**SRISHTI JAN KALYAN SAMITI**

SOCIETY FOR RECONSTRUCTION OF RURAL INFRASTRUCTURE & IMPLEMENTATION OF SUSTANABLE HANDY TECHNOLOGY



GOVERNANCE, POLICIES & PROCEDURES MANUAL

Updated Jan 2022

**Registered Office- Lalkua, Nainital, Uttarakhand 262402**

**Project Office- 3rd Floor, Choudhari Bhawan, Ban Khola, Jeet Nagar, Mandalsera Bageshwar Uttarkakhand 263642**

 **Introduction**

**Srishti Jan Kalyan Samiti** is a podium of like- minded people who believe in the philosophy of **“Helping people to help themselves”** and implement it for the cause of marginalized section and disadvantaged section. It’s registered under Societies Registration Act 1860 as a non- political, non- profit making, secular, non government organization. Being voluntary development organization, it started its work since 2001-02 with the following vision, mission and objective.

**Vision:-** Establish a non-exploitive self-reliant social order devoid of inequalities based on cast, creed, religion or sex and characterized by dignity of the individuals with the primacy of truth and nonviolence for its perpetuation.

 **Mission:- Empowerment of the lowest rungs of the society.**

 **Objective:-** To bring people to the development front and help them take responsibility for their own development-creating environment for support and strengthen their potentiality as agents of the change in the society.

SRISHTI JAN KALYAN SAMITI is organized institutions that not only delivers services but also manages staff personnel, oversee administration and maintains cash funds. As a recipient of grants from various channels and project holders of welfare activities, Srishti has to uphold principles of accountability and transparency. One of the strong indicators of these principles is keeping policies and manuals in place, based on which the day-today operations of Srishti are to be carried out. In this regard, we have come up with the management and administrative policies for Srishti as follows:-

1. Purpose and Categories of Personnel

1.1 Purpose- The purpose of the Personnel Policy is to set down the policies, conditions, rights and obligations of Srishti employees subject to their performing of the duties and responsibilities in their respective job descriptions. From the time of hiring, each employee will have access to this policy, so that he/she can adhere to it with full knowledge and information. The policies described below may at any time be subject to modification if the Board of Members of Srishti deems it necessary. In such cases, employees will be fully informed of the changes made.

1.2 Categories of Personnel All personnel working for Srishti are classified into following types

1.2.1 Employees- Employees designate salaried individuals who, after a probationary period, are given ongoing assignments, either part-time or full-time, and are paid on monthly basis. They will be contracted on long-term basis subject to periodic evaluations and performance assessments. They will have the responsibility towards the day to day functioning and/or in any one of more ongoing/prospective projects of Srishti. All the employees of Srishti are classified into categories. These categories are as follows:-

1. Management Category:-

a. Chief Functionary.

2. Professional Category:

a. Program Manager b. Project Manager c. Financial Manager

 Management & Administrative Policies for Srishti :-

Personnel, Communications, Procurement and Finance Policies

2 d. Administrative Manager 3. Support Category: a. Administrative Assistant b. Program/Project Assistant c. Financial Assistant 4. Implementing Category: a. Teacher b. Trainer c. Community Development Worker d. Health Educator e. Health Service Provider f. T-Shirt Weaving Staff 1.2.2 Consultants: Consultants are professional experts hired by SRISHTI JAN KALYAN SAMITI on short-term basis only for the completion of specific tasks and assignments related to SRISHTI JAN KALYAN SAMITI or one or more of its projects. Separate and limited contracts, defining their job description, timeline, deliverables, reporting procedures and payment details will be issued to consultants. They will be paid on daily/monthly/weekly basis depending upon the nature of their assignment. They will not be considered as full-time or part-time employees of SRISHTI JAN KALYAN SAMITI. 2. Volunteers and Personnel Recruitment

 1.2.3 Volunteers- Volunteers are individuals who work at SRISHTI JAN KALYAN SAMITI out of their own choice or have been deputed at SRISHTI JAN KALYAN SAMITI by other organizations. They will be assigned tasks from time to time as deemed necessary by SRISHTI JAN KALYAN SAMITI. SRISHTI JAN KALYAN SAMITI will have a limited contract with volunteers and will not provide any compensation except under special conditions. They will not be considered as full-time or part-time employees of SRISHTI JAN KALYAN SAMITI.

1.3 Personnel Recruitment SRISHTI JAN KALYAN SAMITI believes in equal employment opportunity to each individual, regardless of race, color, gender, religion, age, sexual orientation, national or ethnic origin, disability, marital status, veteran status, or any other occupationally irrelevant condition. This policy applies to recruitment and advertising; hiring and job assignment; promotion, demotion and transfer; layoff or termination; rates of pay and benefits; selection for training; and the provision of any other human resources service.

3 1.3.1 Notice of Vacant or New Position It is the responsibility of the Board of Members to fill vacant positions as well as new regular positions and new temporary positions of a duration exceeding more than six months. The Board must make sure that the positions can be filled under the organizational budget. For all new positions, a job description shall be established and include the following elements:

 • position summary,

• description of duties and responsibilities,

• conditions of work,

• qualifications.

Notice of a new or vacant position must be approved by the Board before it is released publicly. Recruitment for a new or vacant position can be opened to internal and external competition. For external recruitment, positions in the professional category can be advertised publicly through newspapers if they are regular positions, or if there is a limited tendering process for consultation.

1.3.2 Interview and selection As a general rule, a selection committee comprising of, at least two members shall be assembled for filling all positions. The committee will go through the applications received, retaining those that show the best qualifications. It will evaluate each candidate’s application with the help of an evaluation form created beforehand, containing well-defined criteria. A list of the candidates chosen to be interviewed will be shortlisted by the Selection Committee. The interviews will serve to make a final choice and also to establish a database of potential future candidates.

3. Appointment Letter and Staff Orientation at SRISHTI JAN KALYAN SAMITI

1.3.3 Appointment Letter Any personnel employed with SRISHTI JAN KALYAN SAMITI will be issued an appointment letter prior to his/her employment by SRISHTI JAN KALYAN SAMITI. The appointment letter will officially announce his/her position within SRISHTI JAN KALYAN SAMITI, the place of assignment and the effective date of employment. The appointment letter will carry annexes, specifying the employee’s job description, terms of reference, salary and benefits and other relevant terms of employment (Refer 1.4 Employment).

1.3.4 Probationary Period A probation period of three months shall apply to all new employees from the date of hire. Exceptionally, the probation period may be extended to six months. In case, if a new employee fails to perform in accordance to expectations of SRISHTI JAN KALYAN SAMITI staff/board, 4 he/she will be given a notice, terminating the contract at the end of the probationary period.

1.3.5 Staff orientation All new employees will get an orientation about SRISHTI JAN KALYAN SAMITI’s mission and strategies, its structure and the staff within it, the policies and conditions of employment, the internal rules and regulations, etc. 1.4 Remuneration SRISHTI JAN KALYAN SAMITI believes in attracting and retaining a qualified and effective workforce through a system of payment that is both appealing and fair. All employees of SRISHTI JAN KALYAN SAMITI are entitled to a basic salary, depending upon their skills, qualification and experience. The basic salary will be mentioned in the appointment letter.

1.4.1 Salary Increment Salary increment will be based upon an employee’s position and performance. Increment will be provided to employees on annual basis after their performance evaluation. Salary increment is calculated on the basis of basic salary of the staff.

4. Employee Salary Benefits in SRISHTI JAN KALYAN SAMITI

1.4.2 Compensation against Accident of the staff during Service In the event that the staff succumbs to an accident while working for SRISHTI JAN KALYAN SAMITI, i.e. during the office hours or during field trips, he/she is entitled to receive compensation to cover the medical expenses.

1.5 Working Days and Hours

1.5.1 Working Days SRISHTI JAN KALYAN SAMITI will follow a 6 days a week working schedule from Monday to Saturday. Sundays are considered non-working days. In necessary case, SRISHTI JAN KALYAN SAMITI employees will be required to work on Sunday either. SRISHTI JAN KALYAN SAMITI will observe some important public holidays as those prescribed by the Government. The Chief Functionary will prepare a calendar of public holidays at the beginning of each fiscal year and circulate it to all staff. 1.5.2 Office Hours The office shall open from 07.30 am in the morning till 05.30 in the evening. All employees are expected to complete 8 working hours daily. There will be two hour lunch-break.

5 5. Travel Rules & Regulations at SRISHTI JAN KALYAN SAMITI

1.6 Travel Staff members may be asked to travel away from their usual workplaces on authorized missions. The policy on payment of travel allowances adopted SRISHTI JAN KALYAN SAMITI applies to all employees regardless of job category or status. It also applies to the consultants, when mentioned in their agreement. After reimbursable expenses are made, the person making an expense claim shall use the appropriate forms available. The expenses will not be reimbursed if proper justifying documents (original receipts) are not attached except for per diem. Eligible expenses include:

1.6.1 Per diem All employees and volunteers are provided per diem of Rs.250 (Breakfast Rs 50, lunch Rs.100 and dinner Rs 100) to cover the cost of food for each night spent outside the office as approved by SRISHTI JAN KALYAN SAMITI.

1.6.2 Accommodation All employees and volunteers are entitled to claim expenses incurred for accommodation for official trips outside their office. Maximum claims for accommodation shall not exceed Rs 800 per night. Claim for accommodation will be reimbursed upon submission of bills/receipts.

1.6.3 Mode of Transport SRISHTI JAN KALYAN SAMITI will pay only surface transport as far as possible, i.e. bus, taxi car and motor bike. If any individual is using personal vehicle for SRISHTI JAN KALYAN SAMITI related work, they can be reimbursed the actual fuel cost based upon the kilometers. However, the private transport must be shared by more than one SRISHTI JAN KALYAN SAMITI member or employee.

1.7 Leave and Holidays

1.7.1 Leave All employees are entitled to the following leave with pay.

 (1) Annual Leave All employees of SRISHTI JAN KALYAN SAMITI are entitled to 15 working days off as paid leave per year. This leave is accrued monthly at the rate of 1.5 working days.

(2) Sick Leave Employees are entitled to 12 working days of sick leave with pay per calendar year. Sick leave is accumulated at the rate of 1 day for every full month worked. Employees have to present a medical certificate to substantiate claims for sick leave with pay for absences exceeding two successive days.

(3) Maternity Leave

6 All female employees are entitled to maternity leave of 90 calendar days twice. (4) Paternity Leave Male employees are entitled to paternity leave of 11 calendar days twice.

(5) Mourning Leave In case of death of a parent, child or spouse, employees be given mourning leave of 15 days each.

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

6. Holidays and Leave in SRISHTI JAN KALYAN SAMITI 1

.7.2 Holidays All employees are entitled to 16 days of paid leave due to public holidays. Public holidays are specified in advance by the Executive Director in consultation with staff members. Employees who are required to work on public holidays are entitled to compensatory day off. SRISHTI JAN KALYAN SAMITI will keep records of number of hours/days worked by its employees on public holidays. Request for compensatory leave shall be substantiated with this record and approved in advance by the Executive Director. In the event that a public holiday is declared by the Government on a certain day without prior notice, SRISHTI JAN KALYAN SAMITI staff cannot consider it a holiday until and unless notified by the Executive Director or the Board. All public holidays are subject to the approval of the Executive Director or the Board.

1.7.3 Leave without Pay

 (1) Leave without pay may be granted to employees up to 36 days per year.

 (2) Leave without pay that is taken for a month or more shall not be counted as time worked, hence no benefits shall accrue to the employees during such period. (3) Employees on probation are not entitled to leave with or without pay but can accrue such leave during the probationary period.

(4) Leave without pay is applicable when the employee has exhausted all his annual and sick leave.

1.7.4 Absences

(1) An employee who is unable to come to the office is required to notify the office of the reason for his/her absence.

(2) Unauthorized absences are grounds for disciplinary action. The following procedures shall apply:

 i. An employee that has been absent for two consecutive working days without notice nor explanation shall be personally sought of by the Executive Director. He/she shall be asked to put in writing the reason(s) for his/her absence.

7 ii. If, after seven consecutive days of absence, the employee continues to fail to give any explanation of the cause of his/her absence, the employee will be considered to have resigned from his/her position.

iii. In cases where the employee cannot give any satisfactory answer to the cause of his/her absences, in the judgment of the Executive Director, the employee may be subjected to disciplinary action.

1.8 Staff Movement

(1) Assignments and Transfers According to project needs, any employee can be transferred temporarily or permanently to any location where SRISHTI JAN KALYAN SAMITI conducts its activities. The transfer may be the result of a promotion, a change in role due to service requirements or other reasons. A permanent transfer to a new place of work that includes a new job mandate shall result in a contract renewal. In addition, the employee concerned shall be notified one month in advance of his change in situation.

(2) Interim positions and promotions an employee may be called on to temporarily perform a job in a higher category. That does not automatically give him the right to the salary and benefits of this position. However, after a reasonable amount of time, SRISHTI JAN KALYAN SAMITI shall reclassify the employee in the category of the new job or return him/her to his/her former duties. An employee who receives a promotion can be required to complete a trial period in the new position. If the trial period is successfully concluded, the employee will be reclassified in the new job category and at a salary scale level higher than his former position. If the trial period is not satisfactorily completed, the employee will be reinstated in a position at the same level as his former position.

7. Employee Termination Rules in SRISHTI JAN KALYAN SAMITI 1.9 Prohibition on Outside Employment and/or Engagement Full-time regular employees of SRISHTI JAN KALYAN SAMITI are not allowed to undertake outside employment.

1.10 Termination of Employment

1.10.1 Conditions for Termination Employees shall lose their jobs under any of the following conditions: (1) Voluntary Resignation i. Personnel wishing to resign from post may do so by giving a resignation letter to the Executive Director stating the reasons for resignation and effective date of the same. One month of prior notice is required for such resignations. ii. The date in which the resignation letter is received at the SRISHTI JAN KALYAN SAMITI office is considered 8 the date on which notice of resignation is given. Failure to provide sufficient notice may be ground for forfeiture of all accrued employee benefits.

(2) Redundancy of the Position Depending on the nature and volume of its operation, SRISHTI JAN KALYAN SAMITI may declare certain positions redundant. Persons occupying those positions will therefore be forced to be separated from SRISHTI JAN KALYAN SAMITI with proper notice. While doing so, SRISHTI JAN KALYAN SAMITI will give at least 2 months notice in advance.

(3) Termination with Cause Grounds for employee termination are the following: i. continuing inefficiency and gross negligence of duty.

ii. Fund embezzlement.

iii. Misuse of office equipment, and other properties.

iv. repeated unauthorized absences and leaves.

v. intoxication while on official business or within office premises.

vi. Unauthorized disclosure of official information.

(4) Death when an employee dies, his/her salary and benefits will automatically be paid to his/her legal heirs.

1.10.2 Procedures for Termination and/or Disciplinary Action

i. SRISHTI JAN KALYAN SAMITI will ask the employee for a written explanation on the offense deemed committed by the employee concerned, identifying the charges against him/her and the particulars of the facts relied upon to support it. ii. The employee is given 3 working days to submit his/her explanations.

iii. Based on the written explanations submitted by the employee concerned and the strength of evidence presented, SRISHTI JAN KALYAN SAMITI may choose to decide on the charges or pursue further investigation of the case.

iv. SRISHTI JAN KALYAN SAMITI can, shall it feel necessary to, suspend the employee in question from duty during the period of investigation subject to the following conditions:

a. should the employee be in a position to tamper with the evidence against him/her.

b. should the employee’s continuing presence in the organization be deemed inimical to the interest of SRISHTI JAN KALYAN SAMITI.

8. Conflict Management Policy in SRISHTI JAN KALYAN SAMITI

1.11 Conflict Management

1.11.1 Conflict Resolution 9 Whenever a dispute arises among the SRISHTI JAN KALYAN SAMITI staff, it shall be resolved in a constructive manner, i.e. the solutions shall lead to positive changes. Employees who feel unfairly treated or who have complaints about a situation or about working conditions should notify the Executive Director immediately.

1.11.2 Staff Behavior SRISHTI JAN KALYAN SAMITI expects its employees to adopt attitudes and behavior that maintain the good image of SRISHTI JAN KALYAN SAMITI. SRISHTI JAN KALYAN SAMITI employees shall display an exemplary level of professionalism and integrity. Furthermore, besides the usual rules every good employee needs to follow (respect, courtesy, punctuality), there are particular procedures of conduct for members of SRISHTI JAN KALYAN SAMITI which must be observed.

(1) Political Activities since SRISHTI JAN KALYAN SAMITI is a non-political organization, employees shall not participate in activities of a purely political nature on work premises or during working hours. It is also prohibited to use SRISHTI JAN KALYAN SAMITI’s materials for these purposes.

(2) Discrimination and Harassment Under the principles established by SRISHTI JAN KALYAN SAMITI, no employee, man or woman, has the right to put pressure on another, make intimate advances, give preferential treatment or show sexual favoritism at work.

(3) Conflict of Interest to avoid putting themselves in a conflict of interest with the objectives and operations pursued by SRISHTI JAN KALYAN SAMITI, employees shall respect the following guidelines:

• It is prohibited to use SRISHTI JAN KALYAN SAMITI property for illegal or unauthorized purposes.

• It is prohibited for any SRISHTI JAN KALYAN SAMITI employee having confidential information to disclose it without express authorization beforehand. • Employees cannot at any time accept a job from another employer if this job interferes with their work schedule and their duties and responsibilities.

• Employees shall avoid putting themselves in situations where they may gain profit or derive direct or indirect interest by influencing a contract award.

• Employees cannot solicit or accept tips, gifts, favors or other forms of gratuities for services rendered or required to be rendered in performing their duties within SRISHTI JAN KALYAN SAMITI.

9. Settling Grievance Policy in SRISHTI JAN KALYAN SAMITI

1.11.3 Grievances If an employee feels unfairly treated by circumstances that infringe on his/her rights or change his/her employment conditions, he/she should discuss the situation with his/her immediate supervisor. If, after the matter has been discussed and corrective 10 measures taken, an employee feels it has not been satisfactorily settled, he/she can submit a grievance to the Executive Director, who will discuss and provide appropriate solution. All grievances shall be handled internally because there is no recourse to external mediation or arbitration.

1.12 Performance Evaluation and Skill Training

1.12.1 Performance Evaluation System The performance evaluation system is a means by which SRISHTI JAN KALYAN SAMITI can increase its efficiency and that of its employees. The purpose of the system is for SRISHTI JAN KALYAN SAMITI to fulfill its mission by attaining its objectives and for employees to grow and feel fulfilled through proactive performance supervision. The system enables, among other things, the harmonizing of individual employee objectives with those of SRISHTI JAN KALYAN SAMITI, the measuring of employee potential and work performance and the support of employee improvement by working with them on their development needs. The annual performance evaluation seeks specifically to:

• promote communication between employees and their supervisors;

• clarify expectations concerning objectives and performance;

• improve employee performance through on-going monitoring and feedback;

• assess and reward individual performance;

• allow employees to express their career aspirations. The performance evaluation focuses on the individual employee in relation to the tasks and responsibilities assigned to him. It is not necessarily a comparison of one employee’s performance with that of another. Thus, the employee’s work performance is to be assessed in relation to absolute procedures, that is, according to the evaluator’s performance criteria and not according to relative procedures. The performance evaluation also allows SRISHTI JAN KALYAN SAMITI to assess the quality of human resources in their department or organization, note important information concerning expectations and needs and clarify decisions concerning transfers or work assignments.

10. Performance Evaluation System Policy for SRISHTI JAN KALYAN SAMITI

1.12.2 Elements of the Performance Evaluation System A performance evaluation system is composed of three main stages that generally take place over a period of a year:

(1) Performance planning 11 The performance planning stage enables employees and supervisors to come to an agreement on what is to be accomplished during the year and how it will be carried out. The following procedures and tools are used to facilitate this stage:

a) Job description or list of duties Each employee must have an up-to-date job description defining the purpose of the work and the responsibilities involved.

b) Setting of objectives for each key responsibility associated with a position, at least one objective should be established for a particular period. The objectives should be clear and quantifiable, and the assessment criteria should be mentioned.

c) Individual action plan the individual action plan is a planning tool used to specify the steps to be taken to achieve the objectives set beforehand. The action plan should be prepared jointly with the immediate supervisor. It may also involve new initiatives facilitating improved productivity or personal capacity development.

(2) Performance Monitoring and Management Staff performance and productivity should be managed on an on-going basis throughout the year. The following elements, among others, are involved:

 a) On-going Supervision this means taking the time to observe, examine sources of difficulty and seek solutions.

b) Regular Communication This involves regular exchanges so that employees can receive feedback about their performance and receives the necessary supervision. c) Periodic Evaluation this involves formal, scheduled meetings between an employee and supervisor to discuss activities carried out, end results and the adjustment of the action plan and objectives, if necessary. A minimum of one meeting every six months is suggested to ensure satisfactory results.

11. Policy for Annual Performance Evaluation at SRISHTI JAN KALYAN SAMITI

(3) Annual Performance Evaluation The annual performance evaluation is the analysis, based on documentation from previous stages of the process, of an employee’s work record. The evaluation addresses two fundamental questions. The first relates to the past and involves verifying what was accomplished qualitatively and quantitatively during the year.

12 The second relates to the future and consists of identifying means to be considered to ensure the employee continues to grow and develop. The performance evaluation form should include all the sections needed for the evaluation. This includes a section relating to performance evaluation in relation to the objectives established at the outset and in relation to the responsibilities of the position, a section that specifies or targets what is needed for the employee’s development and finally a section allowing the employee and the evaluator to express their comments and affix their respective signatures. The form should also include a performance level classification and a definition of each of these levels. The annual performance evaluation does not have any financial impact on salaries. It is first and foremost a tool to evaluate the employee’s performance and take remedial action if necessary.

1.12.3 Skill Training and Professional Development Depending on available funds, SRISHTI JAN KALYAN SAMITI should foster the professional development of its employees in order to be as effective as possible in its activities. The training programs chosen should address the actual needs identified and expressed during performance evaluation sessions.

1.13 Bond As part of the staff and organizational development activities, SRISHTI JAN KALYAN SAMITI may at times decide to send a designated staff person for trainings and/or further studies both abroad as well as at local level. SRISHTI JAN KALYAN SAMITI will bear the full/partial costs of the trainings/studies for this. However, the designated staff sponsored for the trainings/studies is required to sign a bond with SRISHTI JAN KALYAN SAMITI that requires him/her to complete the full tenure of working with SRISHTI JAN KALYAN SAMITI.

2. Communications Policy for SRISHTI JAN KALYAN SAMITI Office Management 2.1. Purpose The purpose of this policy is to control and reduce the communication cost in an effective way. Telephones are the most convenient and fastest mode of communication but for long distance communication, they are expensive. There are other modes for fast communication such as courier, fax or e-mail. And out of these, e-mail is fast and more affordable. SRISHTI JAN KALYAN SAMITI prefers to use e-mail for out of station correspondence to reduce the communication costs. Telephones can be used for local calls and in emergency for national & international long distance calls. Internet service at the office can be used to download and send email and to conduct work-related research. 1

3 2.2 Guidelines SRISHTI JAN KALYAN SAMITI provides the following guidelines to its staff to control telephone use: a. Telephone users are requested to keep their conversations short in order to keep the cost down and to keep the lines open for other people in and outside the office that need to use the telephone.

b. In general, employees should avoid using phones for non-official calls and are encouraged to use STD/ISD facilities available outside the office. However, the nonofficial calls will be billed to employees at prevailing rates. To keep track of such calls, a record sheet is provided to each employee working in the office in order to make it easier to remember to record the long distance calls (STD / ISD). All long distance calls should be recorded on this sheet along with all required information and submit to the finance division each month.

c. In order to minimize communication costs as much as possible, email should be used rather than fax or direct long distance calls. d. Copies of all in-coming and out-going official communications (fax, letters sent or received) should be filed. The employees sending / receiving important e-mails should be responsible to print and file such e-mails. A copy should go in the central file system.

e. Efforts should also be made to keep fax messages short and to send long documents by fax only in urgent cases.

f. Regarding international phone calls, the need for the official call should be discussed verbally with the Executive Director, unless exceptional circumstances make this impractical.

3. Computer Policy for SRISHTI JAN KALYAN SAMITI Office Management

3.1 Purpose SRISHTI JAN KALYAN SAMITI seeks to effectively manage the computer system for guiding the use, maintenance and security of the computer equipment. Employees are responsible for ensuring that the procedures and policies suggested here are followed.

3.2 Use Using computer equipment requires particular care because of its fragility and high cost. Access to the equipment should thus be strictly reserved to SRISHTI JAN KALYAN SAMITI employees only. Those employees who are unable to handle commonly-used software will be given an orientation by the senior staff on request. At least one SRISHTI JAN KALYAN SAMITI employee will be trained in handling minor maintenance of computers and accessories at the office.

14 3.3 Security a. In order to safeguard the computers against viruses, the external drives (CDs/DVDs/floppies/pen drives) that are at SRISHTI JAN KALYAN SAMITI office are only to be used. In the same way, no external drive from any source other than from sealed packets shall be used in the computers, unless it is first scanned with a latest anti-virus software.

b. In order to safeguard computers from viruses, antivirus software has been installed in the computers. The virus list for this program should be updated on a regular basis. It is the duty of the employee who has been assigned a computer to update the virus list on her / his computer.

c. There should be at least two backups of all important documents. One copy should be on the hard disk of the computer assigned to the concerned employee and a second copy on a CD/DVD kept in the office.

d. The computers of SRISHTI JAN KALYAN SAMITI should normally be used by its employees. Consultants and volunteers should seek prior permission of SRISHTI JAN KALYAN SAMITI employee before using his/her computer in the office.

3.4 Saving documents in the Computers In order to streamline the procedure to save documents in the computers and to make it easier for people to find documents and make back-ups of important documents, each employee should have a c:/my documents directory in his/her computer. This directory should be broken down into sub-directories to facilitate retrieval of important documents. Each employee will include a copy of all their important documents to be backed up on a directory entitled backup.

3.5 Back-ups of Documents In order to safeguard important documents and other work done by the staff, the back-up directory of the employee shall be backed up on CD/DVD once every week (every Friday) and the CD/DVD stored by the employee.

4. Procurement Policy for SRISHTI JAN KALYAN SAMITI

4.1 Purpose The purchase of goods and services is necessary for the smooth operation of the organization. The aim of the internal control system for the supplying of goods and services is to ensure orders are handled by individuals having skills in evaluating what purchases are required from suppliers offering the best deals, to ensure purchases made do not exceed the budget provided and to ensure purchased goods and services conform with the quantity and price specified in the order.

4.2 Methodology SRISHTI JAN KALYAN SAMITI shall follow certain methods in purchasing goods, equipment and services required for the needs of it or its projects. Use of competitive bidding shall be a 15 priority practice. The first criterion in choosing a supplier shall be the lowest bid. However, if a supplier does not provide the required level of service or an adequate guarantee, then other criteria shall also be considered. SRISHTI JAN KALYAN SAMITI shall specify in the purchase file the reasons the lowest bid was not chosen.

• For purchases under $1,000, a price survey by telephone of two suppliers will be sufficient for determining the supplier.

• For purchases above $1,000, a quotation/invoice shall be obtained from three local suppliers. • Purchases from a sole source shall be explained in the purchase file. The purchase file shall contain all the documents pertaining to each transaction, i.e. the purchase requisition, quotations, contact information of suppliers, purchase contracts or orders, invoices, delivery slips and any other pertinent documents.

4.3 Purchases Employees making purchases as part of the project activity or organizational work shall follow these mechanisms: a. Requisition form – the employee requesting a purchase fills this form, has it approved by the Executive Director and sends it to finance division.

b. Order form – the finance division issues the order form, after it is signed by the Executive Director. The concerned employee or the finance division will make the purchase successful on the basis of the order form.

c. Delivery slip – After the purchase has been made, a delivery slip will be issued by the finance division for the supplier, who will sign it and give it back to the finance division.

5. Fixed Assets Policy for SRISHTI JAN KALYAN SAMITI

5.1 Purpose To carry out its activities, SRISHTI JAN KALYAN SAMITI needs material resources. The quality of these resources is dependent upon how they are used. Material resources are in large part durable goods, which need to be well-managed to be maintained in good condition. These goods include stationary, tables, chairs, shelves, computers and related accessories. The Fixed Assets Policy will aim for:

• precise identification of goods that are part of the asset base;

• sensible use of goods;

• periodic taking of physical inventory;

• effective maintenance of goods;

• replenishment of goods when required. 16 5.2 Procedures At SRISHTI JAN KALYAN SAMITI, the management of material resources is the responsibility of the SRISHTI JAN KALYAN SAMITI staff. The procedures involved in managing these resources are:

• receiving and recording goods;

• using goods properly; • maintaining goods;

• taking inventory of goods;

• disposing of goods. Material resources are managed by means of records or files.

5.3 Asset inventory The purpose of the inventory is the physical monitoring of the items belonging to a project. The inventory makes it possible to detect differences between information about goods in the records and the actual state of goods. Inventory is usually done once a year and is the responsibility of the finance division.

5.4 Procedures The inventory procedure is composed of the following steps: a. Creation of record cards on which is found:

• type of item;

• description of item;

• identification code

• service user or name of manager;

• assigned location;

• previous placement of item;

• notes on condition of item;

• record updates;

• minutes of physical inventory;

b. Final removal of an item

c. Replacement of an item

d. List of annual needs

17 5.5 Removal of items The inventory procedure described above permits the identification of dilapidated or defective goods whose presence in office presents more inconveniences than advantages, for various reasons:

• steep rise in operating or maintenance expenses; • excessive cost of repair; • any other objective reason. The Executive Director shall give the authorization to take out of service, transfer or dispose of any items, and that should be noted in the book of assets. SRISHTI JAN KALYAN SAMITI Finance Policy 6.1 Fund Receipt 6.1.1 Sources of Funds SRISHTI JAN KALYAN SAMITI receives funds from the following sources: i. Dollar supported project fund. ii. Membership fees. iii. Income from short term professional services and consultancy assignments undertaken by SRISHTI JAN KALYAN SAMITI. iv. Grants Donations received from philanthropic organizations and individuals. 6.1.2 SRISHTI JAN KALYAN SAMITI Core Fund The following are identified as SRISHTI JAN KALYAN SAMITI’s core programme: A. SRISHTI JAN KALYAN SAMITI’s administrative expenses (house rent, utilities, administrative officer). B. SRISHTI JAN KALYAN SAMITI’s Kampong Speu Support Unit, C. SRISHTI JAN KALYAN SAMITI’s Ta Khmao Area Support Unit, D. SRISHTI JAN KALYAN SAMITI’s Kien Svay Area Support Unit. Any programme coming to SRISHTI JAN KALYAN SAMITI must allocate some funds to support this core programme. 6.1.3 Signatories to Cheque Books The President of SRISHTI JAN KALYAN SAMITI, its Treasurer or General Secretary will be signatory to SRISHTI JAN KALYAN SAMITI’s cheques 18 6.1.4 Types of Accounts The following two types of accounts will be maintained by SRISHTI JAN KALYAN SAMITI: (1) Central Account All income accrued to SRISHTI JAN KALYAN SAMITI will be deposited in the Central Account. (2) Savings Account SRISHTI JAN KALYAN SAMITI will keep fixed deposit savings account for its trust fund. 6.2 Fund Disbursement All payments be made either by cheque or cash. 6.2.1 Payment by Cheque (1) Payment for Purchases Payment against purchases exceeding Rs. 5000 shall be made by cheque. (2) Payment for Services Rendered a. Payments for Staff Salaries i. Payment Calendar Staff salaries are paid within seven days following the completion of the month. Individual cheques are to be issued to the employee concerned. ii. Staff payroll Staff payroll (salary sheet) is prepared by the Accountant as the basis of payment. The staff payroll contains information on the employees’ basic salary for the month, allowances if any, deductions and net salary payable. The staff payroll is checked by the Treasurer and approved for payment by the Executive Director. 19 iii. Advance Pay SRISHTI JAN KALYAN SAMITI’s employees may take advance payment of up to 3 months (after completion of 3 months probation), if urgently required. The advance must be returned/reimbursed before the end of that particular fiscal year. For travel purposes, SRISHTI JAN KALYAN SAMITI employees shall be given cash advances for expenses covered on official trips. Request for cash advances is prepared by the personnel concerned, recommended by the Treasurer and is approved by the Chief Functionary. All cash advances for travel are to be liquidated within a week following the completion of the trip. iv. Tax Deduction at Source SRISHTI JAN KALYAN SAMITI will deduct tax at source where applicable as per Government rules. b. Payment for Contractual Services Payment for contractual services is done through cheque disbursements. The schedule of payment depends on the Terms of Reference (TOR) agreed upon by the personnel concerned and SRISHTI JAN KALYAN SAMITI. Payments are covered by a Request for Payment Form prepared by the accountant and approved by the Executive Director. Policy for Book Keeping and Record Maintenance in SRISHTI JAN KALYAN SAMITI 6.2.2 Procedures for Fund Disbursements • All requests for payments are to be made using the appropriate forms. • Requests for payments are to be properly substantiated with bills/receipts and essential documents. • Requests for payments are prepared by accountant and submitted to Executive Director for checking and approval. 6.3 Book Keeping and Recording 6.3.1 Book Keeping The recording system of Srishti’s financial transactions allows to monitor bank balances, status of funds receipts and expenditures, and a comparative statement of budget vs. actual expenditure on a regular basis. Srishti will maintain records of fixed assets, petty cash disbursements, supplies, inventory, the use and maintenance of office equipment. 6.3.2 Accounting The following sets of financial reports will be prepared by Srishti: A. Quarterly financial reports will be prepared for review by each individual project manager of Srishti’s specific projects as well as of its core activities. This quarterly 20 report will be reviewed by the Board of Srishti. Financial reports to donors will be submitted as prescribed in the agreement between donors and SRISHTI. B. Annual Balance Sheet and Statement of Income and Expenditures will prepared for each fiscal year. 6.4 Auditing Books of Accounts of Srishti shall be audited annually by an independent auditor if required and financially supported by its donors. Srishti may hire internal auditor in order to streamline its accounting systems and procedures.