

Financial and Accounting Manual



UNNATI

Organisation for Development Education

Subsequent Amendments in
April 2000, April 2010, April 2014 and April 2021

(Effective from 01-11-2021)

1. VISION, MISSION AND OBJECTIVES

Vision

Towards an inclusive and democratic society.

Mission

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

Strengthen and advance people centered and empowered action for poverty and vulnerability reduction on principles of participatory research, gender and social justice, ecologically sustainable, humanism and peace.

▪

Provide educational support for social developmental activities and initiatives through training, workshops, seminars and production of resource materials.

▪

Promote and support people-centered social developmental activities.

▪

Build capacity among organisations, local governing institutions, groups and individuals involved on the issues of social development and social justice.

▪

Strengthen organisations of the vulnerable – dalits, women and persons with disabilities.

▪

Promote people centred disaster risk reduction practices.

2. LEGAL IDENTITY

1. Societies Registration Act, 1860

Societies Registration Act 1860, in Delhi (Registered on 31-05-1990 vide no. S/21030); amended on 09-02-2021 with all India area of operations. (Registered address: B-4/106, Safdarjung Enclave, New Delhi – 110029)

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
- Renewal from 31-08-2021 till Assessment Year 2024 – 25 (vide no. AAATU0094NE2021401)
- The Permanent Account Number (PAN) is AAATU0094N dated 20-05-1990.
- The Tax Deduction Account Number (TAN) is AHMU00031D.
- Registration under 80G (vide no. AAATU0094NF20214) from 31-08-2021 till Assessment Year 2024 – 25

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

- FCRA registration granted by Ministry of Home Affairs (Registered on 13-07-1992 vide no. 041910161), Renewal valid till 31-12-2021. Applied for renewal on 26-04-2021 and under process (Registered address: G1/200, Azad Society, Ahmedabad – 380015)

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. 21-05-2009 of Employees Provident Fund Organisation.

6. CSR Registration: CSR00016555 (Ministry of Corporate Affairs)

7. Bank Details:

FCRA Account:

Name of Bank: State Bank of India,
Account No.: 40027757676
IFSC Code: SBIN0000691
SWIFT Code: SBININBB104
Address: FCRA Cell, 4th Floor, New Delhi Main Branch, 11, Sansad Marg, New Delhi - 110001

FCRA Utilisation Bank

Name of Bank: Bank of Baroda
S.B. A/c No. 0320010004141
IFSC Code: BARB0AMBAWA (Fifth letter is zero)
Address: Ambawadi Branch, Ahmedabad -380006

For Indian Grants:

Name of Bank: Bank of India
S.B. A/c No. 20111010022417
IFSC Code: BKID0002011
Address: Paldi Branch, Ahmedabad -380006

For Rajasthan Program Office at Jodhpur:

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

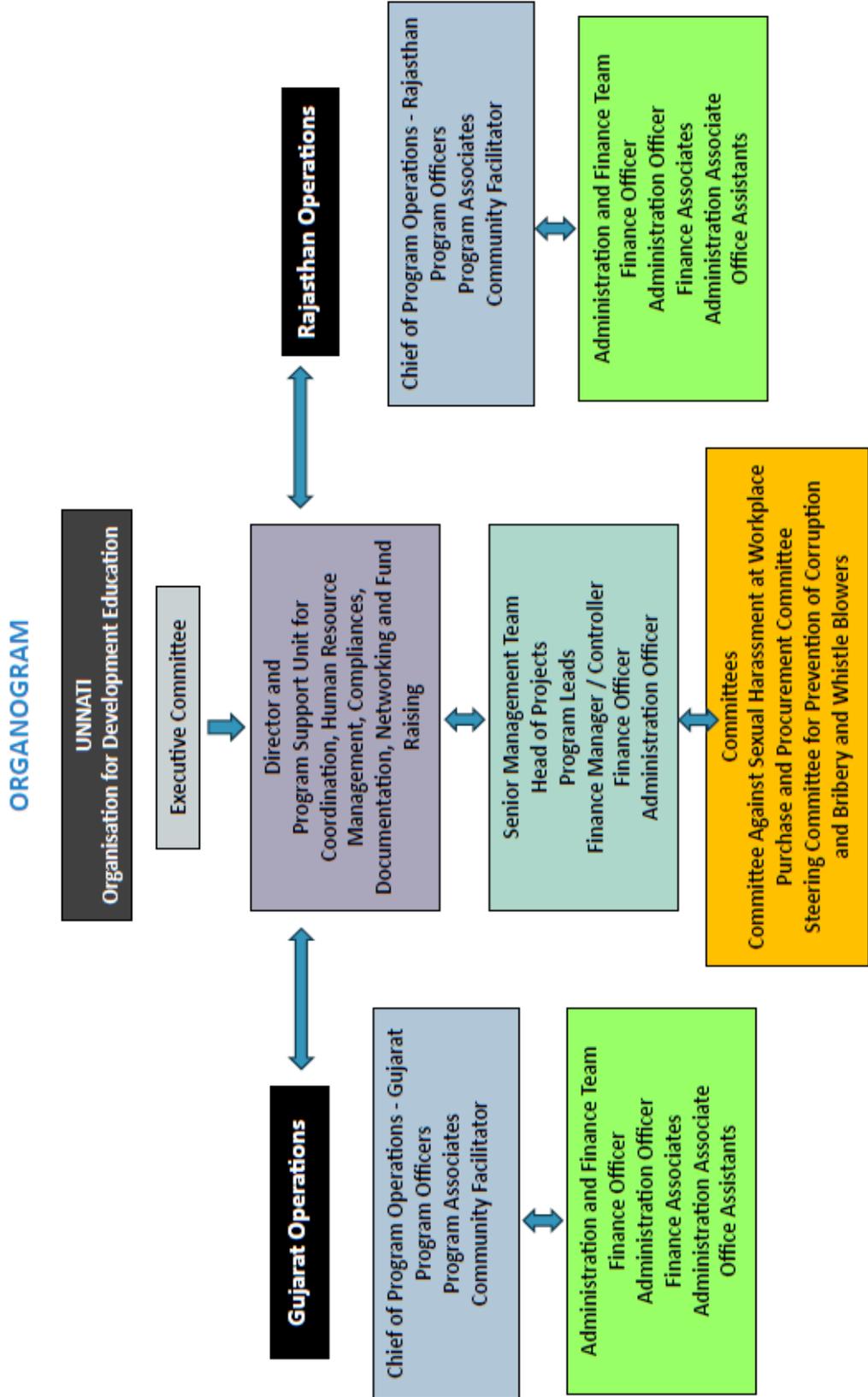
7. Name and Address of Statutory Auditors:

M/s. Charnalia Bhatia & Gandhi
Chartered Accountants
G-22, Basement, Lajpatnagar – 3, New Delhi – 110024
Ph: 91 11-45502632, 47501062
E-mail: office@cbgca.in

8. Name and Address of Internal Auditors:

BCM Associates, Chartered Accountants
406, Zodiac Square, Opp. Gurudwara Gobind Dham
SG Road, Taltej, Ahmedabad – 380054
Ph: 91 79-26581071, 26581072
E-mail: bcmasso@gmail.com

3. ORGANISATIONAL DESIGN



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, Health Services, Relief and Rehabilitation, Training and Workshop, Research, Education Material, Salaries, Capital, Overheads, 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 is divided into two parts.

- a. Program related salary which includes part salary of Director and programme staff;
- b. Administration related salary which includes salary of staff engaged in accounts and financial management, office administration, office support, along with part salary of the Director for engagement in office management.

Provident fund and gratuity are available 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. Honorarium is paid to the consultants.

iii. Administrative Expenditure

The administrative expenditure includes expenses on office rent, electricity, audit fees, travelling of admin staff, telephone, postage, courier, finance and management expenses, Municipal Taxes, staff welfare etc.

Over and above, for the purchase of capital item - movable properties and immovable properties, there is a separate Committee 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 different locations.

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 6.3'.

As per ledger the details of specific grant income are 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.

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

8. Books of Accounts and Maintenance of other Documents

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 maintained 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) :**
 - i. 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.
 - ii. 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 25,000	Chief of Program Operations Programme Co-ordinator (Project in-charge). Finance Controller is authorised to sign regular overhead expenses.
Above 25,000	Recommended by respective project head, procurement committee and approved by the Director
Non-project budgeted capital items or expenditure above Rs.5,00,000	Prior approval from the Executive Committee

The procedures to be followed by respective Chief of Program Operations Programme Co-ordinator (Project in-charge) 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 the Director and any one of the two authorised persons.

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 needs 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 Chief of Program Operations and/ or the Project Coordinator (Project In-charge), Finance and Admin Officers and the Director or their nominees will put up a requisition explaining the purpose, quantity, quality and the time frame. 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 goods and materials 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/- a three member internal procurement committee (Announced every year) shall initiate the procurement process. Rajasthan and Gujarat program office will have their own procurement committees. If needed, the state offices of UNNATI can bring in an outside member having expertise on selection of the product, however, it is not a requirement if there are three-member committee available in the State office.
4. If there is a need to procure materials in the field locations, the State Procurement Committee shall authorise to constitute a local committee from the field office or engaging local partners. The State Procurement Committee shall have full responsibility for enabling the local committees to perform their duties. It shall also follow the same three quotation procedure.
5. 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.

6. For goods of single set of item above Rs. 20,00,000/- 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. If there is a single dealer in the city, the goods 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, photo-copy 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 has to be followed to hire consultants. The Director, Chief of Program Operations, Chief Operating Officer and Project In-charge can directly engage with a consultant up to the fees of Rs.300,000/- by getting a written approval from the Director. It may be noted that this is valid if the daily fees is Rs.8000/- or less. If the consulting fees are above Rs.8000/- per day and total amount is above Rs.300,000/- 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 : _____	
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, amended in April 2021.)

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

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

Accommodation

Sl. No.	Occupancy	Dormitory	Non AC Rooms	AC Rooms
1	Single	Rs.300	Rs.400	Rs.800
2	Double	-	Rs.600	Rs.1000

Use of Common Facilities

Sl. No.	Facility	Location	Price
1	Training Hall	Jodhpur (AC)	Rs.4000
		Bhachau	Rs.2000
		Ahmedabad (AC)	Rs.2000
2	For meetings, when outside food is purchased and catered the charges for use of Kitchen + Dining Hall	Jodhpur (AC)	Rs.4000
		Bhachau	Rs.2000
		Ahmedabad (AC)	Rs.2000
3	Serving Tea / Coffee / Lemon Juice for single unit	-	10

B. Equipment

Sl. No.	Particulars	Rate (Rs.) per day
1	Laptop	Rs.500
2	LCD Projector (with laptop)	Rs.1000
3	Sound (Mike) System	Rs.500

All the above equipment are not available in all the centres.

C. Publication Services

Sr. No.	Nature of Work	Unit	Rate (Rs.)
1	Data entry in English/Hindi/Gujarati	per page	50
2	Entry of corrections in English/Hindi/Gujarati	per page	30
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
s	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 (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 (7 pc pack)	1	1	1	1
	Package Rate per day	600	900	1500	3000

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 01.01.2026

Sr. No.	Particulars	Charges (Rs.)
1	Local Travel (Less than 2 hrs with minimum 40 km)	1000
2	Local travel - 4 hrs and 40 km	1600
3	Local travel - 8 hrs and 80 km	3000
4	Outstation Travel (Minimum 300 kms)	4500
5	Per Extra Kilo Meters	15
6	Per Extra Hour	200

Use of Personal Vehicles for Office Use

Motor Cycle / Scooter
Rs. 4

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/ assignment 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.15,000 – 20,000
Grade III (Chief of Program Operations, Programme Coordinator, Sr. Programme Officer and other members with similar experience)	Rs.8,000 – 12,000
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.6,000
Grade 2	Rs.4,000
Grade 1	Rs.2,000

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



UNNATI

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