuideStar India	Transparency Badge, 2017	12A registration	C. No. 1612/16/82
Associated with Intermediaries	GiveIndia, GlobalGiving	80 G registration	C. No. 102/16/CIT-II/82-83
Key Performance Metric reported by Organisation	16000+ villagers benefitted from our Organisation 700+ children and persons with disabilities provided with medical assistance and/or education 554 SHG formed	Causes Served	Care for the Physically/ Mentally Challenged
Annual Expenditure (rupees in lac)	800.25	Geographies Served	Tamil Nadu
<p>Points to Note: This report belongs to GuideStar India. Write to info@guidestarindia.org for prior written permission from Civil Society Information Services India for any reproduction in part or full.</p> <p>All documents and information provided by the organisation is available for public view on its GuideStar India profile at the URL given in the table above.</p> <p>Our observations and recommendations</p> <p>1. NGO has informed in Guidestar Undertaking that it has received Notice for AY 2016-17 U/s 143(2) and 142(1). For both, it has adopted e-proceedings and have submitted the requested information.</p> <p>The organisation has been awarded the GuideStar India Gold Seal valid till 31st March 2019. They have valid 12A, 80G and FCRA registrations.</p> <p>For current certification status of the organisation, please visit http://www.guidestarindia.org/CertifiedNGOs.aspx</p>			
Sr No	Criteria and purpose	Document/ Information	Remarks
1	a) Entity is a not-for-profit organization. b) Organization is registered as a Trust/Society/Non-profit Company. c) Existence for a minimum of 1 year from date of registration. d) Registration does not expire during the year of validity of the proposed certification.	Registration Document: Trust/Society/ Sec 8 or Sec25 Non-profit Company Registration certificate Proof of incorporation of an organization as a not-for-profit, issued by respective authority (Charity Commissioner/ Sub-Registrar/ Registrar of Societies/ Registrar of Companies). In case of not-for-profit company may need an additional document such as License to Operate that mentions that the entry is a not for profit under section 25 or section 8 of the Indian Companies Act 1956/ 2013. The document may be in English or the regional language, with the name of the entity, date of incorporation, sign/ seal of registration authority and a registration number. All amendments and supplements need to be registered with the registration authority.	Amar Seva Sangam is registered as a Society in Tamil Nadu on 15th June 1981 vide registration no. TSI 16/1981.
2	Existence-the Organization has physical existence, is operational and can be reached. Documentary evidence of place of operation. Should not be older than a few months in case of utility bills or bank statements and not older than a year in case of government letters.	Required only if address on ITR V is different from current correspondence address/ registered address.	Address on the ITR V for FY 2016-17 matches the correspondence address of the NGO on GuideStar India's profile.
3	Organization has a Permanent Account Number (PAN) from the Indian Income Tax Department which is a proof of its unique identity with tax authorities. An 11 character unique and permanent number is issued by the Income Tax Department of India. The number is mandatory for all organizations. The number is intelligent in that it conveys the type of entity. It should be verified against the government database so that it can be used as a key id to refer to the organization.	IT PAN: Income Tax Permanent Account Number (PAN)	The Organisation has a valid Permanent Account Number (PAN) from the Indian Income Tax Department and the details are given in the table above. (The date of registration on the PAN card matches the date of registration)
4	Organization is registered under Sec.12A of Income Tax Act and it remains currently valid. This certificate issued by the Income Tax department is proof of tax exemption status of the not for profit. It is a one time registration but could be withdrawn any time by the IT Department if the organization fails to meet the terms, which is mainly to do with the charitable nature of activities and timely filing of returns. It refers to the name, address, IT PAN (usually), the effective date and the date of the constitution document of the organization and the document reference number.	12A: Registration Certificate under section 12A of Income Tax Act	The Organisation is registered under 12A of the Income Tax Act and details are given in the table above.
5	Organization is registered under 80G and it remains currently valid. This certificate entitles the organization to offer tax deductions to donors. From October 2009 onwards, it is valid forever unless withdrawn. It refers to the name, address, IT PAN (usually), the effective date and the document reference number.	80G certificate, if available	The Organisation has a valid 80G certificate and the details are given in the table above.



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6	<p>Organization has filed IT returns for the latest financial year (FY 2017-18/ 2016-17) and has filed it by the due date.</p> <p>This is the acknowledgement of having filed income tax returns for a particular year. It is required to be filed by September 30 of every year for the previous year. It contains name of organization, its address, PAN, date of filing the return, the form used to file returns (ITR 7 is to be used by tax exempt organizations), a code as proof of online submission, digital sign/ physical sign of authorised signatory of the organization.</p>	ITR V: Latest Income Tax Return –Acknowledgement page (A.Y. 2017-18 which is F.Y.2016-17)	The NGO's ITR V for FY 2016-17 has been filed on 31st October 2017 vide acknowledgment no. 276411221311017
7	<p>a) Organization has stated aims & objectives, mode of management, rules and regulations in its MOA/ AOA/Trust Deed/ Constitution (including amendments).</p> <p>b) Activities are in line with aims and objects stated in its constitution.</p>	Deed/MOA/AOA: Trust Deed/MoA and AoA/ Constitution including bye laws with all subsequent amendments (if any). Ensure that documents should be attested by the Authorised signatory of the organization.	<p>1) The NGO has uploaded their Notarized, Amended and English translation of their Memorandum of Association along with the Rules & Regulations.</p> <p>2) These contain the stated aims and objectives, mode of management and rules that would govern the functioning of the organization.</p>
8.1	<p>Organization makes available, annual accounts duly audited for the latest two financial years (2017-18/ 2016-17/ 2015-16) and there are no material qualifications or material irregularities reported.</p> <p>The complete set of financial statements audited by the statutory auditor for the entire organization (consolidated in case the organization prepares project wise/ donor wise statements). The statements are complete only if accompanied by the auditor's report, notes on accounts, significant accounting policies (if made), schedules or break up of key items for which schedules are made. Where some of the components are not made, the form 108 serves as auditor's report. In case of not for profit companies, statements are required as per the Act and in case of Trusts registered in Maharashtra and Gujarat, statements as prescribed in the Act are required.</p>	Consolidated Audited Accounts for latest two financial years: FY 2017-18/ 2016-17/ 2015-16: Auditor's Report, Consolidated Balance Sheet, Income & Expenditure, Receipts & Payment, Schedules/ all annexure, Significant Accounting Policies & Notes to Accounts. Ensure that all pages are signed by the Auditor and authorised signatories of the organization.	<p>1) For FY 2015-16 and FY 2016-17, Auditor's Report, Balance Sheet, Income & Expenditure statement and Significant Accounting Policies & Notes to Accounts have been uploaded by the NGO on their profile</p> <p>2) Receipts and Payments and Fund Flow Statements are a part of the Audited Financials.</p> <p>3) The Audited Financials have Schedules</p>
8.2	<p>Organization makes available, copy of online Form 108 submitted to Income Tax Dept. for FY 2017-18/ 2016-17 and there are no material qualifications or material irregularities reported.</p> <p>This is the audit report to be filed by the Statutory Auditor appointed by the organization. It is in a prescribed format that among other things contains interested party transactions under section 13(3) of the Income Tax Act which is important from governance and conflict of interest disclosure point of view.</p>	Form 108: Copy of online Form 108 submitted to Income Tax Dept. for FY 2016-17 & FY 2015-16 which contains watermark of Income Tax Dept. (All Pages with annexure) OR copy of offline Form 108 along with acknowledgement for online filing downloaded from IT Dept. e-filing page)	<p>1) Online copy of Form 108 of the NGO for FY 2015-16 and FY 2016-17 uploaded on the NGO's profile along with acknowledgement receipt.</p> <p>2) No adverse remarks contained therein.</p> <p>3) The Board Members' reimbursements has been disclosed in Form 108.</p>
9	<p>If the organisation is registered under FCRA or if it has obtained prior permission to receive foreign funds.</p> <p>This registration is required for a not-for-profit entity to receive contributions from a foreign source. It has name, address, a unique registration number, date of issuance, designated bank account to receive contributions. It is valid for 5 years from the date of issuance.</p>	FCRA registration certificate: (regular or prior permission) if you have this registration, you need to upload a copy of the certificate	<p>1) The NGO has a permanent FCRA registration number and the same has been renewed till 31st October 2021.</p> <p>2) The FCRA renewal certificate has been digitally signed.</p> <p>3) The NGO has registered on the Darpan website.</p> <p>4) There has been no change in FCRA Account/ address/ 50 % Board Member change/nature and objects of the Trust.</p>
10	<p>The returns in the prescribed form are filed with FCRA Department, Ministry of Home Affairs, Delhi.</p> <p>Annual return to be filed online with the ministry of Home Affairs by all organisations that have FCRA registration, even if foreign receipts are nil in a particular year. This is due by Dec 31 of the following year. If submitted, it can be viewed on the MHA website. Non-submission invites penalties and even cancellation of FCRA registration.</p>	FC Return: Latest Annual FCRA return (FY 2017-18/ 2016-17) to be uploaded on GuideStar India site.	<p>1) Annual FC Returns for FY 2016-17 have been filed online.</p> <p>2) The FC Bank A/c details on the Annual FC Returns for FY 2016-17 matches the FC Bank A/c letter</p>
11.1	Organisation is reachable at a physical location.	Correspondence address	Updated
11.2	Information to know the nature of intervention.	Organisation Type (Advocacy & Campaigning/ Direct Service/ Grant-making, Intermediary/	Updated
11.3	Information to know about the organisation in brief, ideally an elevator pitch.	Organisation Description	Updated
11.4	Information to communicate with the leader and representatives of the organisation.	Email id and phone numbers of organisation, head of the organisation and organisation contact person	Updated
11.5	This is to help people identify organisations in the thematic area of their preference. We use the International Classification of NPOs.	Organisation Primary Classification (Primary cause)	Updated



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11.6	This is to help people identify organisations in the thematic area of their preference. We use the International Classification of NGOs. In exceptional cases, we use another set of classification we've developed for India.	Organisation Secondary Classification (Secondary cause)	Updated
11.7	This is to help users understand the types of activities pursued by the organisation.	Organisation Activities	Updated
11.8	This is to help users identify organisations working for specific communities/ beneficiaries.	Beneficiary groups	Updated
11.9	This is to help users identify organisations working with a rural/ urban focus.	Geographical focus of activity (Urban/ Rural)	Updated
11.10	This is to help users identify organisations working in specific locations.	Area of Operations (States and Districts covered)	Updated
11.1	The organisation is willing to share its goals with the public at large.	Past Year Objectives/ Goals (Past year targets with numbers)	Updated , not quantified
11.1	The organisation is willing to share its achievements with the public at large.	Past & Current Year Achievements (against Target with numbers)	Updated
11.1	The organisation is willing to share its goals in the public domain and be accountable to its stakeholders for the results.	Coming Year Objectives/ Goals (Targets with numbers)	Updated , not quantified
11.1	This is to share the motivation behind starting the organisation, the founder's journey.	History of organisation	Updated
11.2	The organisation shares its big plan or strategy towards achieving the organisation's goals. Would help stakeholders to evaluate mission alignment of projects and performance.	Mission	Updated
11.2	The organisation shares its vision of what it would like to see as the end result of its work. Would help stakeholders to understand the progress towards its vision.	Vision	Updated
11.2	Organisation has a governing body and details of its composition, dates of Board meetings held, are shared publicly, which helps stakeholders understand the leadership.	Board Member details from 1/4/2016 till date: details of all Members of the governing body by whatever name it is called	Updated
11.2	The organisation has an engaged governing board.	Board meeting dates for latest financial year	Updated
12	The organisation's chief functionary and 2 of its unrelated board members sign an undertaking that the organisation complies with its internal rules as per AOA/ Byelaws/ Constitution and with the laws applicable to it. The undertaking also mentions details of any litigation and other assurances.	GuideStar India Undertaking	Signed soft copy received
13	NGO is not blacklisted by the government or its agencies. There is no major concern expressed by other intermediaries in the philanthropy ecosystem known to GuideStar India.	a) GuideStar India undertaking	No major concerns observed during our certification process
14	For Renewal Cases	Previous year's Appraisal sheet & Report	This NGO received Transparency Badge valid till 2017.

For questions or clarifications, please write to: certification@guidestarindia.org