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Maintaining Vouchers

a) Ensure that all the particulars required in voucher(s) are properly filled;

b) Ensure that all the vouchers bear the 'Project Name' and 'Program' description;

c) Every organization would maintain single control of vouchers for each Foreign Currency (FC) funds and single control for all local funds irrespective of the number of projects/activities;

d) All type of vouchers namely, Cash Payments, Cash Receipts, Bank Payments, Bank Receipts and Journals/ adjustments would be filed separately for FC funds and Local Funds;

e) Vouchers related to FC funds for all the projects would be filed chronologically in numerical order;

f) Vouchers related to local funds would be filed separately in the same manner;

g) The accountant would use 'Index Files' for filing the vouchers;

h) Proper binding of the vouchers would be done as and when required, depending on the volume of transactions;

Cash Receipts & Vouchers

a) No cash would be accepted unless the receipt is authorized as per the 'Authorization Procedure';

b) Receipts would be pre-numbered at the time of its printing;

c) The Receipt would be printed in duplicate. First copy for donor/ party and the second copy for accounting and references/ records;

d) A 'Receipts Control Register[1]'would be maintained to record Cash Receipts;

e) Cash Receipts would be entered in **Tally software** using Receipt voucher;

f) Receipt Voucher will be printed with serial control number (generated automatically by Tally), description of receipts (name & address of the donor, contributor, purpose, activity details etc.), detailed narration with space for signatures by the donor, accountant and Authorized Signatory;

g) The Cash Receipt voucher will be made for total cash received during the day giving reference to cash receipts and the 'Receipt Control Register';

h) Reference of Cash Receipt Voucher will be given in the Receipt Control Register also;

i) The cashier clearly mention the purpose for which cash has been received;

j) The blank Cash Receipts would be kept in a safe custody.

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[1] Refer Format of Receipt Control Register

Cash Payments & Vouchers

a) Cash payments would be made only if the supports are obtained to that effect;

b) The accountant would fill in, on payment voucher(s), the 'Project Title' and the 'Name of Program' for which the expenses have been incurred and send the same to Authorized Signatory for approval;

c) The Authorized Signatory[2] would give approval on payment voucher(s) and supports thereof;

d) The accountant would obtain recipient's signature on cash payment voucher(s);

e) Where cash payment is Rs. 5,000/- or more, 'Revenue Stamp' of Re 1/- must be affixed and recipient's signature should be obtained thereon;

f) Cash payment voucher(s) would be entered in **Tally software** using payment voucher;

g) Payment Voucher will be printed with serial control number (generated automatically by Tally), description of expenses (budget head, activity details etc.), detailed narration and space for signatures by the payee, accountant and Authorized Signatory;

h) No Cash payments would be made to any outside parties who are on regular payment cycle/ terms with the organization;

i) In case of one-off payment, ensure that cash payment is kept below Rs. 20,000 on a single day to a particular person[3];

j) Follow Authorization Norm in case of Cash Advances to outside parties and staff/ workers;

k) Advance payment to staff/ workers would be done only on the basis of an Authorized Plan for program/ Plan for travels[4];

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[2] Refer section 'Authorization Procedure' for cash payments
[3] Cash payment of more than Rs. 20,000 can be made only when the person does not have any bank operating in his area of work/ residency
[4] Refer the section 'Formats' for Program/ Travel Plan & Advance Request

Petty Cash book/ Scroll Book

a) Cashier will maintain a petty cash book for all the cash transactions within the organization;

b) The cashier would clearly mention brief narration/ nature of transaction in each case;

c) No alteration in the project name, program/ expenses head and amount would be allowed;

d) If the change is in evitable, do so by clearly striking it off and writing again;

e) The cash book(s) would be closed everyday mentioning physical balance of cash available. The cashier will mention denomination of cash in the cash book itself at the close of the day;

f) The accountant or any designated person will verify cash periodically and counter sign the cashbook.

Physical control of cash and monitoring

a) Cash of the organization would be kept at a secured place (preferably a steel safe);

b) No personal cash would be mixed with Organization's cash;

c) Physical control of cash would be with cashier of the organization;

d) In no case, cash would be moved out of the organization's premises without corresponding payment voucher and authorization;

e) Cash would be deposited in the designated bank on next working day;

f) Withdrawal of cash would be done only when a proper planning for program or administrative expenses have been approved by the Authorized Signatories;

g) Keep cash at the barest minimum;

h) Must insure cash-in-safe and cash-in-transit to the extent of necessary volume and safety;

i) Periodic physical verification (without any notice to cashier/ accountant), in a proper format meant for this purpose, will be done by the organization;

j) The persons responsible for physical verification would be rotated;

k) Stern action would be taken against relevant staff in case of discrepancies which is beyond explanation.

Bank Receipts & Vouchers

a) Every cheque, draft/ pay order, direct transfers through RTGS/NEFT would be entered in the 'Receipts Control Register';

b) Receipts would be pre-numbered as explained in "Cash Receipts" section;

c) The Receipt would be printed in duplicate. First copy for donor/ party and second copy for references and records;

d) All the receipts for the day would be entered in **Tally Software.** A bank receipt voucher would be prepared for all the bank receipts in a single day;

e) Reference of bank voucher generated by Tally would be given in the Receipt Control Register as well;

Bank Payments & Vouchers

a) Bank payments would mean payment through cheques/ RTGS/NEFT or direct debits by bank(s) only;

b) No Authorization of cheque payment[5] would be made unless supported by a Bank Payment Voucher;

c) The accountant would check availability of funds in the relevant bank;

d) The accountant would ensure, at the time of obtaining Authorization, that the supports attached to the Bank Payment Voucher are also signed;

e) All the cheques issued would be crossed 'Payee's Account Only/Not Negotiable' unless it is for internal cash withdrawals;

f) Complete detail of cheque issued would be mentioned on the payment voucher;

g) The accountant would obtain recipient's signature on the payment voucher;

h) A serial control number, generated by **Tally Software**, would be given to each payment voucher;

    a) Where payment is Rs. 5,000/- or more, 'Revenue Stamp' of Re 1/- must be affixed and recipient's signature should be obtained thereon;

    b) The cheque issued would be entered in the 'Cheque/ Draft Issue Control Register'[6];

i) In case, the recipient is outside party, an official receipt would be requested;

Routine Payments

j) In case of payments for monthly salaries, only one payment voucher would be made. A statement mentioning cheque numbers/RTGS reference and amount against them for each staff would be attached to the voucher for one time authorization;

k) In case of any advance payment to staff, Advance Request Form[7] would be attached with the voucher for authorization;

l) No payment will be made unless ledger copy/ detail of that particular account is attached to the bank payment voucher;

Payment to Outside Parties/ Creditors

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[5] See 'Authorization Procedure'
[6] Refer 'Formats' for Cheque/ Draft Issue Control Register
[7] Refer 'Formats' for Advance request

m) No Bank Payment Voucher would be entertained unless supported by party's accounts in the books of the organization;

n) Party's accounts in organization's books of accounts would be properly reconciled with all the bills raised and payments made till the date before the same is considered for payment;

o) Statement of Accounts from outside party(ies) will be obtained wherever account reconciliation with the party is required;

p) The accountant would ensure that the payments to parties are done only on or after the due dates;

q) In case, the payment to outside party is being done on the basis of bills produced, the same would be attached to the bank voucher for authorization and bank payment.

Maintaining cheque books/ deposit slips

a) Blank cheques would not signed in any case;

b) Signed and unsigned blank cheques would be kept in the steel safe meant for keeping cash;

c) Avoid giving post dated cheques unless absolute necessity but not without approval;

d) Avoid giving bearer cheques;

e) Do not leave any blank spaces in cheques between the figures and at the start of the box meant for filling amount in figures. Also, do not leave any spaces when writing amount in figures;

f) Strike out the blank spaces after the name and figures in words;

g) Preferably, use indelible ink pen for filling cheques;

h) In case of cancellation of any cheque, deface the cheque diagonally;

i) If bank payment voucher has been made earlier (for a cheque being cancelled now), prepare a bank receipt voucher and record in bank book/ account to avoid any confusion in future;

j) Mention detail of cheques issued in the cheque counterfoils/slips. It serves as ready reference and is also useful at the time of preparing Bank reconciliation;

k) Keep all the deposit slips separately and safely till the time banks are reconciled;

Bank Reconciliation Statements

In normal cases organization's Bank book/ account maintained should match with the Bank Statements/Pass Books maintained by the bank. There are, however, some cases where both do not match and needs reconciliation.

These are the reasons why organization's bankbook and bank statement/passbook will not match:

I. Cheques issued by organization but not presented by party (ies) in bank for payments;

II. Cheques deposited by organization but are still in clearing and yet to be credited by bank;

III. Bank charges debited by bank on account of issue of cheques, bank draft clearing charges, commission for TT clearance etc. but are still to be accounted for in the books maintained by the organization;

IV. Direct deposits credited by bank in organization's bank account by an outside without any intimation.

It is, therefore, necessary to prepare Bank reconciliation Statement where transaction entered into organization's bank book/ account is matched with the bank statements/ passbooks on a periodical basis.

The accountant need to take following action:

a) Obtain Bank Statements or get the Bank's Passbook updated immediately after the end of the moth;

b) Prepare Bank reconciliation Statement at the end of every month for each bank;

c) The reconciliation statement would be filed along with the bank statement for each month;

d) Any deviations on bank's part would be immediately taken up with the bank and follow-up done periodically;

e) Mistakes/ deviations on Organization's part would be corrected/ adjusted immediately in next month;

f) The accountant would obtain Bank Balance confirmation at the end of each accounting year;

Journal Vouchers

a) Journal vouchers would be prepared only for the activities not falling in the category of cash or bank transactions viz; creating liabilities at the end of a month or financial year, credit purchases, Credit sales, Depreciation on assets etc.;

b) No Journal voucher would be accounted for without approval from Authorized Signatory;

c) Every Journal/ Adjustment voucher would be required to have adequate supports unless the same is a transfer entry;

d) In case of transfer entry, previous voucher reference will be given with complete narration and supports;

Program/Work Advance

Obtaining/ Authorization of Advance

a) Program/Work Advances would be given only if the request for the same is given in required format[8];

b) The request for advance would be made during monthly review meeting with complete break-up of such advance;

c) On receiving the request for Advance, the accountant would check for any unutilized advances lying in the person's name;

d) Outstanding advance (if any) in his/ her name would be mentioned on the Request Form;

e) The Authorized person would ensure that the outstanding advances are settled first then only the request for more advances are entertained;

f) Exception to the rule can be made only by <u>One Step Higher Authorized Signatory</u> with valid reasons for granting such request;

Settlement of accounts

a) The Program/Work Advance would be settled within 3 (three) working days from the end of the program(s);

b) Exception to this rule can be made only where more than one programs have been clubbed;

c) In no case, however, the program Advance would remain unsettled beyond the end of the month or end of the program(s), whichever is earlier;

d) Persons responsible would be required to give complete detail of expenditure on each program/ work in the desired format[9];

e) Each expenditure would be supported with the adequate bills/ receipts/supports/ detail as the case may be;

f) A narrative program report for each program (maximum one page long) would be prepared and attached to the claim for settlement of program advances;

g) Expenses claimed without proper Program Report/bills/ receipts/supports/ detail would be treated as non-expenditure and reflected as un-utilized in the hands of the person who has taken advance;

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[8] Refer the section 'Formats'
[9] Refer the section 'Formats' for Program/ Travel Plan & Advance Request

h) The person responsible for expenses would ensure that all the Program Reports/ bills/ receipts/supports/ detail attached to the Advance Settlement Form are authorized as per the 'Authorization Norm';

i) The accountant would be responsible to mention voucher reference/ cashbook/ ledger folio on the Program Report submitted;

j) Any expenses claimed and paid without authorization, both accountant and the respective person would be liable to be penalized to the extent of such amount;

k) Any amount remaining unutilized at the end of the program/ work would be returned to the accounts department for accounting and depositing back.

Personal Advance/ Loan

Obtaining/ Authorization of Advance

a) Person associated with the organization for more than three years only would be eligible for a personal advance/ loan except in emergency cases;

b) Request for Personal advance/loan would be submitted in the desired format 15 days prior to actual need except for emergency cases;

c) Before arriving at the decision of granting the advance/loan and amount that of, the committee would consider the paying capacity of the person, association with the organization and past track records of repayments (if any);

d) The committee would fix the maximum tenure, installments, rate of interest etc. as per the paying capacity of the person;

e) The Committee would arrange such fund from Local Fund Pool after proper consultation with the accounts department;

f) In no case, the committee would recommend the advance/loan amount which is in excess of the persons' accumulated funds and Organization's contributions thereon;

g) Entire proceedings of the committee would be documented;

h) The committee would grant its approval in the minute book giving complete detail of person, loan amount, tenure, installment amount etc.;

i) Based on committee's recommendation, the authorized signatory would initial the requisition form for advance and forward to the accountant for payments;

j) The payment of such advance/ loan would be made by an 'A/c Payee cheque' (cash only if cheque payment is not feasible/practical);

k) The accountant would ensure that no advance/ loan is given out of FC funds;

Repayment/ settlement of Advance/ loan

a) The accountant would ensure that the advance/ loan is recovered from concerned person on a regular basis in the manner recommended by the committee;

b) In case of a person leaving the organization, outstanding advance/loan amount would be first adjusted at the time of full & final settlements;

Salary Advance

Obtaining/ Authorization of Advance

a) Request for salary advance would be made in the recommended format only;

b) The salary advance would be granted as per the Authorization Norm subject to the upper ceiling of one month's salary;

c) No salary advance would be granted in case of any outstanding salary advance/ personal advance/ loan in person's name;

d) No salary advance would be granted for next three months after the salary advance has been settled except in case of emergency;

e) In case of emergency, authorization of advance would be required by one step further in the Authorization Norm;

Repayment/ settlement of Advance

a) Monthly deduction of salary advance would be made in maximum two (2) installments;

b) In case of a person leaving the organization, outstanding advance would be adjusted at the time of full & final settlements;

Salary Payment System

Salary Computation

a) The cutoff date will be 25th of each month for the calculation of salary

b) The accountant would be responsible to obtain authorized statements for salary payments from respective project heads for their field workers/ staff for the previous month latest by the end of a particular month;

c) The project heads would be responsible to verify the leave records of each staff/ worker before number of days is authenticated for salary payments;

d) The leave records[10] for office staff would be maintained at Organization's main office;

e) The accountant would calculate Salary Computation Sheets[11] on the basis of Project Head's statements for field staff and office leave records for office staff;

f) The salary Computation Sheet for previous month would be prepared latest by the end of 5th day of the following month and produced for Authorization;

g) Separate Salary sheet would be prepared for field based staff for convenience in payments;

h) The salary Computation sheet would clearly mention the cheque payment/ direct transfers payment against each name;

i) The Salary Computation sheet would be Authorized on the same day;

j) Salary payments for previous month would be done on or before 7th of the following month;

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[10] Refer the section 'Formats' for leave records
[11] Refer the section 'Formats' for Salary Computation Sheet

Salary Payments

a) Salaries would be either transferred directly in staff account or will be paid through account payee cheque;

b) The acknowledgement of the salary payments would be taken in monthly staff meeting;

c) The project head would return the Salary Computation Sheet to accountant after obtaining signatures from field staff;

d) The accountant would prepare a consolidated salary payment voucher for each month mentioning the project name;

e) A proper allocation of salaries across designated projects would be done as per agreed percentage/ salaries.

Procurement systems & Control

Capital Purchases

a) No capital item would be allowed to be purchased if the same has not been budgeted beforehand;

b) Subject to the budget (whether under a particular project or from Indian Funds), a Capital Item Justification[12] would be prepared by the user and submitted to Purchasing Committee;

c) The committee would ask for at least three quotations from open market for rate and quality comparison. A Vendor Analysis Chart[13] would be prepared by the committee for approval as per the 'Authorization Procedure';

d) After receiving approval from the committee, the organization would place a Purchase Order[14] giving full description to designated vendor;

e) The user of the capital item would ensure that item purchased is properly installed as per the User Manual (if supplied with the asset);

f) The accountant would ensure that all the cost till the time of installation of the capital item has been accounted for and capitalized;

g) The accountant would also ensure that the item so purchased is duly recorded in the Fixed Assets Register (dealt with separately later in this manual) giving description of assets, its location and user;

h) The assets received as grant would be valued at Re.1/- for proper accounting;

i) No depreciation would be charged on such assets;

j) The accountant would also ensure that the asset is comprehensively insured for adequate value (market value);

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[12] Refer the section 'Formats' for Capital Item Justification
[13] Refer the section 'Formats' for Vendor Analysis Chart
[14] Refer the section 'Formats' for Purchase Order

Non-capital purchases/ services

Purchases

a) The purchases of stocks would be done on the basis of 'Purchase Requisition' by the user/ stores/ administration department;

b) The requisition would be given to the purchase committee/ accountant at least one week (7 days) prior to the actual need;

c) The organization would segregate routine/ regular purchases and one off purchases;

d) The selection of the vendor(s) would be done by the Purchase Committee formed for this purpose by the organization;

e) The vendors for routine/ regular items would be finalized for at least 6 (six) months;

f) The Committee would negotiate with local vendors for credit facilities;

g) Cash purchases would be minimized for routine/ regular items as well;

h) Cash purchase may be allowed for one off purchases or purchases in the remote areas;

i) Such purchases would be done with prior approval as per the Authorization Procedure';

j) The accountant/ user would ensure that bills/ supports for the purchases are cross checked with the physical quantity (wherever quantifiable);

k) The store/ user would put the stamp/mark on the bills/ challans of the purchases for 'Material In' with date and time;

l) Wherever purchases are not quantifiable, the user would verify the purchases along with proper authorization;

m) The accountant would segregate the purchases allocable to programs/ projects or organization's own use;

n) The accountant would not account for any purchases unless such stamp/ mark/ verification is put on challans/ bills;

o) The payments to vendors, in case of credit purchases, would be done only after the due dates.

Services

a) The organization would, as far as possible, finalize contracts for services to be rendered beforehand as per the recommendation of the 'Purchase Committee';

b) The organization would not entertain any payment unless proper bills have been raised on it for the service (s) provided;

c) The accountant would verify the bills with the contact and its conditions and follow the 'Authorization Procedure' before processing for payment;

Fixed Assets Maintenance

The Organization would follow these guidelines for proper recording and maintenance of the assets:

Assets Register

a) The organization would maintain fixed assets in the prescribed 'Fixed Assets Register[15]';

b) Separate sheet would be used for each asset;

c) Every asset/ sheet would be given a control/code number in following manner:

- SMS: Name of organization
- PACS: (name of donor)
- FA: Fixed Assets
- FF: Furniture & Fixtures (name of assets)
- Acc.: Accounts (Location of assets)
- 2010-11: Financial Year of purchase
- 01: Control Number

The code of the asset would appear as: **SMS/PACS/FA/FF/Acc./2010-11/01**

d) A control sheet would be used for each group/ block of asset;

e) Asset register would be updated for each purchase and sales/ disposal;

f) In case of re-location of assets, a copy of corresponding fixed asset sheet of the assets would also move along to be incorporated in the recipients' Fixed Assets Register;

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[15] Refer the section 'Fixed Assets Register'

Fixed Assets Control

a) The user of the asset would use the assets as per the instruction manual/ training for use of the asset;

b) The organization would ensure that Annual maintenance contract is given to competent vendor for the maintenance of the assets such as Computer, Fax Machines, Photocopier, UPS, invertors, generators etc.;

c) Any warranty claim, in case of damage/ operational problem of the assets, the user would contact the vendor in time;

Physical verification of assets

a) Physical verification of assets would be done at least once in two years;

b) The organization would form a special team for physical verification of assets;

c) The detail of verification of assets would be done in the format suggested in 'Physical Verification of Assets[16]';

d) Any discrepancy in asset as compared to the asset register would be reported immediately to the Management;

Depreciation on assets

a) Depreciation on assets would be provided on Straight Line Method (SLM) as per the rates prescribed under the Income Tax Act;

b) The assets depreciated fully would be kept in the books with the value of Re. 1/-

c) No depreciation would be charged on assets received as grant/ donation;

Sales/ disposal of assets

a) Sales/ disposal of assets, if required, would be done as per the 'Authorization Procedure';

b) Depreciation charged on the asset being sold/ disposed off would be adjusted before arriving at the figure of profit/ loss of on sale of such assets;

c) Where the asset sold was originally purchased from FC funds, realization from the sales/disposal of assets would be treated as FC funds and reflected in the FC books of accounts;

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[16] Refer the section 'Formats' for Physical Verification Sheet'

Consumable items control

Stores/ stocks are considered as cash as the same have high realizable value in market next only to hard cash. The organization, therefore, is required to do proper monitoring on stocks and exercise stringent control thereon in following manner:

Stock records

a) A 'Stock Control Register[17]' for all kind of quantifiable and routine/ regular purchases;

b) All the purchases of stocks would be entered in the Register through party's bills/challans;

c) In case of return of stocks, the user would prepare 'Stock Return Slip[18]';

d) All the issues of stocks would be done on the basis of 'Material Requisition Slip[19]' given by user

e) The user would take prior approval as per "Authorization Procedure' on the Requisition slip(s);

f) The stock register would be updated after each transaction of receipts/ issues;

Monitoring of stocks

a) The store keeper/ administrator/ accountant, responsible for maintaining stocks would ensure that the stocks are available as the requirements of user(s);

b) S(he) would ensure that no material is purchased without approved 'Purchase Requisition';

c) No stocks would be issued without approved 'Material Requisition Slip';

d) User's name would be mentioned in the stock register at the time of issue of the stocks as well as return back of stocks;

e) The accountant would prepare Stock Summary of available stocks with the organization at the end of each month;

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[17] Refer the section 'Formats' for Stock Control Register'
[18] Refer the section 'Formats' for Stock Return Slips'
[19] Refer the section 'Formats' for Material Requisition Slip'

Sales/ disposal of stocks

a) Sales/ disposal of stocks would require prior approval as per the 'Authorization Procedure';

b) The organization would ensure that the vendor is selected for such disposal after proper analysis;

c) Ensure that the sales/ disposal are done for cash only;

d) If the stocks purchased were from FC funds, the accountant would ensure that the realization from such disposal/ sales are reflected back in FC cash book;

e) Proper cash receipt would be made with one copy marked to the vendor;

f) Such sales/ disposal may be reflected under 'Sales/ disposal of Stocks A/c'.

Common Expenses Allocation system

Vehicle usage control

Vehicle Log book

a) Each user would ensure that a Vehicle Logbook[20] is maintained in case of every vehicle registered in the name of the Organization;

b) All the staff using personal vehicle would also require to keep and maintain a Vehicle Logbook if claiming for reimbursements from the organization;

c) Vehicle log book would be updated on a daily basis (with each re-filling, major repairs etc.) by the concerned user of the vehicle;

d) Detail of bill/ cash memo for purchase of petrol/ diesel would be mentioned in the logbook;

e) The accountant would not entertain any claim for expenses on vehicle use unless the Vehicle Logbook is updated and Authorized;

Organization's vehicle use for Programs

a) User would give requisition for use of vehicle for any program in advance on a prescribed format for Authorization;

b) The Authorization would be given as per the Procedure;

c) The user would ensure that the name of the project and program name is clearly mentioned in the logbook;

d) Detail of bill/ cash memo for purchase of petrol/ diesel would be mentioned in the logbook;

e) The accountant would check the authenticity of logbook and calculation of meter reading before accounting for program expenses;

f) The expenses allocable on a particular program would be charged directly;

g) In case, expenses are not directly allocable to a program, a percentage would be fixed on the basis of use and available budget for the same;

h) Such allocation would be mentioned on the supports of the expenses itself;

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[20] See the section 'Formats' for Vehicle Logbook

Organization's vehicle use for Administration

a) Vehicle use for administration would be properly authorized as defined in the 'Authorization Norm';

b) The detail of use of the vehicle would be mentioned in the Logbook;

c) The accountant would check the authenticity of logbook and calculation of meter reading before accounting for common expenses;

d) The common expenses would be directly debited to <u>Vehicle Expenses Control Account</u> maintained in local accounts;

e) The allocation of expenses to projects/ program(s) from the Control account would be done, subject to budget allocation in any project, after taking prior approval from the Authorized Signatory';

Vehicle Insurance

a) The accountant would ensure that all the vehicles registered in organization's name are insured at any given point of time;

b) Use an index file with proper separators for each vehicle for easy access and monitoring;

c) Keep a ready reference of the due dates of the renewal of insurance of vehicles on the inside of upper leaf of the index file;

d) Remember to obtain no-claim bonus from insurance company at the time of renewal of the insurance of vehicle;

Vehicle repair & Maintenance

a) The organization would explore the possibility of giving contract, after proper analysis of quotations, to a reliable vendor for major repairs;

b) All repair & maintenance of vehicle would be done with the prior approval as per the 'Authorization Norm';

c) No prior approval would, however, be required for regular repair such as 'punchers', 'brake/ accelerator wires', bulbs etc. The user, however, would take approval as per the Authorization Norm';

Hiring vehicle from outside agencies

a) The organization would explore the possibility of giving contract, after proper analysis of quotations, to more than one vendor for hiring of the vehicles;

b) No cash payment would be given to the contractual vendors;

c) In case of vehicle hiring in the field, prior approval would be required as per the 'Authorization Norm';

d) Further, all the users would sign on the Travel Claim Form for such vehicle hiring;

e) The accountant would check the formalities of prior approval in case of vehicle hiring without any fail before final payment is made to claimant;

Telephone usage control

Own Bill payments

a) The organization would request telephone department for itemized/ detailed bill;

b) The accountant would cross check telephone bill(s) with the telephone log book to segregate project-wise/ program-wise usage of telephone as well as personal calls made by staff;

c) A summary of program-wise/ project-wise telephone calls would be attached to the telephone bill for accounting purposes;

d) Any personal calls or the calls made without proper authorization would be debited to concerned worker/ staff;

e) The accountant would ensure that the telephone bills are paid on its due date.

f) Late charges due to delayed payments without valid reason would be debited to accountant's personal account;

g) The bill(s) would be paid by 'A/c Payee cheque only';

h) Telephone expenses (fully/ partially) would be debited to Telephone Expenses Control Account', if the same is not allocable to particular program(s)/ project(s);

Mobile Phone bill reimbursements

Cash card connections

a) Ensure that in case of all cash card connections, recharge coupon is obtained from the user of mobile phone;

b) Ensure that reimbursements of such coupons are within the limit as per the 'Authorization Procedure';

Post Paid connections

a) Obtain itemized bill from the user of the phone;

b) The user of the phone would define each STD and ISD calls made with name called and the purpose thereof;

c) Allocation of expenses on telephone will be done to various projects on the basis of above segregation.

d) Ensure that local calls are within the limit defined in 'Authorization Procedure';

Travel expenses reimbursements

a)   Request for each travel will be done in the suggested format only;

b)   Each person will be required to submit claim for reimbursements/ adjustments against advance taken only in the form 'Travel/Program Expense Claim' along with following supports:

- Original tickets of travel by Train/ bus;

- Original Boarding pass and Travel Agent bill/ self-generated bills in case of Air Travels;

- Original Bills for stay at hotel(s)/ lodge/guest house;

- Receipt(s) for payments made to hotel/ lodge/guest house;

- Bills/ receipts for use of jeep/ other vehicles for local conveyance;

- Bills/ cash memo for in-transit boarding;

- Authorized detail for the expenses where bills/ supports are not available.

Program records

At Village level

The organization would ensure that each target village and the field worker (by whatever called) are groomed in a manner to maintain at least these records:

By Village Committee

a)   A <u>Village Committee Register</u> would be maintained giving these detail:

- Date of meeting/ training/program

- Name of participants with their signatures/ thumb impressions

- Agenda of the meeting

- Summary of the proceedings of the day

- Final outcomes of the meeting

- Follow-up required by the Village Committee

- Follow up required by the Field Worker/ Organization

- Signatures of the Village Committee Governing Body members

Each meeting/ training/ program in the village would be recorded in the register mentioned above;

b)   SHG Register with complete detail of members, their contribution, interest earned on them, loan distributed among members, recoveries etc.;

c)   Copy of the Village Committee applications/requests to the Organization for community work;

By the village worker

a)   A Program cum Daily Activity Diary[21];

b)   Copy of the approved budget for his/ her target village/ community;

c)   Copy of program report(s) submitted to the organization;

d)   Copy of follow-up issues raised by the village communities;

e)   Copy of follow-up issues raised by the organization during monthly meeting or at the end of a program;

f)   Any other document/ information as and when required;

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[21] Refer the section 'Formats' for Daily Activity/ Program Diary

At Field office level

a) Application forms from Village Communities along with a copy of the Village Committee Register for the purpose would be filed separately in a designated file. The applications would be filed in a chronological order;

b) The Organization would put its comments on such applications during its meetings meant for decision on such requests;

c) Program reports submitted by the field staff or any other related person. The program reports would be filed in chronological order in the same sequence as reflected in the books of accounts;

d) Monthly meeting register of the staff/ field workers giving these detail:

- Date of meeting/ training/program

- Name of participants with their signatures/ thumb impressions

- Agenda of the meeting

- Summary of the proceedings of the day

- Final outcomes of the meeting

- Follow-up required by the Village Committee

- Follow up required by the Field Worker

- Follow up required by the Organization

- Signatures of the Secretary/ Chief Functionary or any other members;

e) Monthly calendar detailing activity of each staff with the budgeted amount;

f) Copy of monthly program report sent to SMS with program-wise planning for next month;

At SMS Level

a) Copy of Monthly review reports received from the field offices as well as network partners;

b) Compiled Activity/ Program reports of all the activities in the field and by network partners;

c) Activity reports along with the photographs, paper clippings etc.;

d) Program delivery and control register;

e) Annual Reports of SMS and submitted to donors

f) Uploading systems for the website/ networking/donors/stake-holders etc.

Computerized Accounting system

Maintaining accounts in Tally and records

o   The organization will maintain its books of accounts in **Tally ERP** only;

o   Separate "Company" will be opened for Foreign Funds and Indian Funds;

o   The Groups and Ledgers will be opened and maintained in the same manner as defined and agreed upon with the donor and advised by Auditors from time to time;

o   For continuity purposes and "on going concern basis" the books of accounts will be continued to be accounted for in the same respective company even after the end of the period;

o   Data entry (vouchers) will be done on a daily basis. The books of accounts would be closed every day;

o   All the vouchers would be printed and will be used as covering voucher for all the transactions entered in Tally;

o   The automatic number generated by Tally will be final for all the reference;

o   A day book will be printed and matched with the physical vouchers to ensure correct account and budget heads;

o   The day book after checking and authentication will be filed in an index file in chronological order;

o   Cashbook and project-wise ledgers would be printed and filed on a quarterly basis. The same would be filed separately for each project;

o   A weekly back-up would be taken on a separate hard-disk or a DVD. The back-up disc will be kept in a safe and secure place;

Preparing Financial Statements

a)   The accountant will prepare a project-wise Receipt & payments account for each quarter in MS-Excel.

b)   The financial statements thus prepared would be compiled to prepare a Consolidated Balance Sheet, Receipts and Payments and Income & Expenditure account. The Financial Statements would be shared in Governing Body meetings for approval and necessary action later on.

Roles & Responsibilities: Cashier
Roles & Responsibilities

a. Maintain manual Petty cashbook to record all the cash transactions;
b. Record all cash receipts including cash withdrawals from the bank, subscriptions, donations, reimbursements, receipts against advance settlements, against services (such as food, utilities, vehicles etc.);
c. Records all cash payments including advance payments, petty expenses, services etc.;
d. Do not make any Cash payments or take any receipts unless accompanied by vouchers duly authorized;
e. Put payments remarks (signature and "Paid & Cancelled" stamp) on the vouchers for further use of the Senior accountant for data entry and keeping voucher control;
f. Check casting of the supports attached to the vouchers;
g. Do not make payments on doubtful, defaced, altered supports attached to voucher;
h. Cross check all the vouchers with the "day book" printed from Tally after data entry;
i. Ensure proper use of Vehicle, telephone and other equipment of the organization;
j. Maintain stocks and stock records as per the guidance in the Operational Manual;
k. Assist Account officer/ manager in preparing various reporting documents as and when required; Maintain staff records as per the guidelines;
l. Keep cash in a separate & safe location. Close petty cashbook on a daily basis after obtaining authentication of the Accountant or Account Officer;
m. Must mention the denomination of cash-in-hand before signature and approval.

Senior Accountant	
Role & Responsibilities	**Reporting Requirements**
a) Prepare vouchers for the transactions on the basis of supports attached and nature of transactions; b) Obtain approval from the Authorized Signatories on all the vouchers/ supports before processing for payments; c) Counter sign all the vouchers before processing for payments (cash or bank) and approval from the Secretary/ chief functionary; d) Coordinate with program staff about requirements of supports for proper accounting. e) Mention budget head and ledger head on the vouchers prepared by the accountant; f) Print "day book" from Tally after the data entry for verification of data entered during the day; g) Keep an eye on the control registers for use of Vehicle, telephone, Fixed Asset to ensure that formats are as per the suggestions in the Finance/Operational Manual; h) Keep an eye on budget utilization and inform the management in case of any deviation; i) Prepare various reporting documents as and when required; j) Liaison with Statutory Auditors, Project Auditors and Internal Auditors as and when needed; k) Deduct and deposit TDS (if any) on a monthly basis and obtain requisite challans; l) Maintain files for all the relevant agreements entered into (including donors, consultants, contractors etc.)/ Orders given (for supplies); m) Maintain separate Files for Annual Returns, attachments and correspondences with Income Tax department, FCRA division and Registrar of Society/ Trust Commissioner.	• Prepare Management Information Report (as suggested in Operational Manual) on a quarterly basis; • Prepare Utilization Statements in the defined budget-line and specified period for each project; • Consolidate Receipts & Payments Account and Income & Expenditure account for both FC and Local funds; • Ensure filing of quarterly and annual Returns as required under Income Tax Act, FCRA, Societies Act and any other Statutes.

Field workers/ Field Coordinators	
Role & Responsibility	**Reporting Requirements**

a) Maintain Program/ Daily Activity Diary to keep an update of all the activities;	a) Submit Activity Report after the end of each activity/and program to Regional Coordinator;
b) Attend each and every meeting of village community meeting wherever required;	b) Report any matter requiring immediate attention of the regional coordinator/ project coordinator or National Committee.
c) Note down important proceedings of village community meeting (s) requiring his/her or Organization's follow-up;	
d) Coordinate with the Field coordinators/ Project coordinator (as the case may be) for any follow –up required from organization;	
e) Coordinate with village committee/ community for any follow-up required from their side;	
f) Prepare Activity Report after the end of each activity/and program and obtain signatures of village community members before submission to Field/Project coordinator;	
g) Attend monthly meeting of the organization;	
h) Perform as required by the organization from time to time	

Project Coordinators	
Role & Responsibility	**Reporting Requirements**
a) Supervise all the field workers/ coordinators and staff on a regular basis; a) Coordinate programs done in all the target villages; b) Plan/ execute the activities for each Field coordinator/ worker/ staff; c) Compile program reports along with own inputs based on the activity reports submitted by field coordinators/workers; d) Attend monthly meeting of the organization to understand the overall progress of the programs and follow-up required at his/ her level; e) Arrange meeting of field workers/staff whenever required; f) Authorize program/ activity reports submitted by field workers; g) Keep approved Plan and budget for the concerned region for ready reference and follow –up;	h) Prepare monthly report of all the activities in coordination with the field workers for his/her area of activities and send the same to Project Director for review/ comments.

Program Manager/ Project Director	
Role & Responsibility	**Reporting Requirements**
a) Coordinate with Secretary/ Chief Functionary for the programs/ activities at various level; a) Authorize all the program reports submitted by the Project coordinators; b) Compile all the reports submitted by the Project coordinators and prepare, in coordination with the Secretary/ Chief Functionary, monthly/periodical Program Report for SMS; c) Liaison with SMS Management/ Funding Agencies/network Partner Organizations on a regular basis; d) Coordinate with accountant for preparation of Utilization Certificates for funding agency whenever required;	a) Submit Program Reports to SMS Governing Board and other levels as and when required; b) Submit program reports to donors as and when needed.

Partner Organizations	
Role & Responsibility	**Reporting Requirements**
a) Liaison with the project Director and chief functionaries of SMS for programs and related expenses; b) Prepare monthly program report in consultation with Project coordinator/ director; c) Prepare monthly Utilization statements;	a) Monthly Utilization statements against the allocated budget; b) Monthly reports of the programs done; c) Submit quarterly Receipts & Payments accounts/ Income & Expenditure account;

SMS	
Role & Responsibility	**Reporting Requirements**
a) Define and finalize Budget for each network Partner Organization (PO); b) Regular evaluation of programs done by the PO; c) Monitoring of staff at PO level and in its own organization; d) Define the role of Project Director/ coordinator in entire process of programs at PO level and SMS level; e) SMS secretary will be overall responsible for all the programs at PO level and SMS on its own; f) SMS will be responsible for timely submission of Annual accounts and program reports to Govt. Agencies, Funding Agencies, Governing and General Board of SMS.	• Combined Annual Utilization Certificates, in consultation with the accountant and Project director/ coordinator for funding agency, Governing Board and General Body.

Human Resource Management: Table of Contents

Recruitment/ Induction Policy

Training & Probation Policy

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Leave Policy

Appraisal Policy

Sexual Harassment Policy

Gender Policy

Human Resource Policy

This Human Resource Policy will be governed by the Human Resource Committee. The Committee will function within the parameters of the bye-laws of SMS. Any change in HR policy will be recommended by HR Committee and approved by the Governing Body members.

The HR policy is defined and framed as under:

Working days/ hours

- SMS will work from Monday to Saturday.
- Office will work from 10:00 a.m. to 6:00 p.m.

Holidays

- Maximum 10 (ten) holidays will be declared in a calendar year.
- The list of holidays will be finalized/ approved by HR Committee.

Recruitment/Induction (Skilled/ Trained workers)

- Vacancy will be advertised through newspapers, internet/ websites, personal calls etc.
- Recruitment will be made on the basis of written test followed by Personal Interview/ Group Discussions.
- As SMS works on project based programs, the recruitment will be done strictly for specific project and for the project period or the remainder of the project period.
- As SMS believes in equal participation of both the genders, minimum 50% women recruitment would be ensured at all level.

Recruitment (un-skilled/ General workers)

- Village based youths would be preferred and called for gathering at designated place. The gathering would be within the range of 50 – 100 persons.
- The HR Committee/ team would organize a training camp for them to short list eligible candidates depending on the requirements.
- HR team may call for Personal interview/written test for the candidates, if needed.

- As SMS works on project based programs, the recruitment will be done strictly for specific project and for the project period or the remainder of the project period.

- As SMS believes in equal participation of both the genders, minimum 50% women recruitment would be ensured at all level.

Training/Probation

Training/ Probation period will be for minimum three months which may be extended to further time depending upon aptitude/ capacity of the candidate.

Termination/Retrenchment

Employees on Probation:

No notice is required from either side for the termination of employment contract.

Regular Employees/ associates

- One month's notice from either side

- No notice will be required for the termination of employment contract from SMS side if an employee/ associate is found guilty of misconduct/ fraud/unlawful activities/ moral turpitude subject to the assessment by the HR Committee.

Leave Policy

For Employees on probation

No leave will be granted for the probation period.

For Regular Employees/ associate

Leave is categorized for regular employees/ associates as below:

(1) Annual Leave

All employees of SMS are entitled to 18 working days off as paid leave per year. This leave is accrued monthly at the rate of 1.5 working days.

(2) Sick Leave

Employees are entitled to 12 working days of sick leave with pay in one calendar year. The sick leave will be credited to each staff @ 1 day per month. These leaves, however, will be available only for illness and are not subject to carry forward.

Staff seeking sick leave will be required to produce a medical certificate to support/ substantiate claims for sick leave with pay.

(3)Maternity Leave

Maximum three months leave will be allowed twice within the contractual period subject to the remaining project period.

(4) Paternity Leave

Male employees are entitled to paternity leave of 11 calendar days twice.

(5) Mourning Leave

In case of death of a parent, child or spouse, employees be given mourning leave of 15 days each.

(6) Emergency Leave

Emergency leave is granted to employees for any serious illness of a parent, child or spouse and/or persona1 emergencies. A total of 7 days per year can be allowed for emergency leave

Employee Files

A personal file will be maintained for each employee. The file should contain the following:

1. Application made by the employee for the job;
2. Personal Information form including permanent address, photographs, references etc.;
3. Letter of provisional offer (if applicable) and acceptance thereof;
4. Appointment Letter indicating terms of employment and their acceptance;
5. All records related to confirmation, i.e. letter of confirmation, etc.;
6. Appraisal form for each year;
7. All official communication with the employee;
8. Updated testimonials (like acquiring additional professional qualification, etc.);
9. Resignation letter;
10. Acceptance of resignation and copy of final settlement of dues;

Appraisal

Every regular employee/ associate will be appraised on an annual basis. Appraisal will be pre-requisite for annual increments and promotions.

The appraisal will be layered as below:

Self-Evaluation:

- Each employee/ associate will submit self-evaluation forms (refer section "Format") to HR Committee three months prior to the end of the contract/ project year.

HR Committee

- HR committee will review self-evaluation forms submitted to them and put their comments thereon.

- The committee will interview all employees/ associates before giving final comments on increments/ promotions.

- Process of appraisal will be completed one month before the end of the contract/ project year.

Sexual Harassment Policy

SMS will provide healthy and equal opportunity to all employees irrespective of their sex any harassment thereto. Any offence against any sex will be subjected to a disciplinary action.

Although this is not an exhaustive list, sexual harassment can be defined as:

- Unnecessary or unwanted physical contact;
- Suggestive remarks or other verbal insults or abuse of a sexual nature;
- Suggestions that sexual favors may further someone's career or that refusal may damage it;
- Compromising invitations
- Displays of offensive pornographic materials through phone, MMS, websites etc.;
- Physical or sexual assault.
- Suggestive/abusive letters or e-mails.

- Shikhar Yuva Manch has constituted a Grievance to address to any conflict which may arise in future.
- An individual or group of staff will be required to file written complain to the Committee;
- The Committee will call its members for meeting within 3 working days of filing the complaint and address to the issues in most judicious manner without hurting anybody's sentiments;

1. When seized of a complaint, the Grievance Committee will have full authority to hear and investigate sexual harassment complaints and accusations, and to decide on possibly disciplinary action upon the conclusion of his/her investigation.

2. The Grievance Committee will have 5 members, of whom at least 3 will be women. Among the members, 4 will be staff members elected from among the staff; 1 will be an external member (a woman who has experience of dealing with issues of sexual harassment and no professional or personal connections with the NGO; she will be proposed by the Board to the majority vote of staff members).

3. SMS will implement without delay the recommendation of the Grievance Committee.

4. This policy shall be displayed prominently at the offices and other operational sites of the Organization.

5. All staff members shall be given a copy of the policy at the time of recruitment or when this policy comes into effect. Efforts will be made to sensitize the staff about this policy.

6. Anybody found violating the organizational policy on sexual harassment would face disciplinary action as per the decision of the management.

Gender Policy

Gender is a cross-cutting issue and the implementation of a Gender Policy will require the commitment, participation and contribution of every staff member in the organization. Our commitment to integrating gender perspectives will need to be reflected in work plans and budgeting as well. Organizations will be expected to develop plans of action for integrating gender perspectives into their work. These action plans will be used to monitor progress.

Society prescribes to women and men different roles in different social contexts. There are also differences in the opportunities and resources available to women and men, and in their ability to make decisions and exercise their human rights, including those related to protecting health and seeking care in case of ill health.

Gender roles and unequal gender relations interact with other social and economic variables, resulting in different and sometimes inequitable patterns of exposure to health risk, and in differential access to and utilization of health information, care and services. These differences, in turn have clear impact on health outcomes.

We should be committed to advancing gender equality in our workforce, as well as in scientific and technical advisory bodies, and among temporary advisers and consultants

The goal of this policy is to contribute to better health for both women and men, through health research, policies and programs which give due attention to gender considerations and promote equity and equality between women and men.

Organizations/Partners will need to take the necessary steps to ensure a policy is formed in there organization and is translated into action in both technical and management aspects of their programs.

A gender Policy would need to apply to all work throughout the Organization:

Research, program planning, implementation, monitoring, evaluation, human resource management, and budgeting. Effective implementation of the policy will require senior level commitment and validation, organizational support for activities to advance the knowledge and skills of staff for efficient gender analysis in their area of work. Directors will be expected to institutionalize mechanisms for building capacity among their staff providing, information, training or technical support staff needed to assure the policy's success.

Terminology

Gender is used to describe those characteristics of women and men, which are socially constructed, while sex refers to those which are biologically determined. People are born female or male but learn to be girls and boys who grow into women and men. This learned behavior makes up gender identity and determines gender roles.

Gender analysis identifies analyses and informs action to address inequalities that arise from the different roles of women and men, or the unequal power relationships between them and the consequences of these inequalities on their lives, their health and well-being. The way power is distributed in most societies means that women have less access to and control over resources to protect their health and are less likely to be involved in decision-making.

Gender analysis in health often highlights how inequalities disadvantage women's health, the constraints women face to attain health and ways to address and overcome these. Gender analysis also reveals health risks and problems which men face as a result of the social construction of their roles.

Gender equality is the absence of discrimination on the basis of a person's sex in opportunities, in the allocation of resources and benefits or in access to services.

Gender equity refers to fairness and justice in the distribution of benefits and responsibilities between women and men. The concept recognizes that women and men have different needs and power and that these differences should be identified and addressed in a manner that rectifies the imbalance between the sexes.

Gender mainstreaming defined as "...the process of assessing the implications for women and men of any planned action, including legislation, policies or programs, in any area and at all levels. It is a strategy for making women's as well as men's concerns and experiences an integral dimension in the design, implementation, monitoring and evaluation of policies and programs in all political, economic and social spheres, such that inequality between men and women is not perpetuated.

"Mainstreaming gender is both a technical and a political process which requires shifts in organizational cultures and ways of thinking, as well as in the goals, structures and resource allocations .... Mainstreaming requires changes at different levels within institutions, in agenda setting, policy making, planning, implementation and evaluation. Instruments for the mainstreaming effort include new staffing and budgeting practices, training programs, policy procedures and guidelines".

Authorization Procedures- SMS

Program expenses

Each program expense will be planned in advance as per the approved budget of respective funding sources/ agencies. The process of each program will flow as below:

- The calendar of the programs for each month will be discussed in a monthly meeting comprising of the Field Workers/coordinators/Project coordinators and Project Director;

- Based on the calendar of the program each field worker/coordinator and Project Coordinator will submit Program/ Advance Request to the Project Director;

- Detail of each program will be mentioned in Village Committee Register as well as Daily Activity Diary of Program staff;

- The program will be considered concluded only when Program report along with the Daily Activity Diary is submitted to the Head office;

The authorization of program expenses would be done in following manner:

Program/ Activity	First level authorization	Second level authorization
Trainings/ workshops	Project Manager	Project Director
Village Meetings (SHG, SMC, School Committee etc.)	Project Coordinators	Project Manager
Monthly Meeting of staff	Project Coordinator/Manager	Project Director
Any Economic Program	Project Manager	Project Director
Any specific/ unplanned Program	Project Manager	Project Director/ Governing Board.

Cash Expense Limits

Every worker of the organization is advised to minimize cash expenses on routine transactions such as Stationeries, Groceries, petrol/ diesel etc. and help the management negotiate with local vendors to accept cheque payments.

The cash expenses, wherever unavoidable, will be authorized in following manner:

Program related

Cash Payment Limit	First level authorization	Second level authorization
Up to Rs. 1,000	Project Coordinator	Program Manager
Rs. 1,001 – Rs. 2,500	Program Manager	Project Director
Rs. 2,501 – Rs. 5,000	Program Manager & Project Director	Secretary
Rs. 5,001 or more (only unavoidable expenses)	Project Director & Secretary	Governing Body to ratify in quarterly meetings.

Administration related

Cash Payment Limit	First level authorization	Second level authorization
Up to Rs. 1,000	Senior Accountant	Project Director
Rs. 1,001 – Rs. 2,500	Senior Accountant & Project Director	Secretary
Rs. 2,501 – Rs. 5,000	Project Director & Secretary	Treasurer
Rs. 5,001 or more (only unavoidable expenses)	Secretary & Treasurer	Governing Body to ratify in quarterly meetings.

Bank Payment Limits

Vouchers and supports related thereto (for both Program and Administrative expenses) by cheque or direct transfers will be authorized in following manner:

Bank Payment Limit	First level authorization	Second level authorization
Up to Rs. 10,000	Project Director/Treasurer	Secretary
Rs. 10,001 – Rs. 50,000	Secretary & Treasurer	President
> Rs. 50,000	Secretary, Treasurer & President	Governing Body to ratify in quarterly meetings.

Cheque Signatories

Cheque Signatories will be any two of these:

The Secretary (must for all payments)

The President

The Treasurer

Salaries

Program staff

Program staff salaries will be authorized in following manner:

Level of staff	First level authorization ##	Second level of authorization
Field Workers/coordinators	Project Coordinator	Program Manager
Project Coordinators	Program Manager and Secretary	
Project Manager	Project Director	SMS Secretary
Project Director	Secretary & Treasurer/ president	

First level Authorizing person would ensure that respective staff submits Daily Activity Diary, monthly/activity reports along and detail of expenses thereon with proper authorization.

Administration staff

Administrative staff salaries will be authorized in following manner:

Level of staff	First level authorization**	Second level of authorization
Assistants	Secretary	
Accountant/ Admin.-in-charge/ Any other Admin staff		

Authorizing person would ensure that respective staff have filled in the attendance register and submits monthly reports along with detail of expenses thereon.

Travels

Travel within India

All categories of staff will adhere to the norms laid down below for the local travels within India:

Person	Travel	Local Travel	Food	Lodging
President/ Secretary	Actual	Actual	Actual	Actual
Program Director/ Manager	Actual 3rd AC (only in case of night travel)/ Bus, Sleeper Class	Office vehicle or own Motor cycle subject to Rs. 2.25 per kms. Subject to verification of the Vehicle logbook.	• Rs. 200/- per day (if no guest house/ network partners office or accommodation available) • Rs. 300/- per day if traveling to a Metro city • No food allowance if traveling in allotted working areas • No food allowance if the coordinator is traveling in target villages	• Rs. 300 (Except Metro/Capital cities on actual basis • Rs. 400/- in state Capitals • Rs. 600/- in National Capital Above are subject to actual expenses and would be reimbursed only against bills/ supports.
Project Coordinator/Accountant				
District Coordinator				
Village Workers	Sleeper class /bus			

Out of India Travel

Reimbursement will be on the basis of actual expenses incurred and supports provided with complete detail of usage of Indian and Foreign currencies.

Vehicle usage

Organization's vehicle

The Project staff will use Organizations vehicle after obtaining prior authorization of the Project Director and/ or Secretary. In case, the Project Director/Secretary is not available, the Project Manager may authorize the vehicle use subject to ratification by the Secretary.

Personal Vehicle

Staff may use personal vehicle only if Organization's vehicle is not available. The Authorization for use of Personal Vehicle may be given in the logbook of the vehicle in following manner:

Level of staff	Authorization by
Field Workers/ Admin Asst.	Project Coordinator
Project Coordinator/Accountant/Project Manager	Project Director/ Secretary

Vehicle hiring from outside Agencies

Vehicle hiring from outside agencies will be done on prior approval of the Project Director/Secretary only.

Advance Authorization

Salary and Personal Advance

Level of staff	First level of authorization**	Second level of authorization
Field Worker/coordinators	Project Coordinator/Program Manager	Secretary
Administration Assistant	Secretary	
Accountant/ Admin staff		
Project Coordinator/Program Manager	Project Director	Secretary
Project Director/Secretary	Treasurer/ President (to be ratified by the Governing Body in its quarterly meeting)	

Personal Advance/ Loan Authorization

Personal Advances will be considered by Organizational Committee, which will comprise of the following people:

Level of staff	Constitution of the Committee for granting Personal Advances/ Loan
For Assistants, Field Workers/coordinators	Senior Accountant, Secretary and Project Director
Accountant/ Admin.-in-charge/ Project Coordinator Program Manager	Secretary, treasurer & Project Director

Emergency Advance

Level of staff	Constitution of the Committee for granting Personal Advances/ Loan

For all level of staff up to Secretary Level	President & Treasurer subject to ratification by the Governing Body

Telephone usage

Land Line use

Level of staff	Local Use	STD/ ISD Use
Field Worker/office staff/cashier	Accountant	Secretary
Accountant/Project Coordinator	No authorization required	
Program Manager/ Project Director		STD and ISD calls will require SMS Secretary's approval
Secretary		No authorization required for STD calls. ISD calls, if any, will require Governing Body ratifications in quarterly meetings.

Mobile use

Level of staff	Limit
A maximum of Rs. 150 is reimbursable to Field workers/ coordinators etc.	
Project Coordinator/Accountant	Maximum up to Rs. 300 per month subject to original recharge coupons/ bills.
Program Manager/Secretary	Maximum up to Rs. 500 per month subject to original recharge coupons/ bills.
Project Director	As per Actual bills subject to itemized detail with proper segregation into official and personal calls.