

**Standard Operating Procedure (SOP) for making application for claim of tax exemption u/s 11(1)(c) of the Income-tax Act, in respect of remittance of money/relief articles by Indian NGOs/Charitable Organisations for earthquake hit people in Nepal.**

Many NGOs and Charitable Organizations in India have expressed desire to support relief and rehabilitation work for the benefit of earthquake affected people in Nepal. While participation of such NGOs and Charitable Organizations in relief operations is encouraged, it is also necessary to ensure that the funds utilized for the purpose are not misused and are channelized in the desirable manner only. These NGOs are also seeking approval from Central Board of Direct Taxes (CBDT) to exempt from tax the funds applied by them outside India (i.e., Nepal) u/s 11(1)(c) of the Income tax Act, 1961('Act').

In order to standardize the manner of seeking approval for tax exemption under the said section and to streamline the process of remittance of money or relief-articles to Nepal, following SOP has been outlined for the guidance of NGOs/Charitable Organisations. They are requested to adopt these procedures while participating in relief and rehabilitation operations at Nepal.

1. The applicant organization seeking income tax exemption u/s 11(1)(c) should apply to Member(IT), CBDT, New Delhi. The application must contain the information as per ANNEXURE-I as well as other relevant information discussed at Paras 5 to 9 below, as applicable. It must be ensured that complete information is provided and copies of required documents are enclosed.
2. Ministry of Finance, Government of Nepal has come out with "National and International Non-Government Aid Mobilization Directory 2015" (<http://ndma.gov.in/images/pdf/criteria-for-donors-for-rehabilitation-and-reconstruction.pdf>). Before making an application u/s 11(1)(c), the donor must be satisfied that carrying out any of the proposed relief activities would not violate the prescribed criteria and the procedure laid down therein would strictly be adhered to. For ready reference, a copy of the said Directory is enclosed as ANNEXURE – III. If it comes to the notice of any authority that the conditions prescribed in the said Directory have been violated at any point of time, the approval granted u/s 11(1)(c) would be liable for withdrawal.
3. The applicant organizations must be registered u/s 12AA of the Income-tax Act.
4. However, before making an application to CBDT, it must be ensured that the Memorandum of Association/Trust Deed contains a specific clause as per which the activities of the nature of relief and rehabilitation of disaster-hit people is a duly mandated and permissible activity. If there is no such direct clause and the organization is still desirous of undertaking the same, it may, before making application to CBDT u/s 11(1)(c), consider amending/modifying the object clause of its MoA/Trust Deed suitably so as to include the same therein, following due procedure. Copies of documents evidencing such changes must be enclosed alongwith the application u/s 11(1)(c).
5. The NGOs/Charitable Organisations, who are eligible to apply u/s 11(1)(c) in terms of conditions at Paras 2 & 3 above, shall be required to make compliances as prescribed in Paras 5 to 9 below.
6. (A) NGOs/Charitable Organisations which desire to provide relief assistance either to the Government of Nepal or to its agencies may furnish complete details in this regard.  
  
(B) However, if such financial contributions are intended to be made to NGOs/Charitable Organisations of Nepal (which also includes sister organisations/units of Indian NGOs located and administered from Nepal), it shall be necessary to furnish self-attested copy of following documents-

- (i) name and address of the remittee Nepalese NGO/Charitable Organisation;

- (ii) year in which the remittee organization was formed;
- (iii) name of bank, branch/address and account number in which remittance would be made;
- (iv) copy of PAN of the remittee as allotted by Internal Revenue Department of Government of Nepal;
- (v) evidence of registration of such organization with the authority concerned at Nepal;

7. (A) Several NGOs/Charitable Organizations have expressed the desire to send relief material of various kinds (e.g. food items, clothings, household goods, medicines etc.) to Nepal for distribution among earthquake hit people. The Government of Nepal has decided that relief materials in kind will be exempt from customs duty only if these are donated to the Government of Nepal for distribution as per the needs determined by the Government of Nepal. If an organization decides to undertake distribution by itself, the Government of Nepal would apply customs duty. Therefore, while applying, the organization concerned should specify its preferred mode of distribution.

It should also be ensured by the donors that the relief materials proposed to be sent/distributed should be part of the list of 'needed items' issued by the Government of Nepal. Such list is enclosed as ANNEXURE-II and is subject to updation by the Government of Nepal whenever desired.

(B) In the above background, the manner of distribution of relief materials can be categorized as under-

- I. Donating items to Government of Nepal for distributing the same;
- II. Handing over the material to NGOs/Charitable Organizations of Nepal for further distribution; and
- III. With the help of NGO's volunteers from India to be deputed in Nepal for conducting/overseeing distribution work.

In each of the situation enumerated above, following documents/information would be required to be submitted-

Situation I: Item wise breakup of articles in following manner:-

Sl. No.	Name of item	Whether the materials is to be distributed through Government of Nepal <u>or</u> through NGOs/Charitable Organisations/own resources	Whether appearing in 'needed items' list (Annex-II). If yes, the corresponding Sr. No. of the list dated .....	Number of piece	Cost per piece	Total cost of item

Total cost =  
 Transport cost =  
 Other cost (specify) =  
 -----  
 Total amount =  
 -----

- Situation II: In this situation, information/documents mentioned at (i) to (v) of Para 5(B) along with the item wise break-up of articles as per the Table prescribed for Situation I above would be required to be furnished.
- Situation III: In this situation, in addition to information/documents required in Situation II above, an additional note on how and where arrangements for distribution of relief materials would be made and details of people/ volunteers deployed and their credentials should also be submitted.
8. In cases of NGOs/Voluntary Organisations, which desire to undertake construction activities (buildings, schools, hospitals etc.), counseling, vocational training, medical camps and to undertake such other long term work, would be required to furnish a complete note on activities to be undertaken along with manner in which the same would be conducted, authentic cost analysis (break-up), details of people/volunteers involved and their credentials. If such activity is to be carried out in association with some NGOs/Charitable Organisations of Nepal, PAN No and registration certificate of such organization issued by Nepal Government authorities concerned should be enclosed.
  9. Consequent upon receipt of applications u/s 11(1)(c) seeking to provide financial assistance/relief material in Nepal, the applications after initial scrutiny by CBDT, would be forwarded to the Embassy of India, Kathmandu, under intimation to the Ministry of External Affairs (MEA) and the National Disaster Management Authority (NDMA). Embassy of India, Kathmandu will confirm the registration details of the recipient and requirements of the relief material and distribution mechanism from the concerned authorities/entities in Nepal. Embassy of India, Kathmandu would thereafter convey its concurrence/views on each application to MEA for any further comments/vetting and onward transmission to CBDT, under intimation to NDMA. Based on these comments, final decision would be taken by CBDT on granting approval u/s 11(1)(c) of the Act.
  10. CBDT would decide on a case to case basis further compliance requirement, if any.
  11. The approval u/s 11(1)(c) is given for each Assessment Year separately. Hence the application for the current financial year 2015-16 (i.e A.Y. 2016-17) should confine itself to the activities to be undertaken/funds to be utilized during the current year only. For further activities to be undertaken in subsequent years, applications should be made at a later date.
  12. As the relief phase in Nepal is almost over and the rehabilitation phase has begun, the NGOs/Charitable Organisations may consider aligning their activities in such a manner so that the help offered by them is appropriately and meaningfully utilized.
  13. The process of approval as discussed above shall remain in force till December 2015. The applications u/s 11(1)(c) pertaining to F.Y 2015-16 should, therefore, be filed before that date.

## ANNEXURE -I

Document required to be furnished while seeking exemption u/s 11(1)(c) of the Income-tax Act, 1961

1. Certified copies of Trust Deed/Articles of Association & Memorandum of Association (as applicable) : please indicate the specific clause under which the activities proposed to be undertaken in Nepal is covered.
2. Copy of PAN card and jurisdiction where assessed to tax.
3. Copy of order granting registration u/s 12AA of the Income Tax Act
4. Amount in INR and year in which it is proposed to be remitted/incurred. (there should be separate break-up for financial remittances and amounts of relief materials to be send)
5. In case distribution of relief material is proposed, the manner of distribution alongwith requisite details as provided in Para 6 of the SOP.
6. Copies of the latest IT Returns alongwith Account Statements
7. Copy of the latest Income-tax Assessment Orders, if any in last five years
8. Details of pending prosecution launched by Income Tax Department, if any
9. Whether in cases of organisation registered under FCRA, 2010, it is desired to transfer foreign contributions received by them (in cash or in kind) to Nepal.
10. Details of any proceeding initiated/pending for violations of FCRA regulations, if any
11. Information/documents as prescribed in paras 5 to 9 of the SOP, as applicable.
12. A note on past experience in handling relief work for the disaster affected persons.
13. Sources from which remittances are proposed to be made.
14. A legally valid undertaking from the donor that it shall abide by the criteria prescribed by the Ministry of Finance, Government of Nepal in "National and International Non-Government Aid Mobilization Directory 2015" (enclosed as ANNEXURE-III)
15. Duly filled in and signed copies of Schedule-I/II appended to the above mentioned Directory (as applicable)

The applicant must give his email-id, phone number, fax number and complete address for correspondence.



नेपाल सरकार  
**गृह मन्त्रालय**  
(.....शाखा)  
राष्ट्रिय आपतकालीन प्रतिक्रिया-मन्त्रालय  
गृह-मन्त्रालय

पत्र संख्या :-

प्राप्त पत्र संख्या र मिति :- ०११/७२

च. नं. :- ८९६


सिंहदरवार,  
काठमाडौं, नेपाल ।

मिति :- २०७२/०२/०३.....

विषय :- भूकम्प पीडितहरूका लागि आवश्यक राहत सामग्रीको सूची सम्बन्धमा ।

- श्रीमान् सचिवज्यू  
अर्थ मन्त्रालय, सिंहदरवार, काठमाण्डौ ।
- श्रीमान् सचिवज्यू,  
परराष्ट्र मन्त्रालय, सिंहदरवार, काठमाण्डौ ।
- श्रीमान् सचिवज्यू,  
वाणिज्य तथा आपूर्ति मन्त्रालय, सिंहदरवार, काठमाण्डौ ।
- श्रीमान् सचिवज्यू,  
सहरी विकास मन्त्रालय, सिंहदरवार, काठमाण्डौ ।

प्रस्तुत विषयमा केन्द्रीय दैवी प्रकोप उद्धार समितिको मिति २०७२/१/१७ गतेको बैठकबाट भएको निर्णयानुसार गृह, वाणिज्य, कृषि, अर्थ, सहरी विकास मन्त्रालयका सचिवहरूले संयुक्त रूपमा भूकम्प पीडितहरूका लागि आवश्यक पर्ने राहत सामग्रीको सूची तयार गरी केन्द्रीय दैवी प्रकोप उद्धार समितिका अध्यक्षबाट अनुमोदन गराई सार्वजनिक गर्ने भनी निर्णय भए अनुसार उक्त मन्त्रालयका सचिवहरूको बैठकबाट सिफारिस गरेको राहत सामग्रीको प्राथमिकिकरणको सूची यसै साथ छ । प्रस्तुत सूची परराष्ट्र मन्त्रालय मार्फत नेपाल स्थित विदेशी नियोगहरूलाई जानकारी गराउन, यसै बमोजिमको राहत सामग्री मात्र भन्सारबाट भन्सार छुटमा ल्याउन दिन र यो सूची स्वीकृत भएको मितिले १० (दश) दिन सम्मको लागि मात्र भन्सार छुटको प्रावधान कार्यान्वयनमा रहने विषय समेत खुलाई राहत प्राप्त कार्यलाई क्रमशः संकुचित गर्दै लैजाने गरी नेपाल सरकार (गृह मन्त्रीस्तर) को मिति २०७२/०२/०३ गतेको निर्णयबाट उक्त सूची स्वीकृत भएको हुँदा उक्त निर्णय कार्यान्वयन गर्ने गराउने व्यवस्थाका लागि आदेशानुसार अनुरोध छ ।

  
लीलाधर अधिकारी  
उप-सचिव

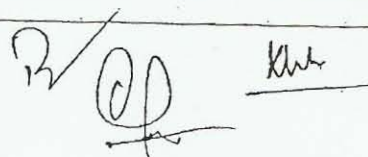
**INDICATIVE LIST OF PRIORITY ITEMS  
FOR RELIEF OPERATION**

(UPDATED/REVISED LIST AS ON 14.05.2015)

**NOTE:**


1. VALID UNTIL FURTHER NOTICE IS ISSUED.
2. RELIEF MATERIALS RECEIVED OTHER THAN THOSE LISTED WILL BE CONSIDERED ON A CASE BY CASE BASIS AND WILL BE DEPOSITED IN THE CENTRAL OR DISTRICT WAREHOUSES.

<b>1.</b>	<b>MEDICAL CONSUMABLES, DRUGS AND ORTHOPEDIC IMPLANTS/EQUIPMENT</b>
	<b>A. MEDICAL CONSUMABLES</b>
<b>S.N.</b>	<b>GENERIC NAME</b>
1	ADHESIVE TAPE 4"
2	ARM SILLING POUCHA
3	BABY OIL, 100ML
4	CAST PAD 6"
5	CAST PAD 4"
6	CERVICAL COLLOR
7	CHLOROXYLENOL 4.8% (DETTOL) 5LT
8	COTTON 400GM
9	CREPE BANDAGE 6"
10	CREPE BANDAGE 4"
11	CRUTCHES ALUMINIUM ALL SIZE
12	DISPOSABLE GOWN (NON-TRANSPARENT)
13	DISPOSABLE CAP
14	DISPOSABLE MASK
15	DISPOSABLE SYRINGE - 20ML
16	DISPOSABLE SYRINGE - 5ML
17	DISPOSABLE SYRINGE - 10 ML
19	DISPOSABLE SYRINGE - 50ML
20	ECG LEADES (CHEST LEADES)
21	ELASTOPLAST 4"
22	FISTULA NEEDLE
23	FOLEYS CATHETER
24	GALLY CUP
25	GAUZE THAN SUP DEL 18M*90C 450G
26	GLOVES EXAMINATION
27	GLOVES STERILE

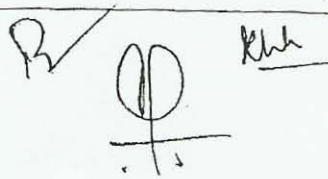


28	HAND SANITIZER(HAND RUB)
29	HANDY PLAST
30	IV CANULA 18G
31	IV CANULA 20G
32	IV CANULA 22G
33	IV CANULA 24G
34	IV SET
35	PLASTER OF PARIS 6"
36	PLASTER OF PARIS 4"
37	POVIDON IODINE 5% - 100 ML
38	CATGUT/ PROLENE 2.0 CB
39	CATGUT/ PROLENE 3.0 CB
40	RECTIFIED SPIRIT 400 ML
41	ROLLER BANDAGE 6"
42	ROLLER BANDAGE 4"
100	SPINAL NEEDLE 25G
45	SURGICAL BLADE
46	SUTURE NEEDLE CUTTING BODY (ALL SIZE)
47	TRIANGULAR SLING
49	URO BAG
50	VICRYL 2-0
51	VICRYL 3-0
52	POLYGLYCON
53	NYLON MICROFILAMENT
54	SKIN STAPLE
55	SURGICAL GELFORM
56	FEBRILE GLUE

B. LIST OF DRUGS	
S.N.	GENERIC NAME
1	AMOX + CLAV 625
2	AMOX+CLAV
3	AMICACIN INJ
4	ACECLOFENAC 100
5	ALPRAZOLAM 0.25
6	AMOXYCILLIN 250
7	AMOXYCILLIN 500
8	AMOXYCILLIN DIATAB 125
9	AMPI + CLOX 500
10	AMPI + CLOX DIS TAB 125

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11	AMPI + CLOX DIS TAB 250
12	AMPI + CLOX 500
13	GENTAMYCIN 80 MG
14	ANALGESIC SPRAY
15	ANTACID
16	ANTICOLD
17	ATROPINE
18	AZITHROMYCIN 500
19	AZITHROMYCIN SYR. 15ML
20	BUPIVACAINE HEAVY (SENSORCAIN)20 ML / VS
21	CALCIUM CARBONATE 500
22	CEFEXIME SYR. 30ML
23	CEFIXIME 200
24	CEFTRIAZONE SOD 1 GM/VS
25	CETRIZINE HCL 10
26	CIPROFLOXACIN EYE/ EAR
27	CIPROFLOXACIN 2MG/ML - 100ML/VS
28	CIPROFLOXACIN 500
29	CLINDMYCIN INJ
30	CLOTRIMAZOLE VAGINAL 100 (CANDID V6)
31	CLOXACILLIN 500MG/VS
32	CO-TRIMOXAZOLE DS
33	COUGH EXPECTORANT 100ML (VASODRYL EXP.)
34	COUGH EXPECTORANT PAEDIATRIC 60ML
35	DEXTROSE SALINE SOLUTION 500 ML (DNS)
36	DICLOFENAC GEL 30GM
37	DICLOFENAC SOD 25MG/ML - 3ML/AMP
38	DICLOFENAC SODIUM/ POTASSIUM 50
39	DOMPERIDON SYP. 30ML
40	DOXYCYCLINE 100
41	ETOPHYLINE + THEOP R 300
42	FERROUS SULPHATE 200
43	FLUCLOXACILLIN 500 MG
44	FLUCLOXACILLIN 500 MG INJ
45	INJ CLOXACILLINE 500 MG
46	INJ CEFAZOLIN 1GM
47	INJ VANCOMYCIN 300 MG
48	INJ PANTRAPRAZOL
49	INJ OFLOXACINE
50	HAEMACEL INJ
51	HYDROCORTISONE SUCCINATE 100MG/CS
52	HYOSCINE BUTYL BROMIDE
53	IBUPROFEN + PARACETAMOL
54	IBUPROFEN+PARACETAMOL SYR. 30ML
55	LEVOGETRIZIN 5MG
56	LIGNOCAINE 2% -30 ML /VS
57	MANITOL 20%, 100ML
58	METRONIDAZOLE 400


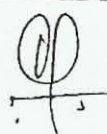
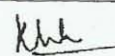




59	METRONIDAZOLE 5MG/ML 100ML/VS
60	METACLOPRAMIDE INJ 5MG/2ML
61	NEFIDIPINE 5MG
62	NEOSPORINE SKIN 15 GM.
63	NORFLOXACIN 400
64	OMEPRAZOLE 20
65	ONDANSETRON 2 MG/5ML SYP. 30ML
66	ONDANSETRON 4
67	ORAL REHYDRA SALT 20 GM
68	PANTOPRAZOLE 40
69	PARACETAMOL INJ
70	PARACETAMOL 60 ML SYR.
71	PROCHLORPERRAZINE 5
72	PROPOFOL 10 MG / ML 20 ML /VS
73	RANITIDINE 150
74	RANITIDINE 25MG/ML-2ML/AMP
75	RINGER LACTATE -500ML GLASS BOTTLE
76	SALBUTAMOL 4
77	SILVERSULPHADIAZINE CREAM 250 gm
78	SODIUM CHLORIDE 0.9%-500ML(NS)
79	SOFRAMYCIN SKIN OINT
80	TINIDAZOLE 500MG
81	TRAMADOL 50MG/ML, 3ML
82	TAB CIFIXIME
83	ZINC
84	CHLORINE
85	INJ KETOROL 30 MG
86	INJ DOPAMINE
87	INJ NORADRENALIN
88	INJ MIDAZOLAM
89	INJ PROPOFOL
90	INJ THYOPENTONE

**C. ORTHOPEDIC IMPLANT/EQUIPMENT**

S.N.	MATERIALS
1	IM NAIL FOR FEMUR SIZE: 9-10X34-42
2	IM NAIL FOR TIBIA SIZE: 8-10X26-36
3	PLATES : DYNAMICS/RECONSTRUCTION (BROAD)
4	PLATES : DYNAMICS/RECONSTRUCTION (NARROW)
5	PLATES : DYNAMICS/RECONSTRUCTION (SMALL)
6	SCREW (CORTICAL AND CANCELLOUS) 3.5
7	SCREW (CORTICAL AND CANCELLOUS) 4.5
8	DRIL BITS 2.5
9	DRIL BITS 3.5
10	SMALL FRAGMENT SET
11	NARROW FRAGMENT SET
12	LARGE FRAGMENT SET
13	DHS SET
14	DCS SET

15	AUSTIN SET
16	IM NAIL SET
17	IM CORROGATED SET
18	SPINE POSTERIOR INSTRUMENT SET( ZETA SYSTEM)
19	C-CAL RETRACTOR SYSTEM /PINS DISTRACTOR SYSTEM
20	C-CAL SPINE, ANTERIOR SET (ACDF PLATING SET)
21	HIGH SPEED BAR
22	DISPOSABLE DRAPES (SMALL)
23	DISPOSABLE DRAPES (LARGE)
24	BAR TO BAR CLAMP
25	COMPRESSION SCREW
26	CONNECTING ROD
27	CONNECTOR ROD 10"
28	CONNECTOR ROD 12"
29	CONNECTOR ROD 16"
30	CONNECTOR ROD 16"
31	CONNECTOR ROD 6"
32	CONNECTOR ROD 8"
33	DCP PLATE
34	DRILL BIT 3.5MM
35	EX-FIXED AUT
36	K - NAIL
37	K-WIRE 6" - 1.5
38	K-WIRE 6" - 2.0
39	K-WIRE 6" - 2.5
40	L-KEY
41	PROSTHESIS
42	ROD TO ROD CLAMP
43	STEAMEN PIN
44	TUBULAR ROD 6" - 16"
45	UNIVERSAL CLAMP
46	WRENCH / SPANNER
48	BP SET
49	SUCTION SET
50	CUTERY MACHINE
51	ECG MACHINE
52	VENTILAR (PORTABLE)
53	C ARM
54	NEBULIZER
55	PORTABLE DENTAL COMPLETE SET
56	DENTAL X RAY
57	VENTILATORS
58	ANESTHESIA MACHINE
59	CAUTERY MACHINE
60	PORTABLE ULTRASOUND
61	BLOOD CULTIRE MACHINE
62	ECG MACHINE
63	PULSE OXYMETER
64	SEMIAUTOANALYSER
65	O2 CONCENTRATOR



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66	PORTALE X RAY MACHINE 100MM
67	OT TABLE
68	DELIVERY TABLE
69	OT LIGHT MOBILE
70	AUTOMATIC DEFRILATOR
71	COAGULOMETER
72	GLUCOMETER
73	DC BACK UP FOR 300 MM X RAY

<b>2.</b>	<b>SHELTER</b>
<b>SN</b>	<b>ITEMS</b>
1.	TARPAULINS /PLASTIC SHEETS/TENTS
2.	MATS
3.	BLANKETS
4.	MOBILE TOILETS (FOR SCHOOLS AND CAMPS ONLY)
5.	CHARGEABLE LAMPS (PREFERABLY SOLAR)
6.	STORAGE BAGS
7.	INFLATABLE WATER TANKS
8.	GENERATORS (FOR SCHOOLS AND CAMPS ONLY)

<b>3.</b>	<b>HYGIENE/SANITATION</b>
<b>SN</b>	<b>ITEMS</b>
1.	WATER PURIFIERS (HOUSEHOLD)
2.	SANITATION KITS
3.	FIRST AID KITS
4.	AQUA TAB
5.	PIUYUSH

<b>4.</b>	<b>FOOD</b>
<b>SN</b>	<b>ITEMS</b>
1.	RICE
2.	BITTEN RICE (RICE FLAKES)
3.	WHEAT FLOUR
4.	LITTO
5.	LENTILS/PULSES
6.	COOKING OIL
7.	MILK POWDER

R/    
-/-

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ANNEXURE -III

(5 pages)

Government of Nepal

Ministry of Finance

National and International Non-Governmental Aid Mobilization Directory,  
2015

There is an urgent and immediate need of rehabilitation and reconstruction before the monsoon starts in the massive damages on educational, health and residential sectors caused due to the massive earthquake of April 25, 2015 and the aftershocks. Since it is desirable to effectively coordinate, manage and mobilize the National and International Non-Governmental Organizations, Charity organizations, Company or individuals (to be addressed as 'donor' hereafter) interested to support the GoN, this Directory has been prepared by including the essential criteria to be involved in the agreement with the donors. The donors are encouraged to provide cash assistance in the PM Disaster Rescue and Relief Fund as far as possible. The following criteria should be met in the agreement with the donors interested for Turn Key Model Assistance or Commodity Aid.

1. The donor must abide by the existing law, national policy and priorities of Nepal including Development Aid Policy, 2071.
2. The donor shall mobilize the aid within the limitation of Post Disaster Need Assessment as per the procedure, model, norms, standard and design fixed by the respective Ministry in the prescribed geographical region in a way not to make any duplication, by taking consideration of the international principles of humanitarian assistance.
3. The donor shall manage the fund for assistance from its Core Funding. The donor organization itself should declare in the format of Schedule-2 and include it as the annexure of the agreement that no resources and donation will be collected in the local level. If found to have collected any fund infra to this provision, the agreement will be automatically void.
4. The assistance program shall commence within one week of the Agreement and be handed over to the GoN after the due completion within the tenure mentioned in the Agreement.

5. The entire expenditure and accounts during the course of mobilizing the aid should be kept as per the existing Principle of Account and shall be audited compulsorily.
6. No violation of national integrity, sovereignty, religious, communal and social integrity or any efforts to adversely affect the national security policy shall be entertained while implementing the aid projects. Publicity with negative criticism or photographs with a view to adversely affecting the true attempt of disaster management shall not be allowed.
7. No religious, cultural and communal gesture or emblem shall be allowed while constructing school, hospital, health post, residences or any infrastructure in the local level. The aid cannot be mobilized on the basis of particular community, religion, race or region.
8. The aid shall not be misused apart from the agreed purpose, place or community.
9. The notice about the donor, the kind of aid and the place where the aid is being implemented, shall be published through the local media for the transparency and public responsibility.
10. The donor shall duly coordinate with the concerned government agencies, beneficiaries, local agency, community and local level Disaster Rescue and Relief Committee as per need.
11. Apart from the experts, human resources and materials that cannot be made available in the country, all the experts, human resources and materials shall be mobilized from Nepal as far as possible. While mobilizing the foreign experts, the recommendation/approval of the concerned Ministry of the GoN is essential.
12. The commitment and expenditure made by the donor agency shall be compulsorily kept in the record of the Aid Management Platform in a regular basis.
13. The concerned agency of the GoN shall monitor the aid and other actions of the donor. The name of the agency to monitor the program shall be mentioned in the Agreement itself. It is the responsibility of the donor organization to assist in such monitoring.
14. The donor organization shall not make any publicity or advertisement with a view to identifying the professional influence.
15. The Directory shall be effective up to 15 December, 2015.

16. The respective Ministry may sign MoU with the donor agency in the format of Schedule-1 within the above mentioned criteria. The information along with a copy of the Agreement shall be compulsorily submitted at the Foreign Aid Coordination Division of the Ministry of Finance.

**Schedule-1**

*(In pursuant to Article 17 of National and International Non-Governmental Aid Mobilization Directory, 2015)*

Format of the Agreement to be signed between the GoN and the Donor Agency interested to support the GoN for the rehabilitation and reconstruction program after the massive earthquake of 25 April, 2015:

1	Name of the Project/Program
2	Name and Address of Donor
3	Background of the Project
4	Concept Approval Date
5	Objectives
6	Project Location
7	Project Activities
8	Expected Outcome/Results
9	Project Period
10	Project Cost
11	Source of Funding
12	Fund Flow Mechanism
13	Types of Assistance
14	Relevant Line Ministry
15	Reporting Mechanism
16	Project Implementation Details (Liabilities and criteria)
17	Exit Policy

Signature:

On behalf of the GoN

Name, designation, address, office, stamp, date

On behalf of the donor

Name, designation, address, office, stamp, date

Schedule-2

(In pursuant to Article 2 of National and International Non-Governmental Aid Mobilization Directory, 2015)

Declaration regarding the resources and availability of the aid made by the Donor Agency interested to support the GoN for the rehabilitation and reconstruction program after the massive earthquake of 25 April, 2015:

On behalf of the donor..... I would like to declare the following commitments to be included as the annexure of the MoU as being interested to support the GoN for the rehabilitation and reconstruction program after the massive earthquake of 25 April, 2015:

1. The fund required for the assistance shall be made available from my/our own resources. It will not be collected in the local level.
2. The fund has been collected legitimately as per the existing law. The aid shall not be mobilized against the Money Laundering Policy.
3. The resources are available to implement the project as per agreement. No separate resource shall be sought after the agreement.
4. Any action as per the existing law shall be acceptable if found against the abovementioned declaration:

Name and address of the donor.....

Representative of the declaring donor.....

Contact No/Mobile No: .....

Email:.....

Signature.....

Stamp, if the donor is any organization.