

MANUAL ON POLCIES

(Ethics Charter)

Godhuli

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Objectives of Operational Manual

This manual is designed to:

- Provide reference material to management and staff on standard operating procedures.
- Provide a clear direction for internal Administration, finance and management control procedures.
- Provide a clear guidance for handling and reporting of financial transactions and thereby improving accountability.
- Provide a clear manual for the type of accounting records to be kept.

Contents

I	Preamble
II	Good Governance
III	Equality, Safety, Security and Environment
IV	Planning and Budgets
V	Finance and Accounts
VI	Procurement and Inventory
VII	Human Resources
VIII	Information Systems
IX	General Administration
X	Conflict of Interest Management
XI	Management Information System
	Annexures

Section I – Preamble

WE ARE

A Charitable Society for the education & Welfare of Street and Slum Children, registered under the Societies Registration Act of 1860.

OUR VISION

- To function as an NGO for education and other welfare activities for Street/Slum Children whose number has swelled to 50 million or more in India - the biggest single denial of Human Rights in history.
- Godhuli aims to establish norms for the education of Street/Slum Children, and to the extent possible mentor them once they are mainstreamed into formal schools. Their education should be seen as a help and not a hindrance to them and their family's future livelihood. Godhuli aims to establish a Network of Centres for under-privileged children - to be named 'Bapu- Ba Godhuli Shiksha Grih'.

OUR MISSION

To look after the well-being of the Street/Slum Children on the Gandhian principles with special emphasis on free education by qualified teachers as envisaged in Articles 45 & 21A of the Constitution of India and as envisaged by the Father of Nation.

To inculcate the much needed school going habit in the early years of the child so that subsequently they can seamlessly fit into conventional schooling system.

Section II – Good Governance

Introduction

GODHULI believes that effective and transparent governance is essential for the dynamic organization. It is organization's continuous endeavour to improve upon these aspects and achieve long term value and relationship with the partners.

Objectives

- To provide positive and transparent management style of functioning.
- To hire competent people in the organization, provide suitable training and periodically review their performance.
- To institute, update and test the existence and effectiveness of internal controls in the organization.
- To capture, accurately process and timely report pertinent information.
- To comply with the statutory requirements envisaged in various acts and pronouncements.
- To suitably align authority with responsibility & skill sets, consistently throughout the organization

Policies and Procedures

Guidelines

- All the provisions of the Societies Registration Act XXI of 1860 (Punjab Amendment Act, 1957) as extended to the Union Territory of Delhi will apply to this Society.
- The Government of India shall have power to issue such directives as they deem fit from time to time for furtherance of the objectives laid down in Memorandum of Association of the Society / grants in aid scheme.

Governing Body

- The power of making Bye-Laws to regulate the duties of the Executive Director shall be vested in the Governing Body who shall at their discretion be entitled to amend and alter any such bye-laws from time to time.
- No proposition for altering or amending the objects and purposes for which GODHULI is established or for amalgamating GODHULI with any other Association or Society shall be taken into consideration as contemplated by Section 12 of Societies Registration Act XXI of 1860 without the previous approval of Governing Body.
- The Rules and Regulations of GODHULI save and except the last rule and regulation may be altered at any time by the Governing Body by a resolution passed by a two thirds majority of the members present in person at any meeting of the Governing Body which shall have been duly convened for the purpose.

Members of the Society

- For the purposes of this Act a member of a Society shall be a person who having been admitted therein according to the rules and regulations thereof shall have signed the roll or list of members thereof and shall not have resigned in accordance with such rules and regulations.

Annual Report

- A draft annual report and the yearly accounts of GODHULI shall be placed before the Governing Body at its annual meeting for consideration and approval. A copy of the annual report and audited statement of accounts as finally approved by the Governing Body shall be forwarded within six months to the Govt. of India duly printed.
- A notice may be served upon any member of GODHULI either personally or by sending it through the post in an envelope addressed to such members at his address entered in the roll of membership.

Dissolution of society

- Any number not less than three-fifths of the members of the Society may determine that it shall be dissolved or at the time then agreed upon and all necessary steps shall be taken for the disposal and settlement of the property of the Society, its claims and liabilities according to the Rules of the Society applicable thereto if any, and if not then as the Governing Body shall find expedient provided that in the event of any dispute arising among the said Governing Body or the members of the Society the adjustment of its affairs shall be referred to the Central Government and the Central Government shall make such order in the matter as it shall deem requisite.
- Provided that the Society shall not be dissolved unless three-fifths of the members shall have expressed a wish for such dissolution by their votes delivered in person or by proxy at a general meeting convened for the purpose.
- Upon the dissolution of the Society registered under this Act there shall remain after the satisfaction of all its debts and liabilities any property whatsoever the same shall not be paid to or distributed among the members of the said society or any of them.
- The income and properties of GODHULI howsoever, derived shall be applied towards the objects thereof as set forth in this Memorandum of Association subject to such limitations as the Government of India may from time to time impose. No portion of the income or the properties of GODHULI shall be paid or transferred directly or indirectly by way of dividends, bonus or otherwise howsoever, by way of profit to the persons who at any time are, or have been members of GODHULI or to any of them or to any person claiming through them or any of them provided that nothing herein contained shall prevent payment in good faith to any individuals in return for the services rendered by them to GODHULI or for travelling allowance, honorarium and other charges.
- In the interest of the Organisation it is important that the team which runs it has clear lines of control and communication.
- It is important to maintain the minutes of all official meetings held such as internal staff meetings as well as meetings with the consultants which should be documented and preserved for future references.
- All records shall need to be maintained after the completion of the project for inspection by authorised representatives at least for 3 years or suitable period as per the project norm or as decided by the organisation.

Section III – Equality, Safety, Security and Environment

Introduction

Organisation is conscious of its responsibilities to ensure Equality amongst the employees, ensure their Safety and Security, and also contribute towards protecting the surrounding environment. Consequently, organisation aspires to attain high standards of practice through a process of continuous improvement and the adoption of international codes and standards wherever they are practical to implement in order to improve the delivery of services as well as to make the organisation a better place for everyone to work.

Policies and Procedures

Workplace Harassment Policy

Godhuli policy applies to all employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business, regardless of immigration status.

Sexual harassment will not be tolerated. Any employee or individual covered by this policy who engages in sexual harassment or retaliation will be subject to remedial and/or disciplinary action (e.g., counseling, suspension, termination).

Retaliation Prohibition: No person covered by this Policy shall be subject to adverse action because the employee reports an incident of sexual harassment, provides information, or otherwise assists in any investigation of a sexual harassment complaint. Godhuli will not tolerate such retaliation against anyone who, in good faith, reports or provides information about suspected sexual harassment. Any employee of Godhuli who retaliates against anyone involved in a sexual harassment investigation will be subjected to disciplinary action, up to and including termination.

Sexual harassment is offensive, is a violation of our policies, is unlawful, and may subject Godhuli to liability for harm to targets of sexual harassment. Harassers may also be individually subject to liability. Employees of every level, who engage in sexual harassment, including managers and supervisors who engage in sexual harassment or who allow such behavior to continue, will be penalized for such misconduct.

Godhuli will conduct a prompt and thorough investigation that ensures due process for all parties, whenever management receives a complaint about sexual harassment, or otherwise knows of possible sexual harassment occurring. Godhuli will keep the investigation confidential to the extent possible. Effective corrective action will be taken whenever sexual harassment is found to have occurred. All employees, including managers and supervisors, are required to cooperate with any internal investigation of sexual harassment.

All employees are encouraged to report any harassment or behaviors that violate this policy. Managers and supervisors are required to report any complaint that they receive, or any harassment that they

observe or become aware of, to [person or office designated].

This policy applies to all employees, paid or unpaid interns, and non-employees and all must follow and uphold this policy. This policy must be provided to all employees and should be posted prominently in all work locations to the extent practicable (for example, in a main office, not an offsite work location) and be provided to employees upon hiring.

Equality and Diversity

- Organisation encourages an open workplace culture based on trust, gender equity, mutual respect and is comprised of individuals from different backgrounds/genders/ethnicities/values/sexual orientation. The organisation stands committed to value these differences.
- Members of staff are expected to carry out their work with due regard for the dignity of their colleagues regardless of differences in personal backgrounds, genders, qualifications and characteristics.
- No discrimination is permitted against employees/ prospective employees in case they are different gender or HIV/ AIDS affected or suffering from any such diseases.
- No discrimination is permitted against employees/ prospective employees in case they have been rehabilitated after drug usage.
- Any discrimination against any employee on account of any of the reasons mentioned above shall be punishable to the extent of termination.

Fire Emergency

- If a member of staff discovers a fire, they should stay calm and shout 'FIRE' to evacuate the building. Telephone the Receptionist and give details of the emergency e.g. the nature of the fire and its position. Staff should not take any risks with their own safety. Staff should make their way out of the building using the existing staircase.
- Electrical Safety
- Electrical equipment is potentially dangerous and must be operated responsibly. There is a risk of an electric shock from electric equipment, particularly if the item is damaged. Electrician is available at Godhuli as a regular staff member therefore, staff must take care when using electrical equipment and notify the concerned person immediately if they discover any damaged or unsafe appliance. All electrical equipments should be inspected periodically for signs of damage or overheating by the concerned person who has been assigned this responsibility by the organisation.

Security

- The office will have at least one Security Guard present on rotation basis during the working hours.
- Office keys will be held by authorised personnel and Office Assistant who have been authorised to hold them. It is important to ensure a limited number of keys are made, and who is holding them. At the end of each working day the last person to leave must make sure that all computers and screens, photocopiers, air-conditioners / fans and lights are switched off, and filing cabinets and almirahs are locked.

CHILD PROTECTION POLICY

CHILD RIGHTS

All beneficiaries and their family members have the following rights:-

1. Equal rights and opportunities without any discrimination of caste, class, religion, language, region and gender
2. Right to basic literacy and library facilities
3. Right to be treated with respect and dignity
4. Right to nutritious food
5. Right to proper health care including regular medical check ups and access to medical facilities as and when necessary
6. Right to have a safe environment in which children can feel safe
7. Right to be protected from any kind of exploitation (such as use of children for personal gain, engaging children in unnecessary work, etc.)
8. The right to keep the information related to them secret by the staff members and the information recorded in the records of the program of the center
9. Right to discover and display one's individual talents (such as participating in sports or talent contests)
10. Right to get resolution of any problem or complaint related to a child on priority

Section IV – Planning and Budgets

Introduction

Organisation is committed to ensure effective and efficient utilization of funds through preparation of budgets in the format required and monitoring the process of actual performance.

Objectives

- To prepare annual budget
- To compare and monitor cumulative expenditure project wise against the allocated budget by donors/funding agency.

Policies and Procedures

Budgets

- It is necessary that for every activity taken up by the organisation is interpreted in financial terms and prior approval of the designated authority in the organisation is taken. Such interpretation takes the form of budgets detailing each and every components of the activity so that a clear evaluation of the total activity and the components thereof can be made before approval. Such budgets normally become necessary, for the following activities:
 - Meetings & conferences
 - Special events related to various projects
 - Remuneration of Staff & Consultants
 - Capacity Building & other Training Programmes
 - Office Running Expenses
 - Travel etc.
- However, most of the times the expenses incurred on these activities are part of the programme budget and specific grants are allocated for such expenses, and would require only a simple sanction. It is therefore necessary that the budget for such activities is prepared at the time of preparation of the project plan itself. The processes to be followed are:
 - Budget for each activity to be prepared giving break up of sub-activities and related costs. The budget has to be verified and certified by the accounts/finance department to ensure that the costs are realistic as compared to the activities, and the budget captures all the required costs for such activities only.
 - It is necessary to obtain an approval of the budget for incorporation into the Project Plan. Wherever there are procurement of supplies and services, for such activities, the formalities with regard to multiple quotations, evaluations, etc. have to be followed

Section V – Finance and Accounts

Introduction

The organisation is committed to ensure that the books of accounts reflect fairly the operations and ethical practices being followed in the organisation's financial management. Consequently, it aspires to attain high standards of practice through the adoption of accounting practices prescribed by the Institute of Chartered Accountants of India (ICAI), wherever applicable.

Objectives

- To record all financial transactions
- To monitor and control expenditures
- To satisfy statutory reporting requirements
- To ensure timely and accurate financial and management reporting to donors and funding agencies.

Advances

Allotment of advances

- Amounts paid to any staff member for meeting official expenses should be charged to the floating account but for simplification of the process they are to be treated as general advances keeping an account of them against the respective employee name.
- Staff can obtain advances mainly for the following expenses:
 - Travel and Subsistence related to the project activities
 - Purchase of goods & services
 - Training program/Conference and Workshop
- All such requests should be made in the “Advance Requisition Form” as per prescribed format
- It is essential to understand that small cash advance needs to be given for routine expenditure and is unavoidable however, strict control has to be exercised in order to keep track over the same.
- All the advances given should be settled in the same month.
- A fresh advance should not be given to any person/s without settlement of the old advance (except under exceptional circumstances and duly approved by the competent authority/ Management team of GODHULI).

Bank management and Book Keeping

Opening of bank accounts

- Bank accounts are opened as per the Bank Opening mandate/requirements of the Project Office and the organisation rules and regulations.

Authorised Signatories

- Every cheque/instrument is signed by two authorised signatories.
- The authorised signatories shall be decided by Governing Body
- The authorised signatories sign the cheques/instruments for and on behalf of the organisation, that name of the organisation should be affixed on every cheque/instrument, below which only signature should be put.
- The Employees who are custodian of petty cash are not entitled to be an authorised signatory.

Closing of Bank Accounts

- When it is decided to close the bank account, the following actions should be completed:
 - Necessary authorisation from Governing Body etc.
 - Transfer balance in the account (leaving the minimum amount required) to the other bank account.
 - Surrender all the cheque leaves to the bank under a receipt.
 - After receipt of the resolution, deliver it to the bank under receipt and transfer the balance to another account.
 - Confirm closure of the bank account and transfer of balance to the competent.

Bank Transactions

- The operations and opening of bank accounts should be in line with the operations and the donor requirements. There can be only one designated bank account wherein the foreign funds can be deposited and is designated as FCRA bank account, whereas there can be different local currency accounts either savings account or current account as per the need.

Bank Payments

- Payment Voucher has to be prepared before preparing any cheque.
- Voucher shall be prepared by the respective project accountant, approved by the project heads and followed finally by the Governing Body. The authorised persons will verify the payment for the same.
- Cheque should not be prepared, for whatever reason, if sufficient balance is not available with the bank.
- Payment has to be made only against original bills and claims. Any type of copy of bill or claim should not be entertained.
- All supporting documents should be attached with the Payment Voucher and filed according to the serial number.
- Cheques should be written legibly and ensured that the amount in words and figures are the same.
- Cheques have to be specially crossed. A Rubber Stamp/inscription stating “A/c Payee Only” should be put on every cheque. Generally bearer cheques should be avoided.
- Post-dated cheques are not to be issued.

- The cheque number should be written on every Payment Voucher. Preferably the payment voucher should be generated from the accounting package itself as this will reduce the duplication of efforts for preparing the vouchers manually and then entering the same in the accounts package.
- All letters/instructions to the bank should be signed by the authorised signatories only.
- Never sign cheques in advance or in blank.
- Un-cashed cheques should be cancelled within a reasonable period.
- Do not leave specimen signatures around.
- Cheque books should always be kept under lock and key. Only custodian of the cheque book (person designated to hold the custody of the cheque book) should handle them.
- Receipts for payments made or signature of the recipient should be taken at the time of issuing of all the cheques.

Bank Reconciliation Statement

- Bank reconciliation statement should be prepared before 10th of the succeeding month, to ensure the balances as per the bankbook and the bank statement.
- Following the reconciliation make sure that the entries are passed (if any) for bank charges, interest received etc. in the books immediately.

Vouchers

- All accounting transactions are supported by vouchers.
- Checks to be done before passing a voucher for payment
 - Whether supporting documents required are present.
 - Checking the supporting document
 - Payment should be made only against a valid invoice in original issued in the name of GODHULI.
 - Approval by concerned person & authorised signatory.
 - Verification of accuracy in accordance with the order/letter/other documents, if any.
 - Verification of numerical accuracy.
 - Checking of advance payments made if any or details of part payments made if any.
 - Making sure that payment has not been made twice for e.g., by making all extra copies of bills as “extra copies” and by making all paid vouchers as paid.
 - Ensure that payments are made on time.
- Supporting document for vouchers
 - All bills should be in original. Payment should not be made against a quotation, Performa bill, copy of a bill or a fixed bill.
 - All supporting documents should be signed by the person initiating the payment.
 - It is the responsibility of each person who is responsible for buying goods/ services in the project office to check each bill for its validity. i.e., check that the description of items, number of items, cost per unit and total cost, date of the bill and name of payee (i.e. name of project) are accurate. Payments should be made only after checking these details.
 - Any mistake/ discrepancy should be pointed out to supplier /shop keeper before payment

and if an alteration is necessary, the supplier /shop keeper should make the change right then and put his/her initials and date. If this results in a change in any of the amounts on the bill it is particularly important that supplier /shop keeper clearly writes himself/herself on the bill the payment received in words. The management reserves the right to accept such altered bills or not. A better option would be to obtain a fresh bill if possible.

- No other alteration in the bill by project staff is normally permissible. If at all an alteration is unavoidable e.g., a mistake in the date by supplier which was not corrected such a bill should be brought to the attention of recommending authority who should change it and initial it and a note should be put on the bill why alteration was necessary. The management reserves the right to accept such bills or not.
- Invoices should only be in the name of the ORGANISATION and not in the name of the staff.
- Where bills are in local language, please indicate briefly in English the purpose /item on the bill.
- Immediately after payment original bills/supporting should be defaced with “PAID” stamp.

Accounting and Book Closing

- The financial year starts from the month of April and ends in the month of March next year.
- It maintains its accounts in the double entry system of accounting. The organisation follows the cash basis of accounting and the accounts are maintained as per the standard accounting practices prescribed by the Institute of Chartered Accountants of India (ICAI).
- Account Books and Documents to be maintained
 - Cash Payment Vouchers & Book
 - Bank Payment Vouchers & Book
 - Summary/Daily Petty Cash Book
 - Ledger
 - Trial balance
 - Annual accounts which would include receipt and payment account and balance sheet showing the affairs as at a particular date.
 - Fixed Assets Register
 - Contracts of national/local Consultants.
 - Attendance Register/Time sheet.
 - Signed and approved budget Copies of various grants.
 - Copies of Consultancy agreements.
 - File of bills of assets purchased.
 - Copies of all Contracts and agreements.
 - Stationery Register.
 - Quotations file for all purchases.
 - Advance Payment Register (Advance to Staff).

Income Tax – TDS, Provident fund and other statutory requirements

- The applicable Income tax provisions under the Income tax Act 1961 should be followed by organisation which includes Tax Deduction at Source. There is no provision of Provident fund for the employees of the organisation as the whole staff is contractual and project based.

Fraud and Misappropriation

Introduction

GODHULI requires all staff at all times to act honestly, and with integrity and to safeguard the organisation resources for which they are responsible. Fraud and theft is an ever present threat to these resources and hence must be a concern to all members of staff. GODHULI views fraud and theft as an extremely serious matter & is committed to the promotion of Anti fraud and theft culture throughout the organisation. This section explains GODHULI and staff responsibilities in relation to both prevention and detection of fraud and theft.

Fraud

A person is guilty of Fraud if he/she commits

- Fraud by false representation;
- Fraud by failing to disclose information;
- Fraud by abuse of position;

In addition to the above act fraud may be perpetrated in breach of several acts. For the purposes of this document fraud may involve:

- Manipulation, falsification or alteration of records or documents;
- Suppression or omission of the effects of transactions from records or documents;
- Recording of transactions without substance;
- Misappropriation (theft) or wilful destruction or loss of assets including cash;
- Deliberate misapplication of accounting or other regulations or policies; and
- Bribery and corruption

Computer fraud is covered by the Information Technology Act 2000. Such fraud arises where information technology equipment has been used to manipulate programs or data dishonestly (for example, by altering, substituting or destroying records, or creating spurious records), or where the use of an IT system was a material factor in the perpetration of fraud. Theft or fraudulent use of computer time and resources is included in this definition.

GODHULI's Responsibilities

“GODHULI is responsible for undertaking thorough investigations where there is suspected fraud and theft taking the appropriate legal and/or disciplinary action in all cases where that would be justified.”

Investigations should consider any control failures and make recommendations on systems and procedures to minimise the risk of a recurrence and GODHULI should also take appropriate disciplinary action where supervisory or management failures have occurred. Responsibility for exercising disciplinary powers rests with the Executive Director. Accounts department will have details of all discovered fraud and theft, proven or suspected, on a monthly and annual basis. All such frauds and thefts will be reported immediately.

Every member of staff is responsible for:

- Acting with propriety in the use of Organisational resources and the handling and use of Organisational funds whether they are involved with cash or payments systems, receipts or dealing with suppliers.
- Being alert to the possibility that unusual events or transactions could be indicators of fraud and theft;
- Reporting details immediately through the appropriate channel if they suspect that a fraud or theft has been committed or see any suspicious acts or events;
- Co-operating fully with whoever is conducting internal checks, reviews or fraud and theft investigations.

Fraud and theft detection

Staff should be alert to the possibility that unusual events or transactions could be symptoms of fraud and theft or attempted fraud and theft. Fraud and theft may also be highlighted as a result of specific management checks or be brought to management's attention by a third party. Additionally, irregularities occasionally come to light in the course of audit reviews.

Irrespective of the source of suspicion, it is for management to undertake an initial enquiry to ascertain the facts. This enquiry should be carried out as speedily as possible after suspicion has been aroused: prompt action is essential. The purpose of the initial enquiry is to confirm or repudiate the suspicions which have arisen so that, if necessary, further investigation may be instigated.

The factors which gave rise to the suspicion should be determined and examined to clarify whether a genuine mistake has been made or an irregularity has occurred. An irregularity may be defined as any incident or action which is not part of the normal operation of the system or the expected course of events. Preliminary examination may involve discrete enquiries with staff or the review of documents. It is important for staff to be clear that any irregularity of this type, however apparently innocent, will be analysed.

If initial examination confirms the suspicion that a fraud or theft has been perpetrated, then to prevent the loss of evidence which may prove essential for subsequent disciplinary action or prosecution, Management should:

- Take steps to ensure that all original evidence is secured as soon as possible;
- Be able to account for the security of the evidence at all times after it has been secured,
- Not alter or amend the evidence in any way;
- Keep a note of when they came into possession of the evidence. This will be useful later if proceedings take place;
- Remember that all memoranda relating to the investigation must be disclosed to the defence in the event of formal proceedings and so it is important to carefully consider what information needs to be recorded.

Particular care must be taken with phrases such as “discrepancy” and “irregularity” when what is really meant is fraud or theft.

Reporting

Staff is required to report immediately to the Management all proven or suspected thefts or frauds within the groups perpetrated by members of its own staff, members of the public, creditors or contractors.

Disciplinary action

After proper investigation, GODHULI will take disciplinary action in all cases where it is considered appropriate and there will be consistent handling of cases without regard to position or length of service. In general, GODHULI policy in regard to proven thefts and frauds or suspected thefts or frauds which come to light, whether perpetrated by a member of staff or by person's external to the organisation, is that the case will be referred to the police at the earliest possible opportunity.

GODHULI will co-operate fully with police enquiries and these may result in the offender(s) being prosecuted. Steps need to be taken to attempt to recover all losses resulting from the fraud or theft. The investigations described above will also consider whether there has been any failure of supervision. Where this has occurred appropriate disciplinary action will be taken against those responsible.

Learning from experience

Where a fraud or theft has occurred management must make any necessary changes to systems and procedures to ensure that similar thefts and frauds will not recur. The investigation may

have pointed up where there has been a failure of supervision, a breakdown in or an absence of control. Internal Audit is available to offer advice and assistance on matters relating to internal control.

GODHULI public interest disclosure policy

All of us at one time or another have concerns about what is happening at work, and usually these concerns are easily resolved. However, when they are about unlawful conduct, financial malpractice, dangers to the public, serious safety or security issues or a breach of confidence, it can be difficult to know what to do. You may be worried about raising such issues or may want to keep the concerns to yourself, perhaps feeling it is none of your business or that it is only a suspicion. You may feel that raising the matter would be disloyal to colleagues, Managers or the group. You may decide to say something but find that you have spoken to the wrong person or raised the issue in the wrong way and are not sure what to do next.

GODHULI has introduced this procedure to enable you to raise your concerns about such malpractice at an early stage and in the correct manner. The organisation would want you to raise the matter when it is just a concern rather than wait for proof. If something is troubling you that you think organisation should know about or look into, please use this procedure. This Public Interest Disclosure procedure is primarily for concerns where the interests of others or of the Organisation itself are at risk. It is not designed to question financial or business decisions taken by management nor should it be used to reconsider any matters which have already been addressed under other procedures.

Scope of Policy

This policy applies not only to all employees of GODHULI, but also to external consultants, and contractors. It is impossible to give an exhaustive list of the activities that could cause concern, but they include:

- Financial malpractice, impropriety or fraud
- Dangers to health and safety or the environment
- Criminal activity including theft
- Attempts to conceal any of the above

Protection

The Executive Director and Senior Management are committed to this policy. If you raise a genuine concern under this policy, you will not be at risk of losing your job or suffering any form of retribution as a result. Provided you are acting in good faith, it does not matter if you are mistaken. This assurance is not extended to someone who maliciously raises a matter they know is untrue or to someone who chooses to make disclosures outside the scope of the procedures set out in this policy.

Confidence

The group will not tolerate the harassment or victimization of anyone raising a genuine concern. However, we recognise that you may nonetheless want to raise a concern in confidence under this policy. If you ask us to protect your identity by keeping your confidence, we will not disclose it without your consent. If the situation arises where we are not able to resolve the concern without revealing your identity (for instance because your evidence is needed in court), we will discuss with you whether and how we can proceed.

Anonymity

If you do not tell us who you are it will be much more difficult for us to look into the matter to protect your position and to give you feedback. Accordingly, while we will consider anonymous reports, these arrangements are not well suited to deal with concerns raised anonymously.

How to raise a concern internally

Option One

If you have a concern about malpractice, we hope you will feel confident to raise it first with your Project Coordinator. This may be done in writing.

Option Two

If you feel unable to raise the matter with your Project Coordinator, for whatever reason, please raise the matter with Director Finance. Please state if you want to raise the matter in confidence so that they can make appropriate arrangements.

Option Three

If these channels have been followed and you still have concerns, or if you feel that the matter is so serious that you cannot discuss it with any of the above, please contact Executive Director.

How we will handle the matter

Once a concern has been raised, organisation will consider initially what action should be taken. This may involve an internal inquiry or a more formal investigation. Organisation will inform who are handling the matter, how one can contact him/her and whether further assistance may be needed.

Monitoring this Policy

The Director of Finance will maintain a confidential record of concerns raised under this policy together with the outcome and will report as necessary to the governing body.

Review of Policy

The governing body has a responsibility to review this policy annually, including an assessment of its effectiveness. Changes to the policy will be notified to employees when they occur.

Conclusion

The circumstances of individual thefts and frauds will vary. But it is important that all are vigorously and promptly investigated and that appropriate action is taken. To repeat, GODHULI views thefts and fraud extremely seriously and all suspicion of fraud and theft will be acted upon in accordance with this policy. Proven fraud or theft can ultimately result in dismissal.

Internal and Statutory Audit

- For both internal and statutory audit, organisation will appoint an independent auditor with detailed ToR in writing. Auditors will be Chartered Accountancy firm registered with the ICAI.
- For the audit to be carried out, organisation will prepare and maintain annual accounts for all the projects in accordance with specified finance and accounts procedures prescribed by ICAI. Purpose of the audit will be to determine whether the funds are being utilised in accordance with the project norms of various donors/funders.
- Internal audit will be conducted on half yearly basis whereas statutory audit will be done after the closer of books on accounts at the end of financial year.
- Internal audit report should be submitted to the organisation periodically and the same should be shared with the Executive Committee in the meeting. Statutory audit report should be shared and approved by the General Body in its annual meeting.

Section VI – Procurement and Inventory

Introduction

The organisation will constantly endeavour to procure material in line with the overall commitment to quality and efficiency. Its procurement procedures commit the organization to buying the right material and services, at the right time and at the right price.

Objectives

The purpose of procurement procedure is to ensure that the:

- Procurements are made to the maximum extent possible on a practical, open and freely competitive basis
- Organisation obtains the maximum value for money on all its procurement of goods and services
- Procured goods and services are delivered in the correct quantity & quality and in a timely manner.

Policies and Procedures

Purchase of consumables

- For all purchases of capital good, and goods purchased in bulk like stationary and other supplies of more than Rupees 25000, three quotations should be obtained. Then the final supplier is decided upon. However justification should be given in case the lowest of quotes is not selected. Quotations should be attached with the relevant file while submitting the same for checking.
- Requirement for consumables is required to be given if amount of purchase is more than Rupees 5,000/- in the format specified in the “Requirement form”.

Purchasing Capital Assets

- Any non consumable item of equipment, needed to start program operations and major capital expenditures as outlined in the plans and budgets are called fixed assets.
- In the case of capital asset purchases, it is always healthy to issue purchase orders clearly spelling out the terms and conditions of purchase.

As mentioned above, all non consumable items of expenditure should be purchased with three quotations.

- All incidental charges which are incurred to get the asset to the place where it is situated and to get the asset into operating condition must be added to the cost of the asset.
- An inventory of the capital assets should be maintained.
- The fixed assets or inventory of capital assets register needs to be verified by a person authorised to do so, at least every six months.

Stock Records

- A stock register should be maintained for all items purchased in bulk at the main office and the field sites.
- Materials should be issued from the stock register based on the requisitions.
- Physical verification of stock should be undertaken at the office by someone other than the person responsible for stock every six months. The person checking shall sign and date the register.
- Stock should be maintained on a FIFO (First in first out) basis. This means that the batch received earlier should be issued out first.
- Any damaged or old goods should be written off with the permission from the authority.

Maintaining a Stock register

- This is to be maintained at the office where the goods are purchased or stored centrally.
- This register shall be updated on the receipts column as and when fresh stocks arrive. It is important that the person responsible for the stocks initials the quantity in the stock book.
- All requisitions must be numbered and in duplicate. One copy has to be maintained at the central store and the duplicate given to the accounts.
- All issues shall be recorded immediately in the stock register and this must be updated on the daily basis.
- The stock registers should be maintained on a FIFO basis.

Section VII – Human Resources

Introduction

The HR policies commit the Organization to carefully select, train and develop the people to be creative, empower them to take decisions with confidence and spirit of teamwork.

Objectives

- To ensure proper manpower planning for attainment of organizational goals and objectives.
- To place the right kind of person for the right job at the right time.
- To impart requisite training to all new recruits about Organization's Vision, Mission, structure, rules & regulations etc.
- To ensure effective and timely compensation management.
- To ensure first rate employee conduct and behaviour.
- To assess and reward the performance of all employees.
- To ensure effective & timely settlement of claims and dues of separating employees.

Policies and Procedures

Staffing Requirements

- Staff as per the project proposal needs to be in place.
- All staff positions as mentioned in the proposal document to the donor agencies need to be in place. They must be suitably qualified and experienced, in order to ensure proper programme delivery and management.

Job Descriptions

- Every employee working with the Organisation is required to have a proper job description and an official designation. The staffs are expected to have a copy of job description provided to them along with the appointment letter.

Recruitment Procedures

- If a vacancy arises, either through internal transfer/promotion, or newly identified need in the organization, the responsible Project Coordinator informs the Administrative Officer. For existing positions, Project Coordinator with the assistance of Administrative Officer, reviews job description, and updates it if necessary. For new positions Project Coordinator with the assistance of

Administrative Officer, prepares job description and justification of the position.

- Administrative Officer obtains formal approval for hiring from Governing body, based on updated/new job description and justification of position (for new positions).
- Administrative Officer, with the assistance of Project Coordinator, prepares job announcement, based on a shortened job description. All job announcements will specify, minimum key job responsibilities, key requirements.
- Administrative Officer invites applications for the position, through
 - a. Posting of job announcement on Internet and in national and/or local printed newspapers if and when deemed appropriate and desirable
 - b. In special cases, e.g. if exceptionally well suited external candidates have been identified or internal potential has been identified, Director (A&F)/Executive Director may directly, or through others, encourage potential candidates to apply.

In general, a response deadline of one-two weeks will be specified.

- Upon receipt of applications Administrative Officer will carry out a first scan to weed out unsuitable candidates, defined as not having the prerequisite experience and/or education requirements. The remainder of the applications will be handed to the recruiting team member for short listing.
- The recruiting team members will shortlist suitable candidates for interviews. Administrative Officer will invite candidates for interviews.
- Interviews by the concerned persons in the organisation would normally be held within two weeks of the closing date of the job announcement.
- Final decision on a selected candidate and terms of offer is responsibility of the concerned persons in the organisation.
- If selected candidate turned down offer and/or no suitable candidate has been identified, management will review applications once more, and/or initiate repeat job announcement.

Working Hours

- Normal working hours are 8:30 am to 4:30 pm in two shifts Monday to Saturday. Staff may be required to vary or change their normal working hours according to the needs of the programme.
- If a member of staff is late for whatever reason, including public transport difficulties, they may be asked to make up the time, according to the needs of the programme. Persistent lateness may result in disciplinary action being taken against the staff member concerned.

Annual/Sick Leave

- All staff is entitled to 12 days holiday/leave, (apart from the list of holidays which would be decided at the beginning of each calendar year) per annum. Holidays are to be agreed and authorised by the authorised person in the organisation.
- Requests for holiday leave for more than 2 days will need to be made a minimum of 1 week in advance. Occasional days leave can be granted at short-notice, but approved by the authorised person.

Personal records

- The personal files of all employees will be maintained by the organisation and it includes:
 - (a) Appointment letter
 - (b) Job description
 - (c) Leave documents
 - (d) Curriculum Vitae (CV) with copy of educational certificates

Attendance registers

- The attendance register would be maintained at project sites to track employees' job attendance.

Local Travel

- When travelling locally, the office vehicle is the preferred mode of travel and taxi/auto is to be used where the office vehicle is either busy or not available in the office location.
- The Administrative Officer will maintain contact information of at least 2 Taxi Services for usage by the organisation
- The number of the stand should be circulated within the office but the ultimate responsibility of booking of Taxi's rests with the Administrative Officer. Only if Administrative Officer is unavailable, eg late at night or weekends, employee should contact service provider directly
- The bills should be settled within a month of the usage of the external service

Outstation Travel

- When travelling for any official work, the employee needs to exhibit high ethical values and ensure that social service becomes a role model. The employee is encouraged to stay at a Partner Guest House wherever the facility is available.
- When travelling out of the place of his/her posting an employee can claim reimbursement as under:
 - i. From the airport/station provided the office vehicle is not available
 - ii. Flight and train bookings should be made only through the Administrative Officer who may use the authorized travel agent.
 - iii. An employee can make his/her own bookings through bidding and would be reimbursed the same provided it does not exceed the actual cost of the ticket
 - iv. Employees at all levels only get reimbursed for travel as under:
 - For flights: "Economy" class Train: up to 2nd AC depending on distance and project sanction

(Any deviations can only be approved by the project head/Executive Director)
- An employee can either choose to have his/her bookings for accommodation made through Partner Organisation or choose to stay at a place of his/her choice. All reimbursements would be made on actual only and the following expenses in various cities are to be taken as a benchmark:

Performance Appraisal system

- This is a continuous process that is designed to identify good performance of the staff members or to assist them where performance is not satisfactory. This process is necessary in order to ensure the improvement in the functioning of the staff. Performance Appraisal will be conducted periodically.
 - The system follows a performance appraisal cycle that includes;
 - Planning (Action plans, work plans etc)
 - Implementing
 - Reviewing (Monthly report reviews, monitoring reports)
 - Appraisal (end of year appraisal)
- For the planning stage each member of staff will have a Job description (or Terms of Reference) for their post. They will also agree an Action plan, Work plan, and Activity schedule with their Project Coordinator/In-charge, and these should refer to the work plans for their projects and the TORs of the Organisation.
- Then as each member of staff implements their work they will be subject to continual feedback to assist their development and recognise areas of best practice.
- At the end of the reporting year a formal appraisal will take place and performance will be measured against the following:
 - The terms of reference for the post
 - Feedback received on the individuals performance, from stakeholders
 - Achievement of targets against the Action plan, Work plans
 - Self Assessment
- This formal appraisal will be recorded and filed on the personnel file of the staff member.
- Any issues arising from this process, e.g. Areas for development, training requirements etc. must be highlighted to the management of the organisation.

Disciplinary Policy

- It prefers to deal with minor cases of unsatisfactory performance and misconduct by informal means. A counselling approach will normally be undertaken in preference to formal disciplinary action as we recognise that it is often a more satisfactory way of resolving problems. In instances where the counselling approach is ineffective or inappropriate disciplinary action would need to be taken. At all stages in the process staff, members will have the opportunity to state their case at a formal hearing and answer any allegations.

Misconduct

- Staff members will maintain good standards of conduct, time-keeping and attendance and will comply with all rules and procedures.
- Most cases of misconduct will be dealt with by informal advice and counselling and these remedies do not form part of the disciplinary procedure. Where these informal remedies have proved ineffective or are inappropriate the staff member will be invited to attend a formal hearing. Staff members will be given at least two days' notice of such a hearing.

- What may be considered as Misconduct
 - Failure to observe rules and procedures
 - Downloading software or programme (xxx.exe) files from the Internet
 - Viewing and/or downloading of pornographic or other offensive material from the Internet
 - Copying organisational documents without formal approval from the concerned authority
 - Abusive behaviour
 - Harassment of another staff member which may amount to sexual harassment
 - Poor time-keeping
 - Excessive or unexplained or unreasonable absence

- What may be considered Gross Misconduct
 - Unauthorised possession or misuse of office property
 - Use of the Internet for any form of illegal activity
 - Serious infringement of health and safety rules or procedures
 - Serious incapability whilst on duty due to alcohol or illegal drugs
 - Being convicted of a serious criminal offence
 - Serious bullying or harassment of another staff member
 - Physical violence
 - Deliberate damage to property
 - Serious negligence which causes or might cause unacceptable loss, damage, insult or injury to the organisation or the employee of the organisation
 - Committing a material act of dishonesty
 - Falsification of reports, accounts or expense claims

Grievance Procedure

- Organisation recognises that from time to time employees may wish to seek redress for grievances relating to their work. In the first instance staff should raise the matter with their Project Coordinator. If the staff member is unsatisfied at this stage and wishes to take the grievance further he/she may raise it with the higher authority. In following this procedure the member of staff may be accompanied by a work colleague of their choice. In all such cases a staff member's complaint will be dealt with/in confidence.

Confidentiality

- All information, which comes to a member of staff during the course of work, should be treated as confidential. Staff must not divulge any information relating to the programme to an external person or persons, unless authorised by the organisation. Any breach of this rule will be regarded as serious misconduct and will result in disciplinary action.

Personal Property and Valuables

- Staff must take care of personal items, as organisation is not liable for loss or damage to personal property.

Section VIII– Information Systems

Introduction

The organisation believes that the information systems form a critical part in the overall delivery mechanism and front end activities. Its information system policies commit the Organization to be cost effective and efficient in all aspects of its operations and focus on flawless delivery.

Objectives

- To ensure physical and environmental security of Information Systems.
- To ensure that information is accessible only to those authorised to have access.
- To ensure purchase of authentic applications & usage as per specifications.
- To manage authentic, reliable and useable records, for as long as they are required and backup of data for speedy recovery in the event of any disaster.
- To ensure the identification and preservation of permanently valuable records and the destruction of all other records in a timely, secure and environmentally sound manner.

Policies and Procedures

- All the staff members are required to use computers and are expected to have the minimum skills required. If additional skills are needed in order to work effectively additional training may be provided. Personal use of IT facilities is strongly discouraged. It is expected that staff will act responsibly when using the photocopiers.
- Access to the IT system should be restricted to authorised personnel only.
- Records should be backed up on regular basis.
- System should be virus checked on a regular basis.
- Consistent abuse of the above conditions may force a review of policy on individual use.
- Unauthorised software is also a potential source for computer viruses and is prohibited.
- Employees are expected to use common sense in choice of screensavers.
- Failure to observe these guidelines may lead to disciplinary action being taken against the member of staff. Additionally, the misuse of IT may have legal consequences resulting in criminal or civil prosecution, for the staff member.

Section IX – General Administration

Introduction

The organisation believes that the administrative support functions play an important part in its overall service delivery efficiency.

Objectives

- To ensure completeness and enforceability of contracts entered.
- To ensure provision of support services to complement routine functioning.
- To ensure maintenance and safeguard of the organisation's assets, utilities and office records.

Office Maintenance

- The Office Assistant is responsible to ensure office is kept clean and tidy.
- All faults with office equipments must be reported to the Administrative Officer. Faults must be attended promptly, and staff responsible should be pro-active in getting the same repaired/replaced in time.

Documentation

- A paperless office is what organisation strives to achieve. At present all documentation is maintained in both soft & hard copies and is stored in a similar index in the office.

Respecting the environment

- Organisation encourages a healthy environment in the office. Usable waste paper should be placed in the recycling bin for its utilisation wherever possible.

Contact Lists

- Lists including names, phone numbers, addresses etc. are to be compiled and maintained by the person concerned in the office for updating the contact details which are very important to organisation's work and operations.

Section X– Conflict of Interest Management

Introduction

The purpose of the conflict-of-interest policy is to protect this tax-exempt organization's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer / employee or any member of the organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to non-profit and charitable organizations.

Definitions

1. Interested Person

Any employee, principal officer, or member of a committee with governing board–delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family

- An ownership or investment interest in any entity with which the organization has a transaction or arrangement,
- A compensation arrangement with the organization or with any entity or individual with which the organization has a transaction or arrangement, or
- A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favours that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Policies and Procedures

1. Duty To Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board–delegated powers considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he or she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

- An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he or she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- The chair of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- After exercising due diligence, the governing board or committee shall determine whether the organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or
- arrangement is in the organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination, it shall make its decision as to whether to enter into the transaction or arrangement.

4. Violations of the Conflicts-of-Interest Policy

- If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Records of Proceedings

The minutes of the governing board and all committees with board-delegated powers shall contain

- The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed
- The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings

Compensation

- A voting member of the governing board who receives compensation, directly or indirectly, from the organization for services is precluded from voting on matters pertaining to that member's compensation.
- A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the organization for services is precluded
- from voting on matters pertaining to that member's compensation.
- No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Annual Statements

Each director, principal officer, and member of a committee with governing board–delegated powers shall annually sign a statement that affirms such person

- Has received a copy of the conflict-of-interest policy,
- Has read and understands the policy,
- Has agreed to comply with the policy, and
- Understands the organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities that accomplish one or more of its tax-exempt purposes.

Periodic Reviews

To ensure the organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's-length bargaining
- Whether partnerships, joint ventures, and arrangements with management organizations conform to the organization's written policies, are properly recorded, reflect reasonable
- investment or payments for goods and services, further charitable purposes, and do not result in inurement, impermissible private benefit, or in an excess benefit transaction

Section XI – Management Information System

Introduction

The organisation's management information system provides the information necessary for managing the organization effectively.

Objectives

- To assist management in making routine decisions.
- To provide the information necessary to make non-routine decisions.
- To improve competitiveness and effectiveness of managers in decision-making process
- To provide an objective system for recording and aggregating information.
- To provide a basis to analyze warning signals that can originate both externally and internally
- To enhance communication among employees.

Policies and Procedures

List of MIS has been provided below

Report Type	Description	Frequency	Source
Bank Account	This report shows bank receipts and payments during the month	End of each month	Finance/Accounts
Bank Reconciliation	Reconciliation of bank statement and cashbook balances	End of each month	Finance/Accounts
Advances	Shows unsettled advances by staff as at month end.	End of each month	Finance/Accounts

- The financial reports and schedules as prescribed below should be sent to the Executive Director as per timelines stipulated below

