

**GUIDESTAR INDIA CERTIFICATION BROCHURE**  
<http://guidestarindia.org/CertifiedNGOs.aspx>

GuideStar India certifies NGOs based on their level of transparency & public accountability after a rigorous due diligence carried out by our team of certification experts. Due diligence is based on verifying financial and legal compliances, thorough scrutiny of registration documents, Income Tax returns, FCRA returns, audited financial statements & auditor's reports, public disclosures on our portal, reporting key facts to stakeholders as per our Annual Report Disclosure Template and confirmation of third party site visits and references. The certification requires annual renewal as due diligence is based on annual statutory compliances.

The unique aspect of our certification process is that NGOs are required to voluntarily submit information and documents for due diligence by displaying the same on their organization's profile on [www.guidestarindia.org](http://www.guidestarindia.org). This ensures high levels of transparency via public disclosures and establishes credibility through public accountability. It also enriches the organisation's online profile and, makes available rich information about it to all stakeholders to make informed decisions.

**Levels of GuideStar India Certification:**

Certification Level:	GuideStar India Transparency Key Foundation Level	GuideStar India Transparency Badge Intermediate Level	GuideStar India Gold Seal Advanced Level	GuideStar India Platinum Seal Champion Level
<b>Certification Logo:</b>				
<b>What each level indicates:</b>	Basic information disclosures and basic legal compliances by the organisation. Organisation files annual income tax returns and voluntarily discloses the same in the public domain	Moderate information disclosures and legal compliances by the organisation. Organisation shares in the public domain, its tax returns, audited annual accounts and auditor's report submitted to income tax authorities and Ministry of Home Affairs (if applicable).	Advanced accountability and good governance procedures adopted by the organisation. Organisation shares in the public domain, its tax returns filed within due date, audited annual accounts and auditor's report submitted to tax authorities and Ministry of Home Affairs (if applicable), for two years. There are no material qualifications in its audited accounts.	Comprehensive transparency, accountability and good governance procedures adopted by the organisation. Exemplary level of public disclosure through GuideStar India Disclosure Template. Third party reference checks are carried out.

**Eligibility Criteria & Application Process:**

<u>Eligibility</u>	<u>Steps to Apply</u>
<p>Please apply for GuideStar India Certification only if you meet all the below 4 conditions:</p> <ol style="list-style-type: none"> <li>1. Your organisation is a Society/ Trust/ Sec 8 or 25 Company</li> <li>2. Your organisation has its IT PAN</li> <li>3. Your organisation has a 12A registration under the Income Tax Act.</li> <li>4. Your organisation has filed its Income Tax Return (ITR) for F.Y. 2015-16</li> </ol> <p><i>Please note that your organisation is eligible to apply even if your organisation does not have 80G, 35AC, FCRA. However, if you have these registrations, you need to provide details as explained in Criteria and requirement of documents &amp; information</i></p>	<ol style="list-style-type: none"> <li>1. Read this brochure, understand the criteria and decide the level for which you would like to apply. You may apply for ONLY ONE LEVEL. Each organisation can fill ONLY ONE FORM. In the event of multiple forms being submitted, the first form will be considered, irrespective of the level applied for and its completeness.</li> <li>2. A. <b>If your organisation is not yet registered on <a href="http://www.guidestarindia.org">www.guidestarindia.org</a>:</b> After filling the Certification application form, immediately send a mail to <a href="mailto:certification@guidestarindia.org">certification@guidestarindia.org</a> attaching your organisation registration certificate. GuideStar India team will verify your details and issue your login credentials. Then you may proceed further with step 3, which needs to be completed within 2 working days of receiving the login credentials, if approved for GuideStar India registration.            B. <b>If your organisation has a GuideStar Number (GSN) at the time of applying for the certification:</b> Simply proceed to step 3. You need to complete step 3 within 2 days of submitting the certification application form.</li> <li>3. You need to login at <a href="http://www.guidestarindia.org">www.guidestarindia.org</a> and update information and upload documents. Refer to the detailed criteria and process one-pager applicable to the level you have chosen to apply. <b>In case you fill the form incorrectly, your application will be disqualified even if you update required information on <a href="http://www.guidestarindia.org">www.guidestarindia.org</a>.</b></li> <li>4. We invest considerable time and effort to educate and equip NGOs in ensuring their legal and financial compliance as well as build their fundraising capability through greater transparency and public reporting. Towards these efforts and for your membership to the GuideStar India Certified NGO Guild, we request for a minimum donation from one of your donors or from your organisation according to the level chosen by you.</li> </ol> <p>Please read the terms and conditions governing certifications before you apply (refer page 5).            Submission of the online form implies you have accepted the terms and conditions.</p>

**NGOs certified since January 2015 to February 2017:**

<u>Level</u>	<u>Certification</u>	<u>Valid till Dec 2017</u>	<u>Valid till Dec 2016</u>	<u>Valid till Dec 2015</u>	<u>Total:</u>
Champion Level	GuideStar India Platinum Seal	4	20	19	43
Advanced Level	GuideStar India Gold Seal	7	72	39	118
Intermediate Level	GuideStar India Transparency Badge	12	91	16	119
Foundation Level	GuideStar India Transparency Key	95	244	-	339
<b>Total:</b>		<b>118</b>	<b>427</b>	<b>74</b>	<b>619</b>

## Criteria and Requirement of Documents:

Type of Certification	GuideStar India Transparency Key Foundation Level	GuideStar India Transparency Badge Intermediate Level	GuideStar India Gold Seal Advanced Level	GuideStar India Platinum Seal Champion Level
<b>Criteria</b>	<p><b>Criteria for Transparency Key: Fulfill ALL Criteria listed below (Nos. 1 to 6)</b></p> <ol style="list-style-type: none"> <li>Entity is a not-for-profit organisation. Entity is registered as a Trust/ Society/ Non-profit Company. Registration does not expire during the period of validity of the proposed certification.</li> <li>Organisation has a Permanent Account Number (PAN) from the Indian Income Tax Department.</li> <li>Existence - the Organisation has physical existence, is operational and can be reached.</li> <li>Organisation is registered under Sec.12A of Income Tax Act and it remains currently valid.</li> <li>Organisation has filed IT returns for the latest financial year (FY 2015-16).</li> <li>List check with government databases.</li> </ol>	<p><b>Criteria for Transparency Badge: Fulfill ALL criteria for Transparency Key AND those listed below (Nos. 1 to 12):</b></p> <ol style="list-style-type: none"> <li>Existence for a minimum of 1 year from date of registration.</li> <li>Entity displays in the public domain, Trust Deed/ MoA and AoA/ Constitution including rules with all subsequent amendments (if any)</li> <li>Organisation makes available, annual accounts duly audited for the latest financial year 2015-16.</li> <li>Registration under section 80G, 35AC is not required to qualify. However, if organisation has 80G/ 35AC, it is required to share details.</li> <li>FCRA registration/ Prior Permission is not required to qualify. However, if the organisation has FCRA registration/ Prior Permission, it is required to share its FCRA details.</li> <li>List check and reference check with Partners.</li> </ol>	<p><b>Criteria for Gold Seal: Fulfill ALL criteria for Transparency Key, Badge AND those listed below (Nos. 1 to 18):</b></p> <ol style="list-style-type: none"> <li>Organisation makes available, annual accounts duly audited for the latest two financial years (2015-16 &amp; 2014-15) and there are no material qualifications or material irregularities reported. Organisation files annual income tax returns by the due date at least for the latest financial year.</li> <li>Organisation has stated aims &amp; objectives, mode of management, rules and regulations in its MOA/ AOA/Trust Deed/ Constitution (including amendments).</li> <li>Activities are in line with aims and objects stated in its constitution.</li> <li>Organisation complies with applicable laws and its own rules.</li> <li>FCRA registration is not required to qualify. However, if the organisation is registered under FCRA or if it has obtained prior permission to receive foreign funds, then the returns in the prescribed form are filed with FCRA Wing, Ministry of Home Affairs, irrespective of whether Foreign contribution has been received in that year or not.</li> <li>Organisation has a governing body and details of its composition, dates of Board meetings held, are shared publicly.</li> </ol>	<p><b>Criteria for Platinum Seal: Fulfill all criteria for Transparency Key, Badge, Gold and those listed below (Nos. 1 to 21):</b></p> <ol style="list-style-type: none"> <li>Existence for a minimum of 3 years from date of registration.</li> <li>External Reference</li> <li>Public Disclosure in GuideStar India Template for Transparency &amp; Accountability Disclosures</li> </ol>
<b>Time Limit</b>	<b>15 days from application</b>	<b>20 days from receipt of donation</b>	<b>30 days from receipt of donation</b>	<b>45 days from receipt of donation</b>
<b>Capacity Building Support</b>	Help PPT, one email on receipt of application outlining steps, one email after review of documents to make any corrections.	Help PPT, one email on receipt of application outlining steps, up to 2 phone calls/ Skype session, email thereafter, up to 2 reviews of documents to make any corrections.	Help PPT, one email on receipt of application outlining steps, up to 3 phone calls/ Skype session, email thereafter, up to 3 reviews of documents to make any corrections.	Help PPT, one email on receipt of application outlining steps, up to 4 phone calls/ Skype session, email thereafter up to 4 reviews of documents to make any corrections.
<b>Validity of Certification</b>	Till the following Dec of the financial year for which due diligence is done. For example if reviewed for FY 2015-16, valid till 31 <sup>st</sup> Dec 2017.	Till the following Dec of the financial year for which due diligence is done. For example if reviewed for FY2015-16, valid till 31 <sup>st</sup> Dec 2017.	Till the following Dec of the financial year for which due diligence is done. For example if for FY 2015-16, valid till 31 <sup>st</sup> Dec 2017.	Till the following Dec of the financial year for which due diligence is done. For example, if reviewed for FY 2015-16, valid till 31 <sup>st</sup> Dec 2017.
<b>Minimum Donation to promote transparency &amp; public accountability</b>	No contribution	Rs. 2,000/- for an organisation with annual expenditure less than Rs.15 lakhs in FY 2015-16 and Rs. 5,000/- for others.	Rs. 12,000/-	Rs. 18,000/-

<b>Type of Certification</b>	<b>GuideStar India Transparency Key Foundation Level</b>	<b>GuideStar India Transparency Badge Intermediate Level</b>	<b>GuideStar India Gold Seal Advanced Level</b>	<b>GuideStar India Platinum Seal Champion Level</b>
<p><b>Documents to be uploaded on <a href="http://www.guidestarindia.org">www.guidestarindia.org</a> for public disclosure</b></p>	<p><b>Documents for Transparency Key: Upload ALL documents listed below (Nos. 1 to 5)</b></p> <ol style="list-style-type: none"> <li><b>Registration Document:</b> Trust/Society/ Sec 8 or Sec25 Non-profit Company Registration certificate</li> <li><b>IT PAN:</b> Income Tax Permanent Account Number (PAN)</li> <li><b>12A:</b> Registration Certificate under section 12A of Income Tax Act</li> <li><b>ITR V:</b> Latest Income Tax Return –Acknowledgement page (A.Y. 2016-17 which is F.Y 2015-16)</li> <li><b>Address Proof Document:</b> Required only if address on ITR V is different from current correspondence address/ registered address. Please upload one of these - Telephone/Electricity/Broadband bill /Bank letter not older than 3 months OR any letter issued by a government authority in the past one year.</li> </ol>	<p><b>Documents for Transparency Badge: Upload ALL documents for Transparency Key AND those listed below (Nos.1 to11)</b></p> <ol style="list-style-type: none"> <li><b>Deed/MOA &amp; AOA:</b> Trust Deed/MoA and AoA/ Constitution including rules with all subsequent amendments (if any). Ensure that documents are attested by the Authorised signatory of the organisation.</li> <li><b>Form 10B:</b> Copy of online Form 10B submitted to Income Tax Dept. for FY 2015-16 which contains watermark of Income Tax Dept. (All Pages with annexures) OR copy of offline Form 10B along with acknowledgement for online filing downloaded from IT Dept. e-filing page.</li> <li><b>Consolidated Audited Accounts FY 2015-16:</b> Audited accounts for FY 2015-16 (Auditor's Report, Balance Sheet, Income &amp; Expenditure Statement, Receipt &amp; Payments Account, all Schedules, Significant Accounting Policies &amp; Notes to Accounts). Ensure that all pages are signed by the Auditor and the authorised signatories of the organisation.</li> <li><b>80G &amp; 35AC Certificates:</b> If available.</li> <li><b>FCRA registration certificate:</b> (regular or prior permission) if you have this registration, you need to upload a copy of the certificate.</li> <li><b>FC Return:</b> Latest Annual FCRA return (FY 2015-16/ 2014-15 to be uploaded on GuideStar India site. Proof of filing quarterly FCRA Receipts</li> </ol>	<p><b>Documents for Gold Seal: Upload ALL documents for Transparency Key, Badge AND those listed below (Nos. 1 to 14) AND send a hard copy of document no. 15</b></p> <ol style="list-style-type: none"> <li><b>Consolidated Audited Accounts for latest two financial years - FY 2014-15/ FY 2015-16:</b> Auditor's Report, Consolidated Balance Sheet, Income &amp; Expenditure, Receipts &amp; Payment, Schedules/ all annexures, Significant Accounting Policies &amp; Notes to Accounts. Ensure that all pages are signed by the Auditor and authorised signatories of the organisation.</li> <li><b>Form 10B:</b> Copy of online Form 10B submitted to Income Tax Dept. for FY 2015-16 &amp; FY 2014-15 which contains watermark of Income Tax Dept. (All Pages with annexures) OR copy of offline Form 10B along with acknowledgement for online filing downloaded from IT Dept. e-filing page)</li> <li><b>ITR V: ITR is filed on or before the due date for the latest financial year (17<sup>th</sup> October 2016)</b></li> <li><b>GSI Undertaking:</b> Organisation needs to sign an undertaking given in the link below. The same will have to be done within a week of application and a hard copy of the document needs to be sent to GuideStar India. (Link: <a href="http://www.guidestarindia.org/Sitelimages/UndertakingGSIcertification.doc">http://www.guidestarindia.org/Sitelimages/UndertakingGSIcertification.doc</a>)</li> </ol>	<p><b>Documents for Platinum Seal: Upload ALL documents for Transparency Key, Badge, Gold (Nos. 1 to 14) AND send hard copies of document nos. 15 to 17</b></p> <p><b>16. External reference: Please provide ANY TWO of the following (only by email):</b></p> <ol style="list-style-type: none"> <li>Donor reference as per GuideStar India format: <a href="http://www.guidestarindia.org/Sitelimages/Certifications/GuideStarIndiaDonorReferenceForm.doc">http://www.guidestarindia.org/Sitelimages/Certifications/GuideStarIndiaDonorReferenceForm.doc</a></li> <li>Visitors' testimonial - legible extract from Visitor's book or Letter from Visitor as per GuideStar India format <a href="http://www.guidestarindia.org/Sitelimages/Certifications/GSIVisitorTestimonialTemplate.doc">http://www.guidestarindia.org/Sitelimages/Certifications/GSIVisitorTestimonialTemplate.doc</a></li> <li>Proof of Membership/ Accreditation/ Support of Ashoka, British Asian Trust, Charities Aid Foundation, Credibility Alliance, Dasra, EdelGive Foundation, Give2Asia, GiveIndia, GlobalGiving, Silicon Valley Community Foundation, Small Change</li> </ol> <p><b>17. GuideStar India Template for Transparency &amp; Accountability Disclosures:</b> Please click (<a href="http://www.guidestarindia.org/Sitelimages/GSItemplateforTransparencyandAccountabilityDisclosures.xls">http://www.guidestarindia.org/Sitelimages/GSItemplateforTransparencyandAccountabilityDisclosures.xls</a>) to download the format, fill and share the soft copy of the same with GuideStar India at <a href="mailto:certification@guidestarindia.org">certification@guidestarindia.org</a>. After we approve the soft copy, you need to get the hard copy signed by Chief Functionary and two unrelated Board Members</p>
<p><b>Minimum Information to be Voluntarily shared by organisation on <a href="http://www.guidestarindia.org">www.guidestarindia.org</a>:</b></p>	<p><b>Minimum information for Foundation Level - Update ALL information for Transparency Key listed below (a to f):</b></p> <ol style="list-style-type: none"> <li>Correspondence address</li> <li>Organisation Description</li> <li>Email id and phone numbers of organisation, head of the organisation and organisation contact person</li> <li>Organisation Classification (key cause): Primary Classification and Secondary Classification</li> <li>Beneficiary groups</li> <li>Income Tax Registration -12A</li> </ol>	<p><b>Information for Intermediate Level - Update ALL information for Transparency Key AND those listed below (a to k):</b></p> <ol style="list-style-type: none"> <li>Organisation Type (Advocacy &amp; Campaigning/Direct Service/ Grant-making, Intermediary/Network and Support)</li> <li>Organisation Activities</li> <li>Geographical focus of activity (Urban/ rural) and States and Districts covered</li> <li>Area of Operations</li> <li>If you have any of 80G, 35AC, FCRA registrations, provide details for all such registrations that you have.</li> </ol>	<p><b>Information for Advanced Level - Update ALL information for Transparency Key, Badge AND those listed below (a to q):</b></p> <ol style="list-style-type: none"> <li>Past Year Objectives (targets with numbers)</li> <li>Past &amp; Current Year Achievements (targets with numbers)</li> <li>Coming Year Objectives/ Goals (targets with numbers)</li> <li>History, Mission &amp; Vision of organisation</li> <li>Board Member details from 1/4/2015 till date: details of all Members of the governing body by whatever name it is called. Details needed: Name, Gender, Age, Email id, Position on Board, Area of Competency, Occupation, Relation with other Board Members</li> <li>Board meeting dates during FY 2015-16</li> </ol>	<p><b>Information for Champion Level – Same as for Advanced level- Gold (a to q)</b></p>

**Terms & Conditions (that form a part of the undertaking to be signed by the applicant organization):**

<ul style="list-style-type: none"> <li>❖ We hereby certify that all the information provided in the GuideStar India Certification Application form as well as the information provided and documents submitted by my organisation on <a href="http://www.guidestarindia.org">www.guidestarindia.org</a> and email are true and correct.</li> <li>❖ We understand that we can apply for ONLY ONE LEVEL and that we can fill ONLY ONE APPLICATION FORM. We understand that only the application form submitted first will be reviewed. We may or may not qualify for the level we applied for, and that we may be awarded the key/ badge/ seal of a lower category or may not get any certification, depending on the criteria complied with.</li> <li>❖ We understand that from the date of submitting the GuideStar India Certification Application Form online, we have to complete the process of online submission of information and documents within 5 working days, else our form will be rejected. In case our NGO is not registered on <a href="http://www.guidestarindia.org">www.guidestarindia.org</a> at the time of applying for the certification, our application will be verified first for eligibility to be registered on <a href="http://www.guidestarindia.org">www.guidestarindia.org</a> and if we are registered and allotted a GuideStar Number, we will be given 5 days to complete the remaining steps.</li> <li>❖ We understand that GuideStar India will provide training and capacity building support to undergo the due diligence process for certification. This comprises 3 telephonic/ online interactions, a help PPT and email support.</li> <li>❖ We understand that the certification application form is valid for the time limit specified for each level and we will complete the documentation and required clarification within this period. There will be a specified number of interactions for review of our application and the entire process is to be completed within the specified time limit after which our application will be cancelled automatically. Refer to section titled 'Time Limit' given on page 3 for details.</li> <li>❖ We understand that GuideStar India may display our verification report along with NGO name on their website, and if they receive any complaints they may suspend or cancel the certification with intimation to the organisation and give us an opportunity to provide clarifications. Our certification may be restored if it is found that the complaint was not valid. GuideStar India's decision will be final and binding.</li> <li>❖ If certified, we will display the key/ badge/ seal on our website and other communication material and provide a link to our information on <a href="http://www.guidestarindia.org">www.guidestarindia.org</a>. If certified, we will display the key/ badge/ seal and certificate without any modifications.</li> <li>❖ We understand that all information provided will be displayed on the GuideStar India website. We understand that GuideStar India will share the list of Certified NGOs and information provided, with anyone interested in NGO information. Such information may be provided with or without cost to the person seeking the information.</li> <li>❖ We certify that our organisation has not been blacklisted by any donor/ funding agency/ grant making organisation/ statutory authority.</li> </ul>	<ul style="list-style-type: none"> <li>❖ We hereby declare that our organisation is not blacklisted or rejected or subjected to any adverse action by any government department or by any government agency.</li> <li>❖ We hereby certify that our organisation does not employ or deal with any entities or individuals known by our organisation to support terrorism.</li> <li>❖ Our organisation has 12A registration under the Indian Income Tax Act, and it is currently valid.</li> <li>❖ Our organisation complies with all conditions stated in our 12A, 80G (if applicable), 35AC (if applicable) and FCRA (if applicable). We shall inform GuideStar India immediately in the event of any suspension/ cancellation.</li> <li>❖ Our organisation works in areas defined as "charitable in nature" under the Indian Income Tax Act.</li> <li>❖ Our governing board ensures that all reporting requirements are met and are in compliance with the Societies Registration Act/ applicable Trust Act/ Indian Companies Act. Organisation has filed returns as specified by Act/Authorities applicable to it for the Financial year 2015-16.</li> <li>❖ We hereby declare that our organisation is in compliance with all applicable laws including the Income Tax Act and FCRA (if applicable).</li> <li>❖ We hereby declare that our organisation complies with its own rules &amp; regulations as specified in its Trust Deed/ MOA/ AOA/ Constitution/ Bye Laws.</li> <li>❖ Our activities are in line with the Vision, Aim and Objectives of the organisation as stated in our Trust Deed/ MOA/ Constitution.</li> <li>❖ Our Governing Body composition is as per our Trust Deed/ MOA/ AOA/ Constitution and as per applicable laws.</li> <li>❖ We undertake to provide any clarification within one working day during the certification process.</li> <li>❖ We understand that the evaluation for the certification is an objective process. We understand that the decision of GuideStar India in all matters regarding the certification will be final and binding.</li> <li>❖ We understand that submission of the online form indicates that we have read these terms and conditions and have accepted them.</li> </ul>
---	--

**Next Steps:**

What Next?	Documents for Reference
<p>1. Apply for GuideStar India's certification by filling up the application form using the following link <a href="#">GuideStar India Certification Application Form</a></p> <p>2. Send your minimum contribution towards capacity building to promote transparency &amp; public accountability.</p> <p>3. Login using the link <a href="http://guidestarindia.org/Login.aspx">http://guidestarindia.org/Login.aspx</a> to access your GuideStar India pages for updating required information and uploading documents.</p> <p>4. We shall review the documents and revert if we have any queries. Once our certification committee reviews the documents and approves the same, the e-Seal/ Badge/ Key shall be emailed to the organisation. Hard copy certificates are sent to organisations qualifying for Platinum/ Gold/ Badge.</p> <p>For the current status of the entire list of 500+ GuideStar India Certified NGOs: Platinum, Gold, Transparency Badge and Key, please visit <a href="http://guidestarindia.org/CertifiedNGOs.aspx">http://guidestarindia.org/CertifiedNGOs.aspx</a></p>	<p>Based on our experience over the years, we have compiled a couple of documents towards capacity building of NGOs. Links to the documents are given below:</p> <ol style="list-style-type: none"> <li>1. Audit checklist to help NGOs with their financial and legal due diligence - <a href="http://www.guidestarindia.org/SiteImages/Certifications/AuditSheetChecklistforNGOs2017.pdf">http://www.guidestarindia.org/SiteImages/Certifications/AuditSheetChecklistforNGOs2017.pdf</a></li> <li>2. A Template to show case the organisation's Transparency &amp; Public Accountability - <a href="#">Annual Report Disclosure Template</a></li> </ol> <p>Feel free to use the above documents even if your organization does not wish to apply for GuideStar India's certification.</p> <p>To avail of interesting opportunities, Indian NGOs can register for FREE at: <a href="http://guidestarindia.org/Register.aspx">http://guidestarindia.org/Register.aspx</a></p> <p><a href="#">Hear it from our NGO Partners, watch their testimonials on YouTube</a></p> <p><a href="#">Facebook</a> <a href="#">Twitter</a> <a href="#">Blog</a></p>

