



CHILD PROTECTION POLICY

Table of Contents

S.No.	Description	Page No.
1	Introduction	1
2	Scope of CPP	1
3	Applicability	1
4	Conformity with Laws	2
5	Complaint of an Offence	3
6	Code of Conduct	3
7	Continuous Assessment and Monitoring	4
8	Dissemination of this CPP	4

CHILD PROTECTION POLICY (CPP)

INTRODUCTION

Gramin Samaj Kalyan Samiti (GRASS) is committed to ensuring the safety and well-being of every child. Our organisation is dedicated to fostering an environment that is free from violence, harassment, abuse, and neglect, where children are respected and their rights are upheld. We prioritise the welfare of children above all else and believe that safeguarding their protection is a collective responsibility.

In line with India's obligations under the UN Convention on the Rights of the Child, our Child Protection Policy (CPP) demonstrates our commitment to protecting children from harm and abuse. This comprehensive policy establishes guidelines to ensure a safe and supportive environment for children and clarifies the roles and responsibilities of all stakeholders involved.

At GRASS, we are dedicated to shielding children from all forms of harm, abuse, and exploitation. We are proactive in implementing measures to prevent or minimise risks to children who interact with our organisation. Every stakeholder has a duty of care to ensure the safety and protection of children, both in their professional roles and in any personal interactions with them.

Our approach to working with children is rooted in understanding their individual contexts, fostering trust and respect, and enhancing their abilities and potential. We are committed to treating children with the utmost respect and acknowledging their specific needs and rights. We value their perspectives and are devoted to maintaining a safe environment with minimised risks.

This policy has been endorsed by the governing body of GRASS, and the leadership team is responsible for its effective implementation and continuous oversight.

SCOPE OF CPP

The Child Protection Policy (CPP) adopts a 'zero tolerance' stance towards all forms of violence, bullying, sexual abuse, and related offences within the Organisation's premises, including buses and other extended environments. This policy addresses abuse, harassment, and misconduct that may occur on our campus or in facilities under our control, as well as in related environments such as transportation used by the Organisation.

The CPP outlines key elements for managing conduct and practices related to the Organisation, including the prevention of abuse, complaint mechanisms, response procedures, recruitment practices, disciplinary actions for misconduct, and monitoring and review processes.

The guidelines apply to GRASS in all contexts and interactions involving children, encompassing:

- All engagement hours within the Organisation's premises or those of associated partner NGOs, including both direct and indirect activities.
- Before and after regular working hours, on holidays, and during work-related travel or events.
- Areas such as parking lots and outings.

These guidelines are applicable to all individuals who have direct or indirect contact with children in the aforementioned contexts. This includes:

- Members of the board and management of GRASS.
- Permanent, temporary, and contract employees.
- Volunteers, consultants, experts, outsourced agency workers, and service providers.
- Vendors supplying services or goods to the Organisation.
- Visitors and anyone with authority or access to children through their association with the Organisation.

The CPP also extends to any other individuals who may fall under its scope based on their interactions with children within the Organisation's sphere of influence.

APPLICABILITY

The Child Protection Policy (CPP) applies to all individuals who have direct or indirect contact with children in any context related to the Organisation. This includes:

- Board members and management of the Organisation.

- Permanent, temporary, and contract employees.
- Volunteers, consultants, experts, and workers from outsourced agencies.
- Service providers and vendors supplying goods or services to the Organisation.
- Visitors and any person whose association with the Organisation grants them authority over or access to children.
- Any other individuals covered by these guidelines based on their interactions with children within the Organisation's sphere of influence.

CONFORMITY WITH LAWS

This Child Protection Policy (CPP) is aligned with the legal frameworks for child protection in India and the international conventions ratified by India. The CPP complies with all relevant Indian laws, including:

- The Protection of Children from Sexual Offences Act, 2012.
- The Indian Penal Code, 1860.
- The Juvenile Justice (Care and Protection of Children) Act, 2015.
- The Information Technology Act, 2000.
- The Right of Children to Free and Compulsory Education Act, 2009.

It also encompasses any subordinate or delegated legislation that may be enacted over time.

If any provision of this CPP is found to be in conflict with existing laws, that provision will be deemed null and void. In cases where the CPP does not address specific legal compliance requirements related to child protection, the Organisation will adhere to those requirements. Amendments or changes to the relevant laws will be incorporated into this CPP, and the Organisation is obligated to comply with these updates.

Terms not defined in this CPP will be interpreted according to their meanings under the applicable laws.

Definitions

- **"Child"**: Refers to a student who is admitted and enrolled in the Organisation, regardless of its location within India.
- **"Child Abuse"**: Encompasses intentional behaviours or actions that cause actual or potential harm to a child's health, development, or dignity, endangering their safety. Child abuse is categorised into four types:
 - **a) Physical Abuse**: Refers to actual or potential physical harm resulting from actions or inactions by someone in a position of responsibility, power, or trust.
 - **b) Sexual Abuse**: Involves engaging a child in sexual activities they do not fully understand, cannot consent to, or which breach societal norms and laws. This includes any activity between a child and an adult or another child in a position of trust or authority, intended to gratify the other person's needs. It encompasses inducement or coercion to engage in unlawful sexual activity, exploitation in prostitution, use in pornographic performances or materials, and online enticement or participation in virtual sex.
 - **c) Neglect and Negligent Treatment**: Refers to a caregiver's failure to provide adequate health care, education, emotional support, nutrition, shelter, and safe living conditions, resulting in or likely to result in harm to the child's health or overall development.
 - **d) Emotional Abuse**: Involves failure to provide a supportive environment for the child's development, with actions that cause or are likely to cause harm to the child's health or development. This may include restricting movement, degrading or humiliating behaviour, threats, discrimination, ridicule, and other non-physical forms of hostility or rejection.
- **"Cyber Bullying"**: Refers to intimidation or harassment using digital means such as computers, communication devices, computer networks, or the Internet.
- **"Mental Harassment"**: Includes insults, ridicule, humiliation, name-calling, and repeated threats of physical violence directed at a child.
- **"Penal Offence"**: Refers to offences punishable under the law by corporal punishment and/or fines, as defined and punishable under the Indian Penal Code, 1860, the Protection of Children from Sexual Offences (POCSO) Act, 2012, the Juvenile Justice (Care and Protection of Children) Act, 2015, or any other relevant law.

- **"Physical Violence"**: Includes acts or conduct that cause bodily pain, harm, or danger to a child's life, limb, or health, impairing their development.
- **"Bullying" or "Ragging"**: Constitutes any disruptive conduct, whether verbal, written, or physical, that teases, mistreats, or causes psychological harm or fear to a student, particularly a junior or newcomer.
- **"Sexual Assault"**: Has the meaning assigned to it in Section 7 of the POCSO Act, 2012.
- **"Sexual Harassment"**: Has the meaning assigned to it in Section 11 of the POCSO Act, 2012.
- **"Stalking"**: Refers to following a child, attempting to contact them despite their lack of interest, or monitoring the child through electronic means.

Offences and other Acts covered under this CPP

The following offences and acts are grounds for filing a complaint under this Child Protection Policy (CPP):

- a) Cyber Bullying
- b) Cyber Stalking
- c) Mental Harassment
- d) Penal Offences
- e) Physical Violence
- f) Ragging / Bullying
- g) Sexual Assault
- h) Sexual Harassment
- i) Stalking

The definitions of these acts are provided in the Definitions section. It is important to note that these offences and acts are not mutually exclusive; they may overlap and will be addressed collectively as needed.

COMPLAINT OF AN OFFENCE

Complaints regarding any offence or inappropriate behaviour involving a child can be submitted in writing to the Chairperson (President), a Senior Staff Member (Director), or the Project Director.

The management of the organisation will address all complaints concerning inappropriate behaviour or communication with a child. However, it is the responsibility of the management to determine whether the reported behaviour or action constitutes a violation of the Code of Conduct or the Child Protection Policy, based on the facts and circumstances of each case. The findings and decisions made by the organisation's management will be final.

CODE OF CONDUCT

The organisation is committed to ensuring that honesty, integrity, and respect for each child are reflected in both organisational decisions and the conduct of its personnel. This Code of Conduct applies to all staff and work associates, including permanent, part-time, temporary staff, consultants, and volunteers.

Personnel Should:

1. Respect each child's privacy and dignity at all times.
2. Maintain visibility and avoid secluded areas when interacting with children at the workplace.
3. Foster an open environment where children feel comfortable expressing their concerns and issues.
4. Value and encourage children's voices and opinions.
5. Involve children in decisions that affect their lives, ensuring they are informed.
6. Communicate any steps being taken regarding interventions that affect the child.
7. Protect the child's identity and keep it confidential within the team and relevant duty bearers.
8. Refrain from disclosing the child's identity to the media.
9. Educate children about their rights and issues related to abuse, neglect, and exploitation.
10. Ensure that staff members of the same sex are present when escorting or caring for children.

Additionally, Personnel Should:

1. Show affection, care, and understanding towards the needs of children.
2. Be responsive to any special needs, such as health issues or emotional support.
3. Demonstrate accountability to prevent and address poor practices or abusive behaviour.

4. Report any suspicious behaviour or suspected abuse immediately, as it is a criminal offence to conceal or assist in such incidents.
5. Treat all children with respect, irrespective of their race, gender, language, religion, nationality, ethnicity, disability, or other status.
6. Comply with all relevant Indian and State legislation concerning child protection.

Personnel Should Also:

1. Be aware of and manage any situations that may pose risks.
2. Organise work and the workplace to minimise risks.
3. Maintain an open, non-defensive attitude towards discussing issues or concerns.
4. Encourage a culture of mutual accountability to address and challenge potentially abusive behaviour.
5. Create an environment where children feel comfortable discussing their interactions with staff and others.
6. Respect each child's boundaries and help them understand their rights and options if they feel there is a problem.

Personnel Should Not:

1. Spend excessive time alone with children away from others.
2. Engage in any form of physical assault or abuse towards children.
3. Use discriminatory, abusive, or hurtful language with children.
4. Develop relationships with children that could be deemed exploitative or abusive.
5. Store or show obscene or pornographic material to children.
6. Browse, publish, or transmit sexually explicit material involving children.
7. Create, share, or distribute electronic material depicting children in an obscene or sexually explicit manner.
8. Display or discuss sexual content or take inappropriate photographs of children.
9. Behave in a sexually suggestive or inappropriate manner towards children.
10. Engage in or condone any illegal, unsafe, or abusive behaviour towards children.
11. Use physical punishment on children.
12. Engage in behaviours that shame, humiliate, or degrade children, or any form of emotional abuse.
13. Discriminate against or show favouritism towards specific children.
14. Stigmatise or humiliate a child.
15. Act in a manner that puts the child at risk.
16. Engage in physical contact or communication with a child that could be perceived as a violation of boundaries or make the child or others uncomfortable.
17. Conduct investigations into allegations or suspicions of illegal or inappropriate behaviour; such matters must be reported to supervisors or the child protection coordinator.

CONTINUOUS ASSESSMENT AND MONITORING

The Child Protection Policy (CPP) will undergo a thorough annual review to ensure its alignment with contemporary standards and societal changes.

Actions outlined in the CPP, such as reporting criminal offences to law enforcement, seeking legal counsel, and enforcing disciplinary measures, will be executed by a designated committee or Senior Staff Members appointed by the Organisation's Management.

The Management or a designated committee reserves the right to revise or amend this CPP as necessary to ensure its continued relevance and effectiveness.

DISSEMINATION OF THIS CPP

A copy of this CPP will be provided to all staff members. Each staff member is required to acknowledge receipt of the CPP, confirm that they have read and understood its contents, and agree to adhere to its provisions.



FINANCE POLICY

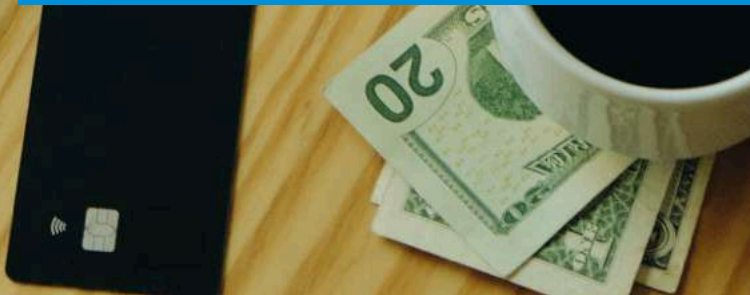
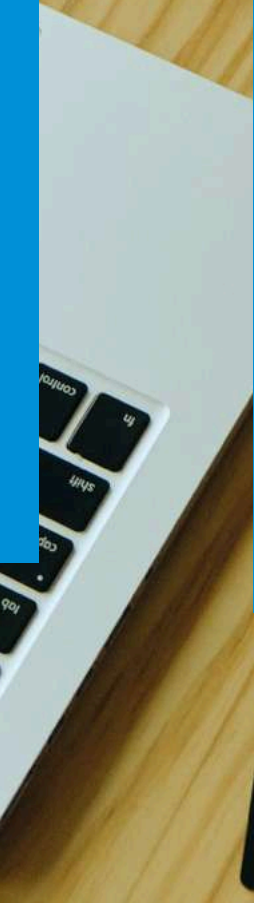


Table of Contents

S.No.	Description	Page No.
1	Introduction	1
2	Accounting Procedures	1
3	Cash Management	1
4	Operating Bank Accounts	3
5	Invoice Validation	4
6	FCRA Account Management	6
7	Financial Planning and Budgeting	8
8	Income and Fundraising	10
9	Expenditure and Financial Controls	13
10	Financial Reporting and Record-Keeping	15
11	Audit and Internal Controls	17
12	Compliance and Legal Requirements	18
13	Ethics and Integrity	19
14	Training and Capacity Building	20
15	Policy Review and Updates	22

FINANCE POLICY

INTRODUCTION

This manual outlines the finance-related policies and procedures that support the financial management system at Gramin Samaj Kalyan Samiti (GRASS). It aims to ensure that our financial statements adhere to generally accepted accounting principles, safeguard assets, comply with donor guidelines, and manage finances with accuracy, efficiency, completeness, and transparency.

All staff involved in financial management and procurement are required to adhere to these policies and procedures.

The manual will be reviewed at least annually by the Head of Finance, Director and periodically approved by the Audit Committee.

The organisation employs a double-entry accounting system and manages its accounts in accordance with standard accounting practices prescribed by the Institute of Chartered Accountants of India. We use a cash basis of accounting for all financial transactions.

ACCOUNTING PROCEDURES

Management must emphasise to all staff that accountability is a collective responsibility and does not rest solely with the accountant.

The accountant's role involves:

- Ensuring that payments are properly authorised,
- Verifying that payments are charged to the correct expenditure account,
- Checking that payee details are accurate before processing the payment.

The individual initiating the payment must ensure that:

- The amount has been correctly authorised,
- The expenditure was necessary and legitimate.

Maintaining the Accounting Trail

Every transaction must be traceable to ensure accuracy and consistency in our accounting records. The accounting trail follows this pattern:

1. Expense
2. Cash Memo
3. Voucher
4. Cash Book
5. Ledger
6. Trial Balance
7. Income and Expenditure Statement, Balance Sheet

Maintaining this trail is crucial for verifying and cross-checking expenditures and activities, thereby promoting a transparent financial system.

CASH MANAGEMENT

Cash Account and Transactions:

- Cash transactions should be limited to small expenses and used only when banking services are unavailable. As per Income Tax Rules, cash payments exceeding Rs. 20,000 are prohibited and must be made via account payee cheques. The aim is to minimise cash transactions for better control and procedural efficiency.

Daily Cash Balance:

- The closing cash balance must be recorded daily and signed by the Accountant. This record should be maintained from the start of the fiscal year, with a new record created at the beginning of each fiscal year. The maximum cash limit is Rs. 10,000, and the minimum is Rs. 2,000.

Cash Withdrawal from Bank:

- Complete and sign the Cash Withdrawal Form/Money Indent to request cash. Calculate the available balance and estimated expenses. Authorised personnel must verify the necessity before approving the withdrawal. The signature of the person presenting the cheque and receiving the cash should be attested by an authorised signatory on the back of the cheque. A Cash Receipt (Contra) voucher must be prepared and accounted for by the accountant on the same day.

Cash Payments:

- Cash payments should be made only after preparing a Payment Voucher. Vouchers must be sequentially numbered. The Voucher requires approval from the competent authority before payment. The payee must sign the voucher upon receipt of the payment. If the competent authority is absent, another authorised individual must verify/approve the voucher before payment. Cash payments exceeding Rs. 20,000 are not permitted; internally, the limit is set at Rs. 2,000. All cash payments should be receipted with a revenue stamp as per the Stamp Act. We aim to minimise cash payments through cheque settlements.

Cash Verification:

- The competent authority should conduct physical cash balance verifications occasionally, with mandatory monthly checks. The Cash Account record should be signed by both the person handling the cash and the finance head during physical verifications. Any discrepancies found during these checks should be recorded and reported in writing immediately.

Controls to Be Exercised:

- Third parties should not have access to the accountant or the safe. Cash should be handled only by designated personnel in the front office. Cash disbursements should occur within a fixed period, with emergency payments allowed outside of this timeframe. The maximum and minimum cash limits must be strictly adhered to, and cash receipts/payments should be recorded daily.

Advances**Advance Payments:**

- Amounts paid to staff for official expenses should be charged to the float account and treated as general advances, with a record kept against the employee's number. Staff can request advances for:
 - Travel and subsistence
 - Purchase of goods
 - Conference and workshop expenses
 - Day-to-day expenses

Advance Requests:

- Requests must be made using the prescribed format and approved by the competent authority within their delegated limits. The finance department should track any outstanding amounts. Additional formats are available for guidance.

Controls to be Exercised:

1. Requests must be complete, specifying the purpose, dates, and details for staff travel.
2. Any outstanding amounts must be settled within the month of the advance, unless traveling at month-end.
3. No outstanding advances should remain as of March 31, the end of the financial year.

Cash Advances:

- Small cash advances are necessary for routine expenses but should be tightly controlled. Record all advances in the cash book and adjust when expenses are booked. Track advances through the cash book or advance ledger account (for computerised accounts). A new advance should not be issued until the previous one is settled, except in exceptional cases.

Settling of Advances:

- Advances must be settled with receipts or cash. Surplus funds from an advance should be returned to Accounts. Additional formats are provided for guidance.

Refunds from Accounts:

- If an advance is insufficient for an activity, staff should contribute the extra amount, and Accounts will reimburse the additional expenditure.

OPERATING BANK ACCOUNTS

Bank Account:

- One bank account for project funds must be opened with a nationalised bank or any bank authorised by the RBI. Written authorisation from the relevant authority is required to open or modify the operation of any bank account.

Authorised Signatories:

- Each cheque or financial instrument must be signed by at least two authorised signatories.
- The authorised signatories act on behalf of the organisation. Therefore, the organisation's rubber stamp (or bank-printed stamp) should be affixed on every cheque/instrument, with only the signatures placed below it.
- Staff who have access to both the bank account and the cash account are not eligible to be authorised signatories.

Authority to Sign:

- Signatories are categorised into Panel A (members of the board of the organisation) and Panel B (preferably a representative from the project Target Group).
- The bank will execute any written instructions signed by two of the designated signatories for conducting financial transactions.

Closing of Bank Accounts:

- Any bank account no longer required must be closed promptly. The Finance person must obtain a written resolution from the Competent Authority to close the account. The following steps must be completed when closing an account:
 - Transfer the balance, except for the minimum required amount, to another bank account.
 - Surrender all cheque leaves to the bank with a receipt.
 - After receiving the resolution, deliver it to the bank and transfer the balance to a different account.
 - Obtain confirmation of the account closure and balance transfer from the bank.

Bank Transactions

Bank Receipts:

- Issue an official receipt for all receipts. The date of receipt, accounting, and deposit of the cheque or draft should match, with exceptions only for banking hours or holidays.
- Attach the bank deposit slip with the Receipt Voucher.
- Avoid issuing receipts on the last day of the month if the instrument cannot be deposited on the same day.

Bank Payments:

- Prepare a Payment Voucher before issuing any cheque.
- Do not prepare cheques if there is insufficient balance in the bank account.
- Ensure all Vouchers are verified and approved before releasing payment.
- Payments should be made only against original bills and claims; copies of bills or claims are not acceptable.
- Attach all supporting documents with the Payment Voucher and file them sequentially.
- Write cheques legibly, ensuring the amount in words and figures matches.
- Cross all cheques and stamp them with "A/c Payee Only – Not Negotiable."
- Avoid issuing post-dated cheques.
- Stamp all cheques with "for the Name of the Organisation."
- Record the cheque number on every Payment Voucher.

Controls to be Exercised:

- All bank correspondence and instructions must be signed by authorised signatories only.
- Never sign cheques in advance or leave them blank.
- Cancel uncashed cheques within a reasonable timeframe.
- Avoid leaving specimen signatures unattended.
- Store cheque books securely under lock and key; only authorised personnel should handle them.
- Always obtain a receipt when making a payment by cheque.
- Perform monthly bank reconciliations to ensure that bank book balances match the passbook. Record any entries for bank charges, interest received, etc., promptly in the books.

Bank Reconciliation Statement:

- Conduct a monthly bank reconciliation to ensure that the balances in the bank book and passbook align. Record any discrepancies, bank charges, or interest received promptly in the financial records.

INVOICE VALIDATION**Vouchers:**

- Vouchers are essential documents for recording transactions and should be serially pre-numbered for all transactions.
- Vouchers must be officially issued to a designated individual responsible for their custody and accounting. Any vouchers with overwriting should be canceled and retained for future inspection. Unused or canceled vouchers must be kept in the voucher books for audit purposes and should not be destroyed.
- All vouchers and cash memos must be stamped with the rubber stamp of the specific project or agency. A "PAID" stamp should be applied to all vouchers for which payment has been made.
- Vouchers must be approved by the person initiating the expenditure and another authorised signatory. Payment should not be processed without supporting documentation.

Information Required on a Voucher:

- Name of the organisation and location
- Date of preparation and pre-printed voucher number
- Project name, line item charged, and description of the expenditure
- Approval columns for the project coordinator, signatory, and accountant
- Recipient's signature column

Essential Elements of a Good Voucher:

- The project name should be stamped or marked on the voucher.
- Voucher numbers should be pre-printed. Any incorrectly written vouchers should be marked as "CANCELLED" and retained in the book.
- Record the date and serial number of the voucher used.
- Classification should align with cost centres and line items specified in the proposal.
- Detailed narration should support the classification and describe the transactions.
- The amount on the voucher should match the amount reflected in supporting documents.
- Supporting documents, such as original bills, must serve as proof of transactions for payment.
- Obtain signatures from the person preparing the voucher, the person authorising payment, and the person receiving the payment.
- After payment, deface vouchers and supporting documents with a "PAID" stamp to prevent duplicate payments.

Checks Before Passing a Voucher for Payment:

- Ensure the presence of required supporting documents.
- Verify accuracy based on order/letter/other documents.
- Confirm numerical accuracy.
- Ensure payment has not been made twice.
- Collect the recipient's signature for payments exceeding a certain amount.
- Payments over a specified amount should be made by cheque.
- Do not overwrite vouchers; if corrections are necessary, score out the original figures, enter new figures, and have the preparer and authorising signatory initial the changes.

Supporting Documents for Vouchers:

- Only original bills are acceptable; payments cannot be made against quotations, pro-forma bills, copies, or fixed bills.
- All supporting documents must be authorised by the person initiating the payment.
- The responsible person must verify each bill for accuracy, including description, quantity, unit cost, total cost, bill date, and payee name, before making a payment.

- Address any errors or discrepancies with the supplier/shopkeeper before payment. Any necessary alterations should be made by the supplier/shopkeeper, who must initial and date the changes. The amended amount should be written clearly in words. The management will decide whether to accept the amended bill or request a new one.
- Alterations to bills by project staff are generally not allowed. If unavoidable, such as supplier errors, bring the bill to the project head for correction. The management will decide on acceptance.
- Invoices should be issued in the name of the project, not individual staff members.
- For bills in a local language, provide a brief English description of the purpose/item on the bill.

Cash Book Maintenance:

- A cash book should be prepared after each voucher for a specific transaction and should record all cash/bank receipts.
- Use either a double-column cash book (which can also serve as a bank book) or a single-column cash book if a separate bank book is maintained.
- Avoid cutting or altering entries in the cash book; errors should be corrected by passing a rectification entry.
- Regularly update the cash book and verify cash balances.
- The cash book must be tallied, checked, and signed by the appropriate authority each month and should remain at the office.

Ledger Recording:

- Maintain ledgers according to budget components.
- Regularly post entries to the ledger, avoiding cutting or altering figures.
- Ensure ledger balances match the expenditure figures in the expenditure statement.

Journalising:

- Use journal vouchers for entries not affecting the cash or bank book.
- Authorisation from the competent authority is required for all vouchers impacting expenses.
- Provide detailed narration in journal vouchers to validate the need for the entries.
- Attach supporting documents to journal vouchers.
- Preserve manual vouchers in serial order; do not use journal vouchers for cash or bank transactions —use payment/receipt vouchers instead.

Document and Record Maintenance:

Please ensure that the following documents and records are maintained:

- Cash Payment/Receipt Vouchers & Book
- Bank Payment/Receipt Vouchers & Book
- Summary/Daily Petty Cash Book
- Journal Vouchers and Journal
- General Ledger
- Fixed Assets Register
- Contract/Registration Documents
- Attendance Register
- Budget Copies of Various Grants
- Utilisation Certificates
- FCRA and Other Relevant Registration Papers
- Copies of Consultancy Agreements
- Capital Assets Approvals
- File of Original Bills for Purchased Assets
- Copies of All Contracts and Agreements
- Stationery Register
- File Containing Bank Mandates and Authorised Signatories
- Quotation File for All Purchases
- Advance Payment Register (Third Party & Staff Advances)
- Contracts Register (Including Payment Details and Other Particulars)

Record Keeping:

- The Cash Book, Bank Book, and Journal Books, both digital and physical copies, must be maintained and duly signed by the Finance person and Programme Head monthly. These should be filed with the corresponding vouchers for verification and audit.

Receipts and Payment Account:

- This account summarises the cash and bank book, starting and ending with the cash and bank balances. It differs from the income and expenditure statement by not including details of loans, asset sales, or staff advances. A receipts and payments account should be prepared at the end of every quarter.

Preparation of Final Accounts:

- Final accounts include a balance sheet, income and expenditure account, and a receipts and payments account. These should be prepared at the end of the fiscal year.

Computerised Accounts:

- Consider the following when selecting an accounting package:
 - Comprehensive online help system
 - Preview and editing of reports on screen
 - Facility for sub-ledgers or similar transaction classification
 - Memory for repeat transactions
 - Security restrictions to prevent data alteration
 - Data backup capabilities
- Implement backup routines to prevent total data loss. Daily backups should be performed on separate Hard Disk, with weekly and monthly backups as well.

Important Points for Computerised Accounts:

- Access to the IT system should be restricted to authorised personnel only.
- Regularly back up records.
- Ensure the system is virus-checked regularly.
- When computerising accounts for the first time, maintain both manual and computerised records in parallel for the first six months to a year to verify that computerised outputs are accurate.

Income Tax and Tax Deduction at Source (TDS):

- The organisation is responsible for deducting tax at source from eligible payments. Failure to deduct tax and issue certificates within the required timeframe may result in penalties under the Income Tax Act. The finance department will notify any changes in tax deduction rates.
- Tax should be deducted from the first payment if there is a possibility of future transactions with the party to ensure all payments are covered.
- The tax deducted during a month must be deposited to the government account by the 7th of the following month. Separate challans should be filled for each tax deduction category, such as Contracts, Rent, Brokerage, and Payments to Professionals.
- After depositing the tax, prepare the TDS Certificate in Form 16A, along with the original challan and a statement of tax deductions, and send it to the competent authority for signature.

FCRA ACCOUNT MANAGEMENT

Overview:

The Foreign Contribution (Regulation) Act (FCRA) regulates the acceptance and utilisation of foreign contributions by organisations in India. Managing an FCRA account requires strict adherence to regulatory requirements to ensure compliance and transparency in handling foreign funds.

Opening and Operating the FCRA Account:**1. Account Opening:**

- Open an FCRA account only with a bank that is authorised by the Reserve Bank of India (RBI) to handle FCRA funds.

- Obtain the necessary authorisation from the FCRA department before opening or operating the account.
- Ensure that the account is opened in the name of the organisation and not in the name of any individual.

2. Authorised Signatories:

- Designate authorised signatories for the FCRA account as per the organisation's constitution and FCRA guidelines.
- Ensure that the authorised signatories are well-documented and approved by the board of the organisation.

3. Account Operations:

- Only the designated signatories should handle transactions.
- Maintain a record of all transactions, including deposits, withdrawals, and transfers, in a manner that aligns with FCRA regulations.
- Ensure that all foreign contributions are deposited into the FCRA account and are not used for any purpose other than those approved under FCRA guidelines.

Receipt and Utilisation of Foreign Contributions:

1. Receipt of Funds:

- All foreign contributions should be received through the FCRA account.
- Issue receipts for all contributions received, including details of the donor, amount, and date.
- Report foreign contributions to the Ministry of Home Affairs (MHA) as required.

2. Utilisation of Funds:

- Use FCRA funds only for activities specified in the organisation's registration certificate.
- Maintain detailed records of how the funds are utilised, including invoices, bills, and other supporting documents.

Compliance and Reporting:

1. Annual Return Filing:

- File the FCRA annual return with the Ministry of Home Affairs within the stipulated time frame, including details of receipts, expenditures, and utilization of foreign funds.
- Ensure accuracy and completeness in the annual return to avoid penalties or suspension of FCRA registration.

2. Audit and Documentation:

- Conduct annual audits of the FCRA account by a qualified auditor to ensure compliance with FCRA regulations.
- Maintain all relevant documents, including bank statements, vouchers, receipts, and correspondence, for a minimum of six years.

3. Regular Monitoring:

- Regularly review FCRA account operations and compliance with FCRA guidelines.
- Update and train staff on FCRA regulations and procedures to ensure ongoing compliance.

Controls and Safeguards:

1. Segregation of Duties:

- Implement controls to segregate duties among staff handling FCRA funds to minimise the risk of errors or fraud.
- Ensure that the person managing the FCRA account is different from those handling the funds or preparing reports.

2. Internal Controls:

- Develop and enforce internal controls to ensure accurate and transparent management of FCRA funds.
- Regularly review and update internal policies and procedures related to the management of foreign contributions.

Account Closure:

1. Closure Procedure:

- If the FCRA registration is canceled or if the account is no longer required, follow the proper closure procedure as outlined by the Ministry of Home Affairs.
- Transfer any remaining funds to another FCRA account or as directed by the authorities.

2. Final Reporting:

- Submit a final report to the Ministry of Home Affairs detailing the closure of the account and the disposition of any remaining funds.
- Potential conflicts of interest to prevent bias or improper influence in financial decisions.

FINANCIAL PLANNING AND BUDGETING

Budget Preparation

1. Purpose:

- To establish a structured and transparent process for preparing budgets that align with the organisation's strategic goals and ensure effective allocation of resources.

2. Budget Preparation Process:

- **Planning:**
 - **Strategic Alignment:** Ensure that budget preparation aligns with the organisation's strategic objectives and program priorities.
 - **Timeline:** Develop a timeline for the budget preparation process, including key milestones and deadlines for draft submissions, reviews, and approvals.
- **Budget Development:**
 - **Revenue Forecasting:** Estimate expected income from various sources, including grants, donations, and other revenue streams. Consider historical data and future projections.
 - **Expense Estimation:** Identify and estimate all anticipated expenses, including program costs, administrative expenses, salaries, and other operational costs.
 - **Program Budgets:** Develop detailed budgets for each program or project, outlining specific costs and funding requirements.
 - **Capital Expenditures:** Include projections for any significant capital expenditures, such as equipment purchases or facility improvements.
- **Budget Review:**
 - **Internal Review:** Conduct an internal review of the draft budget to ensure accuracy, completeness, and alignment with organisational goals.
 - **Revisions:** Make necessary revisions based on feedback from program managers, department heads, and financial staff.
- **Budget Approval:**
 - **Management Approval:** Present the final draft budget to senior management for review and approval.
 - **Board Approval:** Submit the approved budget to the Board of Trustees or governing body for final approval.
 - **Documentation:** Document the approval process, including any modifications made during reviews.
- **Implementation:**
 - **Communication:** Communicate the approved budget to all relevant staff members and departments, ensuring they understand their budget allocations and financial responsibilities.
 - **Allocation:** Implement the budget by allocating resources according to the approved plan and ensuring adherence to budgetary constraints.
- **Monitoring and Adjustments:**
 - **Budget Tracking:** Monitor actual financial performance against the budget on a regular basis (monthly, quarterly) to track variances and ensure adherence to budgetary limits.
 - **Variance Analysis:** Analyse any significant variances between budgeted and actual figures and investigate the reasons for these differences.

- **Revised Budget:** Make adjustments to the budget as necessary based on performance analysis, changes in funding, or unforeseen expenses. Obtain approval for any significant budget revisions.
 - **Reporting:**
 - **Financial Reports:** Prepare and distribute regular financial reports to management and the Board, highlighting budget performance, variances, and any necessary corrective actions.
 - **Transparency:** Ensure transparency in reporting, providing clear explanations for budgetary changes and financial performance.
 - **Record-Keeping:**
 - **Documentation:** Maintain comprehensive records of the budget preparation process, including draft budgets, approval documents, and supporting financial data.
 - **Retention:** Follow a record retention policy to keep budget-related documents for the required period as per legal and regulatory requirements.
- 3. Budget Guidelines:**
- **Cost Efficiency:** Ensure that all budgeted expenses are necessary, reasonable, and cost-effective.
 - **Compliance:** Adhere to donor restrictions and requirements when preparing budgets for funded projects or programs.
 - **Contingency Planning:** Include a contingency fund to address unexpected expenses or changes in financial conditions.

Planning

1. Purpose:

- To establish a comprehensive framework for financial planning that supports the organisation's strategic objectives, ensures effective use of resources, and maintains long-term financial stability.

2. Financial Planning Process:

- **Strategic Alignment:**
 - **Integration with Strategic Goals:** Align financial planning with the organisation's strategic goals and long-term objectives. Ensure that financial plans support programmatic priorities and mission-driven activities.
 - **Goal Setting:** Define clear financial goals and targets that reflect the organisation's strategic vision and operational needs.
- **Financial Forecasting:**
 - **Revenue Forecasting:** Project future income sources, including grants, donations, and other revenue streams. Use historical data, trends, and market analysis to estimate expected revenue.
 - **Expense Forecasting:** Estimate future expenses based on planned programs, operational costs, and anticipated capital expenditures. Consider inflation, cost increases, and program expansion.
 - **Cash Flow Forecasting:** Develop cash flow projections to manage liquidity and ensure the organisation can meet its financial obligations.
- **Budget Development:**
 - **Annual Budget:** Create an annual budget that reflects the organisation's financial forecasts and aligns with strategic priorities. Include detailed budgets for individual programs, administrative costs, and capital expenditures.
 - **Multi-Year Planning:** Develop multi-year financial plans to provide a longer-term perspective on financial sustainability and resource allocation.
- **Risk Management:**
 - **Risk Identification:** Identify potential financial risks, including funding uncertainties, economic fluctuations, and operational challenges.
 - **Mitigation Strategies:** Develop strategies to mitigate financial risks, such as diversifying income sources, maintaining reserves, and implementing cost-control measures.
 - **Contingency Planning:** Establish contingency plans to address unexpected financial challenges or emergencies.

- **Resource Allocation:**
 - **Prioritisation:** Allocate resources based on strategic priorities and programmatic needs. Ensure that funding is directed towards high-impact activities and essential operational functions.
 - **Efficiency:** Optimise resource use to achieve maximum impact while minimising waste and inefficiencies.
- **Financial Monitoring:**
 - **Performance Tracking:** Monitor financial performance against forecasts and budgets on a regular basis (monthly, quarterly). Track revenue, expenditures, and cash flow to ensure alignment with financial plans.
 - **Variance Analysis:** Analyse variances between actual performance and forecasts/budgets. Investigate the reasons for discrepancies and take corrective actions as needed.
- **Reporting and Communication:**
 - **Internal Reporting:** Provide regular financial reports to management and the Board, highlighting performance against financial plans, key metrics, and any issues or concerns.
 - **External Reporting:** Ensure transparency by reporting financial performance to external stakeholders, including donors, regulatory bodies, and the public.
- **Policy and Procedure Review:**
 - **Policy Development:** Develop and update financial policies and procedures to reflect changes in financial planning practices, regulatory requirements, and organisational needs.
 - **Review and Update:** Regularly review and update financial planning processes to incorporate feedback, address emerging challenges, and improve planning effectiveness.

3. Financial Planning Guidelines:

- **Sustainability:** Focus on long-term financial sustainability by planning for future funding needs, building reserves, and managing investments prudently.
- **Flexibility:** Allow for flexibility in financial plans to adapt to changing circumstances, such as shifts in funding availability or programmatic priorities.
- **Compliance:** Ensure that financial plans comply with legal and regulatory requirements, as well as donor restrictions and guidelines.

INCOME AND FUNDRAISING

Income Sources

1. Purpose:

- To outline and manage the various sources of income available to organisation, ensuring sustainable funding, diversification of revenue streams, and compliance with legal and regulatory requirements.

2. Income Sources:

- **Grants:**
 - **Government Grants:** Funds received from government agencies at the central, state, or local levels to support specific projects or programs. Compliance with grant conditions and reporting requirements is essential.
 - **Foundation Grants:** Contributions from private foundations or philanthropic organisations for targeted initiatives or operational support. Grants may be unrestricted or designated for specific purposes.
- **Donations:**
 - **Individual Donations:** Contributions from individuals, which can be one-time or recurring. Strategies for soliciting donations may include direct appeals, fundraising events, and online campaigns.
 - **Corporate Donations:** Financial support or in-kind contributions from businesses. Partnerships with corporations may include sponsorships, cause-related marketing, or employee giving programs.
 - **Major Gifts:** Large donations from high-net-worth individuals or major philanthropists, often accompanied by specific terms or recognition opportunities.

- **Membership Fees:**
 - **Individual Memberships:** Fees collected from individuals who join the organisation as members. Membership may provide benefits such as access to special events or publications.
 - **Organisational Memberships:** Fees from other organisations or institutions that support the organisation's mission and activities.
- **Revenue-Generating Activities:**
 - **Service Fees:** Charges for services provided by the organisation, such as training programs, consulting services, or technical assistance.
 - **Product Sales:** Income from selling products related to the organisation's mission, such as merchandise, publications, or educational materials.
 - **Events and Fundraisers:** Revenue from hosting events, such as galas, auctions, or community fundraisers. These activities may include ticket sales, sponsorships, and donations.
- **Investments:**
 - **Endowment Funds:** Income generated from investments in endowment funds or reserves. These funds are typically invested to provide long-term financial stability and support for the organisation.
 - **Interest Income:** Earnings from interest on bank accounts, fixed deposits, or other short-term investments.
- **Institutional Support:**
 - **Corporate Social Responsibility (CSR):** Funding from companies as part of their CSR initiatives, aimed at supporting social, environmental, or community-based projects.
 - **Public Sector Partnerships:** Collaborative funding from public sector entities for specific projects or programs that align with their priorities.
- **Foreign Contributions:**
 - **International Grants:** Funds from international donors, foundations, or agencies. Compliance with the Foreign Contribution Regulation Act (FCRA) is required for receiving and managing foreign contributions.
 - **Cross-Border Donations:** Donations from individuals or organisations based outside India, subject to regulatory compliance and reporting.

3. Management and Compliance:

- **Documentation:** Maintain accurate records of all income sources, including agreements, receipts, and correspondence. Ensure proper documentation for transparency and accountability.
- **Reporting:** Provide regular financial reports to donors, regulators, and stakeholders, detailing income received, its use, and compliance with donor requirements.
- **Diversification:** Pursue a diverse range of income sources to reduce dependency on any single source and enhance financial stability.

4. Policies and Procedures:

- **Acceptance Policy:** Establish criteria and procedures for accepting and managing different types of income, including policies for handling restricted or conditional funds.
- **Ethics and Integrity:** Ensure ethical practices in soliciting and managing income, avoiding conflicts of interest, and maintaining transparency.

Fundraising

1. Purpose:

- To establish a clear framework for planning, executing, and managing fundraising activities to support the organisation's mission, ensure financial sustainability, and maintain transparency and accountability.

2. Fundraising Objectives:

- **Align with Mission:** Ensure that all fundraising activities are aligned with the organisation's mission and strategic goals.
- **Diversify Revenue Streams:** Develop a variety of fundraising strategies to diversify income sources and reduce reliance on any single source of funding.
- **Build Relationships:** Foster strong relationships with donors, sponsors, and supporters to encourage continued engagement and contributions.

3. Fundraising Strategies:

- **Individual Giving:**
 - **Direct Appeals:** Conduct campaigns through mail, email, or social media to solicit donations from individuals.
 - **Recurring Donations:** Encourage supporters to make regular, recurring contributions through subscription models or automated giving programs.
 - **Major Gifts:** Identify and cultivate relationships with high-net-worth individuals to secure significant donations.
- **Corporate Fundraising:**
 - **Corporate Sponsorships:** Partner with businesses to sponsor events, programs, or initiatives in exchange for recognition and brand visibility.
 - **Employee Giving:** Engage companies to facilitate employee donation programs or matching gift initiatives.
 - **Cause-Related Marketing:** Collaborate with businesses to create cause-related marketing campaigns that benefit both the organisation and the company.
- **Grant Funding:**
 - **Proposal Writing:** Develop and submit proposals to foundations, government agencies, and other grant-making entities to secure funding for specific projects or programs.
 - **Grant Management:** Ensure compliance with grant requirements, including reporting and evaluation, to maintain good relationships with funders.
- **Events and Campaigns:**
 - **Fundraising Events:** Organise events such as charity galas, auctions, runs, or community festivals to raise funds and increase visibility.
 - **Online Campaigns:** Utilise crowdfunding platforms and social media campaigns to reach a wider audience and generate donations.
- **Membership Programs:**
 - **Membership Fees:** Develop membership programs that offer benefits and incentives for regular contributions.
 - **Member Engagement:** Create opportunities for members to engage with the organisation through events, updates, and exclusive content.
- **Planned Giving:**
 - **Legacy Gifts:** Encourage supporters to include the organisation in their wills or estate plans to secure long-term financial support.
 - **Endowments:** Establish endowment funds to generate ongoing income through investments.

4. Fundraising Planning:

- **Strategy Development:** Create a comprehensive fundraising plan outlining goals, target audiences, strategies, and timelines for each fundraising initiative.
- **Budgeting:** Develop a budget for fundraising activities, including costs for materials, events, and staff time. Ensure that fundraising expenses are reasonable and aligned with expected income.
- **Resource Allocation:** Allocate resources, including staff and volunteers, to support fundraising efforts and maximise effectiveness.

5. Compliance and Ethics:

- **Legal Compliance:** Adhere to relevant laws and regulations governing fundraising activities, including registration requirements, tax regulations, and donor privacy laws.
- **Ethical Standards:** Maintain high ethical standards in fundraising practices, including transparency, honesty, and respect for donor intentions.
- **Donor Recognition:** Acknowledge and thank donors appropriately, ensuring recognition aligns with their preferences and contributions.

6. Monitoring and Evaluation:

- **Performance Tracking:** Monitor the performance of fundraising activities against goals and objectives. Track metrics such as funds raised, donor engagement, and event outcomes.
- **Evaluation:** Assess the effectiveness of fundraising strategies and identify areas for improvement. Solicit feedback from donors and participants to refine future efforts.

7. Reporting and Communication:

- **Transparency:** Provide regular updates to donors and stakeholders on the outcomes and impact of fundraising activities. Share financial reports and success stories.
- **Impact Reporting:** Highlight how funds raised contribute to the organisation's mission and the difference made in the community.

EXPENDITURE AND FINANCIAL CONTROLS

Approval and Signature Authorisation

1. Purpose:

- To define the procedures and authorisation levels required for approving expenditures and managing financial controls within the organisation. This ensures that financial transactions are properly authorised, transparent, and compliant with organisational policies.

2. Approval and Signature Authorisation Levels:

- **Expenditure Approvals:**
 - **Routine Expenses (up to ₹10,000):**
 - **Authorised Signatories:** Department Heads or designated Managers.
 - **Approval Requirements:** One signature from the relevant Department Head or Manager.
 - **Moderate Expenses (₹10,000 - ₹50,000):**
 - **Authorised Signatories:** Finance Manager or equivalent.
 - **Approval Requirements:** Two signatures – one from the Finance Manager and one from the relevant Department Head or Manager.
 - **Significant Expenses (above ₹50,000):**
 - **Authorised Signatories:** Executive Director or equivalent.
 - **Approval Requirements:** Two signatures – one from the Finance Manager and one from the Executive Director. For certain expenditures, Board approval may also be required.
- **Financial Transactions:**
 - **Payments to Vendors and Suppliers:**
 - **Authorised Signatories:** Finance Manager and Executive Director or Board Chair.
 - **Approval Requirements:** Two signatures required for processing payments, including verification of invoices and contract terms.
 - **Bank Transactions:**
 - **Authorised Signatories:** Finance Manager and Executive Director or Board Chair.
 - **Approval Requirements:** Two signatures required for bank transactions, including withdrawals, transfers, and any significant account changes.
- **Procurement and Contracts:**
 - **Contracts (up to ₹1,00,000):**
 - **Authorised Signatories:** Procurement Manager and Finance Manager.
 - **Approval Requirements:** Two signatures from Procurement Manager and Finance Manager.
 - **Contracts (above ₹1,00,000):**
 - **Authorised Signatories:** Executive Director or Board Chair.
 - **Approval Requirements:** Three signatures – Procurement Manager, Finance Manager, and Executive Director or Board Chair.
- **Budgetary Controls:**
 - **Annual Budget Approval:**
 - **Authorised Signatories:** Finance Department prepares the budget, which is reviewed by senior management and approved by the Board of Trustees.
 - **Approval Requirements:** Final approval by the Board of Trustees.
 - **Budget Revisions:**
 - **Authorised Signatories:** Executive Director and Finance Manager.
 - **Approval Requirements:** Two signatures required for significant budget revisions, with Board approval for major changes.
- **Financial Reporting:**

- **Monthly Financial Reports:**
 - **Authorised Signatories:** Finance Manager.
 - **Approval Requirements:** One signature from the Finance Manager before submission to senior management.
- **Annual Financial Reports:**
 - **Authorised Signatories:** Finance Manager, Executive Director, and Board Chair.
 - **Approval Requirements:** Signatures from all three – Finance Manager, Executive Director, and Board Chair.

6. Procedures for Approval and Signature Authorisation:

- **Authorisation Forms:**
 - Utilise standardised authorisation forms for expenditure approvals, including details of the transaction, budget allocation, and required signatories.
 - Ensure forms are completed and signed by the appropriate authorities before processing payments or transactions.
- **Signature Verification:**
 - Verify signatures against the authorised signatory list to confirm that all approvals are from authorised personnel.
 - Implement a system for tracking and monitoring approvals to ensure compliance with the policy.
- **Record Keeping:**
 - Maintain accurate records of all approvals, including signed documents, invoices, contracts, and payment records.
 - Ensure records are securely stored and easily accessible for audits and reviews.

7. Controls and Oversight:

- **Segregation of Duties:**
 - Ensure that no single individual is responsible for authorising, processing, and reviewing financial transactions to prevent conflicts of interest and fraud.
- **Internal Audits:**
 - Conduct regular internal audits to review adherence to approval and signature authorisation procedures, and address any discrepancies.
- **Exception Handling:**
 - Report any deviations from approval and signature authorisation procedures to senior management and the Board, and implement corrective actions as necessary.

Expense Reimbursement Procedure and Limits

1. Purpose:

- To establish clear procedures and limits for expense reimbursement to ensure that all claims are processed efficiently, transparently, and in accordance with organisational policies.

2. Reimbursement Procedures:

- **Eligibility:**
 - Reimbursement is available for expenses incurred in the course of official duties and activities directly related to the organisation's work.
 - Expenses must be pre-approved, where applicable, and must align with the budget and organisational policies.
- **Claim Submission:**
 - **Documentation:** Submit a completed Expense Reimbursement Form along with original receipts, invoices, and any supporting documentation.
 - **Form Requirements:** The form should include details such as the date of expense, nature of the expense, amount, purpose, and the name of the person requesting reimbursement.
 - **Submission Deadline:** Claims must be submitted within 30 days of incurring the expense to be eligible for reimbursement.
- **Approval Process:**
 - **Initial Review:** The Finance Department reviews the claim for completeness and compliance with policy guidelines.
 - **Approval Levels:**

- **Expenses up to ₹10,000:** Approved by the immediate supervisor or department head.
 - **Expenses between ₹10,000 and ₹50,000:** Approved by the Finance Manager.
 - **Expenses above ₹50,000:** Requires approval from the Executive Director or equivalent.
 - **Special Approvals:** Any expenses that fall outside the normal reimbursement limits or categories may require additional review and approval from senior management or the Board.
 - **Payment Process:**
 - **Processing Time:** Once approved, the Finance Department processes the reimbursement within 15 business days.
 - **Payment Method:** Reimbursements are typically made via bank transfer or check. Ensure bank details are updated in the system for electronic transfers.
- 3. Reimbursement Limits:**
- **Travel Expenses:**
 - **Local Travel:** Reimbursement for local travel expenses (e.g., taxi, public transport) is capped at ₹2,000 per day.
 - **Outstation Travel:** Reimbursement for travel-related expenses, including accommodation and meals, is capped at ₹5,000 per day.
 - **Accommodation:**
 - **Local Accommodation:** Reimbursement for local accommodation is capped at ₹3,000 per night.
 - **Outstation Accommodation:** Reimbursement for outstation accommodation is capped at ₹7,000 per night.
 - **Meals:**
 - **Local Meals:** Reimbursement for meal expenses is capped at ₹500 per meal.
 - **Outstation Meals:** Reimbursement for meal expenses is capped at ₹1,500 per day.
 - **Miscellaneous Expenses:**
 - **Office Supplies:** Reimbursement for office supplies is capped at ₹2,000 per item.
 - **Other Miscellaneous Expenses:** Reimbursement for other miscellaneous expenses, such as communication costs, is capped at ₹1,000 per instance.
- 4. Controls and Compliance:**
- **Verification:** Ensure all submitted claims are verified against receipts and invoices. Claims without proper documentation will not be processed.
 - **Compliance:** Ensure all reimbursements comply with the organisation's budget, policies, and guidelines.
 - **Audits:** Conduct regular audits of reimbursement claims to ensure adherence to the policy and identify any discrepancies or misuse.

FINANCIAL REPORTING AND RECORD-KEEPING

Financial Reporting and Record Keeping

1. Purpose:

- To outline the procedures and requirements for financial reporting and record-keeping to ensure transparency, accountability, and compliance with regulatory and organisational standards.

2. Financial Reporting:

- **Types of Financial Reports:**
 - **Monthly Financial Reports:**
 - **Contents:** Include a summary of income and expenditure, budget vs. actual performance, cash flow statements, and any significant variances.
 - **Review:** Reviewed by the Finance Manager and then submitted to senior management for further review.
 - **Quarterly Financial Reports:**
 - **Contents:** Provide a detailed analysis of financial performance, including income, expenses, variances, and financial position.

- **Review:** Reviewed by the Finance Manager and Executive Director before being presented to the Board of Trustees.
 - **Annual Financial Reports:**
 - **Contents:** Include comprehensive financial statements, such as the balance sheet, income and expenditure statement, cash flow statement, and notes to the financial statements.
 - **Review:** Prepared by the Finance Department, audited by an external auditor, and approved by the Board of Trustees.
 - **Reporting Timelines:**
 - **Monthly Reports:** Due within 10 business days after the end of the month.
 - **Quarterly Reports:** Due within 15 business days after the end of each quarter.
 - **Annual Reports:** Due within 60 days after the end of the financial year, following the completion of the external audit.
 - **Distribution:**
 - **Monthly Reports:** Distributed to senior management and relevant department heads.
 - **Quarterly Reports:** Distributed to the Board of Trustees and key stakeholders.
 - **Annual Reports:** Published and distributed to stakeholders, including donors, regulatory bodies, and the general public. Also made available on the organisation's website.
- 4. Record Keeping:**
- **Documentation Requirements:**
 - **Financial Records:** Maintain records of all financial transactions, including invoices, receipts, bank statements, contracts, and expense reports.
 - **Supporting Documents:** Keep supporting documents for financial transactions such as purchase orders, approval forms, and correspondence.
 - **Record Retention Periods:**
 - **General Financial Records:** Retain for a minimum of 7 years from the end of the financial year to which they relate.
 - **Contracts and Agreements:** Retain for a minimum of 7 years from the end of the contract period.
 - **Employee Records:** Retain for a minimum of 5 years after an employee leaves the organisation.
 - **Record Storage:**
 - **Physical Records:** Store physical records in a secure, organised manner, such as in locked filing cabinets or secure storage rooms.
 - **Digital Records:** Store digital records in a secure, backed-up electronic filing system with restricted access to authorised personnel only.
 - **Access Controls:**
 - **Authorisation:** Limit access to financial records to authorised personnel only, such as finance staff, senior management, and auditors.
 - **Security Measures:** Implement security measures to protect records from unauthorised access, loss, or damage, including password protection, encryption, and secure backups.
- 5. Compliance and Audits:**
- **Compliance:**
 - Ensure that financial reporting and record-keeping practices comply with applicable regulations, accounting standards, and organisational policies.
 - Adhere to the guidelines set by regulatory bodies such as the Income Tax Department, Registrar of Societies, or other relevant authorities.
 - **Internal Audits:**
 - Conduct regular internal audits to review the accuracy and completeness of financial records and reporting practices.
 - Address any discrepancies or issues identified during audits and implement corrective actions as necessary.
 - **External Audits:**
 - Engage an external auditor to conduct an annual audit of the financial statements.
 - Ensure that audit findings are addressed, and any recommendations for improvement are implemented.

AUDIT AND INTERNAL CONTROLS

Audit and Internal Controls

1. Purpose:

- To establish robust audit procedures and internal controls to ensure financial integrity, transparency, and compliance with organisational policies and regulatory requirements.

2. Internal Controls:

- **Financial Controls:**
 - **Segregation of Duties:** Ensure that key financial responsibilities are divided among different staff members to prevent any single individual from having complete control over financial transactions (e.g., separating authorisation, recording, and reconciliation functions).
 - **Authorisation:** Implement a system of approvals for all financial transactions. Ensure that all expenditures, contracts, and significant financial commitments are authorised by designated individuals.
 - **Reconciliation:** Regularly reconcile bank statements, cash balances, and financial records to identify and rectify discrepancies promptly.
 - **Documentation:** Maintain comprehensive records for all transactions, including receipts, invoices, and contracts. Ensure all documentation is complete and accurate.
 - **Access Controls:** Restrict access to financial systems and sensitive data to authorised personnel only. Use passwords, encryption, and other security measures to protect financial information.
- **Operational Controls:**
 - **Budget Monitoring:** Regularly compare actual expenditures and income against the budget to monitor financial performance and address variances.
 - **Asset Management:** Implement controls for the acquisition, use, and disposal of assets. Maintain a fixed asset register and conduct periodic physical counts.
 - **Expense Reimbursement:** Follow established procedures for expense reimbursement, including pre-approval, proper documentation, and timely processing.
- **Compliance Controls:**
 - **Regulatory Compliance:** Ensure compliance with relevant laws and regulations, including tax laws, accounting standards, and reporting requirements.
 - **Policy Adherence:** Adhere to internal policies and procedures, and ensure that staff are aware of and follow these guidelines.

3. Audit Procedures:

- **Internal Audits:**
 - **Scope:** Conduct regular internal audits to evaluate the effectiveness of internal controls, verify compliance with policies, and assess financial performance.
 - **Frequency:** Perform internal audits at least annually or more frequently as needed based on risk assessments.
 - **Reporting:** Prepare internal audit reports detailing findings, recommendations, and corrective actions. Share reports with senior management and the Board of Trustees.
 - **Follow-Up:** Monitor the implementation of corrective actions and ensure that identified issues are addressed promptly.
- **External Audits:**
 - **Scope:** Engage an external auditor to conduct an independent audit of financial statements and overall financial management practices.
 - **Frequency:** Conduct external audits annually to provide an objective assessment of financial statements and compliance with accounting standards.
 - **Reporting:** Review the external auditor's report, including any recommendations or findings, and ensure that corrective actions are implemented.
 - **Transparency:** Publish the audited financial statements and share them with stakeholders, including donors, regulatory bodies, and the public.

4. Risk Management:

- **Risk Assessment:**
 - **Identification:** Identify financial risks, including potential areas of fraud, error, or non-compliance.

- **Evaluation:** Evaluate the likelihood and impact of identified risks and prioritise them based on their significance.
- **Risk Mitigation:**
 - **Controls:** Implement controls to mitigate identified risks, including improved procedures, monitoring, and staff training.
 - **Monitoring:** Continuously monitor risk areas and adjust controls as necessary to address emerging risks.

COMPLIANCE AND LEGAL REQUIREMENTS

1. Purpose:

- To ensure that the financial operations of the organisation adhere to applicable laws and regulations, maintain transparency, and uphold accountability.

2. Regulatory Framework:

- **Income Tax Act, 1961:**
 - **Registration:** Ensure the organisation is registered under Section 12A or 12AA of the Income Tax Act to avail of tax exemptions.
 - **Compliance:** Maintain compliance with the provisions related to tax-exempt income, donations, and annual reporting requirements under Section 80G for donor tax benefits.
 - **Filing:** Submit annual income tax returns and maintain proper documentation to support claims for tax exemptions.
- **Foreign Contribution (Regulation) Act (FCRA), 2010:**
 - **Registration:** Obtain FCRA registration if receiving foreign contributions.
 - **Compliance:** Adhere to FCRA guidelines regarding the receipt, utilisation, and reporting of foreign funds.
 - **Reporting:** Submit annual FCRA returns to the Ministry of Home Affairs (MHA) and maintain records of foreign contributions and expenditures.
- **Companies Act, 2013 (if applicable):**
 - **Compliance:** Follow provisions related to accounting, auditing, and reporting if the organisation is a company registered under this Act.
 - **Annual Filing:** File annual returns and financial statements with the Registrar of Companies (RoC).
- **Societies Registration Act, 1860:**
 - **Compliance:** Adhere to the requirements of the Act if the organisation is registered as a society, including maintenance of records and compliance with annual reporting requirements.
- **Trusts Act (if applicable):**
 - **Compliance:** Ensure adherence to legal requirements under the Trusts Act if the organisation is registered as a trust.

3. Financial Reporting Requirements:

- **Annual Financial Statements:**
 - **Preparation:** Prepare annual financial statements, including the balance sheet, income and expenditure statement, and cash flow statement.
 - **Audit:** Conduct annual audits by a certified chartered accountant (CA) and obtain an audit report.
 - **Submission:** Submit audited financial statements to relevant authorities (e.g., Income Tax Department, MHA) and make them available to stakeholders.
- **Donor Reporting:**
 - **Transparency:** Provide regular financial reports to donors, detailing the utilisation of funds and the impact of their contributions.
 - **Compliance:** Adhere to donor-specific reporting requirements and ensure timely submission of reports.

4. Documentation and Record Keeping:

- **Record Retention:**
 - **Legal Requirement:** Retain financial records, including invoices, receipts, bank statements, and contracts, for a minimum of 7 years.

- **Documentation:** Ensure all financial transactions are documented and records are maintained in an organised manner.
 - **Accessibility:**
 - **Availability:** Ensure that financial records are readily accessible for inspection by auditors, regulatory bodies, and authorised personnel.
- 5. Internal Controls and Audit:**
- **Internal Controls:**
 - **Policies:** Implement internal controls to prevent fraud, mismanagement, and non-compliance.
 - **Review:** Regularly review and update internal control procedures to address new risks and regulatory changes.
 - **External Audits:**
 - **Auditors:** Engage external auditors to conduct annual audits of financial statements.
 - **Compliance:** Ensure that audit findings are addressed, and corrective actions are implemented.

ETHICS AND INTEGRITY

1. Purpose:

- To uphold the highest standards of ethics and integrity in financial operations, ensuring transparency, accountability, and trustworthiness in managing resources and financial activities.

2. Ethical Principles:

- **Transparency:**
 - **Disclosure:** Ensure full disclosure of financial information, including sources of funding, expenditures, and financial performance.
 - **Clarity:** Provide clear and accurate financial reporting to stakeholders, including donors, beneficiaries, and regulatory bodies.
- **Accountability:**
 - **Responsibility:** Hold individuals accountable for their financial actions and decisions, ensuring adherence to organisational policies and regulatory requirements.
 - **Oversight:** Implement mechanisms for oversight and review to prevent and address any misuse or mismanagement of funds.
- **Integrity:**
 - **Honesty:** Conduct all financial transactions and reporting with honesty and integrity, avoiding any form of fraud, deceit, or misrepresentation.
 - **Compliance:** Adhere to legal and regulatory standards, as well as internal policies, ensuring ethical conduct in all financial matters.
- **Confidentiality:**
 - **Protection:** Protect sensitive financial information from unauthorised access and ensure that confidential data is handled responsibly.
 - **Disclosure:** Limit disclosure of confidential information to authorised personnel and only as required by law or policy.

3. Conflict of Interest:

- **Identification:**
 - **Disclosure:** Require staff and board members to disclose any potential or actual conflicts of interest that may affect their financial decision-making or reporting.
 - **Evaluation:** Evaluate disclosed conflicts of interest and take appropriate actions to mitigate any impact on financial integrity.
- **Management:**
 - **Policy:** Develop and enforce a conflict of interest policy outlining procedures for managing and resolving conflicts.
 - **Review:** Regularly review and update the conflict of interest policy to address emerging issues and ensure effectiveness.

4. Financial Misconduct:

- **Prevention:**
 - **Controls:** Implement internal controls to prevent financial misconduct, including fraud, embezzlement, and misappropriation of funds.
 - **Training:** Provide training to staff on recognising and preventing financial misconduct.
- **Reporting:**
 - **Whistleblower Policy:** Establish a whistleblower policy allowing staff and stakeholders to report suspected financial misconduct anonymously and without fear of retaliation.
 - **Investigation:** Conduct thorough investigations into reported instances of financial misconduct and take appropriate corrective actions.

5. Ethical Decision-Making:

- **Guidelines:**
 - **Framework:** Develop guidelines for ethical decision-making in financial matters, including considerations for balancing the interests of the organisation, stakeholders, and beneficiaries.
 - **Consultation:** Encourage consultation with senior management or ethics committees when faced with ethical dilemmas in financial decision-making.
- **Training:**
 - **Education:** Provide training on ethical decision-making principles and practices to all staff involved in financial management.
 - **Awareness:** Promote awareness of the importance of ethics and integrity in maintaining the organisation's reputation and effectiveness.

6. Compliance and Monitoring:

- **Compliance Checks:**
 - **Audits:** Conduct regular audits to assess compliance with ethical standards and financial policies.
 - **Reviews:** Periodically review financial processes and practices to ensure adherence to ethical principles.
- **Monitoring:**
 - **Oversight:** Establish oversight mechanisms to monitor financial operations and ensure adherence to ethical standards.
 - **Feedback:** Collect feedback from staff, stakeholders, and auditors to identify areas for improvement in ethical practices.

TRAINING AND CAPACITY BUILDING

1. Purpose:

- To equip staff and stakeholders with the knowledge and skills necessary to effectively manage financial resources, ensure compliance with financial policies, and uphold best practices in financial management.

2. Training Objectives:

- **Enhance Financial Literacy:**
 - Increase understanding of financial management principles, policies, and procedures.
 - Develop proficiency in using financial systems and tools.
- **Ensure Compliance:**
 - Educate staff on regulatory requirements and organisational policies.
 - Promote adherence to legal and ethical standards in financial operations.
- **Improve Skills:**
 - Strengthen the ability to perform financial tasks accurately and efficiently.
 - Build competencies in budgeting, financial reporting, and internal controls.
- **Foster Best Practices:**
 - Encourage the adoption of best practices in financial management and reporting.
 - Share knowledge of emerging trends and practices in the sector.

3. Training Programs:

- **Induction Training:**
 - **Purpose:** Introduce new staff to financial policies, procedures, and systems.

- **Content:** Overview of financial management principles, policy guidelines, and compliance requirements.
 - **Duration:** Conducted during the onboarding process.
 - **Technical Skills Training:**
 - **Purpose:** Develop specific skills related to financial management tasks.
 - **Content:** Training on budgeting, financial reporting, auditing, and use of financial software.
 - **Duration:** Offered periodically or as needed based on staff roles.
 - **Compliance and Regulatory Training:**
 - **Purpose:** Ensure staff are aware of and adhere to regulatory requirements.
 - **Content:** Updates on relevant laws and regulations (e.g., Income Tax Act, FCRA), reporting requirements, and compliance best practices.
 - **Duration:** Conducted regularly or in response to regulatory changes.
 - **Ethical Practices Training:**
 - **Purpose:** Promote ethical behaviour and decision-making in financial matters.
 - **Content:** Principles of ethics and integrity, conflict of interest management, and anti-fraud measures.
 - **Duration:** Scheduled periodically to reinforce ethical standards.
 - **Advanced Financial Management Training:**
 - **Purpose:** Provide in-depth knowledge and skills for senior financial staff.
 - **Content:** Strategic financial planning, advanced financial analysis, and risk management.
 - **Duration:** Offered to senior staff and managers.
- 4. Capacity Building Activities:**
- **Workshops and Seminars:**
 - **Purpose:** Provide interactive learning opportunities on specific financial topics.
 - **Content:** Practical sessions, case studies, and discussions led by experts.
 - **Frequency:** Conducted periodically or as needed.
 - **External Training and Certification:**
 - **Purpose:** Enhance expertise through external courses and certifications.
 - **Content:** Professional development programs offered by external institutions.
 - **Support:** Provide financial support or sponsorship for relevant certifications.
 - **On-the-Job Training:**
 - **Purpose:** Facilitate hands-on learning through practical experience.
 - **Content:** Supervised financial tasks and projects, mentorship by experienced staff.
 - **Duration:** Ongoing as part of daily responsibilities.
- 5. Monitoring and Evaluation:**
- **Training Effectiveness:**
 - **Assessment:** Evaluate the effectiveness of training programs through feedback surveys, assessments, and performance evaluations.
 - **Improvements:** Use feedback to make improvements and updates to training content and delivery.
 - **Capacity Building Impact:**
 - **Evaluation:** Assess the impact of capacity-building activities on staff performance and organisational financial management.
 - **Metrics:** Measure improvements in financial management practices, compliance rates, and overall financial performance.
- 6. Documentation and Reporting:**
- **Training Records:**
 - **Documentation:** Maintain records of all training sessions, including attendance, content covered, and evaluations.
 - **Access:** Ensure records are accessible for review and compliance purposes.
 - **Reporting:**
 - **Updates:** Provide regular reports on training activities, outcomes, and capacity-building efforts to senior management and relevant stakeholders.

POLICY REVIEW AND UPDATES

1. Purpose:

- To ensure that the finance policy remains relevant, effective, and compliant with legal and regulatory requirements, and to incorporate best practices and feedback for continuous improvement.

2. Review Schedule:

- **1. Regular Review:**
 - **Frequency:** Conduct a comprehensive review of the finance policy at least once every two years.
 - **Objective:** Assess the policy's effectiveness, relevance, and alignment with current regulations and organisational needs.
- **2. Trigger-Based Review:**
 - **Frequency:** Initiate a review of the finance policy whenever significant changes occur, such as changes in regulatory requirements, organisational structure, or financial management practices.
 - **Objective:** Ensure the policy remains current and responsive to external and internal changes.

3. Review Process:

- **1. Review Committee:**
 - **Composition:** Form a review committee comprising senior finance staff, legal advisors, and relevant stakeholders.
 - **Responsibilities:** Oversee the review process, assess policy effectiveness, and recommend updates.
- **2. Evaluation:**
 - **Assessment:** Evaluate the policy's performance based on feedback from staff, audit findings, compliance issues, and changes in regulatory requirements.
 - **Data Collection:** Gather data through surveys, interviews, and performance metrics to inform the review.
- **3. Stakeholder Input:**
 - **Consultation:** Solicit feedback from key stakeholders, including staff, board members, donors, and auditors, to identify areas for improvement.
 - **Incorporation:** Integrate relevant feedback into the policy review process.

4. Policy Updates:

- **1. Documentation:**
 - **Revisions:** Document all changes made to the finance policy, including updates to procedures, limits, and compliance requirements.
 - **Version Control:** Maintain a record of previous versions of the policy for reference and auditing purposes.
- **2. Approval:**
 - **Review:** Submit updated policy drafts to the board of directors or relevant approval authority for review and approval.
 - **Authorisation:** Ensure that all updates are officially authorised and documented.
- **3. Communication:**
 - **Dissemination:** Communicate updated policies to all relevant staff and stakeholders.
 - **Training:** Provide training on new or revised policy elements to ensure understanding and compliance.

5. Implementation:

- **1. Action Plan:**
 - **Development:** Develop an action plan for implementing policy updates, including timelines, responsibilities, and resource allocation.
 - **Monitoring:** Monitor the implementation process to ensure adherence to updated policies.
- **2. Integration:**
 - **Systems:** Integrate updated policies into financial management systems and processes.
 - **Documentation:** Ensure all relevant documentation reflects the updated policy.
 -

6. Continuous Improvement:

- **1. Monitoring:**
 - **Ongoing Review:** Continuously monitor the effectiveness of the finance policy and its implementation.
 - **Feedback:** Collect ongoing feedback from staff and stakeholders to identify potential improvements.
- **2. Adjustments:**
 - **Updates:** Make incremental adjustments to the policy as needed based on feedback, performance data, and changes in regulations.
 - **Flexibility:** Ensure the policy remains flexible and adaptable to emerging needs and challenges.

7. Record Keeping:

- **1. Documentation:**
 - **Records:** Maintain comprehensive records of all policy reviews, updates, and approvals.
 - **Access:** Ensure that records are accessible for auditing and compliance purposes.
- **2. Reporting:**
 - **Updates:** Report on policy review outcomes and updates to the board of directors and other relevant stakeholders.



HR POLICY

Table of Contents

S.No.	Description	Page No.
1	Introduction	1
2	Employment Categories	1
3	Process of Recruitment of Staff	1
4	Age Limit for Retirement	2
5	Office Hours	2
6	Personal Files and Records	2
7	Staff Attendance	3
8	Office Assets	4
9	Identity Cards	5
10	Salary to Staff	6
11	Code of Conduct	7
12	Benefits to Staff	9
13	Holidays	10
14	Leave Policy	11
15	TA & DA	14
16	Induction and Staff Development	16
17	Performance Management System	17
18	Measuring Performance	19
19	Disciplinary Rules and Regulations	20
20	Grievance Redressal	21
21	Policy Review and Update	22

Human Resources Policy

INTRODUCTION

This HR policy is designed to guide the management and staff of the organisation, ensuring that all employees are treated fairly, equitably, and with respect. It aims to foster a positive work environment that encourages professionalism, accountability, and personal growth. Additionally, it reflects the organisation's commitment to upholding the highest standards of ethical behaviour, inclusivity, and non-discrimination.

Given the unique challenges faced by the organisation, such as limited resources, dependency on donations, and the need for a highly motivated workforce, this HR policy is tailored to address the specific needs of the sector. It covers key areas such as recruitment, employee development, performance management, compensation, and workplace conduct, with a focus on aligning HR practices with the organisation's values and mission.

EMPLOYMENT CATEGORIES

Regular Staff: Core staff members who are appointed to essential positions within the organisation. They will undergo a 3-month probationary period, after which, upon successful completion, they may be confirmed in their role and become eligible for the full range of benefits provided by Organisation.

Project Staff: These individuals are recruited specifically for a particular project and for a duration as stated in their appointment letters. They will also undergo a 3-month probationary period, after which they may be confirmed for the remaining duration of the project. They are eligible for the contributory provident fund and other benefits provided by Organisation.

Contract Staff: Staff members hired for a defined period as specified in their appointment letters. They are not eligible for the contributory provident fund.

Part-Time Staff: Staff members employed on a temporary basis, working on an hourly or daily basis. These roles are entirely temporary, and the staff are hired as needed by Organisation.

PROCESS OF RECRUITMENT OF STAFF

The recruitment process at Organisation is designed to ensure that the organisation attracts, evaluates, and hires the best candidates for each staff category. The process is tailored to meet the specific needs of Regular, Project, Contract, and Part-Time staff positions.

1. Job Analysis and Role Definition:

- **Regular Staff:** Conduct a thorough job analysis to define core roles and responsibilities that align with the organisation's long-term strategic objectives.
- **Project Staff:** Define project-specific roles based on the objectives, scope, and timeline of the project.
- **Contract Staff:** Identify the specific tasks or projects requiring fixed-term engagement and outline the role accordingly.
- **Part-Time Staff:** Determine temporary or short-term needs and define roles based on immediate requirements.

2. Job Posting and Advertising:

- Positions are advertised through appropriate channels, including job portals, company websites, and relevant networks, ensuring visibility among qualified candidates.

3. Application Screening:

- Applications are screened based on predefined criteria, focusing on the candidates' qualifications, experience, and alignment with the job requirements.

4. Interview Process:

- **Regular Staff:** A multi-stage interview process, including preliminary interviews, technical assessments, and final interviews with senior management.
- **Project Staff:** Focused interviews to assess the candidate's ability to contribute to the specific project, with emphasis on relevant experience and skills.

- **Contract Staff:** Interviews focusing on the candidate's ability to fulfil the short-term role effectively.
- **Part-Time Staff:** Streamlined interview process to quickly assess the candidate's suitability for the temporary role.

5. Selection and Offer:

- Selected candidates are provided with an offer letter detailing the terms of employment, including probationary periods, salary, benefits, and other relevant conditions.

6. Probationary Period:

- **Regular and Project Staff:** A 3-month probationary period to assess the candidate's performance and suitability for the role. Upon successful completion, confirmation in the position is provided.
- **Contract Staff:** The probationary period may vary based on the contract duration.
- **Part-Time Staff:** Probationary periods are typically not applicable but may be implemented if needed.

7. Onboarding and Orientation:

- New hires undergo an onboarding process that includes orientation to the organisation's culture, policies, and their specific role within the organisation.

8. Confirmation:

- After successful completion of the probationary period, staff members are confirmed in their positions and become eligible for the associated benefits and facilities.

AGE LIMIT FOR RETIREMENT

The age limit for retirement is set at **60 years**. Upon reaching this age, employees are required to retire from their positions unless an extension is granted under special circumstances, subject to organisational needs and approval by senior management. Retirement benefits, including any applicable pensions or gratuities, will be provided as per the organisation's policies.

OFFICE HOURS

At Organisation, standard office hours are from **10:00 AM to 5:30 PM**, Monday to Saturday. These hours include a half-hour lunch break. Employees are expected to adhere to these timings unless otherwise specified for certain roles or projects. Flexibility in office hours may be considered on a case-by-case basis, subject to approval by management, to accommodate specific needs or circumstances.

Field Office Staff: Due to their direct work with communities, field office staff may need to conduct field visits early in the morning or late in the evening, depending on the convenience of the communities they serve. These staff members can adjust their office hours accordingly with prior permission.

PERSONAL FILES AND RECORDS

At Organisation, the organisation maintains a personal file for each employee, which includes all relevant documents and records related to their employment. These files are managed and secured by the Human Resources department and are strictly confidential. The key components of personal files include:

- 1. Personal Information:**
 - Name, address, contact details, and emergency contacts.
 - Copies of identification documents, such as Aadhar, PAN, Bank Account Details and passports.
- 2. Employment Records:**
 - Offer letters, employment contracts, and job descriptions.
 - Records of promotions, transfers, and other changes in employment status.
- 3. Performance Records:**
 - Performance appraisals, evaluations, and feedback.
 - Records of any awards, recognitions, or disciplinary actions.
- 4. Attendance and Leave Records:**
 - Detailed records of attendance, including any approved leaves, late arrivals, or absences.
 - Leave applications and approvals.

5. Training and Development:

- Documentation of any training, workshops, or professional development programs attended.
- Certificates or qualifications earned during employment.

6. Compensation and Benefits:

- Salary history, including increments and bonuses.
- Details of benefits such as provident fund contributions, insurance, and retirement benefits.

7. Legal and Compliance Documents:

- Any legal agreements, non-disclosure agreements, or other compliance-related documents.
- Records of any grievances, complaints, or investigations.

Access to Personal Files:

- Employees have the right to access their personal files upon request, subject to reasonable notice.
- Access is limited to the individual employee and authorised HR personnel. Personal files are not accessible to other employees or third parties without the employee's consent, except as required by law.

Updating Records:

- Employees are responsible for notifying the HR department of any changes to their personal information, such as a change in address or contact details.
- The HR department is responsible for keeping personal files up-to-date and ensuring their accuracy.

Confidentiality and Security:

- Personal files are kept secure, with access restricted to authorised personnel.
- Organisation is committed to maintaining the confidentiality of all employee records and ensuring that they are protected from unauthorised access or disclosure

STAFF ATTENDANCE

At Organisation, maintaining accurate attendance records is essential for ensuring smooth operations and accountability. The following guidelines apply to all staff members:

1. Attendance Recording:

- Employees are required to record their attendance daily, either through a designated attendance system (e.g., biometric, swipe card, or attendance register) or through digital means as implemented by the organisation.
- Attendance must be recorded at the start of the workday and at the end of the workday.

2. Punctuality:

- Employees are expected to adhere to the standard office hours (10:00 AM to 5:30 PM, Monday to Saturday) and should arrive on time.
- Habitual late arrivals may lead to disciplinary action, as per Organisation's policies.

3. Absence and Leave:

- If an employee is unable to attend work due to illness or other reasons, they must inform their supervisor or HR as early as possible and apply for leave through the proper channels.
- Unplanned absences without notification or approval will be treated as unauthorised leave and may result in a salary deduction or other disciplinary measures.

4. Leave Management:

- All leave requests must be submitted and approved in advance, except in emergencies.
- The HR department will maintain records of all leave taken by employees, including sick leave, vacation leave, and any other types of leave provided by Organisation.

5. Field Office Staff Attendance:

- Field office staff, due to the nature of their work, may have flexible attendance requirements based on field visits or community engagements.
- These staff members must coordinate with their supervisors and ensure that their attendance records reflect their adjusted work hours.

6. Overtime and Compensatory Leave:

- Any overtime worked must be pre-approved by the employee's supervisor and will be compensated according to Organisation's overtime policy.
- Employees may be eligible for compensatory leave in lieu of overtime, subject to approval.

7. Monitoring and Reporting:

- Supervisors are responsible for monitoring the attendance of their team members and addressing any irregularities.
- The HR department will regularly review attendance records and report any concerns to management.

8. Confidentiality:

- Attendance records are confidential and are maintained securely by the HR department.
- Access to these records is limited to authorised personnel only.

OFFICE ASSETS

At Organisation, office assets include all equipment, furniture, technology, and other resources provided by the organisation to support employees in performing their duties. The following guidelines govern the use, management, and responsibility of office assets:

1. Assignment and Use of Assets:

- Office assets, such as computers, phones, desks, chairs, and other equipment, are assigned to employees as required by their roles.
- Employees are expected to use these assets responsibly and only for work-related purposes. Personal use of office assets should be minimal and within the organisation's acceptable use policies.

2. Asset Management and Inventory:

- The IT and Admin departments are responsible for maintaining an accurate inventory of all office assets. This includes assigning asset tags or serial numbers and keeping records of asset distribution.
- Regular audits and checks will be conducted to ensure that all assets are accounted for and in good condition.

3. Care and Maintenance:

- Employees are responsible for the proper care and maintenance of the assets assigned to them. Any issues, damages, or malfunctions should be reported to the IT or Admin department immediately.
- Regular maintenance schedules will be implemented for certain assets, such as IT equipment, to ensure their longevity and functionality.

4. Asset Relocation:

- Office assets should not be moved from their designated location without prior approval from the Admin department. This includes moving assets between offices or to a home office.
- If an employee requires the temporary relocation of an asset, such as for remote work, permission must be obtained in advance.

5. Loss or Damage:

- Employees are expected to take reasonable precautions to protect office assets from loss, theft, or damage. This includes securing equipment when not in use and handling all assets with care.
- In the event of loss or damage due to negligence, the employee may be held responsible for repair or replacement costs, subject to the organisation's policies.

6. Return of Assets:

- Upon the termination of employment or reassignment, employees must return all office assets in their possession. This includes any equipment, keys, ID cards, or other items issued by Organisation.
- A clearance process will be conducted by the Admin department to ensure that all assets are returned in good condition.

7. Disposal of Assets:

- When an asset reaches the end of its useful life, the Admin department will manage its disposal in accordance with organisational policies and environmental regulations.
- Disposal methods may include recycling, donation, or resale, depending on the condition of the asset.

8. Confidentiality and Data Security:

- For IT assets such as computers and mobile devices, employees must ensure that any sensitive or confidential data is securely handled and stored.
- Before returning or disposing of IT assets, the IT department will ensure that all data is securely wiped and that no sensitive information remains on the device.

IDENTITY CARDS

At Organisation, identity cards (ID cards) are issued to all employees to ensure security, facilitate identification, and provide access to organisational premises. The following guidelines govern the issuance, use, and management of ID cards:

1. Issuance of ID Cards:

- All employees will be issued an ID card upon joining the organisation. The card will include the employee's name, photograph, designation, employee ID number, and the Organisation logo.
- Temporary staff, interns, and visitors may be issued temporary ID cards or visitor badges with limited access as required.

2. Mandatory Use:

- Employees must wear their ID cards visibly at all times while on Organisation premises.
- ID cards are required for accessing secure areas, clocking in/out, and for identification purposes during meetings, events, or external visits.

3. Access Control:

- ID cards may be integrated with access control systems, granting employees access to specific areas based on their role and responsibilities.
- Any attempt to access unauthorised areas using the ID card will be considered a violation of security protocols.

4. Loss or Damage:

- In case an ID card is lost or damaged, the employee must immediately report it to the HR or Admin department.
- A replacement card will be issued after verification, and the lost card will be deactivated to prevent unauthorised access.
- Employees may be charged a nominal fee for the replacement of lost or damaged ID cards.

5. Return of ID Cards:

- Employees are required to return their ID cards to the HR department upon resignation, termination, or completion of their contract.
- ID cards should also be returned when they are no longer required, such as in the case of a change in employment status (e.g., transfer, promotion).

6. Security and Confidentiality:

- ID cards are strictly for personal use and should not be shared with others. Lending or borrowing ID cards is prohibited.
- Employees should take care to protect their ID cards from theft or misuse. Unauthorised use of an ID card will lead to disciplinary action.

7. Visitor ID Cards:

- Visitors to Organisation premises must sign in at the reception and will be issued a visitor ID card or badge.
- Visitors must wear their ID cards visibly at all times and return them before leaving the premises.

8. Renewal and Updates:

- ID cards may be updated or renewed periodically, especially in cases of role changes, updated photographs, or changes in access requirements.
- The HR department will coordinate the renewal or updating process as needed.

SALARY TO STAFF

Organisation ensures that all employees are compensated fairly and in a timely manner according to the terms outlined in their employment contracts. The following guidelines govern the salary payment process:

1. Salary Structure:

- Salaries at Organisation are structured based on the employee's role, experience, and qualifications. The salary package may include basic pay, allowances, bonuses, and other benefits as applicable.
- The structure is reviewed periodically to ensure competitiveness and alignment with industry standards.

2. Payment Schedule:

- Salaries are paid on a monthly basis, typically on the last working day of each month. In cases where the last day falls on a weekend or public holiday, salaries will be processed on the preceding working day.
- For new employees, the first month's salary may be prorated based on the date of joining.

3. Salary Disbursement:

- Salaries are directly credited to the employees' designated bank accounts. Employees are required to provide accurate bank account details to the HR department upon joining.
- In exceptional cases, where direct bank transfers are not possible, alternate arrangements may be made with prior approval from HR.

4. Deductions:

- Statutory deductions such as income tax, provident fund contributions, and other applicable deductions will be made as per government regulations.
- Additional deductions may include loan repayments, advances, or penalties, as authorised by the employee or as per Organisation's policies.

5. Salary Increments and Bonuses:

- Salary increments are typically awarded annually based on performance appraisals, organisational policies, and budgetary considerations.
- Performance bonuses or incentives may be provided based on individual or team achievements, as outlined in the employment contract or performance criteria.

6. Payslips:

- Employees will receive a detailed payslip each month, either electronically or in printed form. The payslip will outline the breakdown of earnings, deductions, and net pay.
- Employees are encouraged to review their payslips and report any discrepancies to the HR department promptly.

7. Overtime and Extra Pay:

- Employees who work approved overtime are entitled to additional pay as per Organisation's overtime policy. Overtime pay rates and eligibility criteria are defined in the employee handbook.
- Any extra payments, such as travel allowances or project-specific incentives, will be processed along with the monthly salary.

8. Salary Adjustments:

- Any changes in salary, such as increments, deductions, or adjustments due to role changes, will be communicated in writing to the employee before implementation.
- The HR department will ensure that all salary adjustments are accurately reflected in the payroll.

9. Salary During Leave:

- Salaries will continue to be paid during approved leave periods, such as annual leave, maternity leave, or sick leave, in accordance with Organisation's leave policies.
- Unpaid leave or unauthorised absences may result in salary deductions.

10. Confidentiality:

- Salary details are confidential and should not be disclosed or discussed with other employees. Any breach of salary confidentiality may result in disciplinary action.

Salary Guidelines for Different Staff Categories at Organisation:

1. Regular Staff:

- **Salary Structure:** Regular staff members receive a fixed monthly salary, which is determined based on their role, experience, and qualifications. The salary package typically includes basic pay, allowances (such as housing or transportation), and other benefits as per organisational policy.
- **Increments and Bonuses:** Annual salary increments are provided based on performance appraisals. Regular staff may also be eligible for performance bonuses or other incentives.
- **Deductions:** Statutory deductions, including income tax and provident fund contributions, are made in accordance with government regulations.

2. Project Staff:

- **Salary Structure:** Project staff members are compensated with a fixed monthly salary for the duration of their project assignment. The salary is based on the project's budget and the individual's role within the project.
- **Project-Based Incentives:** In some cases, additional incentives or bonuses may be provided based on project milestones or outcomes.
- **Deductions:** Similar to regular staff, statutory deductions such as income tax and provident fund contributions apply.
- **Contract Duration:** Salary payments are aligned with the project timeline, and payments cease at the end of the project unless the contract is renewed or extended.

3. Contract Staff:

- **Salary Structure:** Contract staff members receive a fixed salary as outlined in their employment contract. The salary is typically paid monthly but may be adjusted for shorter contract periods (e.g., weekly or bi-weekly payments).
- **No Long-Term Benefits:** Unlike regular and project staff, contract staff are generally not entitled to long-term benefits such as provident fund contributions.
- **Deductions:** Necessary statutory deductions, including income tax, are applied as per the contract terms.

4. Part-Time Staff:

- **Salary Structure:** Part-time staff members are compensated on an hourly or daily basis, depending on their work schedule and the agreement with Organisation. The rate is agreed upon at the time of hiring and may vary based on the nature of the work.
- **Payment Schedule:** Payments to part-time staff may be processed weekly, bi-weekly, or monthly, depending on the arrangement.
- **No Additional Benefits:** Part-time staff are typically not eligible for additional benefits such as bonuses, allowances, or provident fund contributions.
- **Deductions:** Income tax or other applicable deductions will be made if required by law, based on the earnings of the part-time staff.

CODE OF CONDUCT

The Code of Conduct at Organisation outlines the standards of behaviour expected from all staff members. It serves as a guide for professional and ethical conduct, ensuring that employees adhere to organisational values and maintain a positive and productive work environment.

1. Purpose and Scope:

- **Purpose:** To establish clear expectations for professional behaviour and ethical conduct.
- **Scope:** Applies to all employees, including Regular, Project, Contract, and Part-Time staff, as well as volunteers and contractors engaged with Organisation.

2. Professional Behaviour:

- **Integrity:** Act with honesty and integrity in all interactions, both within and outside the organisation.
- **Respect:** Treat all colleagues, beneficiaries, and stakeholders with respect and dignity.
- **Responsibility:** Take responsibility for your actions and decisions, and strive to fulfil your duties to the best of your abilities.

3. Compliance with Policies and Laws:

- **Organisational Policies:** Adhere to all Organisation policies and procedures, including those related to health and safety, security, and workplace behaviour.
- **Legal Compliance:** Follow all relevant laws and regulations applicable to your role and the organisation.

4. Confidentiality:

- **Sensitive Information:** Maintain the confidentiality of sensitive and proprietary information, including personal data of beneficiaries, financial data, and organisational strategies.
- **Disclosure:** Do not disclose confidential information to unauthorised individuals or entities.

5. Conflict of Interest:

- **Disclosure:** Disclose any potential conflicts of interest that may affect your ability to perform your duties impartially.
- **Avoidance:** Avoid situations where personal interests could conflict with your professional responsibilities.

6. Professional Conduct:

- **Punctuality and Attendance:** Adhere to scheduled work hours and notify your supervisor in advance if you will be absent or late.
- **Dress Code:** Follow the organisation's dress code to maintain a professional appearance.
- **Communication:** Communicate effectively and professionally in all interactions, including emails, meetings, and reports.

7. Use of Resources:

- **Organisational Property:** Use organisational resources, including equipment, materials, and funds, responsibly and only for work-related purposes.
- **Personal Use:** Avoid using organisational resources for personal gain or non-work-related activities.

8. Harassment and Discrimination:

- **Zero Tolerance:** Organisation maintains a zero-tolerance policy for harassment, discrimination, and bullying. Treat all individuals fairly, regardless of race, gender, sexual orientation, religion, disability, or any other protected characteristic.
- **Reporting:** Report any instances of harassment or discrimination to HR or a designated representative.

9. Health and Safety:

- **Compliance:** Follow all health and safety regulations and guidelines to ensure a safe working environment.
- **Reporting Hazards:** Report any safety hazards or incidents to the appropriate authorities.

10. Ethical Conduct:

- **Transparency:** Act transparently and ethically in all business dealings and avoid any actions that could be perceived as unethical or corrupt.
- **Gifts and Hospitality:** Do not accept or offer gifts or hospitality that could influence or appear to influence your professional decisions.

11. Social Media and Public Statements:

- **Representation:** Be mindful of how you represent Organisation on social media and in public statements. Ensure that your communication reflects the organisation's values and does not harm its reputation.
- **Authorisation:** Obtain authorisation before making public statements or sharing information about Organisation.

12. Disciplinary Actions:

- **Violation Consequences:** Understand that violations of the Code of Conduct may result in disciplinary actions, including warnings, suspension, or termination of employment.
- **Due Process:** Follow established procedures for addressing misconduct and ensure fair and consistent treatment.

13. Review and Acknowledgment:

- **Acknowledgment:** All employees must sign an acknowledgment form indicating that they have read, understood, and agree to abide by the Code of Conduct.
- **Review:** The Code of Conduct will be reviewed periodically and updated as necessary to ensure its relevance and effectiveness.

BENEFITS TO STAFF

Organisation is committed to providing a comprehensive benefits package to support the well-being, professional development, and overall satisfaction of its employees. The benefits offered may vary depending on the employment category (Regular Staff, Project Staff, Contract Staff, and Part-Time Staff) and are as follows:

1. Health and Wellness Benefits:

- **Medical Insurance:** Regular and Project staff are eligible for group medical insurance that covers hospitalisation, medical expenses, and emergency care. Coverage may extend to immediate family members (spouse and children) based on the organisation's policy.
- **Health and Wellness Programs:** Organisation may offer wellness programs, including health screenings, fitness initiatives, and mental health support services, to promote employee well-being.

2. Leave Benefits:

- **Paid Leave:** Regular and Project staff are entitled to various forms of paid leave, including annual leave, sick leave, maternity/paternity leave, and compassionate leave. The amount of leave varies depending on the employee's length of service and role.
- **Unpaid Leave:** Employees may request unpaid leave for personal reasons, subject to approval from management.
- **Public Holidays:** All staff are entitled to paid leave on recognised public holidays as per the organisation's holiday calendar.

3. Retirement Benefits:

- **Provident Fund:** Regular and Project staff are eligible for the organisation's contributory provident fund, which serves as a retirement savings plan. Both the employee and Organisation contribute a fixed percentage of the employee's salary to the fund.
- **Gratuity:** Upon completion of a specified period of service, Regular staff may be eligible for gratuity payments, as per the organisation's policy and legal requirements.

4. Professional Development:

- **Training and Workshops:** Organisation encourages continuous learning and provides opportunities for employees to attend training sessions, workshops, and conferences relevant to their roles. These programs are designed to enhance skills and support career growth.
- **Education Assistance:** In some cases, Organisation may offer financial assistance or scholarships for employees pursuing further education or professional certification, subject to approval and relevance to the employee's role.

5. Work-Life Balance:

- **Flexible Working Hours:** Where possible, Organisation offers flexible working hours or remote work options to help employees balance their work and personal life.
- **Parental Leave:** In addition to maternity/paternity leave, Organisation may offer parental leave or flexible work arrangements for employees with young children or dependents.

6. Other Financial Benefits:

- **Bonuses and Incentives:** Regular and Project staff may be eligible for performance-based bonuses or project-specific incentives as per the organisation's policies.
- **Travel Allowances:** Employees required to travel for work may receive travel allowances or reimbursement for expenses incurred during official trips.
- **Relocation Assistance:** For employees relocating for work, Organisation may provide financial assistance for moving expenses, temporary housing, or other related costs.

7. Employee Assistance Program (EAP):

- **Counselling Services:** Organisation may offer access to confidential counselling services for employees facing personal or work-related challenges.
- **Legal and Financial Advice:** EAP services may include access to legal or financial advice, helping employees manage personal matters effectively.

8. Recognition and Rewards:

- **Employee Awards:** Organisation recognises outstanding contributions through employee awards, such as "Employee of the Month" or "Team of the Year," with accompanying rewards or certificates.
- **Long-Service Awards:** Employees who have dedicated many years of service to the organisation may be recognised with long-service awards or special bonuses.

9. Miscellaneous Benefits:

- **Lunch or Meal Subsidies:** In some locations, Organisation may provide subsidised meals or meal vouchers to employees.
- **Transportation Allowances:** Employees may receive allowances or reimbursements for commuting or official travel expenses.
- **Employee Discounts:** Organisation may negotiate discounts for employees on various products or services, including gym memberships, wellness products, or retail discounts.

10. Non-Eligible Categories:

- **Contract and Part-Time Staff:** Contract and Part-Time staff may have limited access to some of the benefits listed above. Their eligibility for specific benefits such as bonuses, leave, or insurance will be outlined in their individual contracts.

HOLIDAYS

Purpose: To outline the holiday entitlements and procedures for employees, ensuring consistency, fairness, and compliance with local labor laws.

1. Public Holidays:

- **List of Public Holidays:**
 - **National Holidays:** Employees are entitled to observe national holidays as declared by the government, such as Republic Day, Independence Day, and Gandhi Jayanti.
 - **Regional Holidays:** Employees are entitled to observe regional holidays specific to the location of the organisation, such as regional festivals and state-specific observances.
 - **Religious Holidays:** Observance of major religious holidays, such as Diwali, Eid, Christmas, and others, based on the predominant religions of the region.
- **Holiday Schedule:**
 - **Annual List:** Publish an annual list of public and regional holidays in advance to allow employees to plan accordingly.
 - **Holiday Calendar:** Share a holiday calendar at the beginning of each year, detailing all recognised holidays.

2. Annual Leave:

- **Entitlement:**
 - **Accrual:** Employees are entitled to a specific number of annual leave days based on their length of service and position. Typically, employees accrue leave on a monthly basis.
 - **Standard Leave:** Commonly, employees are entitled to 16 days of annual leave per year, but this may vary based on the organisation's policy and employment contracts.
- **Accrual and Carry Forward:**
 - **Accrual:** Leave is accrued based on the employee's work schedule and may be prorated for part-time employees.
 - **Carry Forward:** Allow employees to carry forward unused leave to the next year, subject to a maximum limit (e.g., 30 days). Unused leave beyond this limit may lapse or be encashed, as per the organisation's policy.
- **Leave Request:**
 - **Application Process:** Employees must submit a leave request in advance, specifying the dates and reason for leave.
 - **Approval:** Leave requests should be approved by the employee's immediate supervisor or manager, following a review of the leave balance and operational requirements.

3. Sick Leave:

- **Entitlement:**
 - **Accrual:** Employees are entitled to a specific number of sick leave days per year, often 7-days. Sick leave may be accrued monthly or annually.
 - **Certification:** Employees may be required to provide a medical certificate for sick leave extending beyond a certain number of days (e.g., 3 days).
- **Notification:**
 - **Immediate Notification:** Employees must notify their supervisor as soon as possible in case of illness or emergency, ideally before the start of their workday.
 - **Documentation:** Submit medical documentation upon return, if required.

4. Casual Leave:

- **Entitlement:**
 - **Allocation:** Employees are entitled to a certain number of casual leave days per year, typically 16 days.
 - **Purpose:** Casual leave can be used for short-term personal reasons or unforeseen circumstances.
- **Request and Approval:**
 - **Notification:** Employees should inform their supervisor of casual leave as early as possible.
 - **Approval:** Casual leave requests should be approved based on operational needs and available leave balance.

5. Maternity and Paternity Leave:

- **Maternity Leave:**
 - **Entitlement:** Female employees are entitled to maternity leave as per the Maternity Benefit Act, 1961, typically up to 26 weeks for the first two children and up to 12 weeks for subsequent children.
 - **Documentation:** Employees should provide medical certificates and notify the HR department in advance.
- **Paternity Leave:**
 - **Entitlement:** Male employees are typically entitled to a specific number of days of paternity leave, usually up to 15 days, to support their partner during childbirth.

6. Public Holidays Falling on Weekends:

- **Substitute Holidays:** If a public holiday falls on a weekend, the organisation may provide a substitute holiday or adjust the holiday schedule accordingly.

7. Holiday Pay:

- **Compensation:** Employees who are required to work on public holidays may be entitled to additional compensation or a substitute day off, as per the organisation's policy and applicable labor laws.

8. Policy Communication:

- **Employee Handbook:** Include the holidays policy in the employee handbook and ensure all staff are aware of their entitlements and procedures.
- **Updates:** Communicate any changes to the holiday policy promptly and ensure that updates are reflected in the holiday calendar.

9. Record Keeping:

- **Documentation:** Maintain accurate records of leave balances, leave requests, and approvals.
- **Audit:** Conduct periodic audits to ensure compliance with the holiday policy and address any discrepancies.

LEAVE POLICY

The leave policy at Organisation is designed to provide employees with adequate time for rest, personal matters, and professional growth, while ensuring smooth operations. The policy covers various types of leave, eligibility, and procedures for availing leave.

1. Types of Leave:

a. Annual Leave:

- **Eligibility:** All full-time employees are entitled to paid annual leave. Part-time and contract staff may be eligible for pro-rated annual leave based on their work hours and contract terms.
- **Leave Entitlement:**
 - **Regular and Project Staff:** Typically entitled to 16 days of paid annual leave per year, accrued on a monthly basis.
 - **Contract and Part-Time Staff:** Leave entitlement will be specified in their employment contract.
- **Carry Forward:** Unused annual leave may be carried forward to the next year, subject to a maximum limit, as defined by the organisation's policy. Excess leave beyond this limit will lapse.

1. Casual Leave (CL):

- **Purpose:** Casual Leave is intended for short-term, unplanned absences due to personal reasons, minor illnesses, or urgent matters that require immediate attention.
- **Eligibility:** All full-time employees, including Regular, Project, and Contract staff, are eligible for Casual Leave. Part-time staff may be eligible based on their contract terms.
- **Leave Entitlement:**
 - Typically, employees are entitled to 16 days of Casual Leave per calendar year.
 - Casual Leave is usually granted on a pro-rata basis, depending on the employee's date of joining.
- **Usage Guidelines:**
 - Casual Leave is meant for short-term absences and can generally be taken in increments of half-day or full-day.
 - It cannot be accumulated or carried forward to the next calendar year. Unused Casual Leave will lapse at the end of the year.
- **Application Process:**
 - Employees should notify their supervisors and HR department as soon as possible when intending to take Casual Leave, especially in cases of unplanned absences.
 - Casual Leave requires prior approval, except in cases of sudden emergencies where post-facto approval may be sought.
- **Restrictions:**
 - Casual Leave cannot be combined with Earned Leave or other types of leave to extend vacations or long absences unless explicitly approved by management.

2. Earned Leave (EL):

- **Purpose:** Earned Leave is provided to employees for planned vacations, rest, and recuperation. It allows employees to take longer periods off work without losing pay.
- **Eligibility:** All full-time employees, including Regular and Project staff, are eligible for Earned Leave. Contract and Part-time staff may have different provisions based on their contracts.
- **Leave Entitlement:**
 - Employees typically earn 1.33 days of Earned Leave per month worked, leading to an annual entitlement of approximately 16 days.
 - Earned Leave is accrued monthly and can be accumulated over time.
- **Carry Forward:**
 - Unused Earned Leave can be carried forward to the next calendar year, up to a maximum limit defined by the organisation.
 - Accumulated Earned Leave beyond the carry-forward limit will lapse or may be subject to encashment as per organisational policy.
- **Usage Guidelines:**
 - Earned Leave is intended for longer planned absences, such as vacations, family events, or extended rest.
 - Employees are encouraged to plan and apply for Earned Leave well in advance, especially for extended periods.
- **Application Process:**
 - Employees must submit a leave application for Earned Leave at least two weeks in advance (or as specified by the organisation) to allow for proper planning and approval.
 - Approval is subject to operational requirements and supervisor discretion.
- **Encashment:**
 - Organisation may offer the option to encash a portion of accumulated Earned Leave at the end of the financial year or upon separation from the organisation.
 - Encashment is typically based on the employee's current salary and is subject to organisational policies and tax regulations.

By providing both Casual Leave and Earned Leave, Organisation ensures that employees have the flexibility to manage both short-term and long-term absences effectively, promoting work-life balance and overall well-being.

b. Sick Leave:

- **Eligibility:** All employees are entitled to paid sick leave in the event of illness or injury.

- **Leave Entitlement:** Generally, 10-12 days of sick leave per year. Additional sick leave may be granted in case of prolonged illness, subject to medical certification.
- **Medical Certification:** A medical certificate may be required for sick leave exceeding two consecutive days or as determined by management.

c. Maternity Leave:

- **Eligibility:** Female employees who have completed at least six months of continuous service are eligible for maternity leave.
- **Leave Entitlement:** Up to 26 weeks of paid maternity leave, as per government regulations. In case of complications or additional needs, the leave may be extended as per legal provisions or organisational policy.
- **Additional Support:** Organisation may provide flexible work arrangements or reduced hours for new mothers returning to work after maternity leave.

d. Paternity Leave:

- **Eligibility:** Male employees are entitled to paternity leave upon the birth or adoption of a child.
- **Leave Entitlement:** Typically, 10-15 days of paid paternity leave. The exact duration will be defined by organisational policy and may vary based on location.

e. Compassionate Leave:

- **Eligibility:** All employees may avail of compassionate leave in case of a death in the family or other serious personal emergencies.
- **Leave Entitlement:** Up to 5-7 days of paid leave, depending on the situation. Additional leave may be granted at management's discretion.

f. Unpaid Leave:

- **Eligibility:** Employees may apply for unpaid leave if they have exhausted their paid leave entitlements or for reasons not covered by paid leave categories.
- **Leave Entitlement:** Unpaid leave is granted at the discretion of management, based on the merits of the request and operational needs.

g. Study Leave:

- **Eligibility:** Employees pursuing further education or professional certification relevant to their role may apply for study leave.
- **Leave Entitlement:** Up to 15-30 days of paid or unpaid leave, depending on the nature of the study program and the organisation's policy. Approval is required from management, and the employee may need to commit to returning to work for a specified period after the leave.

h. Sabbatical Leave:

- **Eligibility:** Long-serving employees may be eligible for sabbatical leave for personal development, research, or other significant endeavours.
- **Leave Entitlement:** Typically, 3-6 months of unpaid leave, with the possibility of an extension. Sabbatical leave requires prior approval from management and is usually granted once every 5-7 years.

2. Leave Application Process:

- **Advance Notice:** Employees are required to submit leave requests in advance, typically two weeks before the intended leave for annual leave, and as soon as possible for other types of leave. Emergency leave requests should be communicated promptly.
- **Leave Approval:** Leave requests must be approved by the employee's supervisor or HR department. Approval is based on operational requirements and employee entitlements.
- **Leave Records:** The HR department maintains accurate records of all leave taken by employees. Employees can check their leave balances through the HR system or by contacting HR.

3. Leave Encashment:

- **Eligibility:** Employees may be eligible to encash a portion of their unused annual leave at the end of the financial year or upon leaving the organisation, as per Organisation's policy.
- **Encashment Limits:** The number of days eligible for encashment and the rate at which leave is encashed will be specified in the leave policy.

4. Leave Adjustment:

- **Public Holidays:** If a public holiday falls during an employee's leave period, it will not be counted as part of the leave taken.

- **Compensatory Leave:** Employees who work on public holidays or during weekends may be eligible for compensatory leave, subject to approval by management.

5. Special Leave Provisions:

- **Emergency Leave:** In exceptional cases, such as natural disasters or pandemics, Organisation may implement special leave provisions to support employees during crises.
- **Leave for Special Circumstances:** Additional leave may be granted for unique situations not covered by the standard leave types, subject to management approval.

6. Leave and Employment Termination:

- **Notice Period:** Employees are expected to serve their notice period as per their employment contract. Unused annual leave may be adjusted against the notice period or encashed, based on the organisation's policy.
- **Leave During Notice Period:** Generally, leave is not granted during the notice period, except in exceptional circumstances.

TA & DA

Purpose: To establish clear and consistent guidelines for the reimbursement of Travel Allowance (TA) and Daily Allowance (DA) across different categories of staff, ensuring fair treatment and compliance with organisational policies.

1. General Guidelines:

- **Eligibility:**
 - **Official Travel:** TA and DA are provided for official travel only. All travel must be pre-approved by the relevant authority or department.
 - **Travel Authorisation:** Employees must obtain prior approval for travel to qualify for TA and DA.
- **Documentation:**
 - **Travel Expense Report:** Employees must submit a travel expense report detailing expenses, including transportation, accommodation, and DA.
 - **Receipts:** Original receipts must be provided for all travel-related expenses. For DA, receipts are not required as it is a fixed per diem.

2. Regular Staff:

- **Travel Allowance (TA):**
 - **Reimbursement:** Regular staff are reimbursed for transportation costs based on the mode of travel (e.g., air, train, bus, or private vehicle). Rates are defined in the organisation's policy or based on government norms.
 - **Advance Payments:** Advances may be provided for anticipated travel expenses. Settlement of advances must occur with the submission of actual expense documentation.
- **Daily Allowance (DA):**
 - **Per Diem:** Regular staff receive a fixed DA amount for each day of official travel, covering meal and incidental expenses. The amount varies based on the travel location.
 - **Payment:** DA is paid as a per diem and does not require receipts for reimbursement.

3. Project Staff:

- **Travel Allowance (TA):**
 - **Reimbursement:** Project staff are eligible for TA in accordance with the organisation's policy, similar to regular staff. Rates are specified based on travel mode and distance.
 - **Advance Payments:** Project staff may request advances for travel expenses, subject to approval and subsequent reconciliation with actual expenses.
- **Daily Allowance (DA):**
 - **Per Diem:** Project staff receive a DA amount based on the project's budget and travel location. The rate is set according to the organisation's policy.
 - **Payment:** DA is provided as a per diem amount without requiring receipts.

4. Contract Staff:

- **Travel Allowance (TA):**
 - **Reimbursement:** Contract staff are reimbursed for official travel expenses based on the contract terms and organisational policy. TA is provided for transportation costs with specified rates.

- **Advance Payments:** Contract staff may receive advances for travel-related expenses, subject to policy guidelines and reconciliation.
- **Daily Allowance (DA):**
 - **Per Diem:** Contract staff receive a DA as specified in their contract or based on the organisation's policy for the travel location.
 - **Payment:** DA is provided as a per diem amount, without the need for receipts.

5. Part-Time Staff:

- **Travel Allowance (TA):**
 - **Reimbursement:** Part-time staff are eligible for TA if their travel is required for official duties. Reimbursement is based on the mode of transport and the distance traveled.
 - **Advance Payments:** Part-time staff may request advances for travel expenses, subject to the organisation's policy and subsequent reconciliation.
- **Daily Allowance (DA):**
 - **Per Diem:** Part-time staff are provided a DA amount as per the organisation's policy or specific terms outlined in their engagement.
 - **Payment:** DA is provided as a fixed per diem amount, without requiring receipts.

6. Reimbursement Process:

- **Submission:**
 - **Travel Expense Report:** All staff must submit a travel expense report with details of transportation, accommodation, and DA claims.
 - **Supporting Documents:** Include original receipts for TA and travel documents. DA claims do not require receipts.
- **Approval:**
 - **Verification:** Finance or HR will review and verify travel expense reports and supporting documents.
 - **Payment:** Reimbursement is processed in accordance with organisational timelines and payment methods.

7. Policy Communication and Compliance:

- **Employee Handbook:** Ensure the TA/DA policy is included in the employee handbook and communicated to all staff.
- **Training:** Provide training on the TA/DA policy and procedures to ensure staff understand the requirements and process.

8. Special Cases:

- **International Travel:** Different rules and rates may apply for international travel. Refer to the international travel policy for specific guidelines.
- **Emergency Travel:** Special provisions may be made for emergency travel, including expedited approval and reimbursement processes.

General Guidelines for TA and DA:

1. **Documentation:** All claims for TA and DA must be supported by appropriate documentation, including travel tickets, invoices, and receipts.
2. **Advance Payment:** Employees may request an advance for travel expenses. The advance amount should be reconciled with actual expenses upon completion of the trip.
3. **Reimbursement Process:** Reimbursement claims should be submitted within a specified period (usually within 30 days) after the completion of travel. Claims must include all necessary documentation and be approved by the relevant supervisor or authority.
4. **Non-Eligible Expenses:** Certain expenses, such as personal expenses or luxury accommodations, may not be reimbursed. The travel policy provides specific details on eligible and non-eligible expenses.
5. **Policy Adherence:** Employees must adhere to the organisation's travel policy and guidelines. Non-compliance or fraudulent claims may result in disciplinary action.

INDUCTION AND STAFF DEVELOPMENT

Purpose: To establish a comprehensive approach to the induction and development of staff, ensuring effective onboarding, ongoing training, and professional growth to enhance performance and organisational effectiveness.

1. Induction (Onboarding) Process:

- **Objective:**
 - **Integration:** To help new employees integrate smoothly into the organisation, understand their roles and responsibilities, and align with organisational values and culture.
 - **Orientation:** To provide essential information about the organisation's policies, procedures, and resources.
- **Pre-Induction:**
 - **Preparation:** Prepare induction materials, including employee handbooks, policy documents, and training schedules.
 - **Welcome Pack:** Provide a welcome pack containing organisational information, access badges, and necessary equipment.
- **Induction Program:**
 - **Introduction:** Conduct an introduction to the organisation's mission, vision, values, and structure.
 - **Role and Responsibilities:** Clearly outline the employee's role, responsibilities, and performance expectations.
 - **Policies and Procedures:** Review key policies, including HR policies, health and safety, and code of conduct.
 - **Systems and Tools:** Provide training on organisational systems, tools, and software used in daily operations.
 - **Meetings:** Arrange meetings with key personnel, including supervisors, HR representatives, and team members.
- **Post-Induction:**
 - **Feedback:** Gather feedback from new employees on the induction process to identify areas for improvement.
 - **Follow-Up:** Conduct follow-up meetings to address any questions or concerns and ensure a smooth transition.

2. Staff Development:

- **Objective:**
 - **Growth:** To support continuous learning and development, enabling staff to enhance their skills, knowledge, and performance.
 - **Career Pathing:** To provide opportunities for career advancement and professional growth within the organisation.
- **Training and Development:**
 - **Needs Assessment:** Conduct regular assessments to identify training needs based on job requirements, performance reviews, and organisational goals.
 - **Training Programs:** Offer various training programs, including workshops, seminars, online courses, and on-the-job training.
 - **Skill Development:** Focus on both technical skills and soft skills, such as leadership, communication, and teamwork.
 - **External Training:** Provide opportunities for staff to attend external training programs, conferences, and seminars relevant to their roles.
- **Performance Management:**
 - **Appraisal:** Implement a structured performance appraisal system to evaluate staff performance, set objectives, and identify development needs.
 - **Feedback:** Provide regular feedback to employees on their performance, strengths, and areas for improvement.
 - **Goal Setting:** Collaborate with staff to set individual development goals aligned with organisational objectives.

- **Career Development:**
 - **Career Planning:** Assist employees in career planning and setting career goals, including potential career paths within the organisation.
 - **Mentorship:** Establish mentorship programs to provide guidance and support from experienced staff members.
 - **Promotion and Advancement:** Define clear criteria for promotion and career advancement, and communicate these criteria to staff.
 - **Support and Resources:**
 - **Learning Resources:** Provide access to learning resources such as books, online courses, and professional journals.
 - **Financial Support:** Offer financial support for relevant certifications, degrees, and professional development courses.
 - **Work-Life Balance:** Promote a healthy work-life balance through flexible work arrangements, wellness programs, and support services.
- 3. Policy Communication and Implementation:**
- **Employee Handbook:** Include the induction and staff development policy in the employee handbook and ensure all staff are aware of its provisions.
 - **Training:** Provide training for managers and HR staff on the implementation of the induction and development policy to ensure consistency and effectiveness.
- 4. Monitoring and Evaluation:**
- **Evaluation:** Regularly evaluate the effectiveness of the induction and staff development programs through feedback surveys, performance metrics, and training outcomes.
 - **Continuous Improvement:** Make adjustments to the policy and programs based on feedback and evaluation results to enhance their effectiveness and relevance.
- 5. Compliance:**
- **Legal Requirements:** Ensure compliance with relevant labor laws and regulations related to employee training and development.
 - **Donor Requirements:** Adhere to any specific training and development requirements set by donors or funding agencies, if applicable.

PERFORMANCE MANAGEMENT SYSTEM

Purpose: To establish a structured approach for managing and evaluating employee performance, ensuring alignment with organisational goals, and fostering continuous improvement and development.

1. Objectives:

- **Alignment:** Ensure individual performance aligns with organisational goals and objectives.
- **Development:** Support staff development and career growth through constructive feedback and targeted development plans.
- **Accountability:** Establish clear expectations and accountability for performance outcomes.
- **Recognition:** Recognise and reward high performance to motivate and retain staff.

2. Performance Management Process:

- **Goal Setting:**
 - **SMART Goals:** Set Specific, Measurable, Achievable, Relevant, and Time-bound (SMART) goals for each employee at the beginning of the performance cycle.
 - **Alignment:** Ensure goals are aligned with departmental and organisational objectives.
 - **Collaboration:** Involve employees in the goal-setting process to enhance commitment and clarity.
- **Performance Monitoring:**
 - **Regular Check-Ins:** Schedule regular one-on-one meetings between employees and supervisors to review progress, address challenges, and provide support.
 - **Feedback:** Provide continuous feedback on performance, highlighting strengths and areas for improvement.
 - **Documentation:** Maintain records of performance discussions, achievements, and any performance issues.

- **Performance Appraisal:**
 - **Frequency:** Conduct formal performance appraisals at least annually, with mid-year reviews as needed.
 - **Evaluation Criteria:** Assess performance based on predefined criteria such as job competencies, goal achievement, and behavioural attributes.
 - **Self-Assessment:** Encourage employees to complete a self-assessment as part of the appraisal process.
- **Appraisal Meeting:**
 - **Discussion:** Hold a formal appraisal meeting to discuss performance, review goals, and address any issues.
 - **Feedback:** Provide balanced feedback, acknowledging achievements and discussing areas for improvement.
 - **Development Plan:** Create a development plan outlining training, support, and resources needed to address performance gaps.
- **Performance Ratings:**
 - **Rating System:** Use a clear and consistent rating system to evaluate performance, such as a scale (e.g., exceeds expectations, meets expectations, needs improvement).
 - **Criteria:** Base ratings on objective criteria, including goal achievement, skills, and behaviour.
- **Recognition and Rewards:**
 - **Recognition Programs:** Implement programs to recognise and reward high performers, such as employee of the month, performance bonuses, or public acknowledgment.
 - **Career Advancement:** Offer opportunities for career advancement, promotions, or special projects to high-performing employees.

3. Performance Improvement:

- **Performance Issues:**
 - **Identification:** Identify performance issues through regular monitoring and appraisal processes.
 - **Action Plan:** Develop a performance improvement plan with specific actions, timelines, and support mechanisms.
 - **Support:** Provide resources, training, and mentoring to help employees improve performance.
- **Follow-Up:**
 - **Progress Review:** Regularly review progress on the performance improvement plan and adjust as needed.
 - **Feedback:** Continue to provide feedback and support throughout the improvement process.

4. Training and Development:

- **Development Needs:**
 - **Identification:** Identify training and development needs based on performance appraisals and employee feedback.
 - **Programs:** Offer training programs, workshops, and other development opportunities to address identified needs.
- **Career Development:**
 - **Planning:** Assist employees in planning their career development and setting career goals.
 - **Opportunities:** Provide opportunities for job enrichment, cross-training, and professional growth.

5. Policy Communication and Implementation:

- **Employee Handbook:** Include the performance management policy in the employee handbook and ensure all staff are aware of its provisions.
- **Training:** Train managers and HR staff on the performance management system to ensure consistency and effectiveness in implementation.

6. Monitoring and Evaluation:

- **Effectiveness:** Regularly evaluate the effectiveness of the performance management system through feedback, performance data, and program outcomes.
- **Continuous Improvement:** Make adjustments to the system based on evaluation results and feedback to enhance its effectiveness and relevance.

7. Compliance:

- **Legal Requirements:** Ensure the performance management system complies with relevant labor laws and regulations.
- **Donor Requirements:** Adhere to any specific performance management requirements set by donors or funding agencies, if applicable.

MEASURING PERFORMANCE

Key Performance Areas (KPA's):

- **Definition:** KPAs are derived from the organisation's programs and projects. The assessment will focus on four to five critical parameters essential for achieving program and project success.
- **Evaluation:** Each KPA will be evaluated using Key Performance Indicators (KPIs), which are benchmarks set to measure the performance of activities and the achievement of outcomes.

Categories of Teams:

- **Field/Cluster Teams:**
 - **Focus:** KPAs will concentrate on action-oriented metrics, including task execution and the achievement of immediate objectives.
 - **Assessment:** Evaluate performance based on the effectiveness of task completion and progress towards short-term goals.
- **District and Regional Teams:**
 - **Focus:** KPAs will address facilitation and capacity-building efforts, including the support provided to field teams and contributions to regional development.
 - **Assessment:** Measure success in supporting field teams and enhancing regional capabilities.
- **State Team:**
 - **Focus:** KPAs will centre on creating an enabling environment for other teams by ensuring effective provision of resources, policies, and strategic support.
 - **Assessment:** Evaluate the effectiveness of strategic support and resource allocation to facilitate the success of other teams.

Assessment Approach:

- **Quantitative Assessment:**
 - **Focus:** Measure activities and outputs delivered, such as the number of tasks completed, resources utilised, and projects executed.
 - **Metrics:** Track performance against established KPIs to assess productivity and efficiency.
- **Qualitative Assessment:**
 - **Focus:** Evaluate the outcomes achieved, including the impact and effectiveness of activities.
 - **Methods:** Assess the quality of work, the success in meeting objectives, and the overall impact of interventions.

Tools to Measure Performance:

- **Management Information System (MIS) Reports:**
 - **Verification:** Use MIS reports to verify work done and track progress against KPIs. Review data on completed activities, resource allocation, and output metrics.
 - **Data Review:** Analyse reports to ensure alignment with performance expectations and identify areas for improvement.
- **Qualitative Assessment:**
 - **Field Reviews:** Conduct field reviews to gather qualitative insights on program effectiveness. This includes:
 - **Meetings with Beneficiaries:** Engage beneficiaries to assess the impact of interventions and gather feedback on program effectiveness.
 - **Community Institutions:** Review support provided to community institutions to evaluate facilitation and capacity-building efforts.
 - **Review of Minutes:** Examine meeting minutes to assess decision-making processes, challenges faced, and solutions implemented.

DISCIPLINARY RULES AND REGULATIONS

Purpose: To establish clear and fair guidelines for managing disciplinary issues, ensuring a respectful and productive work environment, and addressing misconduct or violations of organisational policies.

1. Scope:

- **Applicability:** These rules apply to all employees, including regular, project, contract, and part-time staff, as well as volunteers and interns.
- **Types of Misconduct:** Includes, but is not limited to, violations of organisational policies, ethical breaches, insubordination, absenteeism, harassment, and misconduct affecting the organisation's reputation.

2. Code of Conduct:

- **Expectations:** Employees are expected to adhere to the organisation's code of conduct, which includes professional behaviour, respect for others, compliance with policies, and commitment to organisational values.
- **Behaviour Standards:** Maintain integrity, honesty, and respect in all interactions; follow work schedules and fulfil job responsibilities; and comply with health, safety, and security protocols.

3. Disciplinary Procedures:

- **Investigation:**
 - **Initiation:** Disciplinary action begins with a formal investigation into the alleged misconduct. The investigation will be impartial and thorough.
 - **Process:** Gather evidence, interview witnesses, and document findings. Ensure the accused employee is informed of the allegations and given an opportunity to respond.
- **Disciplinary Actions:**
 - **Verbal Warning:** For minor infractions, a verbal warning may be issued, outlining the issue and expected improvements.
 - **Written Warning:** For repeated or more serious infractions, a written warning will be issued, detailing the misconduct, required corrective actions, and consequences of further violations.
 - **Suspension:** For severe or repeated misconduct, suspension with or without pay may be implemented, pending further investigation or disciplinary hearings.
 - **Demotion:** As an alternative to termination, an employee may be demoted to a lower position with adjusted responsibilities and salary.
 - **Termination:** For serious violations or repeated infractions, termination of employment may be considered. This should be a last resort and only after other corrective actions have been exhausted.
- **Disciplinary Hearing:**
 - **Procedure:** If the misconduct warrants further action, a disciplinary hearing will be conducted. The employee will have the opportunity to present their case, and evidence will be reviewed.
 - **Panel:** A panel consisting of HR representatives and relevant managerial staff will review the evidence and make a decision.
- **Appeals:**
 - **Process:** Employees have the right to appeal disciplinary decisions. The appeal should be submitted in writing within a specified period, detailing the grounds for appeal.
 - **Review:** An independent review panel will assess the appeal and may uphold, modify, or overturn the original decision.

4. Record Keeping:

- **Documentation:** Maintain detailed records of all disciplinary actions, including investigations, warnings, hearings, and outcomes. Documentation should be kept confidential and stored securely.
- **Access:** Access to disciplinary records is restricted to authorised personnel only, such as HR and relevant management.

5. Ethics and Compliance:

- **Legal Compliance:** Ensure all disciplinary actions comply with relevant labor laws and regulations.
- **Confidentiality:** Handle disciplinary matters with confidentiality to protect the privacy of all parties involved.

- **Non-Retaliation:** Ensure that employees who report misconduct or participate in investigations are not subject to retaliation.
- 6. Training and Awareness:**
- **Orientation:** Include disciplinary policies and procedures in employee orientation programs.
 - **Training:** Provide ongoing training for managers and HR staff on handling disciplinary issues and conducting investigations.
- 7. Review and Updates:**
- **Policy Review:** Regularly review and update disciplinary policies to ensure they remain relevant and effective.
 - **Feedback:** Solicit feedback from employees and managers to improve the disciplinary process.

GRIEVANCE REDRESSAL

The grievance redressal process at Organisation provides a structured approach for addressing and resolving employee grievances in a fair, transparent, and timely manner. This system ensures that employee concerns are heard, investigated, and resolved effectively, promoting a positive work environment.

1. Objectives of Grievance Redressal:

- **Address Concerns:** Provide a formal mechanism for employees to raise and address grievances.
- **Ensure Fairness:** Ensure that grievances are handled fairly and impartially.
- **Improve Work Environment:** Resolve issues promptly to maintain a positive and productive work environment.
- **Compliance:** Adhere to legal and organisational standards in addressing grievances.

2. Scope:

- **Eligibility:** Applies to all employees, including Regular, Project, Contract, and Part-Time staff.
- **Types of Grievances:** Includes issues related to working conditions, management practices, harassment, discrimination, compensation, and other employment-related concerns.

3. Grievance Redressal Process:

a. Step 1: Informal Resolution

- **Initial Discussion:** Employees are encouraged to address their grievances informally by discussing the issue directly with their immediate supervisor or manager.
- **Resolution:** Attempt to resolve the issue through direct communication and negotiation. Supervisors are expected to address concerns promptly and fairly.

b. Step 2: Formal Grievance Submission

- **Written Complaint:** If informal resolution is not successful, the employee may submit a formal written grievance to HR or a designated grievance officer.
- **Content:** The written grievance should include a clear description of the issue, relevant details, and any supporting evidence.

c. Step 3: Acknowledgment and Investigation

- **Acknowledgment:** HR or the grievance officer will acknowledge receipt of the grievance within a specified period (usually 3-5 business days).
- **Investigation:** Conduct a thorough investigation into the grievance. This may involve interviewing the employee, witnesses, and reviewing relevant documents or evidence.

d. Step 4: Resolution and Action

- **Decision:** Based on the investigation, HR or the grievance officer will make a decision on the appropriate action to address the grievance.
- **Communication:** Communicate the decision and any actions to be taken to the employee in writing. Include a clear explanation of the resolution and any follow-up steps.

e. Step 5: Appeal Process

- **Right to Appeal:** Employees have the right to appeal the decision if they are dissatisfied with the outcome.
- **Submission:** Submit a written appeal to a higher authority or an appeal committee within a specified period (usually 5-7 business days) from receiving the decision.
- **Review:** The appeal will be reviewed by the appeal committee or senior management, and a final decision will be made.

4. Confidentiality and Protection:

- **Confidentiality:** Ensure that all grievance-related discussions and documents are kept confidential to protect the privacy of all parties involved.
- **Protection Against Retaliation:** Protect employees from retaliation or adverse consequences for raising a grievance in good faith.

5. Record Keeping:

- **Documentation:** Maintain accurate records of all grievances, including complaints, investigations, decisions, and actions taken.
- **Access:** Ensure that records are securely stored and accessible only to authorised personnel.

6. Training and Awareness:

- **Training:** Provide training to employees, managers, and HR personnel on the grievance redressal process and how to handle grievances effectively.
- **Awareness:** Ensure that employees are aware of the grievance redressal procedures and their rights.

7. Review and Improvement:

- **Process Review:** Regularly review and assess the effectiveness of the grievance redressal process.
- **Feedback:** Gather feedback from employees on the grievance process and make improvements as necessary to enhance its effectiveness.

POLICY REVIEW AND UPDATE

The review and update of HR policies at Organisation are crucial to maintaining an effective, compliant, and supportive HR framework. This process ensures that HR policies remain relevant, align with organisational goals, and comply with legal and regulatory changes.

1. Objectives:

- **Compliance:** Ensure HR policies comply with current labor laws, regulations, and industry standards.
- **Relevance:** Keep policies aligned with organisational goals, changes in the workplace, and employee needs.
- **Effectiveness:** Evaluate and improve the effectiveness of HR policies in supporting organisational and employee goals.

2. Review Schedule:

- **Annual Review:** Conduct a comprehensive review of all HR policies at least once a year.
- **Ad-Hoc Review:** Initiate reviews when there are significant legal, regulatory, or organisational changes that impact HR policies.

3. Review Process:

a. Identification of Policies for Review:

- **Review Calendar:** Develop and maintain a review calendar to track when each HR policy is due for review.
- **Trigger Events:** Identify policies that need urgent review due to changes in legislation, organisational structure, or HR practices.

b. Review and Assessment:

- **Review Team:** Form a review team including HR professionals, legal advisors, and representatives from relevant departments.
- **Assessment Criteria:** Evaluate policies based on compliance with current laws, alignment with organisational goals, effectiveness in addressing employee issues, and feedback from employees.
- **Feedback Collection:** Gather input from employees, managers, and other stakeholders through surveys, interviews, or focus groups.

c. Policy Updates:

- **Draft Revisions:** Prepare draft revisions based on the assessment findings and feedback. Ensure changes address identified gaps or issues.
- **Consultation:** Consult with legal advisors and relevant departments to ensure revisions are practical and compliant.
- **Approval:** Submit revised policies for approval from senior management or a policy review committee.

d. Communication and Implementation:

- **Notification:** Communicate updated policies to all employees through internal memos, emails, or meetings.
- **Training:** Provide training or briefings to employees and managers on the updated policies to ensure understanding and compliance.
- **Documentation:** Update HR policy documents and ensure they are accessible to all employees, typically via the company intranet or HR portal.

4. Record Keeping:

- **Documentation:** Keep detailed records of policy reviews, revisions, and approvals. Include information such as review dates, changes made, and the rationale for updates.
- **Version Control:** Implement a version control system for HR policies to track revisions and maintain historical records.

5. Monitoring and Evaluation:

- **Effectiveness Monitoring:** Monitor the implementation of updated policies and gather feedback on their effectiveness.
- **Continuous Improvement:** Use feedback and performance data to make further improvements to HR policies and practices.

6. Responsibilities:

- **HR Team:** HR is responsible for leading the review and update process, including drafting revisions, consulting with stakeholders, and communicating changes.
- **Review Committee:** A review committee or designated team may be responsible for assessing policies, approving revisions, and overseeing the review process.

7. Employee Involvement:

- **Feedback Mechanism:** Encourage employees to provide feedback on HR policies and suggest improvements.
- **Engagement:** Engage employees in the policy review process through surveys or focus groups to enhance policy effectiveness and buy-in.



POSH POLICY



Table of Contents

S.No.	Description	Page No.
1	Objectives	1
2	Scope and Coverage	1
3	Internal Committees	2
4	Guidelines	2
5	Process	3
6	Appeal	5
7	Roles & Responsibilities	5
8	Exceptions	7
9	Amendments	7
10	Committee Members	8

Policy for Prevention of Sexual Harassment at the Workplace (POSH)

OBJECTIVES

Gramin Samaj Kalyan Samiti (GRASS) is committed to fostering a work environment that is free from gender-based discrimination and harassment. In alignment with this commitment, GRASS is dedicated to providing equal employment opportunities for all, ensuring that no one is subject to coercion, intimidation, or exploitation on the basis of gender. The organization values the unique skills, experiences, and perspectives of every individual, promoting an inclusive environment where all members can actively contribute to the success of GRASS.

The organization maintains a strict zero-tolerance policy against sexual or gender-based harassment, intimidation, or humiliation within the workplace. GRASS is fully committed to upholding and enforcing established guidelines and best practices to prevent and address acts of sexual harassment.

Respect and dignity are fundamental to the ethos of GRASS, and the organization unequivocally condemns any form of sexual harassment, discrimination, or intimidation. Furthermore, the organization strictly prohibits retaliation against employees who raise concerns or complaints regarding sexual harassment.

SCOPE AND COVERAGE

This policy is applicable to all employees of GRASS, covering any allegations of sexual harassment made by one employee against another, regardless of whether the incident occurred within the organization's premises or elsewhere during work-related activities. The policy aligns with the constitutional right to life, which includes the right to dignity and the fundamental right to pursue any occupation, trade, or profession in a safe working environment.

The policy is in full accordance with "The Sexual Harassment at Workplace (Prevention, Prohibition, and Redressal) Act, 2013," and "The Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Rules, 2013," ensuring protection and redressal for women subjected to sexual harassment in the workplace.

DEFINITIONS

Sexual Harassment: Encompasses any unwelcome acts or behavior, whether directly or implied, including but not limited to:

- Physical contact and advances
- Demands or requests for sexual favors
- Making sexually colored remarks
- Showing pornography or similar material
- Any other unwelcome physical, verbal, or non-verbal conduct of a sexual nature

Circumstances that may constitute sexual harassment include:

- Promises of preferential treatment in employment
- Threats of detrimental treatment or adverse consequences in employment
- Interference with work or the creation of an intimidating, offensive, or hostile work environment
- Humiliating treatment likely to affect an individual's health or safety

Aggrieved Woman: Any woman associated with the workplace, irrespective of her age or status as an employee, who alleges that she has been subjected to sexual harassment by a respondent.

Complainant: The individual who files a complaint, either the aggrieved woman herself or a representative acting on her behalf if she is unable to do so due to physical or mental incapacity, or any other reason.

Member: Any individual associated with the organization, whether permanently or temporarily, on a full-time, part-time, ad-hoc, or daily wage basis, including co-workers, contractors, trainees, apprentices, or volunteers.

Respondent: The individual against whom the complaint of sexual harassment has been filed.

Workplace: Includes all locations associated with the organization's operations, as well as any other places visited by employees during the course of their employment, including transport provided by the organization.

INTERNAL COMMITTEES

The organization shall establish an Internal Committee (IC) to address complaints of sexual harassment. The IC shall comprise:

- A senior-level woman employee as the Lead Member
- At least two members committed to women's welfare or with expertise in social work or legal knowledge

Members of the IC shall resign or be replaced under circumstances such as violation of the policy, involvement in disciplinary proceedings, or being named as a respondent in a complaint. The Executive Committee shall be responsible for nominating replacements as necessary.

GUIDELINES

a) **Confidentiality:** All details related to a complaint, including the identities and addresses of the complainant, respondent, and witnesses, along with information about conciliation and inquiry proceedings, Internal Committee (IC) recommendations, and actions taken, must remain confidential. Disclosure to the public, press, or media is prohibited. Violation of this rule may result in a penalty of at least INR 5,000 (Rupees Five thousand) or other actions as per the terms of engagement. Confidentiality agreements must be signed by the complainant, respondent, and witnesses at the start of the proceedings and upon appearing before the IC.

b) **Public Information:** Information regarding the justice achieved for any victim within the organisation may be shared, provided that the complainant's and witnesses' identities, addresses, or any details leading to their identification are not disclosed.

c) **Assistance in Complaint Filing:** The Lead Member or any member of the IC is responsible for assisting the complainant in drafting the complaint, whether in writing or via electronic mail.

d) **Compensation Determination:** The IC shall consider all legally required factors when determining the compensation to be awarded to the complainant.

e) **False Evidence:** If a witness provides false evidence or presents forged, fabricated, or misleading documents during the inquiry, they may face disciplinary action in line with the applicable engagement rules.

f) **Natural Justice:** The IC must ensure that the principles of natural justice are upheld during complaint hearings, granting both the complainant and respondent a fair opportunity to present their cases.

g) **Report Confidentiality:** The contents of the IC report must be kept confidential by both the IC and the organisation.

h) **Attendance and Cooperation:** Any refusal by a member of the organisation to attend a hearing before the IC when summoned or to provide any documents or information within their possession may be deemed misconduct and could lead to adverse action by the organisation.

i) **Forwarding Recommendations:** All IC recommendations and inquiry reports must be submitted to the Executive Committee for appropriate action.

j) **Prohibition of Retaliation:** The organisation strictly prohibits and will not tolerate any form of retaliation against members who, in good faith, report suspected misconduct, ask questions, or raise concerns.

k) **Disciplinary Action for Retaliation:** Any individual engaging in or encouraging retaliation, directly or indirectly, will face disciplinary action. Retaliation is considered major misconduct and is strictly prohibited, especially in cases involving reports of sexual harassment. Retaliation includes any harmful employment actions taken against individuals. Anyone suspecting or experiencing retaliation should report it to Human Resources. If a retaliation complaint is not promptly addressed, it can be escalated to the Executive Committee. Retaliation cases are treated as seriously as the original harassment complaints, even if the harassment complaint is not substantiated.

PROCESS

Complaint of Sexual Harassment

a) **Filing Period:** A complainant must submit a written complaint of sexual harassment to the Internal Committee (IC) within three months of the incident. In cases of multiple incidents, the complaint should be filed within three months of the most recent incident. The IC may extend this deadline by up to three additional months if the complainant provides valid reasons for the delay.

b) **Filing Due to Physical Incapacity:** If the complainant is unable to file the complaint due to physical incapacity, it may be filed by a relative, friend, co-worker, an officer of the National Commission for Women or State Women's Commission, or any other person with the complainant's written consent.

c) **Filing Due to Mental Incapacity:** If the complainant is unable to file the complaint due to mental incapacity, the complaint may be submitted by a relative, friend, special educator, qualified psychiatrist or psychologist, guardian, or any knowledgeable person, in collaboration with the complainant's relative, friend, special educator, qualified psychiatrist or psychologist, or guardian.

d) **Filing Due to Other Reasons:** If the complainant is unable to file the complaint for any other reason, the complaint may be submitted by any person with the complainant's written consent.

e) **Filing on Behalf of a Deceased Complainant:** If the complainant is deceased, a complaint may be filed by any person with the written consent of the complainant's legal heir.

f) **Submission of the Complaint:** The complainant may notify any IC member and submit a written complaint.

g) **Details to Include in the Complaint:** The complainant should provide a detailed account of the complaint, including any supporting documents, specifics of the alleged incident(s), the respondent's name and details, and the names and addresses of any witnesses, to an IC member.

h) **Oral Complaints:** Depending on the circumstances, the IC may accept oral complaints. These will be documented in writing, and the complainant's signature will be obtained to confirm the details.

Conciliation

a) **Initiation of Conciliation:** Before beginning an inquiry, the Internal Committee (IC) may, at the Complainant's request, facilitate a settlement between the Complainant and the Respondent through conciliation. It is important to note that any settlement reached through conciliation must not involve a monetary component.

b) **Documentation of Settlement:** If a settlement is successfully reached, the IC will document the terms of the agreement and forward the details to the Executive Director - Human Resources, who will take action as recommended by the IC.

c) **Distribution of Settlement Copies:** The IC will provide copies of the recorded settlement to both the Complainant and the Respondent. Once a conciliation agreement is reached, the IC will not be required to conduct any further inquiry into the matter.

Inquiry

a) **Non-Compliance with Settlement:** If the Respondent fails to adhere to any term or condition of the settlement, the Internal Committee (IC) will initiate an inquiry into the complaint.

b) **Notification to Respondent:** Upon receipt of the complaint, the IC will send details or copies of the complaint to the Respondent within 7 working days.

c) **Respondent's Reply:** The Respondent must submit their response to the complaint, along with any relevant documents and the names and addresses of witnesses, within 3 working days of receiving the complaint.

d) **Rejoinder:** The Complainant may file a rejoinder to the Respondent's reply within 7 working days of receiving it or opt to proceed directly to a personal hearing.

e) **Surrejoinder:** If a rejoinder is filed by the Complainant, the Respondent may submit a surrejoinder within 3 working days of receiving the rejoinder or proceed to a personal hearing.

f) **Inquiry Procedure:** The IC will conduct the inquiry following the principles of natural justice, ensuring that all parties are notified of the time and date of meetings at least 2 days in advance.

g) **Committee Composition:** A minimum of 3 IC members, including the Lead Member, must be present during the inquiry. If this quorum is not met, the Executive Committee may appoint alternate members.

h) **Power to Summon:** The IC has the authority to summon individuals, require their attendance, examine them, and request necessary documents for the inquiry.

i) **Failure to Appear:** If either the Complainant or the Respondent fails to attend three consecutive hearings without valid reason, and provided that a 15-day advance notice has been given, the IC may terminate the inquiry or issue an ex-parte decision.

j) **Representation:** Legal practitioners are not permitted to represent either party during the inquiry. However, each party may be accompanied by a supportive colleague who may not interfere with the proceedings unless allowed by the IC.

k) **Confidentiality:** All colleagues and witnesses involved in the inquiry must maintain confidentiality and sign non-disclosure agreements.

l) **Opportunity to be Heard:** Both the Complainant and the Respondent will be given the opportunity to present their case, and a copy of the findings will be provided to both parties, allowing them to make representations against the findings if desired.

m) **Completion Timeframe:** The inquiry must be completed within 60 days from the date the complaint is received.

Action during Pendency of Inquiry

a) While an inquiry is pending, the Internal Committee (IC) may recommend the following measures upon receiving a written request from the Complainant:

i) Transfer the Aggrieved Woman or the Respondent to a different workplace.

ii) Grant leave to the Aggrieved Woman for up to 3 months.

iii) Provide any other relief to the Aggrieved Woman as prescribed by applicable law.

iv) Prevent the Respondent from evaluating the Aggrieved Woman's work performance or preparing her confidential report, and assign these tasks to another officer.

b) The Executive Committee will act on the recommendations provided by the Internal Committee (IC) and will report back to the IC on the implementation of these measures.

Inquiry Report and Actions

a) Upon completing the inquiry, the Internal Committee (IC) must submit a written report of its findings to the Executive Committee within 10 days. The report should also be shared with the concerned parties.

b) If the Internal Committee (IC) determines that the allegation against the Respondent is not substantiated, it will recommend to the Executive Committee that no further action is required.

c) If the Internal Committee (IC) finds the allegation to be substantiated, it will provide written recommendations to the Executive Committee for appropriate action. Possible actions may include:

i) A written apology from the Respondent.

ii) Issuing a letter of warning to be placed in the Respondent's personal file.

iii) Reprimand or censure.

iv) Immediate transfer or suspension without pay.

v) Termination from service.

vi) Withholding of pay rise or increments.

vii) Mandatory counseling sessions.

viii) Community service.

ix) Filing a First Information Report (FIR) if the alleged act constitutes an offence under the Indian Penal Code.

x) Deducting amounts from the Respondent's salary, wages, or retainer-ship fee to be paid to the Aggrieved Woman or her legal heirs.

xi) Any other action deemed appropriate by the Internal Committee (IC) given the case circumstances.

d) If the organization is unable to deduct amounts from the Respondent's salary, retainer-ship fee, or termination benefits due to their absence or cessation of employment, it may direct the Respondent to pay the sum to the Complainant within 30 days. If the Respondent fails to comply, the Internal Committee (IC) may forward the order for recovery as an arrear of land revenue to the district officer in accordance with the Act.

e) The organization must implement the Internal Committee (IC)'s recommendations within 30 days of receiving them.

Malicious Complaint

a) If the Internal Committee (IC) determines that the allegation against the Respondent is malicious or that the Complainant knowingly made a false complaint or submitted forged, fabricated, or misleading documents, the IC may recommend that the organization take appropriate action against the Complainant in line with organizational policies or applicable law.

b) The inability to substantiate a complaint or provide sufficient proof alone does not warrant action against the Complainant. Any recommendation for action against the Complainant must be based on evidence of malicious intent established through the inquiry process.

Appeal

If any person is dissatisfied with the recommendations made by the Internal Committee (IC) or the non-implementation of such recommendations, they may appeal to the relevant authority, as specified by law, within 90 (ninety) days of receiving the recommendations.

ROLES & RESPONSIBILITIES

Members are responsible for upholding the Code of Conduct and statutory guidelines as follows:

i) Read, understand, and comply with the terms of this Policy.

ii) Use the mechanisms provided by this Policy to report complaints or issues related to Sexual Harassment or similar matters.

- iii) Promptly forward any written complaints from an Aggrieved Woman to the Internal Committee (IC) and support or cooperate during investigations.
- iv) Adhere to all applicable laws, organizational policies, and procedures.
- v) Avoid engaging in any prohibited or inappropriate behaviors or activities while representing the organization.
- vi) Acknowledge that the organization takes allegations seriously and will require cooperation in any investigations.
- vii) Participate in the investigation procedure if a complaint is filed. If choosing not to participate or to withdraw a complaint, it must be formally documented; management will still review the findings of the complaint.
- viii) Provide complete and truthful information and assist with investigations into alleged Policy violations.
- ix) Handle all information related to known or suspected violations of this Policy with discretion and confidentiality.
- x) Refrain from conducting personal investigations into suspected violations; involve the Internal Committee (IC) as required.
- xi) Exemplify appropriate workplace behavior and ethical standards.

Manager / Team Leader

- a) A Manager / Team Leader is any individual responsible for overseeing work outcomes and who has a reporting relationship with the Complainant within the organization.
- b) In addition to the general responsibilities outlined for Members, the Manager / Team Leader has specific duties as a custodian of the Code of Conduct and statutory guidelines, including:
 - i) If a Member or stakeholder reports Sexual Harassment to the Manager / Team Leader, it is their responsibility to instruct the Complainant to submit a written or electronic complaint to the Internal Committee (IC).
 - ii) Provide comprehensive support to the Internal Committee (IC) during the investigation process.
 - iii) Maintain a thorough understanding of relevant laws and answer inquiries about policies and procedures.
 - iv) Immediately forward any report or complaint regarding violations of this Policy, along with all relevant information, to the Executive Director - Human Resources.
 - v) Handle all disclosed information with confidentiality, ensuring it is shared only on a “need-to-know” basis.
 - vi) Refrain from conducting any investigation or verification of information unless directed by the Internal Committee (IC).
 - vii) Fully cooperate with and assist the Internal Committee (IC) to ensure a swift and thorough investigation.
 - viii) Facilitate the attendance of the Complainant, Respondent, witnesses, and related parties at inquiry proceedings as scheduled.
 - ix) Implement all corrective actions and remedial measures as prescribed in the final decision.
 - x) Ensure that all Members are informed about and understand the organization’s Policy.
 - xi) Enforce a zero-tolerance stance against retaliation and Sexual Harassment.
 - xii) Exemplify proper workplace behavior and uphold ethical standards in accordance with the Code of Conduct.

Human Resources

- Human Resources team members have the same responsibilities as any other member, with additional responsibilities as custodians of the Code of Conduct and statutory guidelines, including:
- i) Providing access to information, policies, and procedures through the Organisation’s Intranet and periodic mailers.
 - ii) Recording any written complaints and promptly forwarding them to the Internal Committee (IC), while offering full support for the inquiry process.
 - iii) Ensuring clear communication of the Policy to Members and stakeholders.
 - iv) Avoiding independent investigation or verification of complaints unless directed by the Internal Committee (IC).
 - v) Implementing all corrective measures and remedies as outlined in the final decision.
 - vi) Exemplifying proper workplace behaviour and ethical standards in accordance with the Code of Conduct.

Internal Committee (IC)

Members of the Internal Committee (IC) share the same responsibilities as other members, with additional duties as custodians of the Code of Conduct and statutory guidelines. These responsibilities include:

- i) Assessing situations, conducting investigations, and delivering verdicts with fairness.
- ii) Carrying out the inquiry process and recommending appropriate actions in compliance with statutory requirements.
- iii) Informing all involved parties of the inquiry proceedings in a timely and written manner.
- iv) Upholding the principles of natural justice, treating all individuals involved with dignity and respect.
- v) Submitting an annual report to the Executive Committee detailing all cases and actions taken.
- vi) Ensuring confidentiality of disclosed information and sharing confidential information only on a "need-to-know" basis.
- vii) Assisting members who experience Sexual Harassment outside the organisation in filing complaints with the appropriate authorities.
- viii) Setting an example of proper workplace behaviour and ethical standards in line with the Code of Conduct.
- ix) Indicating in the report if the offence falls under the Indian Penal Code and initiating appropriate action for making a police complaint if necessary.

The Organisation

The organisation is committed to ensuring a safe working environment free from harassment, bias, and prejudice. To uphold this commitment, the Executive Committee will:

- i) Address sexual harassment as a form of misconduct according to the organisation's policies and take appropriate action.
- ii) Promote respectful and dignified behaviour at all times across the workplace.
- iii) Maintain zero tolerance towards any acts of sexual harassment.
- iv) Publicly disclose the names and contact details of all Internal Committee (IC) members.
- v) Display the penal consequences of sexual harassment prominently in the workplace and on the Intranet.
- vi) Regularly organise workshops and awareness programs to educate members about the provisions of this policy.
- vii) Conduct orientation and skill-building programs for members of the Internal Committee (IC).
- viii) Provide necessary facilities, including administrative and secretarial support, to the Internal Committee (IC) for handling complaints, conducting inquiries, recording statements, and preparing reports.
- ix) Assist in securing the attendance of the respondent and witnesses before the Internal Committee (IC) and provide any required information regarding the complaint.
- x) Support the complainant if they choose to file a complaint related to the offence under the Indian Penal Code (refer Annexure 2).
- xi) Initiate action under the Indian Penal Code or any other applicable law against the respondent if requested by the complainant, or in cases where the respondent is not a member of the organisation but was involved in the incident of sexual harassment.
- xii) Oversee the timely submission of reports by the Internal Committee (IC).
- xiii) At its discretion, offer additional support to the aggrieved woman, which may include: 1. Transfer options for the aggrieved woman or the respondent, if proven guilty, to a different location. 2. Role or department changes, if feasible. 3. Support for professional counselling. 4. Compensation for mental trauma, pain, distress, or loss of career opportunities, based on relevant factors including the respondent's salary/retainer-ship fee and financial status.
- xiv) At its discretion, appoint a senior legal professional within the organisation to assist with responsibilities related to the Internal Committee (IC) and to support the implementation of this policy.

EXCEPTIONS

Any exception to this Policy requires the approval of the Executive Committee of the Organisation.

AMENDMENTS

The Executive Committee reserves the right to amend this Policy as needed to comply with any new or updated laws, rules, or regulations related to sexual harassment. The most current version of the Policy, including the composition of the Internal Committee (IC), will be available on the Organisation's intranet.

In accordance with the Indian Penal Code, Section 354A has been introduced to classify certain acts of sexual harassment as 'cognizable offences'. This means that individuals charged with sexual harassment can be arrested without a warrant. Section 354A defines the following acts as offences of sexual harassment:

1. **Sexual Harassment Acts:**

- Physical contact and advances involving unwelcome and explicit sexual overtures
- Demands or requests for sexual favours
- Showing pornography against a woman's will
- Making sexually coloured remarks

2. **Penalties:**

- For acts listed in clauses (i), (ii), or (iii) above: rigorous imprisonment for up to 3 years, a fine, or both
- For acts listed in clause (iv) above: imprisonment for up to 1 year, a fine, or both

In addition to Section 354A, acts of sexual harassment may also fall under other IPC offences, such as assault or criminal force to a woman with intent to outrage her modesty, voyeurism, stalking, rape, and any word, gesture, or act intended to insult a woman's modesty.

COMMITTEE MEMBERS

1. Deepa Sirari, Lead Member
2. Chandra Bisht, Member
3. Meena Arya, Member
4. Jaya Pant, Member
5. Prema Bisht, Member



PROCUREMENT POLICY



Table of Contents

S.No.	Description	Page No.
1	Introduction	1
2	Purpose	1
3	Scope	2
4	Procurement Principles	2
5	Procurement Planning	3
6	Procurement Process	5
7	Supplier Selection	6
8	Contract Management	7
9	Payment Procedures	8
10	Ethics and Compliance	10
11	Documentation and Record-Keeping	11
12	Monitoring and Audit	12
13	Training and Awareness	14
14	Legal and Regulatory Compliance	16
15	Policy Review and Updates	17

PROCUREMENT POLICY

INTRODUCTION

The purpose of this procurement policy is to ensure the acquisition of relevant goods and services at market-appropriate and competitive rates while maintaining quality and timely delivery. This policy is designed to uphold transparency and accountability within the purchasing system. It is important to note that while adhering to procedures is crucial, the relevance of the procurement's purpose must not be compromised. For instance, in situations requiring the purchase of relief materials, the goods must meet the local people's needs and be delivered promptly to mitigate human suffering.

PURPOSE

The purpose of a procurement policy is to establish a structured framework for acquiring goods and services in a manner that ensures efficiency, fairness, transparency, and compliance. Key objectives include:

1. **Transparency:** Ensure that procurement processes are conducted openly and that decisions are made in a clear and accessible manner, providing all potential suppliers with equal opportunities.
2. **Fairness:** Promote impartiality in procurement decisions, ensuring that all suppliers are treated equally and that no favouritism or bias influences the outcome.
3. **Efficiency:** Optimise the procurement process to achieve timely and cost-effective acquisition of goods and services, maximising value for money and minimising delays.
4. **Compliance:** Adhere to relevant legal, regulatory, and organisational requirements to ensure that procurement practices are lawful and aligned with industry standards.
5. **Accountability:** Maintain accurate records and documentation of procurement activities, ensuring that all decisions are justified and that there is a clear audit trail.
6. **Ethical Conduct:** Promote ethical behaviour and integrity in procurement, preventing conflicts of interest, corruption, and fraudulent activities.
7. **Value for Money:** Strive to obtain the best possible combination of quality, cost, and service, ensuring that organisational resources are used effectively.
8. **Risk Management:** Identify and manage risks associated with procurement activities, including supply chain risks, financial risks, and legal risks.
9. **Consistency:** Apply uniform procedures and standards across all procurement activities to ensure consistency and fairness in decision-making.
10. **Improvement:** Continuously review and improve procurement practices based on feedback, performance data, and evolving best practices.

SCOPE

The scope of a procurement policy defines the boundaries and applicability of the policy, outlining which aspects of procurement it covers and to whom it applies. It establishes the framework for procurement activities and ensures that all relevant areas are addressed. The scope typically includes:

1. **Applicability:**
 - **Organisation-Wide:** Applies to all departments and units within the organisation involved in procurement activities.
 - **Staff:** Includes all employees, managers, and other personnel who are involved in or responsible for procurement processes.
2. **Types of Procurement:**
 - **Goods:** Covers the procurement of physical items such as equipment, supplies, and materials.
 - **Services:** Includes the acquisition of services such as consulting, maintenance, and professional services.
 - **Works:** Encompasses procurement related to construction, renovation, and other physical works.

3. Procurement Activities:

- **Planning:** Involves identifying needs, budgeting, and developing procurement strategies.
- **Sourcing:** Includes supplier research, market analysis, and issuing requests for proposals (RFPs) or quotations (RFQs).
- **Selection:** Encompasses the evaluation of bids or proposals, and the selection of suppliers based on established criteria.
- **Contracting:** Covers the award of contracts, negotiation of terms, and formalising agreements with suppliers.
- **Management:** Involves overseeing supplier performance, managing contracts, and addressing any issues that arise.

4. Procurement Procedures:

- **Competitive Bidding:** Defines the process for soliciting bids from multiple suppliers to ensure fair competition.
- **Direct Procurement:** Outlines circumstances under which direct procurement (without competitive bidding) may be permissible.
- **Emergency Procurement:** Specifies procedures for procurement in urgent or emergency situations where standard processes may not be feasible.

5. Legal and Regulatory Compliance:

- **Local Regulations:** Ensures adherence to relevant national and local laws and regulations governing procurement.
- **Donor and Funding Requirements:** Covers compliance with specific procurement requirements set by donors or funding agencies.

6. Ethical Standards:

- **Conflict of Interest:** Addresses how conflicts of interest should be managed and disclosed.
- **Gifts and Hospitality:** Prohibits the acceptance of gifts or hospitality from suppliers that could influence procurement decisions.

7. Documentation and Record Keeping:

- **Records Management:** Details requirements for maintaining accurate and comprehensive records of all procurement activities, including contracts, invoices, and correspondence.

8. Monitoring and Evaluation:

- **Auditing:** Specifies the procedures for internal audits and reviews of procurement activities to ensure compliance and identify areas for improvement.
- **Performance Review:** Includes processes for assessing the effectiveness of procurement activities and supplier performance.

9. Training and Awareness:

- **Training Programs:** Ensures that staff involved in procurement are trained on the policy and its procedures.
- **Awareness Campaigns:** Promotes understanding of the procurement policy throughout the organisation.

10. Policy Review and Updates:

- **Review Schedule:** Defines the frequency and process for reviewing and updating the procurement policy to ensure its ongoing relevance and effectiveness.

PROCUREMENT PRINCIPLES

Procurement principles are foundational guidelines that govern the procurement process, ensuring that it is conducted in a manner that upholds integrity, fairness, and efficiency. Key principles include:

1. Transparency:

- **Open Processes:** Ensure that procurement activities are conducted in an open and transparent manner, providing clear information about the procurement process and decisions.
- **Disclosure:** Make relevant information about procurement decisions and processes accessible to stakeholders to build trust and accountability.

2. Fairness:

- **Equal Opportunity:** Provide equal opportunities to all potential suppliers, ensuring that no supplier is unfairly disadvantaged or given preferential treatment.

- **Non-Discrimination:** Avoid any form of discrimination based on factors such as nationality, ethnicity, gender, or other irrelevant criteria.
- 3. Competitive Bidding:**
 - **Market Competition:** Encourage competition among suppliers to achieve the best value for money, ensuring that procurement decisions are based on competitive offers.
 - **Best Value:** Select suppliers based on a balanced evaluation of cost, quality, and other relevant criteria to ensure optimal value for the organisation.
- 4. Accountability:**
 - **Responsibility:** Assign clear responsibilities for procurement decisions and actions, ensuring that individuals are accountable for their roles in the procurement process.
 - **Record Keeping:** Maintain comprehensive records of all procurement activities, including decisions, contracts, and correspondence, to provide a clear audit trail.
- 5. Value for Money:**
 - **Cost-Effectiveness:** Strive to obtain the best possible combination of quality, cost, and service, ensuring that resources are used efficiently and effectively.
 - **Lifecycle Costs:** Consider the total cost of ownership, including initial costs, maintenance, and operational expenses, to make informed procurement decisions.
- 6. Ethical Conduct:**
 - **Integrity:** Conduct procurement activities with honesty and integrity, avoiding any actions that could be perceived as corrupt or unethical.
 - **Conflict of Interest:** Identify and manage conflicts of interest to prevent undue influence on procurement decisions.
- 7. Compliance:**
 - **Legal Requirements:** Adhere to all relevant laws, regulations, and standards governing procurement activities.
 - **Organisational Policies:** Follow internal procurement policies and procedures to ensure consistency and compliance with organisational standards.
- 8. Efficiency:**
 - **Timeliness:** Conduct procurement activities in a timely manner to meet organisational needs and avoid unnecessary delays.
 - **Process Optimisation:** Streamline procurement processes to reduce administrative burden and improve overall efficiency.
- 9. Risk Management:**
 - **Risk Assessment:** Identify and assess potential risks associated with procurement activities, including financial, operational, and reputational risks.
 - **Mitigation Strategies:** Develop and implement strategies to manage and mitigate identified risks, ensuring that procurement activities are resilient to potential challenges.
- 10. Sustainability:**
 - **Environmental Considerations:** Consider the environmental impact of procurement decisions and seek sustainable and eco-friendly options where possible.
 - **Social Responsibility:** Promote social responsibility by considering the social impact

PROCUREMENT PLANNING

Purpose: The purpose of procurement planning of the organisation is to ensure that all procurement activities are conducted efficiently, effectively, and in alignment with the organisation's goals and objectives. This planning process helps in acquiring the necessary goods and services in a timely manner, within budget, and in compliance with organisational and regulatory requirements.

1. Procurement Needs Assessment:

- **Identify Requirements:** Assess and define the specific needs for goods, services, or works required to support the organisation's projects and operations.
- **Engage Stakeholders:** Consult with project managers, department heads, and other relevant stakeholders to gather input and ensure that all needs are accurately captured.

2. Budgeting:

- **Financial Planning:** Determine the budget available for procurement activities, considering both short-term and long-term financial resources.

- **Cost Estimates:** Prepare cost estimates for each procurement item or service, ensuring alignment with budgetary constraints and project requirements.
3. **Procurement Strategy:**
- **Procurement Approach:** Develop a strategy outlining the approach to be used for sourcing and acquiring the required items. This may include competitive bidding, direct procurement, or other methods.
 - **Supplier Market Research:** Conduct research to identify potential suppliers and understand market conditions, pricing, and availability.
4. **Procurement Schedule:**
- **Timeline:** Create a detailed timeline for procurement activities, including key milestones such as issuing requests for proposals (RFPs), receiving bids, and awarding contracts.
 - **Deadlines:** Set deadlines for each stage of the procurement process to ensure timely acquisition of goods and services.
5. **Risk Management:**
- **Risk Identification:** Identify potential risks associated with procurement, including supply chain disruptions, budget overruns, and quality issues.
 - **Mitigation Plans:** Develop strategies to mitigate identified risks, such as establishing backup suppliers, negotiating flexible contract terms, and implementing quality control measures.
6. **Procurement Methodology:**
- **Competitive Bidding:** Outline the process for soliciting bids from multiple suppliers to ensure fair competition and value for money.
 - **Direct Procurement:** Define conditions under which direct procurement (without competitive bidding) may be used, such as for urgent needs or sole-source suppliers.
 - **Framework Agreements:** Consider establishing framework agreements with key suppliers to streamline future procurement and secure favourable terms.
7. **Documentation and Record Keeping:**
- **Procurement Documents:** Prepare and maintain all necessary procurement documents, including specifications, RFPs, bids, contracts, and invoices.
 - **Records Management:** Ensure that records are accurately documented and securely stored for future reference and auditing purposes.
8. **Approval and Oversight:**
- **Approval Processes:** Establish clear procedures for the approval of procurement plans, including budget approvals and authorisation of contracts.
 - **Oversight:** Implement oversight mechanisms to monitor the procurement process and ensure adherence to policies and procedures.
9. **Training and Capacity Building:**
- **Staff Training:** Provide training for staff involved in procurement activities to ensure they understand and follow procurement policies and procedures.
 - **Capacity Building:** Enhance the capacity of procurement staff through ongoing development and support.
10. **Monitoring and Evaluation:** - **Performance Metrics:** Define metrics to evaluate the effectiveness of the procurement process, such as cost savings, supplier performance, and timeliness. - **Review and Improvement:** Regularly review procurement outcomes and processes to identify areas for improvement and make necessary adjustments.
11. **Ethical Considerations:** - **Code of Conduct:** Ensure that procurement activities are conducted in accordance with the organisation's ethical standards and code of conduct. - **Conflict of Interest:** Manage and disclose any potential conflicts of interest to maintain transparency and integrity in procurement decisions.
12. **Compliance:** - **Legal and Regulatory Compliance:** Ensure that procurement activities comply with relevant laws, regulations, and donor requirements. - **Internal Policies:** Adhere to internal procurement policies and procedures established by the organisation.

PROCUREMENT PROCESS

To ensure transparent and effective procurement, adhere to the following steps:

1. Requisition Process

- **Initiation:** The Programme Coordinator, Program Manager, Finance Manager, Director, or their nominees must submit a requisition detailing the purpose, quantity, quality, and timeframe.
- **Validation:** Requisitions must be validated by at least two additional staff members at or above the level of Program/Admin/Finance Officers. Written validation and approval by the Director are mandatory. Documentation must meet audit requirements.

2. Procurement Thresholds

- **Up to Rs. 25,000:**
 - **Procedure:** Conduct an informal market survey for purchase.
 - **Approval:** Obtain necessary approvals as per organisational guidelines.
- **Rs. 25,000 to Rs. 2,00,000:**
 - **Procedure:** A three-member internal procurement committee (comprising two Programme members and one Finance-Administration member) will initiate the process. Obtain three quotations, prepare a comparative statement, and recommend the supplier. Negotiation for a lower rate may be conducted if necessary.
- **Rs. 2,00,001 to Rs. 5,00,000:**
 - **Procedure:** Include an external person (e.g., organisation partner representative, chartered accountant, or community representative) in the procurement process.
- **Above Rs. 5,00,000:**
 - **Procedure:** Invite tenders with estimates, bills of quantity (BOQ), and material grades determined by a technical expert. Follow standard tender procedures.
- **Vehicle Purchases:**
 - **Up to five vehicles:** No tender required. If only one dealer is available, direct procurement is allowed but must be documented and approved by the internal procurement committee.
- **Annual Maintenance Contracts (AMC):**
 - **Above Rs. 50,000:** Obtain three quotations. The procurement committee will manage the process with Director approval.
- **Consultant Services:**
 - **Up to Rs. 2,00,000:** Engage with written Director approval if the daily fee is Rs. 5,000 or less. For fees above Rs. 5,000/day or total fees exceeding Rs. 2,00,000, obtain three quotations and establish a formal task contract outlining objectives, deliverables, timeframe, quality control, fee, and expenditure limits.
- **Non-Budgeted Items (Above Rs. 5,00,000):**
 - **Procedure:** Obtain written approval from the Executive Committee. Follow the procurement process as outlined above.

3. Procurement Procedures

- **Small-Value Procurements (Below INR 50,000):**
 - **Procedure:** Submit a purchase request form with justification. A single quote may suffice, but seek additional quotes if possible. Approval generally by the relevant department head or manager.
- **Medium-Value Procurements (INR 50,000 to INR 5,00,000):**
 - **Procedure:** Issue a Request for Quotation (RFQ) to at least three suppliers. Evaluate quotations based on price, quality, and delivery terms. Issue a purchase order to the selected supplier. Approval from the procurement committee or senior management required.
- **High-Value Procurements (Above INR 5,00,000):**
 - **Procedure:** Issue a Request for Proposal (RFP) with detailed specifications and evaluation criteria. Allow suppliers to submit proposals or bids. Form a bid evaluation committee to assess proposals. Award the contract to the successful bidder and maintain comprehensive records of the RFP process, bid evaluations, and contract agreements. Approval from the procurement committee, senior management, or board of directors is necessary.

4. Approval Process

- **Delegation of Authority:** Define approval levels based on the procurement amount. Clearly outline approval levels in the procurement policy.
- **Authorisation:** Obtain necessary authorisations from designated personnel or committees before proceeding with procurement.

5. Compliance and Transparency

- **Documentation:** Maintain thorough records of all procurement activities, including quotations, evaluations, and approvals.
- **Audits:** Prepare for periodic audits to ensure compliance with procurement policies and procedures.

SUPPLIER SELECTION

Purpose: The purpose of supplier selection is to ensure that the organisation acquires goods and services from suppliers who meet the required standards of quality, reliability, and value for money. Effective supplier selection supports transparency, fairness, and accountability in procurement processes.

1. Supplier Selection Criteria:

- **Eligibility Requirements:** Ensure suppliers meet minimum requirements such as legal status, financial stability, and relevant industry certifications.
- **Quality of Goods/Services:** Evaluate the quality and suitability of the goods or services provided by the supplier, including adherence to technical specifications and standards.
- **Experience and Reputation:** Consider the supplier's experience in the industry, track record, and reputation for reliability and performance.
- **Cost and Value:** Assess the cost of goods or services and determine whether they offer good value for money while considering budget constraints.
- **Delivery Capability:** Evaluate the supplier's ability to deliver goods or services on time and in accordance with agreed-upon schedules.
- **Compliance:** Ensure the supplier complies with relevant legal, regulatory, and environmental standards.

2. Supplier Selection Process:

- **Preparation:**
 - **Define Needs:** Clearly define the goods or services required, including specifications, quantities, and delivery timelines.
 - **Develop Criteria:** Establish selection criteria based on the factors outlined above.
- **Supplier Identification:**
 - **Market Research:** Conduct market research to identify potential suppliers and gather information about their offerings.
 - **Pre-qualification:** Use pre-qualification procedures to shortlist suppliers who meet basic requirements and are eligible to participate in the procurement process.
- **Request for Proposals (RFPs) / Quotations (RFQs):**
 - **Issue RFPs/RFQs:** Prepare and issue RFPs or RFQs to shortlisted suppliers, providing detailed information about requirements and evaluation criteria.
 - **Receive Submissions:** Collect and review proposals or quotations submitted by suppliers.
- **Evaluation:**
 - **Review Submissions:** Evaluate supplier submissions based on predefined criteria, including technical, financial, and compliance aspects.
 - **Scoring:** Use a scoring or rating system to objectively assess and compare supplier offers.
 - **Shortlisting:** Shortlist suppliers based on evaluation results and select those who best meet the criteria.
- **Supplier Due Diligence:**
 - **Reference Checks:** Conduct reference checks to verify the supplier's performance and reliability based on past projects or client feedback.
 - **Site Visits:** If necessary, perform site visits to assess the supplier's facilities, processes, and capabilities.

- **Contract Negotiation:**
 - **Terms and Conditions:** Negotiate contract terms and conditions with the selected supplier, including pricing, delivery schedules, quality standards, and payment terms.
 - **Finalise Contract:** Finalise and sign the contract with the chosen supplier, ensuring that all agreed-upon terms are documented.
- 3. **Documentation and Record Keeping:**
 - **Document Evaluation:** Maintain records of supplier evaluations, including scoring sheets, reference check reports, and site visit notes.
 - **Contract Records:** Keep copies of all contracts, amendments, and related correspondence.
- 4. **Ethics and Transparency:**
 - **Fairness:** Ensure the supplier selection process is fair, transparent, and free from bias or favouritism.
 - **Conflict of Interest:** Manage and disclose any potential conflicts of interest that may affect the selection process.
- 5. **Supplier Relationship Management:**
 - **Communication:** Maintain open and effective communication with selected suppliers throughout the contract period.
 - **Performance Monitoring:** Monitor supplier performance to ensure compliance with contract terms and address any issues or concerns.
- 6. **Review and Improvement:**
 - **Process Review:** Periodically review the supplier selection process to identify areas for improvement and ensure it remains effective and relevant.
 - **Feedback:** Gather feedback from staff and suppliers to refine and enhance the selection process.

CONTRACT MANAGEMENT

Purpose: The purpose of contract management is to ensure that all contractual agreements are effectively executed and monitored, maintaining compliance with agreed terms and conditions, and managing relationships with suppliers to achieve desired outcomes.

1. Contract Preparation and Execution:

- **Contract Drafting:**
 - **Terms and Conditions:** Clearly define terms and conditions, including scope of work, deliverables, timelines, payment terms, and quality standards.
 - **Legal Review:** Ensure contracts are reviewed by legal experts to comply with applicable laws and regulations.
 - **Signatures:** Obtain signatures from authorised representatives of both the organisation and the supplier to formalise the contract.
- **Contract Signing:**
 - **Formal Agreement:** Ensure that the contract is signed by all parties and that each party retains a copy of the signed document.
 - **Documentation:** File the signed contract in a secure and organised manner for easy retrieval and reference.

2. Contract Implementation:

- **Kick-Off Meetings:** Conduct initial meetings with the supplier to discuss contract details, expectations, and implementation plans.
- **Monitoring:** Regularly monitor contract performance to ensure that all terms and conditions are being met by both parties.
- **Communication:** Maintain open lines of communication with the supplier to address any issues or changes that may arise.

3. Performance Management:

- **Performance Metrics:** Define and use performance metrics to evaluate the supplier's performance against contract requirements.
- **Regular Reviews:** Conduct regular performance reviews to assess the supplier's adherence to the contract terms and resolve any issues.
- **Feedback:** Provide constructive feedback to the supplier and address any performance concerns or discrepancies.

4. Change Management:

- **Change Requests:** Manage and document any changes to the contract, including scope, timelines, or costs, through formal change requests.
- **Approval Process:** Obtain necessary approvals for changes from authorised personnel before implementing any modifications.
- **Contract Amendments:** Update the contract to reflect agreed-upon changes and ensure that all parties sign the amended contract.

5. Issue Resolution:

- **Problem Identification:** Identify and document any issues or disputes that arise during the contract period.
- **Resolution Process:** Implement a formal process for resolving issues, including negotiations, mediation, or arbitration if necessary.
- **Documentation:** Keep records of all issue resolution processes, including communications and agreements.

6. Compliance and Risk Management:

- **Contract Compliance:** Ensure that all parties adhere to contract terms and conditions, including regulatory and legal requirements.
- **Risk Assessment:** Regularly assess and manage risks associated with contract performance, including financial, operational, and legal risks.
- **Audit:** Conduct periodic audits of contract performance and compliance to identify any discrepancies or areas for improvement.

7. Documentation and Record Keeping:

- **Contract Records:** Maintain accurate and complete records of all contracts, including signed agreements, amendments, and related correspondence.
- **Performance Records:** Document performance reviews, issue resolutions, and any communications related to contract management.
- **Retention:** Follow retention policies for contract records, ensuring they are kept for the required period and securely stored.

8. Contract Closeout:

- **Completion Review:** Conduct a final review to ensure that all contract terms have been fulfilled and that any outstanding issues have been resolved.
- **Final Payment:** Process any final payments to the supplier in accordance with the contract terms.
- **Documentation:** Archive the contract and all related documentation as part of the contract closeout process.

9. Continuous Improvement:

- **Feedback Collection:** Gather feedback from staff and suppliers on the contract management process to identify areas for improvement.
- **Process Review:** Regularly review and update contract management procedures to enhance efficiency and effectiveness.

10. **Training and Awareness:** - **Staff Training:** Provide training for staff involved in contract management on best practices, procedures, and legal requirements. - **Ongoing Education:** Keep staff informed about changes in regulations, policies, or contract management practices.

PAYMENT PROCEDURES

Purpose: The purpose of payment procedures is to ensure that payments for goods and services procured by the organisation are processed efficiently, accurately, and in accordance with contractual terms and organisational policies. Proper payment procedures support financial management, accountability, and transparency.

1. Payment Authorisation:

- **Invoice Review:** Verify that the invoice matches the purchase order or contract terms, including amounts, quantities, and descriptions of goods or services.
- **Approval Process:** Ensure that invoices are reviewed and approved by authorised personnel before processing for payment. This may include departmental heads, finance managers, or project managers.

- **Supporting Documentation:** Ensure that all necessary supporting documentation (e.g., delivery receipts, contracts) is attached to the invoice for review and approval.
2. **Payment Processing:**
 - **Payment Methods:** Define acceptable payment methods, such as bank transfers, checks, or electronic payments, and ensure they comply with organisational policies.
 - **Payment Schedule:** Adhere to the payment schedule outlined in the contract or agreement, including any milestones or due dates.
 - **Payment Verification:** Verify that payment details, including bank account information and payment amounts, are accurate before processing.
 3. **Payment Approval:**
 - **Signatory Authority:** Ensure that payments are authorised by individuals with signatory authority as per the organisation's delegation of authority policy.
 - **Dual Control:** Implement a dual control system for payment approval, where one person prepares the payment and another person authorises it, to reduce the risk of errors and fraud.
 4. **Record Keeping:**
 - **Payment Records:** Maintain accurate records of all payments, including invoices, payment vouchers, bank statements, and related correspondence.
 - **Documentation Storage:** Store payment records securely, both physically and electronically, to ensure they are easily accessible for review and audit purposes.
 - **Retention:** Follow retention policies for payment records, ensuring they are kept for the required period in compliance with regulatory and organisational requirements.
 5. **Payment Reconciliation:**
 - **Bank Reconciliation:** Regularly reconcile bank statements with payment records to ensure accuracy and identify any discrepancies.
 - **Account Reconciliation:** Reconcile accounts payable records with financial statements to ensure that all payments are accurately recorded and accounted for.
 6. **Compliance and Controls:**
 - **Policy Adherence:** Ensure that payment procedures comply with organisational policies, donor requirements, and legal regulations.
 - **Internal Controls:** Implement internal controls to prevent and detect fraud, errors, and mismanagement in the payment process.
 7. **Dispute Resolution:**
 - **Issue Identification:** Identify and document any issues or discrepancies related to payments, such as billing errors or disputes with suppliers.
 - **Resolution Process:** Implement a process for resolving payment disputes, including communication with suppliers and investigation of issues.
 - **Documentation:** Maintain records of all disputes and resolutions for future reference and accountability.
 8. **Audit and Review:**
 - **Internal Audits:** Conduct regular internal audits of payment procedures to ensure compliance with policies and identify areas for improvement.
 - **External Audits:** Facilitate external audits by providing required documentation and cooperating with auditors to ensure transparency and accountability.
 9. **Training and Awareness:**
 - **Staff Training:** Provide training for staff involved in payment processing on procedures, policies, and compliance requirements.
 - **Ongoing Education:** Keep staff informed about updates to payment procedures, regulatory changes, and best practices.
 10. **Process Improvement:** - **Feedback Collection:** Gather feedback from staff and stakeholders on the payment process to identify challenges and areas for improvement. - **Process Review:** Regularly review and update payment procedures to enhance efficiency, accuracy, and compliance.

ETHICS AND COMPLIANCE

Purpose: The purpose of ethics and compliance in procurement is to ensure that all procurement activities are conducted with integrity, fairness, and transparency, adhering to legal and regulatory requirements. Upholding ethical standards and compliance practices supports the credibility of the organisation and fosters trust with stakeholders.

1. Ethical Principles:

- **Integrity:** Conduct procurement activities with honesty and transparency, avoiding any form of corruption, bribery, or conflict of interest.
- **Fairness:** Ensure that all suppliers are given a fair opportunity to compete, and that decisions are made based on merit and in compliance with established criteria.
- **Transparency:** Maintain transparency in procurement processes by documenting all steps and decisions, and providing clear information to stakeholders.
- **Accountability:** Hold individuals and teams accountable for their actions and decisions in the procurement process, ensuring adherence to policies and procedures.

2. Conflict of Interest:

- **Disclosure:** Require all staff involved in procurement to disclose any potential conflicts of interest that may affect their impartiality.
- **Management:** Implement procedures to manage and mitigate conflicts of interest, including recusal from decision-making processes where a conflict exists.
- **Policy Adherence:** Ensure that all procurement activities are conducted in accordance with the organisation's conflict of interest policy.

3. Compliance with Laws and Regulations:

- **Legal Requirements:** Ensure that procurement activities comply with all relevant local, national, and international laws and regulations, including anti-corruption, labor, and environmental laws.
- **Regulatory Standards:** Adhere to regulatory standards and guidelines applicable to procurement, including donor-specific requirements and industry best practices.

4. Supplier Code of Conduct:

- **Ethical Standards:** Require suppliers to adhere to ethical standards consistent with the organisation's values, including fair labor practices, environmental responsibility, and anti-corruption measures.
- **Monitoring and Enforcement:** Monitor supplier compliance with the code of conduct and take appropriate action in cases of non-compliance.

5. Procurement Processes:

- **Transparent Procedures:** Implement transparent procurement procedures that include competitive bidding, clear evaluation criteria, and documented decision-making processes.
- **Documentation:** Maintain thorough documentation of all procurement activities, including RFPs/RFQs, evaluations, contract awards, and communications.

6. Training and Awareness:

- **Staff Training:** Provide training for staff involved in procurement on ethical standards, compliance requirements, and the organisation's procurement policies.
- **Ongoing Education:** Regularly update staff on changes in laws, regulations, and best practices related to procurement ethics and compliance.

7. Reporting and Whistleblowing:

- **Reporting Mechanisms:** Establish confidential reporting mechanisms for staff and stakeholders to report unethical behaviour or compliance violations.
- **Protection:** Ensure that individuals who report concerns are protected from retaliation and that their reports are investigated promptly and thoroughly.

8. Audit and Oversight:

- **Internal Audits:** Conduct regular internal audits of procurement activities to assess compliance with policies and identify any areas of concern.
- **External Audits:** Facilitate external audits by providing necessary documentation and cooperating with auditors to ensure transparency and accountability.

9. Continuous Improvement:

- **Feedback Collection:** Gather feedback from staff, suppliers, and stakeholders on procurement practices to identify areas for improvement.

- **Policy Review:** Regularly review and update procurement policies and procedures to enhance ethical practices and compliance.

10. **Enforcement:** - **Disciplinary Actions:** Implement disciplinary actions for violations of procurement ethics and compliance policies, including corrective measures and sanctions as appropriate. - **Policy Adherence:** Ensure that all procurement decisions and actions align with ethical principles and compliance requirements.

DOCUMENTATION AND RECORD KEEPING

Purpose: The purpose of documentation and record keeping in procurement is to ensure that all procurement activities are transparent, accountable, and compliant with policies and regulations. Proper documentation supports effective management, audits, and reviews of procurement processes.

1. Types of Procurement Documents:

- **Procurement Planning Documents:**
 - **Procurement Plans:** Outlines the procurement strategy, including scope, timelines, and budgets.
 - **Specifications and Requirements:** Detailed descriptions of goods or services to be procured.
- **Solicitation Documents:**
 - **Requests for Proposals (RFPs) / Requests for Quotations (RFQs):** Issued to solicit bids or proposals from suppliers.
 - **Bidding Documents:** Includes the invitation to bid, instructions to bidders, and terms of reference.
- **Bid and Proposal Documents:**
 - **Bid Submissions:** Proposals or quotations received from suppliers.
 - **Bid Evaluation Records:** Documentation of the evaluation process, including scoring and justifications.
- **Contractual Documents:**
 - **Contracts and Agreements:** Signed agreements outlining terms, conditions, and obligations between the organisation and the supplier.
 - **Amendments and Addendums:** Modifications to contracts, including scope changes or extensions.
- **Transaction Records:**
 - **Purchase Orders:** Documents confirming the order of goods or services.
 - **Delivery Receipts:** Evidence of receipt of goods or services from suppliers.
 - **Invoices:** Billing statements from suppliers requesting payment.
 - **Payment Vouchers:** Documentation of payment transactions.
- **Compliance and Audit Documents:**
 - **Audit Reports:** Findings and recommendations from internal or external audits.
 - **Compliance Checklists:** Records demonstrating adherence to procurement policies and legal requirements.

2. Documentation Standards:

- **Accuracy:** Ensure all procurement documents are complete, accurate, and reflect the true nature of the procurement process.
- **Consistency:** Follow standardised formats and procedures for creating and managing procurement documents.
- **Timeliness:** Record and process procurement documents promptly to maintain up-to-date and accurate information.

3. Record Keeping Procedures:

- **Storage:**
 - **Physical Records:** Store physical documents in a secure, organised filing system to prevent loss or damage.
 - **Electronic Records:** Use secure electronic storage systems with backup procedures for digital records.

- **Access Control:**
 - **Restricted Access:** Limit access to procurement records to authorised personnel only.
 - **Data Security:** Implement safeguards to protect electronic records from unauthorised access or data breaches.
 - **Retention:**
 - **Retention Schedules:** Establish and follow retention schedules for procurement documents, specifying how long different types of documents should be kept.
 - **Archiving:** Archive records that are no longer actively used but must be retained for historical reference or compliance.
 - **Disposal:**
 - **Secure Disposal:** Follow procedures for the secure disposal of records that are no longer needed, including shredding physical documents and securely deleting digital files.
4. **Compliance and Legal Requirements:**
- **Regulatory Compliance:** Ensure that procurement documentation and record-keeping practices comply with relevant laws, regulations, and organisational policies.
 - **Donor Requirements:** Adhere to donor-specific documentation and record-keeping requirements for procurement, including reporting and auditing standards.
5. **Documentation Practices:**
- **Documentation Creation:** Ensure procurement documents are created clearly and in detail, providing all necessary information for transparency and accountability.
 - **Review and Approval:** Implement procedures for reviewing and approving procurement documents to ensure accuracy and completeness.
 - **Version Control:** Maintain version control for documents subject to updates or revisions, ensuring that the most current version is used.
6. **Records Management System:**
- **System Selection:** Choose an appropriate records management system (electronic or physical) based on the organisation's needs and the complexity of procurement activities.
 - **System Maintenance:** Regularly maintain and update the records management system to ensure it meets organisational needs and remains secure.
7. **Confidentiality and Privacy:**
- **Data Protection:** Implement measures to protect the confidentiality and privacy of sensitive procurement information.
 - **Disposal:** Follow procedures for the secure disposal of sensitive records to prevent unauthorised access or misuse.
8. **Training and Awareness:**
- **Staff Training:** Provide training for staff involved in procurement on documentation and record-keeping procedures.
 - **Regular Updates:** Keep staff informed about changes in documentation practices, regulatory requirements, and best practices.
9. **Audit and Review:**
- **Internal Audits:** Conduct regular internal audits of procurement documentation and record-keeping practices to ensure compliance with policies and procedures.
 - **Continuous Improvement:** Review audit findings and feedback to identify areas for improvement and enhance documentation and record-keeping practices.
10. **Emergency Preparedness:** - **Backup Procedures:** Implement regular backup procedures for digital records to prevent data loss in case of system failures or disasters. - **Disaster Recovery:** Develop and maintain a disaster recovery plan to ensure procurement records can be recovered and restored in the event of a significant disruption.

MONITORING AND AUDIT

Purpose: The purpose of monitoring and auditing in procurement is to ensure compliance with policies and procedures, identify areas for improvement, and maintain accountability and transparency in procurement activities. Effective monitoring and auditing help detect and prevent errors, fraud, and inefficiencies.

1. Monitoring Procedures:

- **Ongoing Monitoring:**
 - **Procurement Performance:** Regularly review procurement activities to ensure they align with established policies and procedures.
 - **Contract Compliance:** Monitor compliance with contract terms, including delivery schedules, quality standards, and payment conditions.
 - **Supplier Performance:** Track supplier performance, including the quality of goods or services, adherence to delivery timelines, and responsiveness to issues.
- **Performance Metrics:**
 - **Key Performance Indicators (KPIs):** Develop and track KPIs to measure the effectiveness and efficiency of procurement processes, such as cost savings, procurement cycle time, and supplier performance.
 - **Regular Reports:** Generate and review regular reports on procurement activities, highlighting any issues or deviations from expected performance.
- **Issue Identification:**
 - **Regular Reviews:** Conduct periodic reviews of procurement documentation, transactions, and processes to identify any discrepancies, errors, or non-compliance.
 - **Feedback Mechanisms:** Implement mechanisms for staff and stakeholders to report concerns or issues related to procurement practices.

2. Audit Procedures:

- **Internal Audits:**
 - **Audit Plan:** Develop an internal audit plan outlining the scope, objectives, and frequency of audits for procurement activities.
 - **Audit Execution:** Conduct audits to evaluate compliance with procurement policies, procedures, and regulatory requirements.
 - **Audit Findings:** Document audit findings, including any identified issues, deviations, or areas for improvement.
 - **Corrective Actions:** Develop and implement corrective action plans to address audit findings and resolve identified issues.
- **External Audits:**
 - **Facilitation:** Facilitate external audits by providing required documentation and information to external auditors.
 - **Audit Cooperation:** Cooperate with external auditors throughout the audit process, including responding to inquiries and providing additional information as needed.
 - **Audit Reports:** Review and address recommendations and findings from external audits, implementing necessary changes to improve procurement practices.

3. Compliance Checks:

- **Regulatory Compliance:** Ensure procurement activities comply with relevant laws, regulations, and donor requirements.
- **Policy Adherence:** Regularly review procurement processes and practices to ensure they align with organisational policies and procedures.

4. Documentation and Record Keeping:

- **Audit Trail:** Maintain a clear and complete audit trail for all procurement activities, including documentation of decisions, approvals, and transactions.
- **Record Access:** Ensure that procurement records are accessible for review by auditors and relevant stakeholders.

5. Risk Management:

- **Risk Assessment:** Identify and assess risks associated with procurement activities, including potential for fraud, errors, or non-compliance.
- **Risk Mitigation:** Implement risk mitigation strategies to address identified risks and minimise their impact on procurement processes.

6. Training and Awareness:

- **Staff Training:** Provide training for staff on monitoring and audit procedures, including the importance of compliance and the role of audits in improving procurement practices.
- **Ongoing Education:** Keep staff informed about updates to monitoring and audit practices, regulatory changes, and best practices.

7. Continuous Improvement:

- **Feedback Collection:** Gather feedback from staff, auditors, and stakeholders on monitoring and audit processes to identify areas for improvement.
- **Process Review:** Regularly review and update monitoring and audit procedures to enhance effectiveness and efficiency.

8. Ethics and Integrity:

- **Ethical Standards:** Ensure that monitoring and audit activities are conducted with the highest ethical standards, maintaining integrity and objectivity.
- **Conflict of Interest:** Manage and disclose any potential conflicts of interest that may arise during monitoring and audit activities.

9. Reporting and Accountability:

- **Audit Reports:** Prepare and distribute audit reports to relevant stakeholders, including senior management and the board of directors.
- **Follow-Up:** Track the implementation of audit recommendations and corrective actions to ensure issues are addressed and resolved.

10. **Documentation and Record Keeping:** - **Audit Documentation:** Maintain detailed records of audit activities, including plans, findings, reports, and follow-up actions. - **Retention:** Follow retention policies for audit records, ensuring they are kept for the required period and securely stored.

TRAINING AND AWARENESS

Purpose: The purpose of training and awareness in procurement is to ensure that staff and stakeholders are knowledgeable about procurement policies, procedures, and best practices. Effective training supports compliance, efficiency, and integrity in procurement activities.

1. Training Programs:

- **Induction Training:**
 - **New Staff:** Provide comprehensive training for new staff on the organisation's procurement policies, procedures, and ethical standards.
 - **Orientation:** Include an overview of procurement processes, roles, and responsibilities during orientation sessions for new hires.
- **Ongoing Training:**
 - **Refresher Courses:** Offer periodic refresher courses to update staff on changes in procurement policies, regulations, or best practices.
 - **Advanced Training:** Provide specialised training for staff involved in complex or high-value procurements, including negotiation and contract management.
- **Training Modules:**
 - **Procurement Procedures:** Detailed training on the procurement process, including planning, solicitation, evaluation, and contract management.
 - **Ethics and Compliance:** Focus on ethical standards, conflict of interest management, and compliance with legal and regulatory requirements.
 - **Risk Management:** Training on identifying and managing risks associated with procurement activities.

2. Awareness Initiatives:

- **Policy Dissemination:**
 - **Policy Documents:** Ensure that procurement policies and procedures are accessible to all staff and stakeholders through internal communication channels, such as intranet or physical copies.
 - **Regular Updates:** Communicate updates or changes to procurement policies and procedures to all relevant parties promptly.
- **Workshops and Seminars:**
 - **Internal Workshops:** Conduct workshops and seminars on procurement topics to enhance staff understanding and skills.
 - **Guest Speakers:** Invite experts or external consultants to provide insights on procurement best practices and trends.

- **Communications:**
 - **Newsletters:** Include procurement-related information and updates in internal newsletters or bulletins.
 - **Notices:** Use internal notices or memos to highlight important procurement policies, deadlines, or compliance issues.
3. **Training Delivery Methods:**
- **In-Person Training:**
 - **Interactive Sessions:** Conduct interactive training sessions with opportunities for discussion, role-playing, and hands-on practice.
 - **Case Studies:** Use real-life case studies to illustrate procurement challenges and solutions.
 - **Online Training:**
 - **E-Learning Modules:** Develop and deliver e-learning modules for staff to access training at their convenience.
 - **Webinars:** Host webinars on procurement topics to reach a wider audience and provide flexible learning options.
 - **On-the-Job Training:**
 - **Mentoring:** Pair new or less experienced staff with experienced mentors to provide practical guidance and support.
 - **Job Aids:** Provide job aids, such as checklists and flowcharts, to assist staff in following procurement procedures.
4. **Evaluation and Feedback:**
- **Training Evaluation:**
 - **Assessments:** Conduct assessments or quizzes to evaluate staff understanding of procurement policies and procedures.
 - **Feedback Surveys:** Collect feedback from training participants to assess the effectiveness of training programs and identify areas for improvement.
 - **Continuous Improvement:**
 - **Review Feedback:** Analyse feedback and training outcomes to make necessary adjustments and enhancements to training programs.
 - **Update Training Materials:** Regularly update training materials to reflect changes in policies, regulations, and best practices.
5. **Roles and Responsibilities:**
- **Training Coordinators:** Designate staff responsible for organising and managing procurement training programs.
 - **Management Support:** Ensure that senior management supports and participates in training initiatives, reinforcing the importance of procurement compliance.
6. **Documentation and Record Keeping:**
- **Training Records:** Maintain records of training sessions, including attendance, content covered, and feedback received.
 - **Certification:** Issue certificates or acknowledgments of completion for training programs to document staff participation and competence.
7. **Ethics and Conduct:**
- **Code of Conduct:** Include training on the organisation's code of conduct and ethical standards, emphasising their importance in procurement activities.
 - **Ethical Scenarios:** Discuss ethical scenarios and dilemmas to reinforce the importance of ethical behaviour in procurement.
8. **External Training:**
- **Professional Development:** Encourage staff to participate in external procurement-related training programs, conferences, or workshops.
 - **Certification Programs:** Support staff in obtaining professional certifications related to procurement and supply chain management.

LEGAL AND REGULATORY COMPLIANCE

Purpose: The purpose of ensuring legal and regulatory compliance in procurement is to adhere to applicable laws, regulations, and standards, thereby protecting the organisation's reputation, avoiding legal liabilities, and ensuring transparent and fair procurement practices.

1. Regulatory Framework:

- **Local Laws:** Adhere to national and local procurement laws and regulations that govern procurement activities in the organisations's operating regions.
- **International Standards:** Comply with relevant international procurement standards if the organisation operates internationally or receives funding from international donors.

2. Legal Compliance:

- **Contract Law:** Ensure that all procurement contracts are legally binding and include essential terms and conditions, such as scope of work, delivery schedules, payment terms, and dispute resolution mechanisms.
- **Anti-Corruption Laws:** Comply with anti-corruption laws and regulations to prevent bribery, fraud, and other unethical practices in procurement.
- **Employment Laws:** Follow employment laws related to procurement staff, including fair hiring practices, working conditions, and non-discrimination.

3. Donor Requirements:

- **Funding Agreements:** Adhere to procurement requirements specified in donor agreements and grant contracts, including compliance with donor guidelines and reporting requirements.
- **Audit and Reporting:** Ensure that procurement practices meet donor expectations for transparency and accountability, and prepare for donor audits and reviews.

4. Procurement Procedures:

- **Standard Operating Procedures (SOPs):** Develop and implement SOPs for procurement that reflect legal and regulatory requirements.
- **Documentation:** Maintain accurate and complete records of all procurement activities to support compliance and facilitate audits.

5. Ethics and Integrity:

- **Code of Conduct:** Implement a code of conduct that outlines ethical standards and expectations for procurement staff and other stakeholders.
- **Conflict of Interest:** Establish procedures to manage and disclose conflicts of interest in procurement decisions.

6. Training and Awareness:

- **Legal Training:** Provide training for procurement staff on relevant laws and regulations, including contract law, anti-corruption measures, and donor requirements.
- **Ongoing Education:** Offer ongoing education and updates on changes in legal and regulatory requirements affecting procurement.

7. Monitoring and Auditing:

- **Internal Audits:** Conduct regular internal audits to assess compliance with legal and regulatory requirements in procurement processes.
- **External Audits:** Facilitate external audits by providing necessary documentation and cooperating with auditors to verify compliance.

8. Compliance Checks:

- **Regulatory Updates:** Stay informed about changes in laws and regulations that impact procurement and update policies and procedures accordingly.
- **Compliance Reviews:** Regularly review procurement activities and policies to ensure alignment with current legal and regulatory standards.

9. Risk Management:

- **Risk Assessment:** Identify and assess legal and regulatory risks associated with procurement activities.
- **Mitigation Strategies:** Develop and implement strategies to mitigate identified risks, including preventive measures and contingency plans.

10. **Documentation and Record Keeping:** - **Legal Records:** Maintain detailed records of procurement-related legal documents, including contracts, compliance certificates, and correspondence with regulatory bodies. -

Retention Policies: Follow retention policies for legal and regulatory documents to ensure they are available for review and audit purposes.

11. Complaints and Dispute Resolution: - **Complaint Mechanism:** Establish a mechanism for handling complaints related to procurement practices, including a process for investigating and addressing grievances. - **Dispute Resolution:** Include dispute resolution procedures in procurement contracts to address any legal disputes that may arise.

12. Legal Consultation: - **Legal Advisors:** Engage legal advisors or consultants to provide guidance on complex legal and regulatory issues related to procurement. - **Legal Reviews:** Obtain legal reviews of procurement policies and contracts to ensure compliance and minimise legal risks.

13. Ethics and Compliance Committees: - **Compliance Committee:** Form a compliance committee to oversee adherence to legal and regulatory requirements in procurement. - **Ethics Committee:** Establish an ethics committee to address ethical concerns and ensure that procurement practices align with organisational values.

14. Emergency and Contingency Planning: - **Compliance Failures:** Develop plans for addressing compliance failures, including corrective actions and communication strategies. - **Regulatory Changes:** Implement procedures for quickly adapting to significant changes in legal and regulatory requirements.

POLICY REVIEW AND UPDATES

Purpose: The purpose of policy review and updates is to ensure that the procurement policy remains relevant, effective, and compliant with current laws, regulations, and best practices. Regular reviews and updates help address changes in the operating environment, organisational needs, and regulatory requirements.

1. Review Schedule:

- **Regular Review:** Conduct a formal review of the procurement policy at least annually to assess its effectiveness and relevance.
- **Trigger Events:** Initiate a review outside of the regular schedule if significant changes occur, such as new regulations, major organisational changes, or identified issues in procurement practices.

2. Review Process:

- **Assessment:**
 - **Policy Evaluation:** Evaluate the current policy against legal requirements, industry standards, and organisational needs.
 - **Stakeholder Input:** Gather feedback from stakeholders, including staff, suppliers, and auditors, to identify areas for improvement or concerns.
- **Policy Analysis:**
 - **Compliance Check:** Ensure the policy complies with relevant laws, regulations, and donor requirements.
 - **Effectiveness Review:** Assess the policy's effectiveness in achieving procurement objectives, managing risks, and ensuring transparency and accountability.
- **Drafting Updates:**
 - **Revision Drafts:** Prepare drafts of proposed updates or revisions to the procurement policy based on the review findings.
 - **Consultation:** Consult with relevant departments, legal advisors, and procurement professionals to ensure the proposed changes are appropriate and feasible.

3. Approval and Implementation:

- **Approval Process:**
 - **Management Review:** Present the revised policy to senior management for review and approval.
 - **Board Approval:** Obtain approval from the board of directors or governing body if required by the organisation's governance structure.
- **Communication:**
 - **Policy Dissemination:** Communicate the updated policy to all relevant staff and stakeholders through internal channels, such as emails, meetings, or intranet postings.

- **Training:** Provide training or briefings on significant changes to ensure that staff understand and comply with the updated policy.
- **Documentation:**
 - **Version Control:** Maintain version control for the policy, including records of revisions, approval dates, and effective dates.
 - **Accessibility:** Ensure that the updated policy is accessible to all staff and stakeholders.
- 4. **Monitoring and Feedback:**
 - **Implementation Monitoring:** Monitor the implementation of the updated policy to ensure it is being followed correctly and effectively.
 - **Feedback Mechanism:** Establish mechanisms for staff and stakeholders to provide feedback on the policy and its implementation.
- 5. **Continuous Improvement:**
 - **Ongoing Evaluation:** Regularly evaluate the policy's impact and effectiveness, incorporating feedback and lessons learned into future reviews.
 - **Best Practices:** Stay informed about best practices in procurement and incorporate relevant practices into the policy.
- 6. **Compliance and Legal Requirements:**
 - **Regulatory Changes:** Monitor changes in laws and regulations that may impact procurement practices and ensure the policy remains compliant.
 - **Donor Requirements:** Adjust the policy as needed to meet the requirements of donors and funding agencies.
- 7. **Documentation and Record Keeping:**
 - **Review Records:** Keep detailed records of the policy review process, including notes from consultations, draft versions, and final approvals.
 - **Historical Records:** Maintain historical records of previous versions of the policy for reference and audit purposes.
- 8. **Roles and Responsibilities:**
 - **Policy Owner:** Designate a policy owner or team responsible for managing the policy review process and ensuring timely updates.
 - **Review Committee:** Form a review committee, if applicable, to oversee the review and update process, including representatives from relevant departments.
- 9. **Audit and Oversight:**
 - **Internal Audits:** Include policy review and update processes in internal audits to ensure compliance with the organisation's procedures and standards.
 - **External Audits:** Facilitate external audits by providing documentation related to policy reviews and updates.
- 10. **Emergency Updates: - Urgent Revisions:** Implement a procedure for making urgent policy updates in response to critical issues or emergencies that require immediate attention.



WHISTLE BLOWER POLICY

Table of Contents

S.No.	Description	Page No.
1	Introduction	1
2	Scope	1
3	Reporting Mechanism	1
4	Investigation Process	1
5	Post Investigation Actions	2
6	Whistleblower Anonymity & Protection	3
7	Confidentiality of the Concerned Parties	3
8	Good Faith	3
9	Compliance with Legal Obligations	3
10	Review and Amendments	4
11	Whistle Committee	4

WHISTLE BLOWING POLICY

INTRODUCTION

The Whistle Blower Policy ("the Policy") is designed to encourage transparency and accountability within the organisation. It provides a secure and confidential avenue for co-workers, volunteers, donors, vendors, beneficiaries, and other stakeholders to report any unethical practices, misconduct, or violations of legal or organisational standards without fear of retaliation or discrimination.

SCOPE

This Policy applies to all employees, volunteers, board members, donors, vendors, beneficiaries, and any other external stakeholders associated with the organisation. It ensures that everyone involved with the organisation has the right to raise concerns regarding:

- Financial mismanagement or fraud
- Corruption or bribery
- Harassment or discrimination
- Breach of legal obligations
- Endangerment of health and safety
- Any other unethical conduct

REPORTING MECHANISM

All Protected Disclosures should be reported in writing by the Whistle Blower as soon as possible, but not later than 30 (thirty) working days after the Whistle Blower becomes aware of the same and should either be typed or written in a legible handwriting in English or Hindi.

The Policy provides a structured mechanism for reporting concerns. Stakeholders can report issues through multiple channels, including:

- **Email:** A dedicated email address for whistle-blower reports.
- **In-Person Reporting:** Direct reporting to a designated officer or committee within the organisation.
- Send hard copy complaint enclosed in an envelope marked as "Strictly Confidential" to:

To,
President,
Gramin Samaj Kalyan Samiti (GRASS)
Talla Chinakhan, Almora
Uttarakhand (263601)

All reports are treated with the utmost confidentiality, and the identity of the whistle-blower will be protected to the fullest extent possible.

INVESTIGATION PROCESS

Upon receipt of a disclosure, the organization (referred to as GRASS) is committed to handling the matter promptly and professionally, following the procedures and timelines outlined below:

1. Preliminary Inquiry

- **Initial Assessment:** Within 7 working days of receiving a written complaint, the Whistle Committee will conduct a discreet preliminary inquiry to determine whether there is a basis for proceeding with a formal investigation. This inquiry is crucial to ascertain the validity of the disclosure and to decide the next steps.

2. Special Cases:

- **Child Protection or Sexual Harassment:** If the reported matter involves a violation of child protection or sexual harassment against women in the workplace, the relevant committees (such as the Child Protection Committee or Internal Complaints Committee) will be

immediately notified. The investigation will then proceed in accordance with the specific procedures outlined in the respective policies governing these areas.

3. Formation of Investigating Committee

- **Appointment:** If the preliminary inquiry establishes a basis for further investigation, the Whistle Committee will appoint appropriate members to form an "Investigating Committee." It is imperative that the appointed members have no conflict of interest related to the complaint.

4. Fact-Finding Investigation

- **Initial Meeting:** The Investigating Committee will begin by arranging a meeting with the whistle-blower to discuss the concern in detail and identify the available evidence.
- **Evidence Gathering:** The investigation may involve interviewing witnesses and reviewing relevant documents or other written evidence.
- **Protection of Whistle-Blower:** The investigation will typically avoid direct cross-examination or contact between the whistle-blower and the individual against whom the complaint has been made (the complainee). This precaution is to protect the whistle-blower from potential retaliation. If such contact is deemed necessary, the Investigating and Whistle Committees will take all necessary measures to safeguard the concerned parties.

5. Investigation Timeline

- **Completion:** The investigation must be completed within 90 calendar days from the receipt of the protected disclosure. If, due to special circumstances, more time is needed to conclude the investigation, the whistle-blower will be informed of the delay and the reasons for it.

6. Reporting

- **Submission of Report:** Upon the conclusion of the investigation, the Investigating Committee will compile a detailed case report. This report will be submitted to the Whistle Committee for review and further action as necessary.

POST INVESTIGATION ACTIONS

Following the completion of an investigation, the organisation will undertake the following actions based on the findings:

1. Disciplinary Action

- **Implementation:** If the investigation concludes that an unethical or improper act has been committed beyond reasonable doubt, and there is sufficient evidence, appropriate disciplinary action will be initiated against the person concerned. This could include measures up to and including termination, depending on the severity of the violation, the nature of the complaint, and the evidence collected.

2. Reporting to Authorities

- **Escalation to Statutory Authorities:** In cases where grave wrongdoing is identified, the Whistle Committee will decide whether to report the matter to statutory authorities such as the Police Department, Child Welfare Committee (CWC), and/or relevant donors. Any criminal activity uncovered during the investigation will be reported to the police.

3. Mitigating Ongoing Risks

- **Risk Mitigation:** The organisation will take prompt and appropriate actions to mitigate any ongoing risks identified during the investigation. This includes measures to eliminate risks of harm to individuals or prevent financial losses. Additionally, any policy, procedural, or system errors or weaknesses identified will be corrected to prevent future occurrences.

4. Communication with the Whistle-Blower

- **Progress Updates:** The whistle-blower will be kept informed about the overall progress of the investigation.
- **Outcome Notification:** At the conclusion of the investigation, the whistle-blower will be informed of the overall outcome. However, detailed information about the actions taken may not be shared if it could breach the confidentiality of the individuals involved.

5. Final Decision and Appeal

- **Finality of Decision:** The decision made by the Whistle Committee is considered final and binding.

- **Appeal Process:** In exceptional cases where the whistle-blower is not satisfied with the outcome of the investigation or the decision made by the Whistle Committee, they have the right to raise the matter to the Board. The whistle-blower must outline the reasons for their dissatisfaction when appealing the decision.

WHISTLEBLOWER ANONYMITY & PROTECTION

1. Anonymity of Whistleblowers

- **Encouraging Identifiable Disclosures:** The organisation does not encourage associates to make disclosures anonymously. Investigations may be significantly hindered if further information cannot be obtained, making it difficult to assess the credibility and intent behind the allegations. For this reason, organisation will not consider concerns raised anonymously.
- **Protection of Identity:** While anonymity is discouraged, Organisation is committed to protecting the identity of the whistleblower. If a whistleblower requests confidentiality, the organisation will take all reasonable measures to protect their identity, provided it does not interfere with the effective progression of the investigation.

2. Whistleblower Protection

- **Confidentiality:** The Organisation ensures the confidentiality of the whistleblower's identity and the details of the disclosure, as far as possible. This confidentiality will be maintained throughout the investigation process and beyond, except where disclosure is required by law.
- **Protection Against Retaliation:** The Organisation strictly prohibits any form of retaliation against whistleblowers. This protection covers all adverse actions, including termination, demotion, reduction in compensation, poor work assignments, and any form of threats or physical harm. Whistleblowers who believe they are facing retaliation should immediately report the issue to the Human Resources Head.
- **Scope of Protection:** While the Organisation offers strong protections for whistleblowers against retaliation, this protection does not grant immunity for any personal wrongdoing by the whistleblower that is discovered during the investigation. Additionally, if it is established that the whistleblower made a false allegation with malicious intent, they may face appropriate disciplinary action.

CONFIDENTIALITY OF THE CONCERNED PARTIES

In the context of the Whistleblower Policy, GRASS is committed to maintaining the confidentiality of all parties involved in the investigation process. This includes:

- **Confidentiality Assurance:** The identities of all concerned parties, including the whistleblower and the complainee, will be kept confidential throughout the investigation process.
- **Restricted Disclosure:** Information regarding the identities of these individuals will not be disclosed to anyone outside of the investigating committee, the whistle committee, or any other person directly involved in the investigation.
- **Protection of Privacy:** Every effort will be made to ensure that the confidentiality of all parties is upheld, to protect them from any potential harm or retaliation and to maintain the integrity of the investigation process.

GOOD FAITH

It is important that whistle-blowers raise concerns in good faith. Reports made with malicious intent or knowing them to be false may lead to disciplinary action against the reporting individual.

COMPLIANCE WITH LEGAL OBLIGATIONS

This Policy is designed to complement and not replace any legal protections available to whistle-blowers under Indian law. The organisation recognises the importance of complying with all relevant legal and regulatory requirements, including the Whistle Blowers Protection Act, 2014, and any other applicable laws.

REVIEW AND AMENDMENTS

The Policy will be reviewed periodically to ensure its effectiveness and compliance with legal standards. Amendments may be made as required to address emerging issues or changes in the regulatory landscape.

WHISTLE COMMITTEE

The committee for Protected Disclosure will be as follows:

1. Founder & Board Member - Chairperson.
2. Two other board members as chosen specifically by the Founder basis the complaint reported - Members