

# Human Resource & Finance Manual



**Dr. Shambhunath Singh Research Foundation**

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Sonia, Varanasi (UP)

# **Dr. Shambhunath Singh Research Foundation (SRF)**

## **HR Policy Manual**

This Human Resources Policy Manual is provided as a central reference for all managers, supervisors and employees and applies to staff across all locations where Dr. Shambhunath Singh Research Foundation (SRF) carries out its work. The specific policies that follow promote the philosophy of Dr. Shambhunath Singh Research Foundation (SRF) with regard to standards of excellence; terms of employment; employee development; and employee services. It may be necessary to change these policies from time to time to reflect changes in the workforce, employment trends, economic conditions and Indian legislation. However, any changes in policy will be consistent with Dr. Shambhunath Singh Research Foundation (SRF)'s approach to:

- Employing talented individuals whose creativity and imagination will support and contribute to achieving Dr. Shambhunath Singh Research Foundation (SRF)'s objectives;
- Communicating Dr. Shambhunath Singh Research Foundation (SRF) standards and expectations in all aspects of employment including performance;
- Valuing diversity, and assure equal employment opportunity and a workplace where relationships are based on mutual respect;
- Treating all staff, workers, contractors and customers in a professional, non-discriminatory manner;
- providing safe, effective working conditions, and;
- providing competitive terms and conditions in our workplace.

Any Policy changes will be fully consulted on and communicated to all staff through normal communication channels. This Policy Manual will also be updated as necessary.

**Signed:** \_\_\_\_\_

**\*\*Chairman / Managing Director / Chief Executive**

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## **1. INTRODUCTION**

This document puts together the personnel policies that **Dr. Shambhunath Singh Research Foundation (SRF)** would like to pursue for its staff. An attempt has been made to blend the policies and the conditions of employment that closely follow local laws, customs and practices. **Dr. Shambhunath Singh Research Foundation (SRF)** recognizes that good personnel administration is founded on principles designed to ensure the dignity and rights of all staff members. Working conditions, privileges and benefits which are conducive to both individual well-being and program achievements shall be maintained within practical limits. The Chief Functionary will review the policies, procedures and benefits provided herein on a regular basis and may enhance, modify or delete any policy or procedure in this manual at any time.

**Dr. Shambhunath Singh Research Foundation (SRF)** shall not discriminate amongst staff members because of age, religion, race, creed, sex, national origin, handicap, marital or socio economic status. Employment and promotion shall be based on qualifications, merit, devotion, commitment & need of organization (Jurisdiction for a private firm,2005)

## **2. HISTORY & MISSION & DEVELOPMENT PHILOSOPHY**

**Genesis and the background of the Organization:** Dr. Shambhunath Singh Research Foundation (SRF) is a Secular, Non-Profit Making Voluntary Organization, which was established by the inspiration of renowned literary figure, culturist and social activist Late **Dr. Shambhunath Singh** on November 9, 1989 and formally registered on December 31st 1991. Initially the Organization was started with the motive of conservation and development aspects of literature and cultural heritage, gradually focused its long term objectives on the integrated development of the deprived sections of the society.

**The vision:** To establish a society that is free from exploitation, has motive of self-governance, is self-sufficient, and is enriched educationally, socially, culturally and environmentally, and which creates inspiration for the next generation.

**The mission:** To bring enlightenment out of gloom, meaning a novel, dynamic and swift social change through awareness among the people and the community.

**The core values:** “To bring enlightenment out of gleam” means a novel, dynamic and swift social procreation brings awareness and solidarity among people and the community.

### 3. EMPLOYMENT AGREEMENT

At the time of employment, a standard employment agreement is made with the employees and will include a description of the position for which he/she is employed, Probation period of new staff, date of joining and the salary agreed upon, statement of organizational benefits and the contractual obligation for the first year of service. All assignments at **Dr. Shambhunath Singh Research Foundation (SRF)** are classified in accordance with nature of functions, the responsibilities involved and the working conditions, with due regard to qualifications and abilities required for each job. An illustrative chart of various positions under four staff categories is provided below. The support staff provide secretarial support, the technical resource provide professional support in administrative, financial, contracting and human resources areas, technical program implement the project and managerial are leadership positions.

POSITIONS	MINIMUM QUALIFICATIONS	GRADE PAY	REMARK
Attendant/Driver/Care taker	Class 8th pass, able to read and write	7000 – 10,000 for full timer	However if candidates applies for a written request
Community Level Worker/ Front Line Worker/Field Facilitator/Office Assistant/Admin Assistant/Finance Assistant/MIS Assistant/Program Assistant/Program Facilitator	Class 12th pass (Exceptional circumstances specialized situation/ Desirable: Technical knowledge, diploma/certificate course	10000 - 18000 for full timer	for educational Qualifications relaxation on the basis of exceptional circumstances or belongs to unprivileged society assures his efficiency we might

Finance/Accounts Officer/Administrative Officer/HR Officer/ Coordinator	Graduate with 5 yrs experience Desirable : Technical knowledge	20000- 30000 for full timer	consider his/her applications on recommendation of discussion within the selection committee.
Program Manager/ Executive Director/ Program Director	Post Graduate with 5 yrs experience	25000 - 40000	
Chief Functionary		As per donor's Agreement	

### ***3.1 PROBATIONARY PERIOD***

Employment will be made subject to an initial probation period of three months unless otherwise stated in the agreement. Chief Functionary, will evaluate the performance of the employee with support team & would consider his/her employment for confirmation. During the entire tenure, either party may terminate the agreement by giving one month notice in writing or surrendering one month's salary.

### ***3.2 STATUS***

Each employee's employment status is dependent on the nature of his / her employment. Each employee is granted a status including one type from below described area:

**Full time worker** – Expectation of limited term employment as per project period. All benefits will be provided according to the donor's agreement and case-by-case.

**Part time worker** – Works a less than full time schedule as determined by supervisor and approved by Chief Functionary; not eligible for full fringe benefits.

**Volunteers & Interns** – Those who provide their services to the organization on a voluntary basis on their own free will. The general body of the organization may decided/permitted to provide a token amount to them as a token of appreciation for their voluntary work/ travel allowances.

### **3.3 CONTRACTUAL OBLIGATION**

Every employee that joins the organization enters into an agreement clearly mentioned in the agreement letter specifying his contractual obligation for the first year of his employment with the organization. He cannot quit the organization in the first year before fulfilling conditions mentioned therein.

## **4. DISCIPLINE AND CODE OF CONDUCT**

In any social system, irrespective of its nature, it is important to determine a set of rules that will regulate the conduct of its members and should be observed in order to function successfully. Similarly it is important in the workplace to determine a set of rules to regulate the relationship between the employees and the employer in the form of a disciplinary procedure. The disciplinary procedure is regarded as a guideline and its interpretation is adequately flexible in order to adjust to various circumstances. **Dr. Shambhunath Singh Research Foundation [SRF]** follows its own **Disciplinary rules and code of Conduct** and no one is allowed to neglect the system apart from duty, tempering with system is not advisable. If any employee is found violating the system then he/she shall be liable for disciplinary action. `

1. Office time of the Organization starts from 9:30 am to 5:30 pm with half an hour lunch break. There is a weekly off on Sunday (based on the need of the project area and geographical and programmatic need). Management expects the Employees to maintain punctuality. If in case they are not able to maintain the punctuality they must inform to their reporting authority. Absence without information will be considered as a serious offence as it affects the activities of the organization. (As per project requirement day & time may be changes).
2. Any employee reports the office after reporting time (late more than half an hour) continuously for 2 days would be countable as leave.
3. Every employee must follow the organization's movement register where in presence of some authority should mark outgoing time and incoming time while they move out of the office premises during working hours.
4. Management will take strict actions against those employees who are engaged in playing computer games, playing music, chatting, singing etc or any other unproductive activities during office hours.

5. Employees can receive their personal calls but it should not disturb the others who are present in the Organization. Management will not tolerate any misuse of the facility provided or wasting time on it which is otherwise purely meant for official work. The management may allow the usage but subject to the limit (15min to 20 min maximum). Employees are not allowed to waste productive time on personal phone calls for longer duration.
6. Employees should keep their cell/ mobile phones on Vibration mode while they are on duty.
7. Any employee is eligible to avail an at least 2 hours (but that cannot be visualized as schedule) for their personal work, during the time they can go out of office after informing to the authority concerned, they are required to mark an entry of their login and logout time in the movement register. If any person is found engaged in personal work in the duty period during the project work it would be considered a violation of code of conduct.
8. Friends/ relatives are allowed to visit the office but it should not disturb other employees, and their visit should be brief.
9. No employee will use Organization's telephone and fax facilities for private purposes except with prior permission from his/ her supervisors/ Reporting authority/management. In Emergency case dilution is prohibited.
10. Management will not tolerate if any employee is found consuming Pan Masala, Gutka, liquor, Smoking Cigarettes or Spitting in the office premises or indulging in any such activities.
11. Further, an employee coming late to work or found absent from his work station/ place of work during working hours, without any sufficient reason or without getting any prior authorization from his/her supervisor, shall be treated absent and for that duration he/she shall not be entitled to wages if failing to provide proper clarification. In addition the competent authority may, at its discretion, also take suitable disciplinary action against the employee concerned.
12. No one is allowed to maintain secrecy in user password, if they are using different password other than the password provided by the IT department, then the concerned employee is required to share it with the IT section.
13. Negligence of work by any employee will not be tolerable by the management. Management shall render an employee liable for disciplinary action.
14. Every employee is required to make the entry if they are taking any official belongings to their respective homes (i.e., books/magazine/laptop/pen drive etc.)



and in case of any damage/ loss, then that particular employee is liable towards it.

15. No employee shall share information about SRF with any person whatsoever except in the interest of SRF's work or with written permission of the Director.

16. Organizational conflicts should be raised and resolved within the organizational procedures. The issues of conflict should not be discussed with other Organization/News/Media without prior approval Of Director.

17. Every employee shall go according to the service conditions laid down in the service rule of SRF. Each staff of SRF carries out the instructions given to them by the management and superiors, in connection with the organization diligently and faithfully.

### ***Disciplinary code and procedure***

It is to regulate discipline in the workplace with key principle that the employer and the employees should treat each other with mutual respect. In the first instance the purpose of disciplinary action is to bring change in the behavior in positive manner rather than to terminate services. Before a problem becomes a disciplinary issue, the head of the team concern should guide, inform or remind the employees informally on the applicable rule or performance situation. Such counseling is not viewed to form part of formal disciplinary action but is rather a part of day-today communication within the organization. Formal procedures do not have to be invoked every time a rule is broken or standard is not met. Informal advice and correction is accepted as the best and most effective way to deal with minor violations of work discipline. Repeated misconduct according to degree as severity may call for final warning or other action short of dismissal. Dismissal would be reserved for cases of serious misconduct or repeated offences. The seriousness of the offence will determine the action to be taken and not necessarily, the number of occasions the misconduct was committed. The procedure is as follows:

1. If any employee is found creating problems in the work place an immediate disciplinary action will be taken against him/her. The General Secretary will depute a committee, from the Board of Director of 15 people of two or three members of the organization or even he may depute any one from external source.

2. The committee members will do a detailed investigation on the matter and will prepare a report on the issue taken and submit the same to the General Secretary.

3. The General Secretary makes the required decision on the findings of the investigations done.
4. During this period of enquiry the accused employee will remain under suspension.
5. The above stated procedure is flexible depending upon the situation.

### ***Confidentiality***

During the work and as per the nature and scope of SRF work, the Employee will have access to “confidential information”. Employee will not disclose any “confidential information” acquired during his or her term of employment without the prior written approval of, or authority from, the Chief Functionary. All the staffs are ordered not to carry the office related data or information in their personal data traveler or memory device. **All the staff has to follow the data protection policy (as explained under the Child Protection Policy).**

### ***Changes in Personal Circumstances***

The SRF employee (full time and part time both) must be informed immediately to administration of organization for any changes of address, telephone number, marital status and qualifications, etc.

### ***Personal Property***

All Employees are reminded that they are responsible for the safety and loss of all personal property. Articles left openly visible in coats, handbags or in offices and washrooms are particularly vulnerable and the Chief Functionary or his representative cannot accept responsibility for any loss or damage.

### ***Security***

All doors leading into or out of the offices should be closed and locked after the last person leaves the office. S/he should ensure that all doors are locked, all equipment is turned off and all lights are shut before leaving for the day.

## **5. HOURS OF WORK / LEAVE**

The total office time of a day is eight hours a day at SRF and a total of 6 working days will be there in a week (based on the need of the project area and geographical and programmatic need).

### **A. Holidays**

A list of holidays will be declared as per the government list /circulated by the Chief Functionary at the beginning of each calendar year. (List of leaves properly displayed at all Branch Offices & the head office).

### **B. Leave**

All full-time employees will receive 15 Earned leave, **10** sick leaves and 10 Casual leave in a year. During the probationary period & notice period no leaves will be provided besides the weekly off. If any person absents himself during the said period, it will be treated as LWP. If an employee is required to work on a holiday due to pre-scheduled training, meetings with donors or s/he is on travel status, he/she is entitled to take that holiday at another day within the same calendar year subject to supervisor approval as compensatory leave which should be availed before the expiry of the next month. Employees may not borrow against un-accrued annual leave without advance written approval from the Chief Functionary. Employee have to take written approval for taking leave for continuously more than three days in once before 14 days from the administration. More than three days and leave without prior information would be counted as leave without payment, in case of casual leave. The purpose of sick leave is to provide time off with pay when illness or an accident makes it medically inadvisable to work for a temporary period of time while recuperating. A sick employee must notify his/her supervisor of an illness as soon as possible. At the point person's discretion, up to one week of paid sick leave may be advanced to any full-time employee whose accrued sick leave has been exhausted. Holidays falling during an employee's leave period will be considered leave days and not holidays.

### **C. Leave for Childbirth**

**Maternity:** All regular full-time employees who have been on the staff one or more years are eligible for paid maternity leave. Such female worker is entitled to a maximum of 12 weeks (84 days) of maternity leave. Of these 12 weeks, six weeks leave are post-natal leave or as per her need.

**Paternity:** All regular full-time employees who have been on the staff roster for 6 months are eligible for 7 days paid paternity leave. The Chief Functionary will grant paternity leave of subject to administrative convenience and prior sanction. This leave will be granted strictly for providing assistance to the pregnant wives of our male staff during pre and postnatal care.

#### **D. Breast feeding**

SRF encourages breast feeding and will make every effort to accommodate the employee who wishes to breast feed following maternity leave by offering flexible time or part time employment options on an individualized plan for up to six months.

#### **E. Leave of Absence**

Leave without pay may be requested through your point person in writing and must be approved by the Chief Functionary. If any employee takes leave for more days as the prescribed in manual or goes for a leave without any information/ without any approval his leave will be considered leave without pay.

#### **F. Compassionate Leave**

Compassionate leave with pay for reasons such as serious illness or death in the immediate family shall be given at the discretion of the Chief Functionary.

### **6. STATUTORY COMPLIANCE**

Compliance with local laws (PF, Income tax, etc.) is the responsibility of the accounts department and Accountant should ensure that all the requirements are strictly followed on timely basis as prescribed by law.

### **7. PERFORMANCE APPRAISAL**

Performance appraisals will be done by the person nominated by chief functionary at least once annually. The performance appraisal will provide a record of how the employee has contributed to the program/organization accordingly his/her assigned duties as described in the job description. It will primarily justify an increase in salary and identify professional training needs. It will comment on the required skills and the skills the employee possessed and how this gap can be reduced. The performance will also be discussed with the employee. The performance appraisal report shall be kept in the employee's personal file. If an employee fails to maintain his or her manner of performance at a level commensurate with present salary, a salary increase may not be given.

### **8. SALARY / HONORARIUM / FELLOWSHIP**

## **A. Philosophy and Authority**

SALARY / HONORARIUM / FELLOWSHIP are set according to the provisions of organization. The Chief Functionary approves all salary levels except his/her own.

\*If employee not gives a productive outcomes to the organization then organization have right to cut their salary of few days are revert back to the related donor as a punishment and for gives a positive aspiration.

\*If he/she not following proper time line.

\*If he/she not giving no dues process.

## **B. Promotion**

When an employee is promoted to a position with greater responsibility, the salary of that employee will be reviewed and, if appropriate, an increase may be recommended by the supervisor and approved by the Chief Functionary.

## **C. Pay system**

Employees will be paid their remuneration either by a bank transfer or Cheque. Cheque, RTGS NEFT will be prepared on the basis of the time sheet, which must be submitted on the last working day of each month and should reflect time worked in various projects/funding categories.

## **D. Cash Payment**

**(a) Cash withdrawal limit** Cash withdrawal limit should not be exceeding from Rs. 10,000.00 in once (including all projects). And in case more amounts is to be withdrawn then special approval is required.

**(b) Cash Payment limit** SRF will try to avoid Cash Payments & unavoidable cash payments will not exceed Rs. 1,000.00/-. In exceptional cases, need to take approval from head of project/organization mentioning justification for increase amount. In case emergency situation special approval is required.

**(c) Limit for Cash-in-hand** Cash limit in hand for the overall organization will not exceed Rs 15,000/- and Rs. 5000/- as per project wise. In exceptional cases, need to take approval from head of project/ organization mentioning justification for increase amount.

**E. Insurance** (a) Insurance for cash-in-hand (b) Insurance for cash-in-transit (c) **Employee Insurance will be done as per the provisions of the Donor**

## **9. EMPLOYEE RECORDS**

All employee records will be kept in the office. These files will contain all pertinent documents such as appointment letters, personnel actions, job

descriptions, resume, letters of recommendation or reprimand, memos, appraisal reports to the file and any other information pertaining to the employee's employment. The employee may have access to his/her file by requesting the Administration and Finance Officer/Manager Accounts & Administration to view his/her file. All employees have to sign the copy of appointment letter from the date of joining which includes probation period, term of reference, job responsibilities, Contractual obligation for the first year of service and termination factor. All the staff has to carefully read and sign the child protection policy before joining.

## **10. TERMINATION OF SERVICE**

**Resignation** – A full time employee of SRF shall give one months' written notice of termination of his/her services or one month salary in lieu. In case of termination by employer, should give one month written notice to employee or one month salary in lieu.

The date in which the resignation letter is received at the NGO office is considered the date on which notice of resignation is given. Failure to provide sufficient notice may be ground for forfeiture of all accrued employee benefits.

**Termination by end of Contract** - An employee may be terminated due to the end of a particular project and/or contract.

**Dismissal/ Termination from Services** - There may be instances when it is in the best interest of SRF, it may dismiss an employee. Gross misconduct by an employee will result in immediate dismissal. Gross misconduct is defined as any action an employee willingly or knowingly takes which harms, jeopardizes or otherwise endangers the well-being of the organization. Gross misconduct includes, but is not limited to, misconduct with female staff, theft, misrepresentation of the organization, negligence in the performance of duties and the divulgence of sensitive privileged information. If an employee is dismissed he/she is not entitled to any benefits.

## **11. OFFICIAL TRAVEL CLAIMS**

It is the policy of SRF to advance/reimburse travel expenses incurred on official purpose by its Employees and consultants on actual basis (As per project fund allocation). Organization's reserves the right to refuse reimbursement of any expenditure, which it considers extravagant. Vouchers, fair tickets, hotel bills,

receipts etc must justify all expenditures. Used Airline tickets stubs must be accomplished with boarding pass.

### **Daily Allowance Rates**

Rates of D. A. limited for halt at various staff members are given below:

<b>Designation</b>	<b>District HQ</b>	<b>State Capital</b>	<b>Metros</b>
All staff	Rs. 500	Rs. 1500-2000	Rs. 2000-3000
	Inclusive of Food & Lodging	Inclusive of Food & Lodging	Inclusive of Food & Lodging

The Claim for daily allowance will be reimbursed after completion of the assignment and submission of assignment reports. Under special circumstances if the expenses are more than the above prescribed limits approval from Chief Functionary will be required.

The entitlement for DA at block level will be given for night halts only For enforced halts *in route* treated as duty, due to breakdown of communications caused by flood, rain etc., D.A. is admissible at ordinary rates only.

The T.A. /D.A. Bill should be submitted with in a period of **7 days** from the date of completion of the travel / journey. Advance taken for travel should also be settled with in same stipulated period. Non submission of T.A/D.A. bill within the stipulated period, amount should be treated as personal advance and should be deducted from salary.

### **Travel Expenses Chargeable to organization**

It is organizational Policy to advance/ reimburse travel expenses incurred on official purpose by its staff on the basis of set limits for various cities, out-of-pocket expenses in such a way that they do not derive any material benefits or suffer any material losses from their business travel. The Chief Functionary reserves the right to refuse reimbursement of any expenditure, which is considered extravagant.

Original vouchers, airline tickets, hotel bills, etc. must justify all expenditures. Subject to any alternative provisions in contract letters, the following general guidelines are applied for the reimbursement of expenses:

**Travel by Road/ Railway/ Air:**

By public or private transport whenever possible for official purpose. (Based on approved requisition)

**Accommodation during travel:**

The employee/staff will be allowed reimbursement of the cost of a single room only. Maximum advance limit for grade. An employee is 600 -800 Rs. per day, grade B is 300 - 500 and other as per requirement and requisition. The advance limit may be changed as per location. The chief functionary will reserve the rights to change the amount. The female staff will be considered especially as per the protection need.

**Meals:**

All meals, including packed lunch in reasonable quantities. Claims for costs incurred in inviting guests must be justified in terms of SRF, business and names and professional affiliation of all guests must be given. (As per approved requisition)

**Telephone/Internet charges:**

SRF shall reimburse the amount incurred on phone calls and internet charges used for official purpose whenever in official tour.

**Non chargeable Expenses:** Following expenses cannot be charged from the organization:

- All types of tips e.g. waiters, porters and drivers etc.
- Newspapers, magazines, books
- Entertainment (films, theatre, etc.)
- Medical drugs and vaccines
- Upgrading of flight
- Club dues and fees
- Fines for traffic and parking offences
- Alcohol and liquor products
- Tobacco & tobacco products

**Travel Advance**

Employees who travel frequently shall be given an advance amount as per requirement as may be decided from time to time. Travel requisition will be sanctioned as advance excluding fair to and from ( ticket will be made at organization level). The managerial person of the project and chief functionary



will approve the advance amount. Maximum limit of travel advance is 8000/-, In some exceptional cases more than 8000/- amount will be given as travel advance only on written approval by Chief Functionary. The settlement of the travel advance should be done within 7 days of returning.

### **Travel Statements**

Employees are requested to submit travel statements within a week from the date of completion of the journey. All expenses, irrespective of the amount must be duly supported by vouchers/bills/receipts etc. Expenses not supported by bills, vouchers etc. will not be reimbursed.

## **12. PURCHASING PROCESS**

- A. Purchase requisition
- B. Request for quotations
- C. Comparative Statement
- D. Purchase order
- E. Material receiving note

### **Purchase Requisition**

Requisition for purchase of material/services should be initiated from concerned department head, Authorized person shall approve the request only if the purchase fall under approved budget. **All requisitions for purchase shall be discussed during the monthly meetings.** Purchase requests from head should involve written requests from community also as per need.

### **Request for quotation**

Once the concerned person approves request, the quotation can be taken to ensure that project is getting the best value of money. Normally three quotations are required for each purchase, if the value is more than Rs. 10000/-. In case of Resource person Fees we have a defined classification of Resource person in our Resource Directory according to their quality, fee structure and their corresponding availability & hence quotations not required in such cases. However in other case also organization shall try to get the best price. The purchase officer/ authorized person is responsible for obtaining the quotations. The quotations should be comparable i.e. these should be for similar items, including such details as place/timing of deliveries, etc.

### **Comparative statement**

A comparative statement of all the quotations received should be prepared by Accountant for consideration of the purchase committee, who will review the same along with the quotations received and select the supplier.

### **Purchase order**

All purchases above Rs. 10000/- should not be done unless a purchase order is issued. Account Officer must review the purchase order. Further he should also ensure that the decisions taken by the Purchase Committee is on the basis of quotations received and purchase is within the budget available. The /Chief Executive/Director/PM should approve it before it is released to the supplier.

**Material received Note** After receipt of goods at required locations, a physical inspection must be conducted by the person receiving the goods, and be checked with the specifications laid down in the P.O. regarding the quality and quantity of goods. Concerned person is also advised to put his signature on goods received note.

## **13. ANNUAL STOCK & ASSET VERIFICATION**

The chief functionary would nominate any person/ committee to verify the stock & assets on an annual basis prepare a report & submit to the management.

**Disposal of unused assets-** The purchase committee after the annual verification will declare any asset to be unusable and further according to the level of depreciation will fix the cost of the unused asset and would sell the asset according to the tender process & deposit the received amount to the concerned bank account which would be further used by the organization in the best interest of the project.

In case of emergency, or blockage of cash, the unusable assets can be sold earlier without going through tender process to keep the running of organization smooth.

## **14. COMMON EXPENDITURE**

Common expenditure like Telephone, Electricity, internet connection and Fax has been distributed in all the projects. The list of common expenditures will be distributed and discussed with all project accountant, Coordinator and program Manager. Chief functionary will finalize the distribution as per his expertise.

## **15. PROGRAM ADVANCE**

Maximum limit of Advance against requisition for the conduction of Programme shall not exceed Rs. 10,000/- excluding resource person honorarium & stationary which will be provided to the concerned employee. After the completion of the programme concerned staff shall submit all the expenditure details to account department and settle his/ her expenses within 7 days of the completion of the programme. The program Manager/ Coordinator/ Chief Functionary will approve the advance amount. No second advance shall be given to a particular employee, unless his previous advance is settled. This limit can be exceeded only in exceptional case with approval of PM /Director.

## **16. CONVEYANCE**

Conveyance will be given to the staff as per donor's commitment. The logbook/ vouchers as per actuals will be maintained by the concerned employees.

## **17. BANK & CASH RECONCILIATION**

Bank reconciliation should be done every month. Bank reconciliation will be prepare by Project Accountant on monthly basis as per requirement & Checked by Program Manager/ Coordinator/ Chief Functionary on Monthly Basis. All Cash would be kept in a separate safe/ locker under the custody of cashier assigned by the chief functionary which would be reconciled by the accountant on a monthly basis and cash verification would be done on a weekly basis.

## **18. ACCOUNTING SYSTEM**

We keep power accounting system on accrual basis (mercantile basis) on Tally ERP software. We also keep power books of accounts on manual basis.

## **19. DONOR REPORTING**

The funding contract should describe the nature and frequency of reports that is required to submit to the Donor agency. Organizational negotiator should attempt to minimize the variation of reporting formats required by the donor Agencies.

## **20. KACHCHA BILL POLICY**

a. SRF avoids kachha bill for any payment made in any program except under some special circumstance / emergency cases where we have to allow payment of kachha bill depending upon geographical area, unavailability of vendor having proper bill etc. In such case SRF allows payment of only those kachha bills that

expense will be around Rs. 1000, which is approved by not only by the project coordinator but also the project manager of SRF if it fulfills above condition.

b. SRF coordinator and project manager are advised to approve only that bill which comes under the Kachha bills Policy of SRF which should have. -

- Date of the bill
- Address of the vendor
- Signature of the vendor
- Contact no. of the vendor (if any).

c. Kachha bills having no proper address, signature or date will be rejected and no payment shall be considered against that bill.

d. If the expense exceeds Rs. 5000, it will need special approval from Project Director.

## **21. LEGAL REPORTING**

Legal Reporting as per applicability should be done strictly in prescribed documents which shall be maintained by the Organization according to the below mentioned list of documents.

## **22. NAME OF DOCUMENTS**

1. Attendance Register
2. Salary Register
3. Stock Register (F.O. & C.O.)
4. Fund Request
5. Salary Sheet/Register
6. Quotation
7. Purchase order
8. Payment voucher bank and cash
9. Budget
10. Cash book
11. Bank book

12. Ledger
13. Cheque issue register
14. Project document
15. Donor Agreement file
16. Mail receiving /mail dispatch
17. EPF (Electronic challan online payment)/ UAN NO./KYC/ Forms
18. Movement Register
19. Purchase Committee Register
20. Fixed Asset Register
21. Utilization Certificate (Monthly Expenditure)
22. Leave Records (Leave Status with Application)
23. Bank and cash Reconciliation
24. Log book
25. Cash Flow
26. Income Tax Return
27. Resource Directory
28. Quarterly TDS Return+ Register
29. FCRA File (Online return and renewal return)
30. Societies Registration Renewals

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