NO HUNGRY CHILD

“No child should go to bed hungry.”

NGO LEGAL, REGULATORY & COMPLIANCE READINESS GUIDE

For organisations and social workers participating in the No Hungry Child Nutritious Meal Programme

IMPORTANT: This is a practical readiness guide, not legal advice. Requirements vary by entity type, state, city, premises, staffing and funding model. Each participating NGO should have a CA/CS/lawyer verify its exact obligations before commencement.

1. The Basic Rule: Be Legally Ready Before You Start

The No Hungry Child programme can be implemented by an existing NGO or by a committed social worker who establishes a new eligible non-profit organisation. A new organisation is not automatically disqualified merely because it has no previous operating history. However, it must first establish its own legal identity, obtain the registrations applicable to its activities, open its own organisational bank account, and execute the required written agreement/authorisation with No Hungry Child.

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A participating organisation must not present itself as the legal entity No Hungry Child unless it has been expressly authorised to do so. The programme may be implemented under the No Hungry Child programme name and branding subject to the written partnership terms.

2. Core Legal & Financial Documents — Minimum Readiness Checklist

Item	What it means	Status	What the NGO should do
Legal constitution	Trust / Society / Section 8 Company	Core	The organisation should have a valid legal constitution and governing document defining its charitable objects.
PAN	Permanent Account Number	Core	Required for the organisation's tax and financial identity and for banking/compliance.
Organisation bank account	Bank account in organisation's name	Core	Keep programme receipts and payments traceable. Avoid using a trustee's personal account.
12A / 12AB tax registration	Charitable income-tax registration	Strongly required for tax-exempt charitable operations	Legacy terminology is commonly used as "12A/12AB". Current tax-law forms/sections should be confirmed with the organisation's tax professional.
80G approval	Donation tax-deduction approval	Conditional / strongly recommended for fundraising	Useful where donors are expected to claim eligible tax deductions. Maintain the related reporting and donation records.
TAN	Tax Deduction and Collection Account Number	Conditional	Required when the organisation is responsible for deducting/collecting tax at source, subject to applicable exceptions.
Income-tax return & accounts	Annual tax/compliance filing	Applicable	Maintain books, vouchers, bank records and file the appropriate return/audit reports.
NGO DARPAN	Government NGO identity/Unique ID	Recommended / may be required for specific government processes	Particularly important where government grants or schemes require a DARPAN ID.

3. What "12A" and "80G" Mean

12A/12AB registration concerns the charitable tax-exemption framework for eligible trusts/institutions. 80G approval concerns eligibility for tax deduction on qualifying donations made to approved institutions, subject to the applicable conditions.

For the current tax year, India's income-tax framework is transitioning to the Income-tax Act, 2025 and related rules/forms. Therefore, the NGO should not rely only on old terminology such as "12A" or "80G"; it should have its CA verify the currently applicable registration/approval route and forms at the time of application and renewal.

4. Food Programme Compliance — FSSAI Is a Key Requirement

Because the No Hungry Child centre will prepare and serve food, the NGO should identify the applicable FSSAI registration/licence for its kitchen activity before commencing operations. FSSAI states that food business operators must obtain the applicable registration/licence, and its FoSCoS system is the national platform for food licensing and registration.

The NGO should maintain the FSSAI certificate/licence at the centre, follow the applicable hygiene and sanitary requirements, keep food-safety records, and ensure that kitchen staff follow safe food-handling practices. The exact category—registration, State licence or Central licence—depends on the activity and eligibility criteria.

5. Premises, Kitchen & Local Permissions

- Registered/rent/lease documentation or other valid proof of possession of the premises.
- Verify local municipal / panchayat permissions applicable to the kitchen, dining and learning centre.
- Check whether a local trade licence, establishment registration or other municipal permission applies.
- Check fire-safety requirements and obtain the applicable NOC/certificate where required by local authority and premises type.
- Ensure safe drinking water, sanitation, drainage, waste disposal, ventilation and pest-control arrangements.
- Display required licences/certificates and keep copies of all approvals in a compliance file at the centre.

6. CSR Funding / Corporate Partnerships

Where an NGO is proposed as an implementing agency for a company's CSR project, the NGO should check whether CSR-1 registration and other eligibility conditions under the Companies Act and CSR Rules apply to that particular arrangement. The corporate donor and the NGO should document the project, roles, funds, utilisation, monitoring and reporting responsibilities.

7. Foreign Contributions — FCRA

FCRA is not a basic requirement merely because an organisation is an NGO. It becomes relevant when the organisation proposes to receive foreign contribution. An organisation must not accept foreign contribution without the applicable FCRA registration or prior permission. FCRA funds also have specific banking, accounting and utilisation rules.

For the No Hungry Child programme, an NGO should treat domestic programme funding separately from any foreign contribution and obtain professional advice before accepting any overseas donation.

8. Child Protection & Safeguarding

- Adopt a written Child Protection / Safeguarding Policy before enrolling children.
- Maintain age-appropriate consent, emergency-contact and attendance records while protecting children’s privacy.
- Do not publish a child’s name, address, school details, phone number or identifiable photograph without appropriate lawful consent/authorisation.
- Staff and volunteers must understand appropriate behaviour, boundaries, supervision and reporting of concerns.
- Where legally or organisationally required, conduct background/police verification for staff and volunteers working closely with children.
- Have a clear escalation and referral process for suspected abuse, exploitation, trafficking, violence, neglect or other serious risk.
- Use the appropriate government child-protection mechanisms and Child Helpline/authorities when a child is at immediate or serious risk.

9. Employment & Workplace Compliance

If the centre employs staff, the NGO should check applicable state Shops & Establishments / labour requirements, wage and employment rules, attendance and payroll records, statutory deductions, and social-security obligations such as EPF/ESI where thresholds and applicability are met. If the organisation has 10 or more employees, it should also assess applicability of the POSH law and establish the required internal mechanism.

10. Financial Discipline — Keep the Programme Audit-Ready

- Use the organisation’s bank account for programme receipts and payments.
- Keep invoices, bills, quotations, payment proofs, payroll records and bank statements.
- Maintain a separate programme ledger/cost centre for No Hungry Child activities.
- Record every grant received and every programme expense against supporting documents.
- Keep vendor quotations and comparative statements where procurement requires them.
- Maintain an asset register for kitchen equipment and other programme assets.
- Maintain monthly attendance/meal records and supporting operational evidence.
- Submit utilisation statements and reports within the timelines agreed with No Hungry Child / funding partners.
- Do not make cash payments where banking channels are required or where cash would weaken auditability.

11. If You Are a New Social Worker Starting a New NGO

You do not need to have been running an NGO for many years merely to express interest in the programme. A committed social worker can establish an appropriate non-profit entity and build the required compliance structure. The important point is that the legal entity must be properly constituted and authorised before it undertakes activities in its own name.

1. Choose the appropriate legal form: Trust, Society or Section 8 Company, based on professional advice.
2. Complete the applicable registration/incorporation and obtain the organisation’s PAN.
3. Open the organisation’s bank account.
4. Obtain the applicable income-tax registration/approval and other registrations.
5. Obtain FSSAI registration/licence for the proposed food activity.
6. Secure compliant premises and complete applicable local permissions.

7. Adopt child-safeguarding, financial-control and staff policies.
8. Enter into the written programme/brand/implementation agreement with No Hungry Child.
9. Only then commence programme implementation and public representation.

12. Recommended "Programme Readiness File"

Before the centre is launched, the NGO should maintain one physical and one digital compliance folder containing:

- Trust Deed / Society Registration Certificate / Section 8 incorporation documents
- PAN and tax-registration/approval documents
- 80G approval documents, where applicable
- TAN, where applicable
- Bank account proof/cancelled cheque and authorised signatory details
- FSSAI registration/licence
- Rent/lease agreement and premises proof
- Local trade/municipal/fire/sanitation approvals, where applicable
- NGO DARPAN ID, where applicable
- CSR-1 and CSR-related documents, where applicable
- FCRA registration/prior permission, only where applicable
- Child Protection/Safeguarding Policy
- Staff/volunteer records and applicable verification
- Insurance and emergency contacts, where appropriate
- Vendor quotations, invoices and equipment records
- Programme agreement and correspondence with No Hungry Child

13. Quick Status Check Before Approval

Area	Ready?	Evidence to Keep
Legal entity	☐	Registration/incorporation certificate
PAN + bank account	☐	PAN + bank proof
Tax registration/approval	☐	Applicable certificate/order
80G	☐	Approval, if applicable
TAN	☐	TAN, if applicable
FSSAI	☐	Registration/licence
Premises/local permissions	☐	Lease + applicable approvals
Child safeguarding	☐	Policy + staff/volunteer controls
CSR-1	☐	If applicable to CSR implementation
FCRA	☐	Only if receiving foreign contribution
Accounts & records	☐	Books, vouchers, ledgers, reports

14. Official Reference Sources

- **Income Tax Department – Charitable registration / Form 10A:** https://www.incometax.gov.in/iec/foportal/node/287
- **Income Tax Department – TAN FAQ:** https://www.incometax.gov.in/iec/foportal/help/e-filing-know-tan-faq
- **Income Tax Department – 80G donation reporting:** https://www.incometax.gov.in/iec/foportal/help/form10bd
- **FSSAI – Food Laws & Regulations:** https://www.fssai.gov.in/food-law/regulations

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- **FoSCoS – FSSAI licensing/registration:** https://foscos.fssai.gov.in/public/
- **NGO DARPAN:** https://www.ngodarpan.gov.in/
- **FCRA Online – Ministry of Home Affairs:** https://fcraonline.nic.in/

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Prepared as a practical programme-readiness guide. Applicable laws, thresholds, forms and local permissions must be verified for the NGO’s exact circumstances before commencement.