



Financial and Accounting Manual

Formulated in 1995
First Amendment, 2002
Second Amendment, April 2010
Third Amendment, April 2014



UNNATI
Organisation for Development Education

Financial and Accounting Manual

**Formulated in 1995
First Amendment, 2002
Second Amendment, April 2010
Third Amendment, April 2014**



UNNATI

Organisation for Development Education

UNNATI Organisation for Development Education is a voluntary non-profit organisation registered under the Societies Registration Act (1860) in 1990. It is our aim to promote social inclusion and democratic governance so that the vulnerable sections of society are empowered to effectively and decisively participate in mainstream development and decision making processes.

It is an issue based, strategic educational support organisation, working in western India with people's collectives, NGOs, elected representatives in local governance and the government. Collaborative research, public education, advocacy, direct field level mobilisation and implementation with multiple stakeholders are the key instruments of our work. The interventions span from the grassroots level to policy level environment in ensuring basic rights of citizens. In this, inspiration is drawn from the struggles of the vulnerable and strength from our partners. Presently, all the activities are organised around the following programme centres:

- 1. Social Inclusion and Empowerment**
- 2. Civic Leadership and Governance**
- 3. Social Determinants of Disaster Risk Reduction**

The learning derived from our field experiences are consolidated and disseminated in print and electronic forms for wider sharing through a Knowledge Resource Centre.

The aim of the Financial and Accounting Manual is to guide all the staff members in the operation of financial policies and procedures. This will ensure that there is uniformity in generating accounting data and preparing financial statements and compliance with internal control systems, policies and procedures.

The policies and procedures outlined in this manual are currently practiced. It is suggested that this should be periodically reviewed to ensure that this manual is up to date.

CONTENT

1. Vision, Mission and Objectives	2
2. Legal Identity	3
3. Organisational Structure	6
4. Accounting System	7
5. Levels of Authorisation	11
6. Procurement Policy	12
7. Types of Forms	14
8. Types of Registers	23
9. Investment Policy	24
10. Rules and Norms	25
11. Review and Monitoring Systems	26
 ANNEXURE	 28

Financial and Accounting Manual

Formulated in 1995

First Amendment, 2002

Second Amendment, April 2010

Third Amendment, April 2014



UNNATI

Organisation for Development Education

216, Azad Society, Ahmedabad-380015

Ph: 079-26746145, 26733296 Fax: 079-26743752

Email: psu_unnati@unnati.org

1. VISION, MISSION AND OBJECTIVES

Vision

An inclusive society where all stakeholders, particularly the vulnerable participate with full empowerment and gain equal access and control over services, resources and institutions.

Mission

Promote social inclusion and democratic governance so that the vulnerable sections, in particular, dalits, women and persons with disabilities of our society are empowered to effectively and decisively participate in mainstream development and decision making process.

Strategy

The above aim is accomplished through providing strategic issue based support to development initiatives in Gujarat and Rajasthan. This is carried out by undertaking collaborative research. Public education, advocacy, direct field level mobilisation and implementation with multi stakeholder participation. While we work at the grassroots to policy level environment, for ensuring basic rights of citizens, we derive inspiration from the struggles of the vulnerable and field practices of the partners.

Objectives

- To strengthen and advance the voluntary action movement based on principles of participatory research, humanism and peace.
- To provide educational support for social developmental activities and initiatives through training, workshops, seminars and production of resource materials.
- To promote and support people-centred social developmental activities
- To build capacity among organisations, local governing institutions, groups and individuals involved on the issues of social development and social justice.
- To strengthen organisations of the vulnerable – dalits, women and persons with disabilities.
- To promote people centred disaster risk reduction practices.

2. LEGAL IDENTITY

UNNATI - Organisation for Development Education is registered under the following Acts

1. Societies Registration Act, 1860

Societies Registration Act 1860, in Delhi (Registered on 31-05-1990 vide no.S/21030)

2. Income Tax Act, 1961

(Income Tax Commissioner, Ward /Circle: JDIT(E), R-II, New Delhi

Section 12 A (a) of the Income Tax Act, 1961 in Delhi (Registered on 01-04-1992 vide no. 533/92)

- The Permanent Account Number (PAN) is AAATU0094N dated 20-051990.
- Service Tax Number is AAATU0094NSD002.
- The Tax Deduction Account Number (TAN) is AHMU00031D.

3. Foreign Contribution (Regulation) Act, 1976 (FCRA)

- FCRA registration granted by Ministry of Home Affairs (Registered on 13-07-1992 vide no. 041910161)

4. Gujarat Tax on Professions, Trades, Callings and Employment Act, 1976

(Ahmedabad Municipal Corporation, Ahmedabad- 380001)

- The Registration number for employer is PEC015100811 (Old PTE No.: E112386081) and employee is PRC015100055 (Old PTE No.: R11205258-8).

5. Employees Provident Funds and Miscellaneous Provision Act 1952

(Office of Employees Provident Funds, Ashram Road, Ahmedabad -3800014)

- Vide letter no. GJ/AHD/55036/ENF/213 dt. 21 May, 2009 of Employees Provident Fund Organisation.

6. Bank Details :

For Foreign Contribution:

Name of Bank	:	Bank of Baroda
S.B. A/c No.	:	03200100004141
Address	:	Ambawadi Branch, Ahmedabad - 380006
IFSC Code	:	BARBOAMBAWA
MICR Code	:	380012002
SWIFT Code	:	BARBINBBAHM

For Indian Projects:

Name of Bank : **Bank of India**
S.B. A/c No. : 201110100022417
Address : Paldi Branch, Ahmedabad -380006
IFSC Code : BKID0002011
MICR Code : 380013024
SWIFT Code : BKIDINBBNAV

Other Bank Accounts**For Bhachau, Kutchch based Rural Training Centre:**

Name of Bank : **State Bank of India**
S.B. A/c No. : 10785096249
Address : Navagam, Dayapar, Bhachau
IFSC Code : SBIN0000554
MICR Code : 370002102

For Rajasthan Program Office at Jodhpur:

Name of Bank : **Bank of India**
S.B. A/c No. : 661010100014155
Address : Bank of India, Jodhpur Main Branch, Nahata Bhawan,
P.B. No. 47, Jalori Gate, Daulal Sharda Marg,
Jodhpur – 342001 Rajasthan
IFSC Code : BKID0006610
MICR Code : 342013002

Name of Bank : **State Bank of Bikaner & Jaipur**
S.B. A/c No. : 61036754248
Address : State Bank of Bikaner & Jaipur
Chopasni Housing Board Branch,
Sector -12, Chopasni Housing Board,
Jodhpur – 342008 Rajasthan
IFSC Code : SBBJ0010785
MICR Code : 342003011

Name of Bank : **ICICI Bank Limited**
S.B. A/c No. : 016701010596
Address : ICICI Bank Limited, Jaljog Branch,
Sindhi Colony, Near Jaljog Circle
Jodhpur – 342003 Rajasthan
RTGS/IFSC Code : ICIC0000167
MICR Code : 342229002

7. Name and Address of Statutory Auditors:

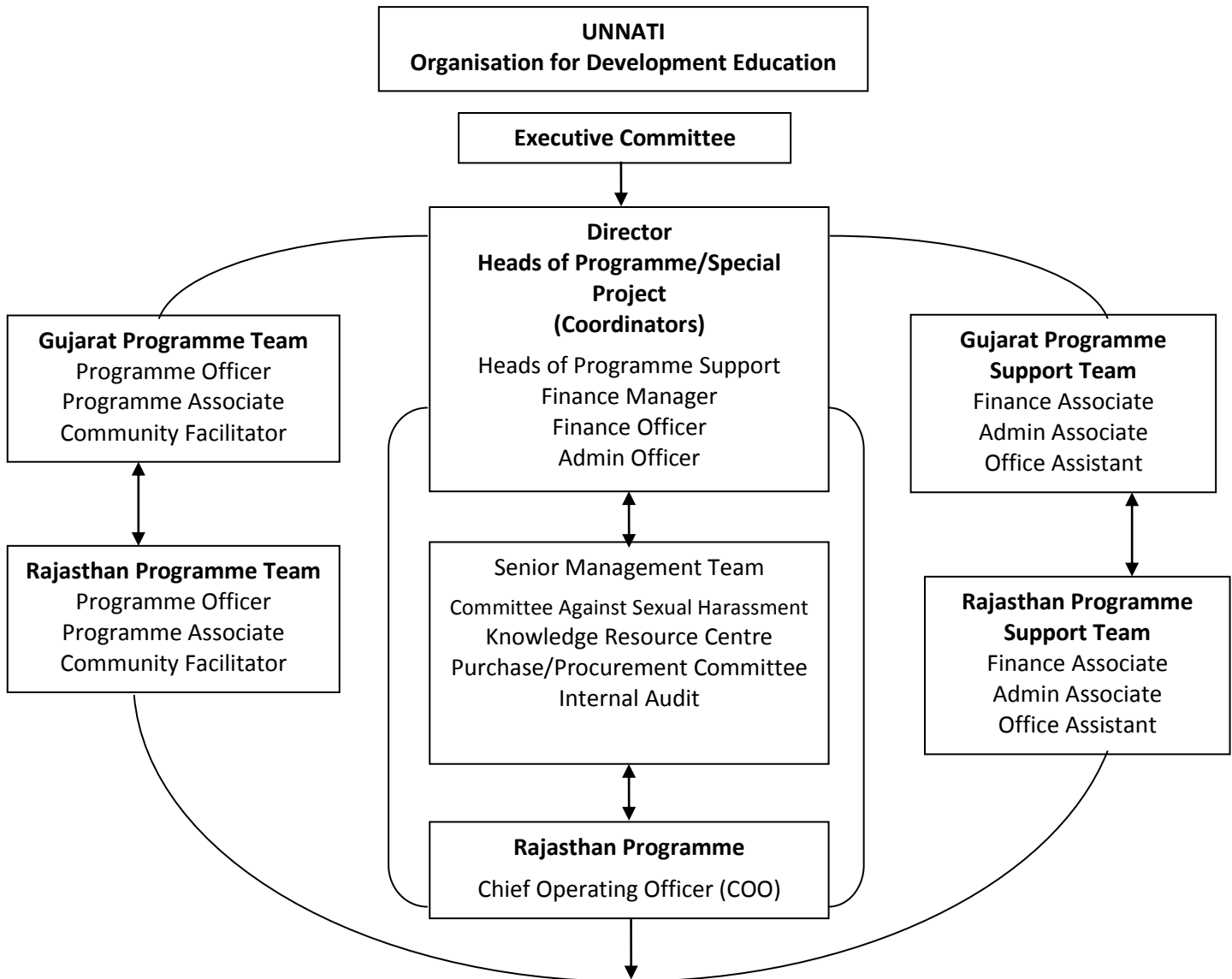
M/s. Charnalia Bhatia & Gandhi
Chartered Accountants
93, Pocket-II, Jasola, New Delhi – 110025
Ph: 011-47366600

8. Name and Address of Internal Auditors:

M/s. M.N. Shah & Sons
Block-E -3, 3rd Floor,
Capital Commercial centre,
Nr Sanyas Ashram, Ellise Bridge,
Ahmedabad 380006
Ph: 379-26575085

3. ORGANISATIONAL STRUCTURE

Organogram



Thematic Areas:

1. Social Inclusion and Empowerment
2. Civic Leadership, Social Accountability and Governance
3. Social Determinants of Disaster Risk Reduction

4. ACCOUNTING SYSTEM

The Organisation is following the double entry system of accounting. The books of accounts are maintained in the computerised form. The accounts are prepared in Tally ERP 9 software.

1. Separate Books of Accounts are maintained

- i. Indian Fund
- ii. Foreign Fund

2. Recognition of Revenue Income

The Income is recognised in the books of accounts as and when it is received.

3. Recognition of Revenue Expenditure

All the expenditure other than depreciation is recognised as and when it is incurred.

Depreciation is provided at the end of the financial year on the written down value of the capital items.

4. Recognition of Capital Expenditure

All capital expenditures are capitalised in the books of accounts and are reflected in the Balance Sheet. The depreciation is provided on Written Down Value basis at the end of each financial year.

5. Major Source of Income

- i. Grants
- ii. Contributions
- iii. Interest

The income of grants is received from government and private development agencies from within the country and international donors.

The income of contributions is received in the form of consultancy charges, accommodation usage charges, equipments usage charges, sale of publications etc.

Interest income is received on Fixed Deposits and Savings Bank Account and is accounted on accrual basis at the end of the year.

6. Major Expenditure

i. Direct Project Expenses

The direct project expenses are accounted as and when it is incurred.

The direct project expenses include ledger head like, Rural Development. Disaster Risk Management, Handicapped Welfare, Training and Workshop, Research, Education Material, etc.

Based on the agreement with the donors, the budget line for the total amount of project is prepared and code is allotted for each head for data entry and easy reporting of expenses. Project wise cost centres are opened for the project and expenses are accounted according to the budget head. Simultaneously all the vouchers for the expenses incurred are accounted in the regular accounting system for the purpose of preparing income –expenditure statement and Balance Sheet for the Income Tax and other purpose for all the projects.

ii. Salary and Honorarium

The expenditure of salary includes the salary of Director, programme staff, administrative staff and accounts staff along with management contribution for provident fund and gratuity for the eligible staff. The contribution for provident fund is paid to the employees who are entitled for the provident fund under the Provident fund a/c 1952 and management part of gratuity for the permanent staff.

The expenditure of honorarium includes the payment made to the consultants.

iii. Administrative Expenditure

The administrative expenditure includes the expenditure other than project expenditure. These expenses include office maintenance, audit fees, travelling of admin staff, telephone, postage, courier, finance and management expenses, Municipal Taxes, staff welfare etc. These expenses are paid from Indian accounts and is allocated to different projects on the availability of the budget along with 5% institutional development cost.

Over and above, for the purchase of capital item - movable properties and immovable properties, there is a separate procedure for the procurement of these items.

Movable properties consist of computers, office equipments, furniture and fixtures and vehicles located at different offices. Immovable properties consist of land and building located at Ahmedabad, Jodhpur and Bhachau office

iv. Depreciation

Depreciation is not considered as expenditure but it is a charged to income and expenditure a/c for the usage of capital item and to create reserve. Unnati follows the WDV (Written Down Value) for the depreciation as per the Income Tax Act 1961.

7. Management of Project Accounts

All direct project expenditures are accounted based on the budget as determined in agreement between the UNNATI and the respective funding agency. The books of accounts are maintained as per the requirement of donors as well as under the Society registration Act and Income tax Act 1961. These books of accounts are maintained simultaneously and are tallied. The books are maintained under 'Tally 9.9'.

As per ledger the details of specific grant income is arrived in aggregate (sum up of all the projects), while as per Cost Centres the details of such specific grant is arrived project wise. As and when accounting entry is passed, firstly, grant is credited in the specific ledger and

simultaneously it is credited in the specific defined cost centre of the respective project.

Similarly as per ledger the detail of specific expenditure is arrived in aggregate (sum up of all the projects), while as per Cost Centre the details of such specific expenditure is arrived project wise. As and when accounting entry is passed, firstly expenditure is debited in the specific ledger and simultaneously it is debited in the specific defined cost centre of the respective project.

When the project is completed, the Utilisation Certificate (UC) to be issued to the respective funding agency is prepared based upon the data generated in the Cost Centre of the respective project.

8. Books of Accounts and Other Documents Maintenance

At Unnati, the a/c keeping has been recorded as per various internal and external audit requirements.

8.1 List of Books of Accounts

Separate vouchers are maintained for FC and Indian accounts with serial numbers and centre wise. The list contains Cash Receipt, Cash Payment, Bank Receipt, Bank Payment, Contra, Journal, TDS Journal, Asset Journal, etc.

Following books/registers are maintained for FC and Indian accounts separately (one *Kachha* Cash Book is also maintain for day to day cash transaction and from *Kachha* Cash Book, all vouchers are entered in Computer Cash Book). This contains Cash Book, Bank Book, Journal Register, TDS Journal Register, Asset Journal Register, etc.

8.2 List of Books of account maintained and other documents maintained for Statutory and Internal Audit Requirements. For FC and Indian accounts separate cash and bank receipts, cash and bank books, cash and bank vouchers, contra vouchers and journal vouchers, ledgers for expenses and capital items, asset register, etc. Over and above the kaccha cash book is also been maintained.

Following Files/ registers are maintained:

- **General Correspondence**
- **TDS Return (Salary, Job Work & Professional Fees) :**
 1. TDS needs to be paid before 7th of the next month in which the tax is being deducted except in the month of March. The Tax is paid before the 30th April.
 2. Quarterly returns to be filled before 15th of the succeeding month after the end of quarter except for March, the cut off date is 30th April.
- **FC Return File:**

The FC return duly audited by statutory auditors needs to be filled with the concerned authority before 31st December of the Financial Year.

Bank Reconciliation File:

Every month bank reconciliation statements are prepared and tallied with the bank passbook after taking necessary accounting action.

Consolidated Balance Sheet and Income expenditure Statement (FC and Indian)**Income Tax Return:**

The Income tax Return needs to be filled before 30th November on completion of Financial Year.

MIS (project-wise):

The budget wise expenditure statement is prepared & submitted before 10th of the succeeding month to all the project heads for the review.

Financial statements for the governing council:

Minute book is maintained for governing council meeting as well as for general body meeting. The governing council meeting is held minimum of Two times in a year.

9. Physical Verification and Reconciliation:**Physical Verification of Cash**

The physical verification of cash is conducted by the Internal Auditor /Finance Manager at every quarter and is reconciled with cash book. Also surprise physical verification of cash is conducted by Finance Manager. To mitigate the risk, insurance of cash is also taken.

Physical Verification of Assets

The physical verification of assets is done jointly by the Management along with the internal auditor once in a year.

Any excess shortage in cash or in assets is dealt with proper accounting action.

5. LEVELS OF AUTHORISATION

Expenditure (In Rs.)	Authorisation
Up to 10,000	Programme Co-ordinator (PC), Chief Operating Officer (COO) in their individual capacity for the projects allotted to them. PC/COO are authorised to sign administrative/ accounts expense vouchers for their respective projects. Finance Manager is authorised to sign normal /regular overhead expenses.
Between 10,000 to 25,000	Respective project head and Finance Manager jointly
Above 25,000	Recommended by respective project head and Finance Manager and approved by the Director

The procedures to be followed by respective Chief Operating Officer (COO) and Programme Co-ordinators (PC) before incurring project expenditures:

The budget for events like workshop, trainings are to be prepared with the approval of the Director in the preceding month, of the month in which expense is to be incurred. After approval, this budget is to be submitted to the finance/accounts department for financial planning.

Cheque Authorisation:

All the cheques shall be signed by any two authorised persons including the Director.

6. PROCUREMENT POLICY

The purpose of the procurement policy is to ensure procurement of relevant goods and services with market appropriate and competitive rates, ensuring quality and timely delivery. It also ensures transparency and accountability in the purchasing system. However, it need to be understood that while the procedures are important it shall not undermine the relevance of the purpose, i.e. if any relief material has to be purchased, it has to be as per the requirement of the local people and so timely delivered that it reduces human suffering.

Procedure for Procurement

Procurement can be classified broadly in two categories: (i) Goods of capital and revenue items - items can be movable (cement, steel and other items for housing support, food and non-food items for relief, computers, office equipment , furniture and fixtures, vehicles) and immovable (land and building); (ii) services like maintenance contract, legal and audit fee, professional consultants, etc.

The Procurement Process:

To check the validity of the procurement and ensure transparent procurement the following process must be followed.

1. For any types of procurement, the Programme Coordinator, COO, Finance Manager and Director or their nominees will put up a requisition explaining the purpose, quantity, quality and the time frame. All requisition for procurement must be validated by another two members comprising of staff not less than the Program/Admin/Finance Officers. No requisition is considered for further processing without the written validation. It shall be submitted to the Director for approval. All the processes shall be so documented that it satisfies the audit protocol.
2. For procurement of material and services up to Rs. 25,000, the item shall be purchased after informal market survey.
3. For regular procurement of goods/material of single set of item above Rs.25,000/- to Rs. 200,000/- a three member internal procurement committee (Announced every year having two persons from Programme and one from Finance- Administration) shall initiate the procurement process. Three quotations shall be sought and a comparative statement shall be prepared by the committee. They shall recommend the agency and rate from whom the procurement shall be made. If needed, the committee shall negotiate for lower rate.
4. For goods of single set of item between Rs 200,001/- to Rs 500,000/- an outside person/s , preferably from NGO partners, representative of a recognised chartered accountants firm, community representative for procurement for community use shall be invited.
5. If the procurement is made in a far-away project location, the concerned official is authorised to form a local procurement committee and seek the written approval of the committee formed at the office level. It shall also follow the same three quotation procedure.

6. For goods of single set of item above Rs. 500,000/- tenders shall be invited. The estimate, bill of quantity (BOQ) and the grade of the material shall be decided by a technical expert. All standard tender procedure shall be followed.
7. For the purchase of items like four wheel vehicles up to five in number no tender shall be invited. If there is a single dealer in the city, the vehicle can be procured directly, however, it shall be documented and approved by the internal procurement committee.
8. For the services like Annual Maintenance Contract for the computers, Air conditioners, Maintenance of Internet connection, Xerox machine, etc. three quotations shall be obtained for AMC Fees/charges are above Rs. 50,000/-. It shall be procured through the procurement committee with the approval of the Director.
9. The professional services of consultants for facilitation of trainings, evaluations and similar other tasks Unnati has been utilising the services of experts who are familiar with the work of Unnati and considered as partners. Looking the past experience of Unnati, the following process is proposed to hire consultants. The Programme Coordinator, COO and Finance Manager can directly engage with a consultant up to the fees of Rs.200,000/- by getting a written approval from the Director. It may be noted that that this is valid if the daily fees is Rs.5000/- or less. If the consulting fees are above Rs.5000/- per day and total amount is above Rs.200,000/- for single set of tasks agreement, three quotations in the form of letters shall be collected to take a decision for choice of consultant. After the selection of the consultants, a formal task contract may be agreed upon in the prescribed format indicating the objectives, deliverables, time-frame, quality control, fee and upper limit of the other expenditures. (Fee shall not include the actual expenditure like travel and other expenditure incurred towards completion of the task)
10. For procurement of any non-budgeted item of above Rs.500,000/- the Director shall take written approval of the Executive Committee. The process of procurement shall be same as mentioned above.

Procedures for Accounting

When the item is received on the basis of purchase order, the copy of delivery challan/bill sent by the vendor should be verified by the administration department with the purchase order with respect to quantity, rate and amount. This should then be forwarded to the concerned person who has made the requisition for approval with respect to quality. Once it is approved then the delivery challan/ purchase bill should be signed by the appropriate authority. The administrative department should make necessary inward entries in the inward register for recording purpose. When payment is to be made to the vendor, a copy of the order, challans, bills should be sent to the accounts department for payment. The bill should be approved by appropriate authority giving project code and quantity received.

7. TYPES OF FORMS

To facilitate the day-to-day operations of the organisation, various types of forms have been made in easy to fill formats for the staff members. The purpose and the system to be followed while filling each of the forms have been explained below and the specimen copies are available separately. The procedure for purchase has been explained in the following chapter on purchase policy.

1. Receipt
2. Project Advance Requisition
3. Cheque/DD Requisition
4. Local Travel Claim
5. Outstation Travel Reimbursement
6. Requisition for Ordering Food/Snacks during Workshop/ Meeting and Training:
7. Vehicle Requisition for Local/Outstation Travel Vehicle Log Book / Travel Slip
8. Air Ticket/Rail Booking
9. Leave Application
10. Bill Book / Contribution Book
11. Stationery Requisition

1. Receipt

For every financial transactions amount received from the party an acknowledgment in the form of receipt is issued. Separate receipt books should be maintained for FC and Indian transactions. There should be three copies in the book. The original copy should be issued to the party from whom money is received, the other copy should be used for accounting purpose and the third copy should remain in the bounded book. The receipts must be signed and stamped by the authorised person of the accounts department and then it should be issued. This book must have serial number. Appropriate accounting entry should be passed on the basis of second copy and the same should be attached with the voucher.

2. Project Advance Requisition

This form is to be used when advance money is required by the staff for meeting expenses related to travel or programme event. This form should be filled by the applicant and it should be first verified and initialised by the accounts department for any outstanding balance in his/her account. After verification by accounts department the concerned staff should get the approval for advance and submit it to the accounts department. The staff requesting advance should at least intimate his/her requirement of advance before two days. After releasing the amount appropriate accounting entry is passed in the books of accounts.

3. Cheque/DD Requisition

This form is to be used by the staff when advance payment is required to be made to an outside party. Along with this form, a request letter from the party should also be submitted and this amount should be considered as an advance to the party. This form should be duly approved by the appropriate authority and should be presented before the accounts department at least two days in advance. After verification by the accounts department the amount is released. In case the amount exceeds Rs. 20,000 the income tax PAN no. must be obtained from the party for the payment of services like consultancy, contract etc. After releasing the amount appropriate accounting entry is passed in the books of accounts.

4. Local Travel Claim

This form is to be used by the staff as and when travel is done by them locally. To recover the expenditure incurred towards travelling, staff members should fill clearly the following details: (Template Attached)

- Date of travel
- Kilometres travelled (if own vehicle is used)
- Mode of travel
- Purpose of travel
- Incidental expenses
- Eligible allowance amount

Local travel Claim Form						
UNNATI Organization for Development Education						
Name _____			Month _____			
LOCAL TRAVEL						
Date	From	To	Kms.	Mode	Purpose	Amount
Total (In Words)						Rs.
Approving Authority			Applicant		Date	

This form should be duly signed and approved with budget code of the project by the appropriate authority and should be presented before the accounts department. After verification by the accounts department the amount is released. After releasing the amount appropriate accounting entry is passed in the books of accounts.

5. Outstation Travel Reimbursement

This form is to be used by the staff for outstation travel. To recover the expenditure towards outstation travel the applicant should fill clearly the following details in the form: (Template attached)

- Name of the staff
- Name of the project
- Place of visit
- Purpose of travel
- Fare and mode of travel
- Local conveyance
- Food expenses
- Accommodation charges
- Petty cash purchases for projects/official work
- Other allowable miscellaneous expenses
- Daily allowance
- Advance taken if any
- Balance to be recovered/returned

Outstation Travel Claim Form

UNNATI

Organisation for Development Education

Name:	Designation:	Date:
Place Visited:	Project Code:	
Purpose:		

A. FARE DIRECTLY PAID				
Date	Mode	From	To	Amount
Sub Total				

B. LOCAL CONVEYANCE					
Date	Mode	From	To	Amount	
Sub Total					
C. FOOD ALLOWANCE					
Starting Date and Time	Closing Date and Time	Destination Category	No. of Days and Hours	Rate of Allowance	Amount
Sub Total					
D. ACCOMMODATION CHARGES					
Tariff Rs.	Type (Single / Shared)		Days	Amount	
Sub Total					
E. PETTY CASH PURCHASES FOR PROJECTS / OFFICIAL WORK					
Date	Particulars			Amount	
Sub Total					
F. MISCELLANEOUS					
Date	Particulars			Amount	
Sub Total					

G. DAILY ALLOWANCE								
Duration of Travel		No. of Overnight Days			Rate of Allowance			Amount
Sub Total								
TOTAL	A	B	C	D	E	F	G	Rs.
Rupees								

This form should be duly approved mentioning the project code by the appropriate authority and then presented to the accounts department.

This form should not be accepted by the accounts department unless it is accompanied with the brief report and the expense bills. If no bills are available, it should be clearly mentioned 'No Bills'.

After verification by the accounts department and after settling the advance amount, if taken before travelling, the balance amount is released/ recovered. The advance amount must be settled within three days on completion of travel or project work for which advance is taken. After releasing/recovering the amount appropriate accounting entry is passed in the books of accounts.

6. Requisition for Ordering Food/Snacks during Workshop/ Meeting and Training

This form should be filled by the concerned department for requirement of food/ snacks/ training material for the workshop/ meeting/ training. The form contains the following details: (template attached)

- Venue
- Date
- Name and place of workshop/meeting/training
- Name of programme unit
- Project code
- No. of lunch/snacks required
- Items required in the menu
- Restaurant if any
- Time of requirement

Requisition form for ordering food/snacks during workshop/Meeting and Trainings

UNNATI Organization for Development Education	
Venue: _____	Date: _____
Name of the Workshop/Meeting / Training _____	
Name of the Programme Unit _____	Project Code _____
No Of Lunch/Snacks required _____	
Items required in the menu _____	
Restaurant if any _____	Time of requirement _____
Approval by P.C/ Manager: _____ Ordered by (Name): _____	

Kindly submit the form, at least 4 hrs in advance.	

The said form should be duly approved by the respective authorities and be submitted at least two days in advance.

The accounts department will pass the entry on the basis of requisition form along with bills duly approved with the project code by the concerned authority.

7. Vehicle requisition for Local/Outstation Travel

This form is for the requirement of vehicle for local and outstation travel as far as possible; if office vehicle is available the same should be provided.

The following details should be filled in the requisition form:

- Date of requisition
- Name of the person travelling
- Place of travel
- Date of travel
- Purpose of travel
- Project code
- Name and signature of the person making the requisition
- Name and signature of the sanctioning authority
- Name of the person who booked the vehicle
- Type of vehicles booked UNNATI or hired vehicle
- Type of vehicle indicating the number of persons travelling or any other Requirement

VEHICLE REQUISITION FORM FOR OUTSTATION TRAVEL

UNNATI

Organization For Development Education

Date _____

1. Name of the Person Travelling

: _____

2. Place of travel : From _____ To

3. Date Of Travel : Starting Date _____ Time _____ Closing Date _____

4. Purpose of travel : _____

5. Project Head : _____

6. requisition by ; Name _____ Signature _____

7. Sanctioned by : Name _____ Signature _____

8. Booked by : Name _____ Signature _____

9. Type of vehicle Booked : Unnati Vehicle :

Hired Vehicle (Company) :

Type Of vehicle :

Without the support of requisition form the payment will not be made.

In case of hired vehicle, the payment should not be made by the accounts department without the support or requisition form and bill of the travel agent.

In case, vehicle of UNNATI is used the voucher of vehicle log book containing details as per specimen of log book voucher should be submitted to accounts department for accounting purpose on monthly basis from 26th of previous month to 25th of the current month.

8. Air Ticket / Rail Booking

For booking of air/rail ticket, this form should be filled along with obtaining approval. Before making payment towards air ticket, the accounts department should verify the following details mentioned in the booking form:

- Date of requisition

- Name of the person travelling
- Booking/cancellation details
- Preference of airlines, booking agents if any
- Purpose of travel
- Project head
- Name and signature of the person making the requisition
- Name and signature of the sanctioning authority
- Name of the person who has booked the ticket
- Air/rail ticket bill no. and date
- Date of ticket handed over to the person who has made the requisition
- Signature of the person to whom ticket is has been handed over

AIR TICKET BOOKING

UNNATI

Organisation for Development Education

Date _____

1. Name of the Person Travelling : _____

2. Booking /Cancellation details :

From : _____ To : _____ Date: _____ airline : _____

From : _____ To : _____ Date: _____ airline : _____

From : _____ To : _____ Date: _____ airline : _____

From : _____ To : _____ Date: _____ airline : _____

3. Purpose Of Travel : _____

4 .Project Head : _____

5 .Requisition by ; Name _____ Signature _____

6. Sanctioned by : Name _____ Signature _____

7. Booked by : Name _____ Signature _____

8. Particulars of Bill : Bill No _____ Bill Date _____

9. Ticket handover : Date _____ Signature _____

9. Leave Application

Every employee of the organisation, who wants to avail leave, should fill this form. Generally this form should be filled in advance, however, in case of emergency it should be filled immediately on resuming the office.

10. Bill Book /Contribution Book

For rendering services of consultancy, guest house, contribution received for supplying publication, Doree products, stationery and other materials, office equipments for project workshop /training there are charges to be made to the respective project which may be decided by the management.

For supplying the above services the receipt /contribution book should be maintained in three copies with serial numbers. The amount should be charged as decided by the management for these services and the receipt should be prepared. The original copy should be issued to the concerned part. The second copy is for accounting purpose and the third copy will remain in the book. This should be prepared by accounts/ administration department and should be signed by the authorised person. Accounts department should pass appropriate accounting entry on the basis of this slip.

11. Stationery Requisition

Stationery is required for daily office use by all the departments and for meetings/ workshops and other programmatic events. For both the above requirements, separate requisition forms are to be filled.

8. TYPES OF REGISTERS

To have better internal control, the accounts/administrative department should maintain the following types of register regularly.

1. Salary and Receipt (employee wise)
2. Assets
3. Stationary and Training Materials Stock
4. Publication Stock
5. Postage (inward and outward)
6. Service Contract
7. Vehicle Log Book
8. Investment
9. Insurance
10. Leave Record
11. Staff Attendance
12. Staff Movement
13. Guest Room

Specimens are available in separate file.

9. INVESTMENT POLICY

The unutilised funds of the grants and contributions are invested in the scheduled banks and with other institutions in the form of term /fixed deposit. Each project manager should prepare quarterly budget for the requirement of fund as per the project period for his/ her projects. After receipt of budget the accounts department should plan the financial requirement and recommend for short /long term investment of the surplus fund to the Director so that the organisation gets maximum income of interest. The accounts department should prepare a quarterly statement showing receipts and payments as per actual for the past quarter and budget for the next quarter.

10. RULES AND NORMS

- A. The staff service regulations have been made to ensure a fair, just and gender sensitive working environment as well as to maintain discipline in the organization (Ref. Staff Service Regulation, 1995, 5th Amendment, April 2014.)

These regulations shall apply to all persons employed by the organisation on permanent and on project-based appointments. It covers rules and norms like:

- Categories of employees and their pay scales
- Provident Fund and Gratuity
- General Conditions of Service for Employees
- Travel Rules and Regulations
- Policy for Protection and Action against Sexual Harassment
- Leave Facilities
- Termination of Employment
- Misconduct by Employees
- Punishment for Misconduct
- Office Timing
- Attendance
- Daily Morning Assembly

- B. Use of Office Infrastructure like Vehicle, Resource Centre, Telephone, Equipments, and Production of Educational Material

For requirement of above services, charges are decided by the Management These have been mentioned in the Annexure separately and necessary changes are also made from time to time through issue of office order.

1. Charges for vehicle
2. Charges for utilising various facilities for space, equipments
3. Charges for consultancy (in country and inter project staff)
4. Rates for preparation of educational/ learning material
5. For supplying training material
6. Any other services

11. REVIEW AND MONITORING SYSTEMS

1. Review and Monitoring by Management

The accounts department should provide by way of Management Information System (MIS) following details to the Director.

Monthly MIS

- Budget comparison statement project wise
- List of grants received
- Bank reconciliation statement
- List of advances outstanding
- Statement of investment

Quarterly MIS

- Comparison of budget and actual expenditure statement
- Trial balance
- Receipts and payments accounts
- Income and expenditure accounts

2. Appointment of Internal Auditor

To have better internal control over the areas of accounts, finance and administration regularly, an internal auditor should be appointed. The scope of internal auditor should be decided by the Management. Based on the scope of audit, internal audit is carried out by the outside professional agency on a quarterly basis. The Director should appoint such agency. The internal auditor should submit a bi-monthly report of their findings to the Director. The Director should forward the comments to the accounts department for necessary actions and compliances of the report. The accounts department should also inform the internal auditor about their compliance and should get the validation of their compliance from the internal auditor. The Director should then present the findings of internal auditor, compliance by the accounts department and the validation of the internal auditor in respect of the compliance from accounts department in the Governing Council meeting. Based on the concept of materiality, appropriate action should be taken by the Management

3. Review and Monitoring through Project Audit

Appointment of Independent Auditor

As required by the donor, when the project is completed, an independent qualified auditor is to be appointed as per MOU and the Utilisation Certificate as required is to be obtained.

The Protocol for External Management and Financial Audit of Projects are as under:

- i. The audit should be conducted by a Chartered Accountant or a firm of Chartered Accountants, who should be members of the ICAI, India.
- ii. Audit should be carried out under internationally accepted audit standards (GAAP).
- iii. A management report should be submitted along with the auditor's report.

- iv. A written contract should be signed between auditors and the Management along with the terms of agreement.
- v. A time frame as well as deadlines for the submission of audit and management report should be stipulated.
- vi. Audit fee and terms of payment should be fixed.
- vii. The documentations (files) on the work performed by the auditors must be accessible to the management/ funders/ CAG of India.
- viii. Auditor/s should express their opinion regarding the propriety of each of the expenses, management of the book keeping system as well as the procedures for internal controls.

4. Appointment of Statutory Auditor

Auditing of the annual accounts of the organisation is a statutory requirement. The Management should appoint professional chartered accountant for the audit of books of the organisation. After appointment of statutory auditors, audit of the books of accounts are carried out by them. The annual accounts (Balance Sheet and Income and Expenditure) of the organisation and form FC-3 and Receipts and Payments and other required statements together with the reports of the auditors are presented before the Governing Council for consideration and approval. After approval the Director should sign the accounts and the accounts department should get the signature of the statutory auditors on the Balance Sheet, Income and Expenditure and FC-3 statements duly stamped. FC-3 return and other statements as required under FCRA should be filed before due dates.

ANNEXURES

From April 1, 2012 onwards the following rates will be applicable for rendering different types of services as given below till further notification:

The rate will be revised as and when necessary. The same will be informed to concerned parties.

A. Charges for use of Facilities at UNNATI

There are three Resource Centres at (1) Ahmedabad (2) Jodhpur (Rajasthan) and (3) Bhachau (Kutch).

Sr. No.	Particulars	Rate (Rs.) Per day
1	Room charges for stay - for single person	300/-
2	Training Hall	
2a	Ahmedabad and Bhachau Centres	2000/-
2b	Jodhpur Centre	4000/-
2c	Sakar Office	500/-
3	Use of dining /kitchen for Jodhpur and Bhachau	1500/-
4	For meetings, when outside food is purchased and catered 10% of the bill will be charged towards services	-
5	Serving Tea/ Coffee / Lemon Juice for single unit	10/-

B. Equipment

Sr. No.	Particulars	Rate (Rs.) per day
1	Overhead Projector	100/-
2	Still Camera	100/-
3	Handy Cam	500/-
4	Laptop	500/-
5	LCD Projector (with laptop)	1000/-
6	Sound (Mike) System	100/-

All the above equipment are not available in all the centres. Cameras and laptops are also available with respective programme teams. Hence, charges for these will be taken in special cases.

C. Publication Services

Sr. No.	Nature of Work	Unit	Rate (Rs.)
1	Data entry in English/Hindi/Gujarati	per page	40
2	Entry of corrections in English/Hindi/Gujarati	per page	20
3	Design of book cover page, up to A/4 size, front and back, black and white	per cover	2000
4	Design of book cover page, up to A/4 size, front and back, multicolour	per cover	4000
5	Layout simple in English/Gujarati/Hindi language in black and white	per page	150
6	Layout simple in English/Gujarati/Hindi language in multicolour	per page	400
7	Layout complex in English/Gujarati/Hindi language in black and white (with charts, pictures, graphs)	per page	450
8	Layout complex in English/Gujarati/Hindi language in multicolour (with charts, pictures, graphs)	per page	750
9	Design of CD/DVD cover or cover with jacket, black and white or multicolour	per CD/DVD cover	1000
10	Design of banner, black and white or multicolour	per banner	750
11	Design of brochure, A/4 size (4 sides), front and back, black and white	per brochure	2000
12	Design of brochure, up to A/4 size (4 sides), front and back, multicolour	per A/4 brochure	4000
13	Design of poster, up to A/3 size, black and white	per poster	3000
14	Design of poster, up to A/3 size, multicolour	per poster	6000
15	Design of poster, above A/3 size, black and white	per poster	4000
16	Design of poster, above A/3 size, multicolour	per poster	7500
17	Laser printout	per page	5
19	Printing coordination		1500
20	Engagement on daily basis (For products that require long term engagement)	per day	1500

Any major changes in the text will be considered as a new task. The concerned programme in charge will work with the design unit for development of the products by providing photographs, illustrations and final edited text. Two options will be provided for multicolour designs.

D. Training Materials

There are four types of packages available for the training kit depending upon the number of items required. The rate for each package is mentioned below:

Training Kit Packages

SR.NO	NAME OF ITEMS	Package-1	Package-2	Package-3	Package-4
1	Permanent, WB Marker	4	8	12	16
2	Sketch Pen(In Pkt)	1	1	2	2
3	Flip Chart	25	50	150	150-300
4	Brown Paper	5	10	20	25
5	Paper Punch(qty in Pieces)	1	2	2	2--4
6	Stapler + Pin	1	2	2	2 -- 4
7	Plain White Envelops	5	10	15	15
8	Colour Cards	5	10	20	25
9	Scale	1	1	2	2
10	Pencil (Qty in pieces)	1	6	12	12-24
11	Sharpener	1	1	2	2
12	Eraser	1	1	2	2
13	Revenue Stamps	5	10	10	15
14	U - pins/ pins (Qty in Pkt)	1	1	1-2	2-4
15	Glue Stick	1	2	2-3	2-4
16	Scissors	1	1	1-2	2
17	Cello Tape	1	1	2	2
18	Masking tape	1	1	2	2
19	Medical Kit	1	1	1	1
20	Torch	-	1	2	3
21	Candles and Match Box (Pkt)	-	1	1-2	2-3
22	A/4 paper	5	15	25	50
23	Rubber bands (Pkt)	1	1	1	1
24	Acknowledgement slips	5	5	10	15
25	Alarm Clock	-	-	1	1
26	Mosquito Coil (Packets)	-	-	2	2-3
27	Needle and Thread	-	-	1-2	2-4
28	Cutter	-	-	1	1
29	Knife	-	-	1	1
30	Masking Tape (Qty in Roll)	1	1	1-2	2-3
31	Glue Spray	-	-	-	1
32	White Cloth	-	-	-	1
33	Extension Board	1	1	1	1
34	Brown tape (Qty in Roll)	-	-	1	1-2
35	Soft Board Pins (Pkt)	1	1	1	1-2
36	Mosquito Repellent (electric)	-	-	1-2	2-4

37	Sanitary Napkin (Qty in packets)	1	1	1	1
38		-	-		
	Package Rate per day	500	800	1200	2000

The training kit has to be returned with 48 hours of the completion of the event.

E. Vehicles

Charges for Use of Unnati Vehicles with effect from 01.9.2012

Sr. No.	Particulars	Small Car (AC)	Jeep (Non-AC)	Big Car and Jeep (AC)
1	Local Travel (less than 2 hrs with minimum 40 km)	450	600	650
2	Local travel 4 hrs and 40 km	800	1150	1300
3	Local travel 8 hrs and 80 km	1300	2000	2200
4	Outstation Travel (Minimum 300 kms)	2400	3000	3600
5	Per Extra Kilo Meters	8	10	12
6	Per Extra Hour	100	150	150

Use of Personal Vehicles for Office Use

Car Standard	Motor Cycle / Scooter
Rs. 5.50	Rs.3.50

F. Management Cost

For management support to projects, additional 5% is charged on actual cost towards institutional development.

G. In Country Consultancy Norms

Consultancies /assignments are taken up for facilitating training, evaluation and similar other tasks. Such consultancies are only taken up to maintain the partnership relationship with stakeholders and promote mutual learning. The revenue generated from the consultancies goes to the institution as contribution and is used for institutional development.

The computation of total number of days of engagement for each consultancy/ assignments is worked out in consultation with the respective partner while framing the Terms of Reference (TOR). The rates quoted below include the actual number of days for conducting/ organising the event – preparation, documentation and closure. For meeting administrative expenses of overheads and coordination an additional 10% is charged on the total amount

Grade IV (Director and other members with similar experience)	Rs. 8,000 – 10,000
Grade III (Programme Coordinator, Sr. Programme Officer and other members with similar experience)	Rs. 5,000 – 7,000
Grade II (Programme Officer and other members with similar experience)	Rs. 3,000 – 5,000
Grade I (Programme Associate and Community Facilitators and other members with similar experience.)	Rs. 2,000 – 3,000

For all assignments the host organisation is expected to take care of actual expenses with regard to travel, local hospitality, food and accommodation. Along with this, an allowances for Grade IV Rs. 800, Grade III Rs. 500, Grade II Rs. 300 and Grade I Rs. 200 will be charged.

H. Charges for Inter Project Support within the Organisation

In UNNATI we promote inter-project collaboration and mutual support to provide value addition to promote learning. For non-project staff involvement, as and when required the project in-charge can invite other staff members for support. It is expected that a written understanding is made clarifying the nature of the input and number of person days required. The staff time will be charged to the project based on the salary grade of UNNATI.

Grade 3	Rs. 3,000
Grade 2	Rs. 2000
Grade 1	Rs. 1000

The above rates are applicable for programme, support and administrative staff.