



**Indo-Global
Social Service Society**

Manual Finance and Account Policies



**Indo-Global Social Service Society
January 2016**

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A. ABOUT ORGANISATION

Indo-Global Social Service Society (IGSSS) is a non-profit organisation working with the mandate for a humane social order based on truth, justice, freedom and equity. Established in 1960, IGSSS works for development, capacity building and enlightenment of the vulnerable communities across the country for their effective participation in development.

B. LEGAL PROFILE

Legal status	IGSSS is a society registered under Societies Registration Act,1960 with registration number S.1787
Income Tax Registration (Under section 12A of IT Act)	DLI(C)(I-163)73-74
FCRA Registration Number	231650067 Dated 11 TH January 1985
Permanent Account Number	AAAI0025L
Income Tax Exemption u/s section 80G of IT Act (50% tax exemption to donors)	Order No.DIT(E),2007-2008/I-54/1187

C. ABOUT THE MANUAL

This manual is meant to be a guide to help Indo Global Social Service Society set and maintain high standards of accountability. It describes the policies and procedures that will contribute to the effective and efficient financial administration of the organisation. This Manual is developed to provide guidelines and act as rule book on all the accounting and financial aspects covered in the manual itself, concerning Indo Global Social Service Society and is to be considered as an internal document of Indo Global Social Service Society. It documents existing finance and accounting policies of IGSSS and will also help the staffs in knowing the policies that need to be followed to carry out their program operations.

Objectives of the Manual : The objectives of the Manual are as follows :

- a) To document the accounting and reporting system
- b) To readily assist the Finance Department with the financial Policies and Procedures
- c) To Serve as a guide to financial management

This manual provides information on :

- Quality management of the finances at IGSSS
- Sound decision-making on financial matters
- Internal checks and control mechanisms
- Budgeting, fiscal discipline .
- Efficient utilization of available resources
- Reporting and Monitoring
- Legal and financial issues for funding agencies and FCRA compliances.

D. AMENDMENT TO THE MANUAL

Any amendments to the Manual shall be carried out only with the prior approval of the Board of Governors on the recommendation of the Executive Director who should consult the Finance Committee.

Any such amendments duly approved by the Board of Governors shall be documented in all copies of the Manual distributed to individual officers to those in possession of the Manual and such documentation shall be noted.

Amendment Form

Description of Amendment	Amendment Approved on

E. DISTRIBUTION OF THE MANUAL COPIES

A copy of the Manual shall be distributed to each of the following persons :

- a) Department of Finance (to each staff), Heads of the Head Office Departments, Regional Managers & Field Executives
- b) Auditors and Evaluators
- c) The Executive Director and the members of the Board of Governors
- d) Donors on request

F. GOVERNANCE

IGSSS has a written Memorandum of Association and Articles of Association that states objectives of IGSSS and principles for governance of the Board.

G. STRUCTURE OF FINANCE AND ACCOUNTS UNIT

Head Finance leads the Finance & Accounts Unit and a team at Head office and in Regional offices. The Head Finance shall work with HR team and prepare job descriptions for the team members. Any change in structure of Accounts and Finance unit shall be with approval of Executive Director.

The Head Finance is responsible for overall functioning of the department and ensuring that financial and accounting operations comply with organizational policies, with statutory laws and regulations. He/she is also responsible to ensure that systems are robust to withstand any external shocks and address risks facing the organization. Head Finance shall also be responsible for smooth functioning of day-to-day operations of the organization.

Head Finance is assisted by *Senior Manager Finance & Accounts* and they are assisted by the Accounts Head in Regional offices who are responsible for smooth running of operations in the regions such as accounting and book keeping, disbursements and payments, and ensuring compliance with Organizational policies. At Head office, Accounts Coordinator is responsible for bookkeeping.

The Finance staff should not only have requisite academic qualifications, competence and experience but also be provided with refresher and orientation courses and workshops on a continuing basis, since there is a need for constant up-gradation of skills in finances. Every staff should be sent for a training/workshop at least once in a year.

This measure will improve the quality of the accounting standards and therefore will promote better financial management within IGSSS.

H. ACCOUNTING POLICY

IGSSS has been incorporated in India. The funders provide grants to IGSSS through a grant agreement on submission of proposal & financial budgets. IGSSS is responsible for spending funds as per the terms and conditions of the grant agreement and on the activities agreed with the donor. The Society is also responsible to report on fixed assets, interest earned on the grant and grants provided to its sub-grantees.

The Accounting Policy of IGSSS is based on Generally Accepted Accounting Principles laid down by Institute of Chartered Accountants of India (ICAI). ICAI has guidelines for accounting in NGOs. IGSSS will comply with these guidelines and as & when the Institute makes changes, it will amend its policies and procedures

accordingly. The books of accounts are maintained on accrual basis as per the requirement of Company's Act, 2013. The policies related to financial management of IGSSS are based on principles of sound internal controls such as transparency, adequate segregation of duties and avoidance of conflict of interest. The Society acknowledges that it works with funds received from donors and will ensure that the funds are utilized for the purposes as agreed upon with the donors. It will prevent wasteful expenditure and corruption in its operations.

IGSSS maintains its books of account in Tally 9 ERP. The books of accounts are consolidated at Head Office in Delhi. All transactions shall be supported with or cross-referenced with adequate documentation such as contract, invoices, acceptance of goods and service and necessary internal approvals.

Certain records like Cheque Issue Details, Attendance Register, Leave Cards, Fixed Asset Register, Bill Register, and Inventory Register will also be maintained. The Provisions contained in this Manual are relevant at the regional offices also, and they should pay regard to accounting guidelines communicated to them by the HO-Finance Department. But Regional Offices (RO) should generally comply with the provisions of this Manual as applicable to them

I. ACCOUNTING SOFTWARE

IGSSS maintains its books of accounts in ERP version of Tally. IGSSS has licensed versions of the software which has been installed in offices at Delhi, and other State Offices. As of now Tally 9 ERP is being used by single users at all the locations and is used for recording transactions and reporting purposes. The data from the state offices is consolidated at Delhi on weekly basis. Company created for the day to day accounting has been setup in local currency in Tally. There can be more than one operational Company at any point of time. Voucher generation by the accounting software must be used. With one input all books of account including the voucher can then be updated. However, the books of account should be updated only after the voucher is authorized.

J. ACCOUNTING OF INCOME

IGSSS accounts for Grant funds, interest on grant funds, rental income and income on sale of assets, miscellaneous income as income. All the incomes other than grant, donation, interest, rental income shall be treated under the head miscellaneous income.

K. FIXED ASSETS

- Any capital item with value more than Rs. 5,000/under Equipments and value more than Rs.2000/under Furniture - and with useful life of more than a year would be considered as Fixed Asset in the books of accounts. But IGSSS maintains the register for all components called inventory register.
- Any repair and maintenance cost to assets (above the value of Rs 2000/) should be recommended by Head of Admin .
- These registers are maintained location wise and physical verification of the same is also carried out once in a year.
- The Fixed Asset should be capitalized along with the transportation and other incidental cost.
- The assets should be fully insured against fire, burglary and natural calamities etc.
- A physical verification should be done atleast once in a year.
- The assets which are of no longer in use should be discarded through the approval of the ED/Board. In case of assets which are in a usable condition but having a zero or negative depreciable value should be valued at Rs. 1/- to be continued in the books.
- Depreciation will be charged on the assets as per the rates prevailing under the Income Tax Act. In case of assets created out of grant fund, depreciation charged on such assets will be debited to the Capital fund.

L. ASSET REGISTER

Asset Register shall be maintained to reflect all the movable and immovable assets whether owned or donated assets clearly specifying it as FC or Non-FC asset.

Assets Register shall reflect the following information:

- 1) Voucher No.
- 2) Voucher Date
- 3) Bill date
- 4) Bill no.
- 5) Supplier's name with address
- 6) Quantity
- 7) Location
- 8) Amount
- 9) Depreciation for the year
- 10) Accumulated depreciation
- 11) Closing value of the asset
- 12) Identification/Specification/Model/Make etc.
- 13) Asset identification No.
- 14) Remarks

M. PROCEDURES AND SYSTEMS

Procedures and systems are the key factors, which ensure an organization's smooth functioning. A good system will make sure that there is a clear and automatic functioning within IGSSS thus preventing domination or manipulation by any one person or group of persons for their own personal benefits.

The following are some of the common and generally accepted systems and procedures for IGSSS :

1. Internal Control
2. Professional Accounting Systems
3. Reporting and Monitoring Systems
4. Handing Over System

Internal Controls

Internal controls are like checks and balances which help to keep the system in place to avoid frauds and misappropriation or deviations from accepted policies and procedures. Periodical review of internal controls is required to maintain the vitality of the system.

The following internal controls are recommended:

A. CASH TRANSACTION

i) Segregation of cash payments into petty cash and larger payments.

Both for accounting and control purposes, all the payments should go through the Executive Director especially at the HO. In the imprest system, there is an in-built limit but even otherwise it is advisable to fix limits for cash holding. IGSSS has fixed the amount at Rs.25,000/-at HO and Rs.10000/ at each of the regional offices (Rupees twenty five thousand and Rupees Ten Thousand only) as holding limit for Cash. But there shall be no individual petty cash payments beyond a value of Rs. 2000. The cash payments should be supported by a bill. In case, the vendor is not able to provide a proper bill, then a hand written bill along with the phone no. of the vendor can be made with the signature of the vendor for future reference.

ii) Physical Verification of cash

Management should have an in-built system for higher authority to verify the actual cash in hand with the balance shown in the book at least once a month and also on surprise checks, at the end of the financial year at HO & Regional levels and at the time of visits by the Regional Manager to the Field Staff. The physical verification done on surprise visits should be documented & supported with comments on deviations found. Further cash abstracts can be printed from the Tally itself and matched with the physical cash balance.

iii) Cash Receipts

The management should ensure that the cash received by the organization is promptly deposited into the bank next day. It should be acknowledged through pre-numbered receipts which are properly recorded in the cash book. The expenditure should not be made from the cash received at the regional levels.

iv) Segregation of duties

The person responsible for receiving and spending the cash should not be involved in recording such entries in tally.

v) Cheque payments

As far as possible all payments for expenses should be made through cheques except for petty cash transaction. In any case, it is advisable to make all payments exceeding Rs.2,000/- by crossed “A/c Payee” cheque or demand draft or inter-bank transfer.

B. BANK TRANSACTIONS

- a. All cancelled cheques should be preserved for identification and control purposes.
- b. The cheque book should always be in the safe custody of a designated authority who is accountable.
- c. Cheques and drafts received by IGSSS must be acknowledged through pre-numbered receipts which are promptly deposited and properly recorded. The various functions of receiving, processing and recording should be clearly segregated.

The Books of account and related documents to be maintained are:

	Books/Documents	Maintained by/at	Verified By	Authorised By
1	Cash payment and receipt vouchers with supports/bills including advance requisition forms	Accounts Coordinator	Project Coordinator at the regions and Sr. Manager F&A ay HO	Regional Manager /Finance Head
2	Petty Cash book	Accounts Coordinator	Sr. Officer F&A Asst. Manager at regions	Regional Manager /Finance Head
3	Bank payment and receipt vouchers with supports/bills including advance requisition forms	Accounts Coordinator	Project Coordinator at the regions and Sr. Officer F&A ay HO	Regional Manager Sr. manager F&A/Finance Head
4	Journal vouchers with supports/bills	Accounts Officer	Finance Officer F&A	Sr. manager F&A Finance Head/Regional Manager
5	Cheque register	Accounts Coordinator	Sr. Manager F&A/Head Finance	ED/Regional Manager
6	Opening of ledger including advances sub ledgers in TALLY	Sr. Accounts Officer	Sr. Manager F&A	Finance Head
7	Monthly trial balances	Sr. Manager F&A	Head Finance	
8	Half yearly/ Annual receipt and payment account	Sr. Manager F&A	Head Finance	Executive Director
9	Half yearly/Annual balance sheet	Sr. Manager F&A	Head Finance	Executive Director
10	Half yearly/Annual project/donor wise utilization	Sr. Manager	Head Finance	Executive

on statements.	F&A		Director
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The other books and registers to be maintained are:

	Books/Documents	To be maintained by/at	To be Verified By	To Be Authorised By
1	Fixed assets register –in Software Fixed Asset register at regional offices	Officer Administration Finance Officer	Officer – Finance Regional manager	Finance Head Finance Head
2	Inventory register At field offices	Executive Administration Finance Coordinator/Officer at regions	Officer Administration	Head Administration Regional Manager
3	Investment register	Sr. Officer F&A	Sr. Manager F&A	Head Finance
4	Vehicle log books	Drivers	Officer Administration	Head Administration Regional Managers
5	Payroll Software	HR Asst Manager	Sr. Manager F&A	Sr. Manager F&A and Finance Head
6	Quotes, Purchase order form. and Comparative Statement	Officer Administration Finance Officer	Head, Administration Regional PC	Executive Director
7	Training and Meetings Register	Projects Coordinator	Regional Manager	Head Administration
8	Bill Register at	Executive, Administration	Officer Administration	Head Administration Regional Manager

While delegating the accounting and related duties the principle to be followed is that as far as possible the same employee will not transact/effect and account a transaction. Similarly employees in charge of assets will not account the transactions relating to that asset in the books of account. For example, the person in charge of the original

investment receipts will not account (in the books of account) the creation, maturity, interest, etc., on the investments although he may maintain the investment register.

DELEGATION OF AUTHORITY AND CUSTODY OF ASSETS/ DOCUMENTS

1. The persons/designations who will authorize vouchers (cash, bank and journal entries), transactions of financial nature and otherwise, contracts and payments are :

	Natureof payments/transaction	Person/ Designation
1.1	Cash Vouchers (on the vouchers)	Sr. Manager F&A/Regional Manager
1.2	Bank Vouchers (on the vouchers)	Sr. Manager F&A/Regional Manager
1.3	Journal Vouchers (on the vouchers)	Head Finance/Regional Manager
1.3	Receipts Vouchers (on the vouchers)	Head Finance
1.4	Cheque payments (on the cheque)	Executive Director/signatory Panel in regions
1.6	Weekly/Monthly Verification of physical cash balance and books of account	Finance Head/ regional Manager
1.7	Monthly Bank reconciliation	Sr. Manager F&A/Regional Manager
1.8	Transfer of assets - inter project - third party - employee - scrapping - sale	Executive Director & Administration Head

1.9	Bank accounts <ul style="list-style-type: none"> - opening of accounts - loans - signatories - closure of accounts 		Executive Director
1.10	Other general contracts like annual maintenance contracts, consultancy, appointment of Auditors etc. <ul style="list-style-type: none"> - approval - cancellation - execution 		Executive Director
1.11	Donors <ul style="list-style-type: none"> - correspondence - narrative report - financial report - utilization state-ments - budgets - contracts 	}	Head Quality Assurance Head of Finance Executive Director
1.12	Travel agent <ul style="list-style-type: none"> - appointment - termination - booking/cancellation of tickets and - receipt of tickets 		Head Administration OFFICER Administration
1.13	Purchase/Procurement of Items & Services from Suppliers / Vendors Up to Rs. 5000 (at R.O/SO only)		Regional Heads/State Heads Procurement Policy
1.14	Advances & Claims Program & Travel Out of pocket Expenses. Investment & Insurance Salary Advance(Max.1		Regional manager Finance Head. Executive Director

	Month)	
	Salary Payment	Asst. Manager HR, Finance Head ,Executive Director

No transaction shall be split or broken up to circumvent the monetary limits specified anywhere in the manual.

2. It is the duty of the authorized signatory to ensure that all the requirements contained in this manual are met before authorizing any payment/voucher/entry.
3. Alternative authorized signatories are designated so that non availability of one due to travel or work, leave, etc., does not hamper the natural flow/conduct of transactions.

The persons (designations) in charge of the various assets/documents are:

	Safe custody of	Person/designation	Maintained at
4.1	Cheque book	Finance Coordinator Regional Manager	HO At Regional office
4.2	Fixed deposit and other investment receipts – originals	Sr. Officer F&A verified by Sr. manager	Safe locker
4.3	Documents of title relating to immovable property	Executive Director	Safe locker
4.4	Fixed assets costing up to Rs.20,000/-	Person designated by head administration	HO and Regions
4.5	Fixed assets costing above Rs.20,000/-	Head administration Regional Manager	HO
4.6	Key to safe lockers (specific instruction with respect to specific lockers to be separately issued)	One set of key with Accounts officer (chest opened with two keys) & other set with Executive Director office	HO
4.7	Cash box/balance	Finance Coordinator verified by Sr. Officer One set of Keys with Head Finance	HO
4.8	Cash box in case Accounts Officer is absent	Finance- Head or person designated	HO

4.9	Unused vouchers/receipts	Accounts Officer or person designated by Sr. Manager f&A .	HO
4.10	Accounting records including cheque book, vouchers, books of account and other registers both current and past	Sr. Manager F&A	HO

N. BANK ACCOUNTS

All the Foreign Money should be received in the FCRA Designated Bank Account and the money can be transferred to the FC Link accounts for utilization at the regional locations. The money can be transferred from FC Designated account to Link Account and vice-versa, but the money cannot be transferred among the link accounts. No fund from the Indian Source will be deposited into the Link Account.

O. OPENING AND CLOSING OF BANK ACCOUNTS

The Head of the Finance will prepare a resolution for opening and closing of bank accounts. Resolution needs to be approved by the GB for opening and closing of every Bank a/c.

P. FCRA RETURN& RENEWAL

IGSSS should file its FCRA return within due date i.e. 31st December every year or before the date as extended vide notifications released by MHA from time to time.

IGSSS should apply for FCRA Renewal every 5 years from the date of last Renewal to keep intact the FCRA Registration and continue receiving the FC money without any hindrance.

Q. UPLOADING OF AUDITED STATEMENT OF ACCOUNTS ON WEBSITE

As per the FOREIGN CONTRIBUTION (REGULATION) AMENDMENT RULES, 2015, the organizations registered under FCRA or granted prior permission shall have to upload the audited statements of accounts on receipt and utilization of the foreign contribution as mentioned below-

- (a) Income and Expenditure Statement
- (b) Receipts and Payments Account
- (c) Balance Sheet

Foreach financial year, within nine months of the closure of the financial year on its official website or on the website as specified by the Central Government.

R. QUARTERLY REPORTING OF RECEIPTS [Rule-13 Clause (b)]

Any organization receiving foreign contribution in a quarter of the Financial Year i.e.

Quarter 1- April to June

Quarter 2- July to September

Quarter 3- October to December

Quarter 4- January to March

Shall have to upload the details of foreign contribution received on its official website or on the website as specified by the Central Government within fifteen days following the last day of the quarter in which it has been received clearly indicating the details of donors, amount received and date of receipt as mentioned in the below format:-

Donor Details	Amount Received	Date of Receipt

S. FIXED ASSETS AND INVENTORY CONTROL

The following are some measures for exercising adequate control:-

- a. Maintenance of a Fixed Assets & Inventory Register giving suitable disclosure about the location and condition of the assets & stock.
- b. A physical verification of the stock and Fixed assets should be carried out periodically by the Management/Regional Offices/Field Executives which should be well documented with comments.
- c. Management should make sure that there is an annual physical verification of fixed assets prior to the statutory audit.
- d. Original documents such as sale deeds, registration documents for vehicles, sanctioned building plans, land related revenue records etc. should be carefully preserved.
- e. It should be ensured that all the assets are owned by IGSSS. None of the assets should be owned by the members of the board of IGSSS or any employees of IGSSS
- f. All fixed assets should be numbered for identification and accounting purposes.

- g. It should be ensured that the fixed assets are acquired or disposed off only after proper authorization and that they are adequately safe-guarded.
- h. An insurance should be taken up for the fixed assets & inventory against fire, burglary, natural disasters, etc
- i. The fixed asset software should be maintained by the officer Admin and shall be reconciled with finance every six months.

T. FIXED ASSETS- PURCHASE / DISPOSAL PROCEDURE–(Procurement Guidelines –Annexure 1)

Purchase Procedure

1. Asset which is to be purchased should be within the budget.
2. In case, it is not budgeted, rationale/ justification for urgency of such purchase is to be given.
3. Three quotations to be obtain from different vendors for any purchase made above Rs. 5000/- to ensure cost effectiveness and utility (cost benefit analysis)
4. Identification of vendor from whom to purchase and its terms of references such as payment terms, delivery details , guarantee period, services available, AMC etc should be compared.
5. Proper authorization / approval for purchase from ED (if needed ED can refer the same to Purchase/Disposal Committee for their recommendation)
6. After purchase/ installation, proper identification mark (asset number) should be put on the asset by HR & Admin dept.

Sale Procedure

1. Reason for disposal/ write off of the assets, possibility for further utilization at different location or with some modification/ repair etc is to be given. This should be recommended by Head of Admin
2. Calling for quotes from a minimum of three vendors
3. Recommendation of the Purchase/ Disposal Committee
4. Approval for the disposal/write off from the appropriate authority/ED.
5. The asset should be sold taking into consideration the WDV of the asset as per the calculation as per the rate provided under the Income Tax Act ,1961
6. The profit on sale of the asset should be recorded in the same account [FC or Non-FC] from which it was originally purchased by IGSSS.

U. INVESTMENTS –(Investment guidelines to be followed-Annexure -2)

- A. Maintain an investment register containing the complete details of the Investment made.
- Source of Fund (FC/Non-FC)
 - Kind of Fund (Corpus, Endowment, etc)
 - Date of Investment
 - Amount Invested
 - Maturity Date
 - Maturity amount
 - Invested with
- B. All records pertaining to investments should be in the safe custody of a designated authority.

Any short term surpluses should be invested in financial instruments approved for Charitable Institutions under the Rule-4 of FCRR-2011 and Section 11(5) of the Income Tax Act, 1961. The investments shall be tracked and their performance shall be monitored.

Any income from investments will be treated as donor's funds and will be reported to MHA under FCRA Act, if applicable. A separate register will be maintained of deposits made out of FC funds and the same will be certified by the auditors.

V. LOANS

It is a practice at IGSSS to provide loans to staff members.

The following are some of the measures to exercise control on loans:-

- a. Fix loan limit and do not exceed them.
- b. Do not give fresh loan until the earlier loan is cleared.
- c. Establish a practice of obtaining confirmation of outstanding balance at least at the end of each financial year.
- d. Write out a repayment and deduction schedule from the salary towards the principal and interest.
- e. Fix the rate of interest on loans.
- f. Loans and advances of Rs.10,000/- and more on the aggregate shall be paid through A/c Payee cheque or draft only.

W. HANDING OVER SYSTEM

At the time of handing over, the following issues have to be borne in mind :-

- a) Books of accounts, registers and other financial records must be updated and signed by the preceding office bearer along with another office bearer authorized by the Board of Governors.
- b) Financial statements must be drawn up to the date of handing over charge and signed by the preceding office bearer along with another office bearer as to the completeness of the financial statement.
- c) Physical cash must be tallied with the balance as per Cash Book on the date of taking over charge. The Cash Book must be signed jointly and a certificate to that effect must be signed in the presence of another office bearer.
- d) A bank reconciliation statement must be prepared and a certificate from the banker as to the bank balance on the date of laying down charge must be obtained by the preceding office bearer.
- e) Statutory books must be updated and signed before they are given to the new office bearer.
- f) Files pertaining to legal compliance should be handed over along with the legal compliance status report e.g. Societies Registration Document, Income Tax Registration & Filing Documents, Registration under Foreign Contribution Regulation Act file and the filing documents with MHA, Registration documents with Provident Fund and the related Filing Documents, Registration under the Service Tax Act and the related filing documents etc.
- g) Original documents relating to the fixed assets e.g. sale deeds, building plan, investments, Certificate of Registration under various laws etc. must be handed over and be signed in the presence of another office bearer.
- h) Any outstanding income or expense such as advance recoverable, bills payable etc. should be booked
- i) All the Savings & Current Bank cheque books are to be handed over with the verification by a third person.
- j) The employee separating from the office should hand over all the documents in their custody to the new joiner and be well documented stating the documents that are handed over, both the concerned persons should sign that document.

X. BUDGETS

The finance department maintains documents to present the basis for the budgeted amount, how it is calculated, what type of expenses were anticipated and amount budgeted for the same under each head (cost center wise). This helps us to clarify doubts about the various provisions made under different budget heads, whether that

particular activity/transaction was estimated and under which head it has to be accounted for.

How to make a budget

IGSSS has to prepare an organizational budget as a whole taking in to account the budget approved by the funders as well as the activities of IGSSS not allocated to any of the funders. The budget has to be prepared under the supervision of Head Finance & Admin. The Executive Director may review the document with regard to the broad objectives and the needs of IGSSS and present the final version to the Finance Committee on or before 28th February of the each year.

The Finance Committee shall study the budget estimates and make such comments as they consider necessary and forward the same to the Governing Body.

The Executive Director shall thereafter place the budget with the comments of the Finance Committee before the next Board of Governor meeting in Feb/March every year.

Budget Monitoring – Budget Comparison and Revision of Budget

The budget, however, provisionally prepared, will be a futile exercise if the same is not monitored periodically. It is therefore, recommended that the finance department shall monitor the budget on a quarterly basis as per the format and the procedure recommended earlier and if required the budget could be revised based on the half yearly expenses. Quarterly cost center wise Budget Comparison should also be made for the close monitoring and better control

Y. CHARTS OF ACCOUNTS – Budget Heads

Chart of accounts is a list of accounts agreed in an organization based on the Vision, Mission, goals and objectives. The accounts are prepared based on the programs run which falls within the vision of the organization. Any expenditure has to be classified under the agreed head of account and not under any other head of account. Both the heads of accounts and the description of the nature of expenditure under each head has to be agreed and not to be changed without proper authorization. In short the budget heads shall be integrated with chart of accounts.

Z. TYPES OF ACCOUNTING:-

IGSSS is following the Mercantile System (Accrual system) according to which an entry is recorded on the basis of the amounts having become due for payment or receipt, whether or not payment is made or amount received.

One set of books of accounts for Receipts and Utilization of Foreign Contribution as required under the Foreign Contribution Regulation Act, 1976

Second set of books of accounts for local funds collected and spent by IGSSS

AA. MAINTAINING CASH UNDER THE IMPREST SYSTEM

Under the imprest system the Cashholding is fixed to a certain limit for handling cash. The limit is fixed based on the estimated requirements for a week/fortnight/month. The Petty Cashier gets the amount reimbursed of the expenditure incurred from the Main Cashier when the cash balance becomes low e.g. the petty cash limit is Rs.25,000/- at HO and Rs.10000/- at regional offices and 5000/- at field offices.. The petty Cashier has incurred expenses of Rs.20,000/- under various heads of accounts. The balance cash with the Petty cashier is Rs.5,000/-. The Petty Cashier will be reimbursed Rs 20,000/- to ensure that the cash balance is Rs.25,000/-.

This book shall be maintained to record the following transactions:

All the petty cash payments should be made for expenses below Rs.2,000/- only. Payments exceeding Rs.2,000/- shall be made in exceptional situations **with special approval from Head of Finance and/or Executive Director**

AB. PAYMENTS

1. Payments whether by cash or cheque should be made only after obtaining the necessary authorizations (after attaching the relevant supports/bills to the voucher) and meeting all requirements of this manual
2. Payments will be made normally as a rule by account payee cheque or account payee demand drafts or Bank Transfers. Account payee cheque/demand drafts/Bank Transfers should be a rule and cash an exception. Very small payments to suppliers who do not hold bank accounts and those that are not practically payable by cheque may be made by cash. Even small suppliers should be encouraged to accept account payee cheque. This will help inculcate the banking habit in them. However, for any payment above Rs.5000/- paid by cash, the reason for not having paid by account payee cheque must be

documented on the face of the voucher and authorised by the Head of finance /Executive Director.

3. All payments whether by cash or cheque will be made to the payee only between 11 am and 3 pm on Fridays so that enough time is available after the payment hours (after 3 pm) to complete the daily accounting work like closure of books and checking balances, printing the vouchers and daily books, etc.
4. Cheque should be issued only in serial order i.e., without leaving any unused cheque in between. Only one cheque book per bank account should be in use at any point. A new cheque book should be used only after the last cheque of the old book has been issued. That the previous cheque book has been fully used will be evident to the authorised signatories from the cheque issued details.
5. After making the payment a 'paid' seal with respective project no. must be affixed on the voucher and all the supports attached to the voucher.
6. No payments shall be made against the credit card dues of any employee unless they are supported by original bills. No payment shall be made just on the basis of the statement of the card issuer.
7. Where the person is on a long tour and the statement is to be paid for during his absence, the payment is to be debited as advance and charged to revenue only on receipt of the bills.
8. In the event of loss of original bill(s), the voucher must be supported by adequate proof to substantiate the loss. Duplicate bills must be obtained from the vendor/supplier and attached to the voucher.
9. No payment reimbursable to the organization and no advance payment made shall be charged to revenue. These amounts shall be booked to the relevant receivable or payable account till settlement.
10. Payments will be made only after deduction of income tax at source as per the Income Tax Act and Rules there under. The tax so deducted should be remitted to the account of the Government within the time limit provided under the Act/Rules. TDS certificates should be issued with the payment to the party unless the individual amounts are too small and the party deals with the organization regularly. In such a case with the written consent of the party a consolidated periodic certificate can be issued. All the related provisions under the Income Tax Act and Rules must be complied with.

AC. RECEIPTS

- Preprinted number receipts should be issued on receipt of any amount whether by cash or by cheque. Separate receipt books are to be maintained for foreign and local grants.
- Only one receipt book/series should be in use at any point.
- Receipts should be in triplicate. The original receipt must be issued to the payer. The Office copy could be retained and one copy should be attached to the voucher
- Contra entries for withdrawal of cash from the bank need not be supported by receipts. However, the Contra voucher for withdrawal should contain the acknowledgement by the cashier receiving the cash and the cash book (rough, if any) folio where the withdrawal is accounted.
- All cash receipts from third parties in excess of Rs.1000/- must be banked within three days of receipt. However, cash receipts must generally be avoided. Cheque receipts should be the rule and cash receipts should be accepted only in exceptional cases.
- In the case of cash donation receipts the permanent account number (PAN) if any is to be mentioned
- Receipts must be accounted immediately on actual receipt itself.

Receipts

A receipt is acknowledgement of money by an organization towards capital and income (revenue) such as donation, advance recovered and loans received or any payment made.

IGSSS is using two types of receipts forms :-

1. Receipts Form issued by IGSSS for any receipt by IGSSS (Official Receipt)
2. Receipt Form sent by IGSSS along with the disbursement letter to the partners/
Recipient

The following points are to be observed with regard to issuing receipts.

- Receipts should contain the pre-printed serial numbers.
- A duplicate copy of the receipt should be retained on record
- The receipt book should call for the details like PAN, address, amount, mode of payment (cash/cheque) for all the donation receipts.
- The receipt book should be signed by the authorized receiver and the giver.

- For receipt of any amount between the partners and the IGSSS, the acknowledgement can be received over mails duly recorded.
- All the 80G receipts should mention the fact that the donor is eligible for 80G exemption.

AD. ACCOUNTS IN REGIONAL OFFICE

Funds shall be disbursed towards reimbursement of imprest to the Regional Offices from the foreign contribution account and not from Indian funds. This is for accounting convenience, for proper legal compliance and to avoid mixing of FC and ICfunds. Funds shall be disbursed to local Bank Accounts only if and when there is project funded through Local funds implemented at the regions.

The Regional office shall maintain proper monthly accounts and send it to the head office when 80 per cent of the funds have been spent or when a month has passed, whichever is earlier within 5 days from the month end. Where it is expected that there will be postal delay, speed post/courier facility may be used to expedite the dispatch the expense statement along with the original bills to the head office.

As soon as imprest account is received by the head office, the head of finance should review the imprest account through a designated staff and obtain the approval of the Executive Director and send the demand draft/Bank Transfer request to the bank. From the date of receipt of the imprest account, the draft or bank transfer should be sent not later than seven working days to the Regional Office either by speed post/courier or ordinary post depending on the condition of postal delay in that area.

The assistant who maintains the imprest account should take into account the following points

- Original Supporting documentation
- Booking the item of expenditure under relevant heads of accounts
- Tallying the expenses with the tour schedule
- Checking the per diem as per service conditions
- Identification of unauthorized expenses
- Pointing out discrepancies in the imprest, the designated assistant to the Head and followed up till they are clarified / rectified
- Ensuring follow ups wherein the assessing assistant maintains a register

AE.ACCOUNTING FOR DIFFERENT PROJECTS

IGSSS carries out various projects in collaboration with Central and State Government as well as with Funding Agencies abroad. Invariably the above agencies require IGSSS to maintain accounts separately for each project or program funded. In all the above cases IGSSS has to maintain a separate set of books for each of the funded projects.

If there is any component of local funds used with foreign grants, separate set of books will have to be maintained. However, for the purpose of reporting to the funding agency, transactions from both local funds and foreign funds have to be merged.

All the foreign contributions received for different projects have to pass through the designated FCRA bank account.

Further, the project control accounts must be online with the main computerized systems. Reporting formats must be evolved to ensure proper monitoring of the project finances.

AF.LOANS AND ADVANCES

a) Loans

An amount equivalent to 1(One) month Salary (CTO) has been approved by the GB as interest free loan to all staff of IGSSS after completion of 1 year of service and the respective Probation period. The same may be paid once in 2 years and shall be recovered in maximum 12 equal monthly installments. This implies that the next loan will be paid only after 2 years of clearing the previous loan.

b) Advances

Advances that are made are classified as under :

- 1) Advances made towards the project
- 2) Advances made to the staff for Travel
- 3) Advances made against salary
- 4) Other Advances

Advances made towards projects

Project advances are generally made from that particular grant of that program. Once such an advance is made both the Programs Department and the Finance Department shall keep track of it and ensure that the same is regularized within the Financial Year. Such advances that cannot be regularized with the Financial Year should be avoided.

The project advances can be given from FC funds only through bank transfer. Further, it should be taken care that cash payments should be avoided to the maximum extent possible. Vendors should be selected keeping in mind the payment mode acceptable by them.

Advances made to the Staff for Travel

IGSSS shall minimize advances to vendors, employees and sub-grantees. ED shall approve all advance requests including advances for employees at HO. Prior to the submission of the application of an advance ,the finance department will review the advance application form and ensure that the advance outstanding on the employee on the date of application is disclosed in the application before the same is submitted to the Regional Head/ ED for the approval.

The Head Finance shall review advances every month and take appropriate action where necessary. The Head Finance may recommend, and with approval of ED to deduct salary in lieu of outstanding advance from an employee.

All the employee advances should be settled within 7days from the date of performance of the activity or return to the base office in case of an advance against travel.

No subsequent advance shall be made to any staff before the settlement of previous tour advance.

ADVANCES TO STAFF - TRAVEL, PROGRAMME AND SALARY

1. The documents/records to be maintained relating to staff advances are :
 - a) The advance payment bank/cash voucher
 - b) The advance requisition form
 - c) All supports/bills attached to the advance requisition form (tour plan, quotations etc.,)
 - d) The entry accounting the settlement of the advance
 - e) All bills and supports attached to the voucher
 - f) The bank/cash voucher accounting the receipt or payment of the balance on advance settlement
 - g) The individual employees advance subsidiary account either in the general ledger itself or in a subsidiary advance ledger.
2. The form should be signed by the person requisitioning the advance and the relevant authorised signatory as laid down in HR manual. The Accounts Officer should sign the form on payment/data entry.

Tour plan in the case of travel advances, quotations, etc., in the case of advances for purchases should be attached to the advance requisition form and should also be signed by the authorised signatory when approving the advance.

3. Advances are to be paid only if any previous advance taken by that employee is settled. This check should be made with regard to advances under all heads – travel, programme, salary, etc. This should be suitably documented in the advance requisition form. Where more than one event is managed simultaneously by an employee, this rule will not apply subject to the condition that each such advance and settlement are accounted separately under different sub-ledger accounts or in a manner that discloses each such advance and settlement distinctly to facilitate monitoring.
4. Advances to the extent possible should be by account payee cheques. Steps should therefore be taken to request for it in good time so that credit could be available to the payee at the time of the need.
5. All advances should be settled by submission of bills and return of unspent amounts (by cheque) within the following periods :

Travel advances	Within 7 days of completion of the travel/tour
Programme advances Advances to Regional /Field Offices	Within 5 working days from the end of the event/transaction Monthly before the 5th of the succeeding month

6. Travel advance should be limited to the estimated cost of travel based on the mode of travel, cost of tickets, stay and number of days involved
7. Programme advances must generally be avoided /minimized and the organization should directly issue cheques to the parties concerned.
8. On submission of bills the settlement entry (other than the portion involving physical cash/Cheque inflow/outflow) should be through journal only and not through the cash book.
9. The journal, cash and bank vouchers in settlement of advances and the bills and supports should be authorised and signed by the authorised signatory
10. The advance requisition form along with the relevant supports should form the support to the cash/bank voucher accounting the advance paid.
11. All advances are to be accounted immediately on payment. No suspense advances or IOUs are permitted.
12. The paid seal should be affixed on all the documents relating to an advance as listed in Para (1) above.

13. The advance ledger accounts must be category wise (separate for travel/programme and salary), donor/project wise and employee wise. Employee names should form part of the account head
14. Confirmations are to be obtained on a half yearly basis (on 30 September and 31 March each year) in respect of all advances by getting the recipients' signatures on a copy of his/her ledger account.
15. Advances outstanding beyond the period allowed should be recovered from the salary.
16. The advance accounts and their balances should be monitored before every entry. Periodically, preferably monthly the staff designated should monitor all the advances to ensure that recovery whenever required/possible is made.

The format used by IGSSS for obtaining approval for planned tours from the ED can be checked in **Annexure**

ADVANCE TO ROs /FIELD OFFICES

ROs are to send their monthly requisition of funds as per forms in by the 5th day of the month. The Finance HO shall ensure to release funds into the ROs' bank accounts within 3 days of receipt of the requisition and the books of account, bills and vouchers, bank statement and bank reconciliation statement. The said reports with respect to local contribution will be separately sent.

AG. BANK RECONCILIATION STATEMENTS

The Finance Department shall prepare a bank reconciliation statement every month which shall be certified by Senior Manager Finance & Accounts and attached to the monthly management report described elsewhere. The bank reconciliation statement will be reviewed at the end of each month to reverse the stalecheques appropriately in the accounts.

AH. VOUCHERS

Third party vouchers versus self vouchers

Third party vouchers are vouchers with supporting documents acknowledging the receipts of payments from the organization e.g. as bill for medicine, petrol etc.

Self vouchers are vouchers with no supporting documents for which payment is attested by the person who has incurred the expenditure e.g. conveyance. Wherever it is not possible or practical to obtain third party vouchers, self vouchers may be used. In all other cases third party vouchers should be used. The vouchers are classified as

Cash (CV), Bank Vouchers(BV) & Journal Vouchers(JV) the cash and bank vouchers may further be classified as Receipts & Payment vouchers. Contra vouchers should also be prepared for deposit and withdrawal of cash into and from the bank. They should be independently filed in order of occurrence and duly numbered from the Tally Software.

The following points are to be observed with regard to vouchers of all types:

- Any payment should be approved by a duly authorized person with suitable limits and under no circumstances should vouchers be authorized by the person preparing the voucher.
- In case where a cash bill or cash receipt is given, the same shall be attached to the voucher duly signed by the payee.
- For payment above Rs.5000/- a revenue stamp of appropriate (at present Rs.1/-) value must be affixed and the payee, or the person authorized by the payee, should sign and in the case of a third person, write his/her address.
- The head of account under which the transaction falls must be clearly written.
- Payment should not be released either in cash or by cheque unless the voucher supported with proper evidence, is produced and is complete in all respects.
- Due care should be taken to check that all the supporting bills are attached to support a transaction and the payment shall be released only on careful examination of all the bills equivalent to the payment to be made.

AI.ALLOCABLE INTEREST

All the interest earned/received by the Society on its investments is collected in a Pool Account called “ InterestControl Account” and subsequently apportionedquarterly to different Funds proportionately on the basis of their monthly closing balances.

AJ.ADMINISTRATIVE COST RECOVERY

This is the income of the Society which is charged to different funds on a mutually agreed percentage between IGSSS and the Donor agencies. It is charged on the following three basis :

- Amount sanctioned to IGSSS
- Amount sanctioned to IGSSS and Own Contribution of the Project Holders
- On the basis of amount disbursed.

AK. PRESERVATION OF FINANCIAL RECORDS

The financial records must be preserved for 8 years and be made available for verification by the Governing Body, members of the organization, the funding agencies, auditors and Government authorities. In the case of computerized accounts, the necessary back up shall be maintained apart from the printouts. The backup shall be updated on a weekly basis

AL: REPORTING TO THE GENERAL BODY/BOARD OF GOVERNORS

The following are the common reports submitted to the Board :-

- a) Financial Management Information System
- b) Half Yearly Financial Report
- c) Annual Financial Report
- d) Legal Compliance Status Report
- e) Projects Status Report
- f) Budget Comparison Report
- g) Investment Status Report
- h) Donor Agency Status Report
- i) Management Letter from Statutory Auditors.

Reporting to Donor Agencies-

The Reporting is done as per the requirement of the donor as mentioned in the Grant Agreement and the same shall be reviewed by the Head Finance which shall further be presented to ED for their comments on reports and the status of the project.

AM. EMPLOYEE BENEFIT SCHEMES

SALARY & ALLOWANCES Salary is the package in term of money given to an individual for the services rendered to the organisation. To fulfill the legal requirements the following documents are needed: -

- a. Date of Birth certificate- photocopy
- b. Pan Card photocopy
- c. Form 16 of the previous organisation.
- d. Appointment letter as per the HR Policy.
- e. Address proof.
- f. Nomination Form / List of Dependent

After getting the copy of the appointment letter the finance department facilitates the individual to open a new account with the concerned bank to which the monthly

salary would be deposited.

The last working day of the month is treated as salary day.

For the tax calculation as per the income tax act the gross salary will be taken (Basic, HRA and other allowances) Those who want to claim HRA exemption under Income Tax Act - House rent receipt is to be produced for the calculation.

Medical Reimbursement

Every confirmed employee will be reimbursed expenses of medical treatment incurred by him/her for self, spouse, dependent parents and children up to the maximum of Rs.15,000/- p.a. which is non-accumulative on production of legitimate receipts as may be acceptable to the Society from registered Medical Practitioners approved hospitals, registered Druggists and Chemists. Medical reimbursement is for one financial year. Bills have to be produced along with application. Bills means Medical expenses incurred for self, family and dependent parents only. The reimbursement of medical expenses would be done on a quarterly basis, which would be credited to individual's account after proper scrutiny and necessary sanctions. Cosmetics and items which are not medicines will not considered.

Transport Allowance

To meet the commuting expenses from residence to office and back, IGSSS is providing transport allowance to its staff through their salaries as per the Income tax rules.

Other Benefits

Medical Insurance

IGSSS is also paying premium for medical Insurance for the staff and the dependant family members (spouse and children)reimbursing the hospitalization expenses of the IGSSS staff and family (dependant spouse & children). The amount of policy per staff member is 200,000/ annually.

Staff Group Accident Insurance

IGSSS is providing Group Accident Insurance benefit to the staff. Staff is covered band wise under Schedule II (accidental death) and Schedule III (accident/disability) with IIFCO TOKIO CO.

Telephone Reimbursements

To take advantage of facilitating outstation phone communication at lower costs and to facilitate communications at the field level, limited phone reimbursement facilities are permissible as mentioned below –

- Community Mobilisers –Rs 200 per month as reimbursement of their phone charges –payable only on submitting bill of recharge.
- Project In charges (Cordinators/Officer) –Rs 250 per month as reimbursement of their phone charges payable on submission of bill
- Deputy Director uptoRs 1000 /pm on submission of bill
- Executive Director uptoRs. 2,000/- p.m. on submission of bill.
- No staff other than those mentioned above are eligible to claim telephone expenses unless specially approved by Head of Admin/ED

DATA CARDS

- All Databards need to have a data plan of not more than Rs 1000 per month (inclusive of taxes)
- Databards will not be issued to individuals other than Sr. Managers and above
- Databards should be maintained by the admin/finance person at the offices and issued against request, to those travelling for official duty. It shall be the responsibility of the admin/finance coordinator in each office to maintain a register and issue and collect the databards.

CONTRIBUTION TO PROVIDENT FUND

It is a type of Social security provided to an employee by an employer under the Law. Employer has to contribute 12% on the :- (Basic,) towards the employees individual's provident fund account. Employee contributes a minimum of 12% as his/her share towards PF and could also increase his/her contribution without any liability of the Management to match his contribution. The provident fund contribution is deposited

under the Employee Provident Fund (EPF scheme)

EPFO has launched an Universal Account Number (UAN) based Member Portal to provide a number of facilities to its members through a single window

Employees can activate registration to avail various facilities such as UAN card download, member passbook, updation of KYC information etc

Information to the Provident Fund Department

The Provident Fund Department has to be informed immediately in writing on a plain paper for every employee who is joining and every employee who is leaving the organization to avoid wrong calculation of liability and issues which might be faced at the time of settlement of employees.

Filing Returns to the Government Department

The Finance Department shall be responsible for filing the PF Returns to the Department by 15th of every month. The grace of 5 days has been removed w.e.f February 2016.

GRATUITY FUND

IGSSS provides Gratuity benefits through a separate irrecoverable Gratuity Fund. Every employee who serves IGSSS for a period of 5 years or more shall enjoy the benefit of Gratuity at the time of retirement/resignation whichever is earlier.

Gratuity Fund Trust (GFT) The Gratuity Fund Trust operated by IGSSS for providing gratuity benefits to its employees is called as IGSSS Staff Gratuity Fund Trust.

Contribution to the Trust

The Finance Department should ascertain annual increment liability by obtaining a certificate described and suggest the amount for annual contribution. The Executive Director shall ensure that the amount is transferred to Gratuity Fund Trust (GFT) on or before 31st March of each year. It should be ensured that the annual contributions are determined scientifically in accordance with the actuarial certificate and not on ad-hoc basis or estimates. It should also be ensured that such contribution is remitted on an annual/half yearly basis to the GFT.

Accounting and Auditing

The Finance Department shall ensure that the accounts of Gratuity Fund Trust are updated and corrected. The Audit shall be conducted for the GFT and the audited report shall be presented to the Governing Body along with the IGSSS Audited Financial Statements

Filing of Returns to the Government Department

The Finance Department shall be responsible for filing the income tax returns to the Income Tax Department obtaining tax exemption for the Gratuity Fund. Since IGSSS Staff Gratuity Fund is exempt u/s 10 (25) of the Income Tax Act, it is not mandatory to file the annual return but it is always recommended to do the Annual Filing of Return with the Income Tax Department

Travel by staff

Those who are claiming for reimbursement of the travel expenses,(as per the norms laid down for travel and per diem in the HR manual) the following documents need to be attached along with the claim form. :-

- a. Final Tour programme duly approved by the concerned authority.
- b. Original Ticket / bill of agent to be attached. Approval has to be obtained in case of travel by Air and boarding pass must be attached while claiming.
- c. All the claims should be accompanied with the relevant bills / details duly approved by the concerned authority
- d. Any changes in the final tour approval should be informed and the copy of the rescheduled tour with the necessary approval should be submitted before the claim for reimbursement or along with the bill.

AN.CLOSURE OF BOOKS OF ACCOUNTS

The books of accounts shall be closed by 7th working day of following month. The books of accounts shall also be closed in software so that no back dated transactions are punched in tally software after that. No changes will be made to transactions of previous months. Correction transactions will be written in the current period with appropriate references. The state offices shall close their books of accounts by thirdbusiness day of the following month.

The books of accounts will be consolidated at the headquarters. All state offices shall send their transactions to the head office by the 5th business day of the following

month along with their bank reconciliation statements. They would also close the books of accounts for previous periods in the software. Balance confirmation of advances and payables to vendors, service providers and sub-grantees will be conducted within onemonth of closure of the fiscal year.

AO.LEGAL COMPLIANCES

INCOME TAX RETURN

The income tax return shall be filed by IGSSS every year by 30th Sept or before the date as extended by the Income Tax Department vide notification released from time to time.

TDS RETURN

IGSSS should file TDS return for every quarter as per the due dates specified by the Income Tax Department or before the date that may be extended vide notification from time to time.

SERVICE TAX return and DVAT Returns

IGSSS should file the half yearly returns within the due dates as specified by CBDT or before the date that may be extended vide notification from time to time.

IGSSS is registered in Delhi, but shall be bound to follow and comply with all statutory laws and rules of the various states in which it operates.

AP.FINANCIAL CALENDAR OF IGSSS

SL.NO.	NATURE OF DEADLINE	DATE
1	Filing of Annual Return to the Registrar of Societies	January
2	Annual Budget final draft	15 th February
3	Annual closure of Project Disbursements	22 th March
4	Annual closure of Staff Disbursements	25 th March
5	Annual Closure of Accounts	31 st March
6	Issue of TDS Certificates to Staff/Contractor/Professional/Rent	30 th April
7	Annual Audit	25 th April
8	Filing of Annual Returns – TDS on salaries	31 st May
9	Finalization of audit with ED	10 th May
10	Annual Return for TDS for contractors/professionals/Rent	30 th June
11	Filing of FC-4 with MHA	31 st December
12	Half yearly closing of accounts	30 th September
13	Filing of Income Tax Return	30 th September

ANNEXURES

Annexure -1 Procurement –Guidelines

Procurement selection involves choice from alternatives available and be able to assess the alternatives available in the market and be able to negotiate prices based on volumes and procure the same from reliable vendors. These guidelines seek to standardize the process of procurement for different types of goods and services.

The purpose is to clearly outline the process of procurement and make the entire process a transparent one and minimize subjectivity in the process of selection. It may be possible that the funding agencies may prescribe their own procurement processes and the same needs to be adopted by adapting the procurement process of the organization.

The guidelines and procedures mentioned in this document would cover all transactions involving procurement of goods and services be it movable and in-moveable assets.

Constitution of a purchase committee having a minimum of three members and well defined levels of authority for approval purpose is mandatory. It would be ensured that no purchase orders are issued on anticipated grants and only such agencies or vendors would be given preference, who maintains well established standards. The organisation shall ensure that where ever possible it would resort to bulk buying / purchase after considering the normal requirement. Purchase of an item will also not be split into several smaller purchases to circumvent the ceilings. Central objective of procurement is to procure quality assured products and services at the lowest price of assured quality and in accordance with national/ international law.

Procurement process

- Initial go ahead / approval necessary form Head - Admin at HO and respective Unit head in the regions, before initialising the process of procurement. Additionally, approval from Executive Director is mandatory for purchase of any Fixed Asset (regardless of Value) before purchase process .
- Minimum three quotations to be obtained.
- Analysis to be done
- Analysis and Recommended decision to be documented.
- Basis for the decision should be the Approved budget.
- Samples should be sought from the vendor.
- Approval of Director mandatory before Purchase Order is placed with selected vendor

- The documents relating to purchase procedures are:
 - ❖ The purchase requisition form
 - ❖ Quotations from suppliers
 - ❖ Cost Bid Analysis by Procurement/Purchase committee
 - ❖ Purchase order/ agreement

Procurement Rules

- The rules and procedures applicable to property, supply, work and service contracts financed by the project is respected.
- If any requirements stated in the procedures cannot be respected or any derogation from the general rules are subject to prior written approval by Funding Agency/ED. Under no circumstances are derogations from the rules acceptable without prior information and approval.
- All purchase worth Rs 5,000- and above need to have a Purchase order generated.
- All purchase exceeding Rs.5000/- would be supported with valid quotes and a Cost bid Analysis.
- The purchase requisition should be filled by the Requisitioner, It should be recommended by unit head and It should be forwarded to the Administration head/unit head for approval.
- Sealed Quotations must be collected with same specifications from all Vendors.
- If goods and services are procured locally/regionally, at least three comparable offers be obtained. Samples must be obtained before finalising the vendor.
- A documentation of the process followed should be maintained.
 - Sealed quotations must be received
 - All pages of Quotation must be signed
 - Budget provision must be mentioned in BID comparison
- The quantities specified in the budget may not be exceeded without prior consent.
- The purchase committee should meet and decide on the supplier within 7 days of the receipt of all the three quotations.
- The contract must be awarded to the most favourable bidder. Deviations must be justified. A price comparison has to be submitted to HO.
- A formal letter informing the vendor about the selection should be sent and contract /agreement signed with detail purchase order should be placed with details of Quantity, Payment terms and Penalty clause.

- The actual purchase will then be affected by the latter that will organise the delivery of the item to the requisitioner on payment out of the budget governing the item
- It is recommended that all ‘Urgency requirements’ be carried out but only with approval of Executive Director.
- Adherence to statutory rules and regulations such as PAN number, sales tax registration, service tax, work contract tax and other such relevant issues are to be strictly followed.
- The contract will contain in itself all the terms of payment, advance payment strategy, penalty clauses in case of violation of contract by vendor/supplier, transportation, installation, etc.
- The lead time for purchase and delivery should be made clear at the beginning.
- Further orders must be documented properly and discussed with committee. In case previous selected vendor offers additional quantities at same prices ,the committee may pass a decision to continue with same quotation. In case of price variances –entire process of procurement needs to be repeated..
- Agreement with concerned parties is mandatory for work /service contract.
- Relief Goods must be bought locally or regionally.
- When purchasing from local smallholders with whom no formal request for bids can be made, care must be taken to ensure that the current local market prices are not exceeded.
- For procurement during Relief programs ,a separate BID committee has to be formed with a minimum of 3 Members who would take the final decision based on recommendations of Procurement Committee.
- If Relief goods are purchased and distributed from the project Funds, the distribution must be shown by means of Distribution Lists.
- Material Rejection Note:
Any material that is purchased must be inspected for technical specifications, quantity, defectiveness, breakage, loss, pilferage, etc. If the material sent by the Supplier is not as per our specification or not suitable than it must be returned with a Material Rejection Note. (It should be issued only when no exchange of material is done towards replacement of defective material by the supplier.) Necessary information must be communicated to the Accounts Department and instructions must be noted on the Delivery Challan. Accordingly, the Invoice must also be amended or changes must be effected.
- The administration department should maintain a list of vendors/suppliers/agencies for the various products or services required.
- Based on the service delivery, quality, time consumption and competitiveness there would be provision to include new vendors and suppliers.

- Stock register must be maintained
- Monthly Purchase Plan: Recurring Purchases can be planned on a monthly basis It will be statement of showing the list of Recurring items to be purchased in the given month. This will aid in one time purchase and hence economize on the transportation and storage cost. It will also reduce the efforts in purchase related matters.
- Limits for seeking quotes

Value of procurement below 1 lakh	Inviting quotes,Quotes sent by email also accepted
Value of Procurement above 1 lakh below 5 lakhs	Inviting sealed quotes and quotes to be opened by the designated PC members
Value of Procurement above 5 lakhs	Invitation for quotes on public domain,website and asking for tenders

The formation of the purchase committee is always recommended which would comprise in the following manner :-

AMOUNT	TEAM MEMBERS HO	TEAM MEMBERS - REGION
0-25000	<ul style="list-style-type: none"> • Sr. Manager-Finance and Accounts • Manager –HR • Asst Manager/Manager • Head –Finance /Admin <p>Any 3 members from above</p>	<ul style="list-style-type: none"> • Officer /Asst manager specific project/Project coordinator • Officer/Asst manager - any other project • Finance in charge • Unit Head <p>Any 3 members from above</p>
25000-75000	<ul style="list-style-type: none"> • Sr. Manager-Finance and Accounts • Manager –HR • Asst Manager/Manager – specific project • Head –Finance / Admin <p>Any 3 members from above</p>	<ul style="list-style-type: none"> • Project in charge – specific project • Asst/Manager –any other project • Finance in charge • Unit Head • Head –Finance / Admin <p>One member from HO mandatory</p>
75000-150000	<ul style="list-style-type: none"> • Sr. Manager-Finance and 	

	<p>Accounts</p> <ul style="list-style-type: none"> • Manager –HR • Manager – • Head –Admin • Head –Finance <p>Any 3 members from above</p>	
150000-500000	<ul style="list-style-type: none"> • Sr. Manager-Finance and Accounts • Manager –HR • Manager – specific project • Head -PQ • Head –Finance and Admin • Director <p>Any 3 members from above</p>	
500000 and above	<ul style="list-style-type: none"> • Head -PQ • Head –Finance and Admin • Deputy Director • Board member • Government laid down rules should be followed. • If possible direct purchase from the Company could be made. 	

NOTE – PRIOR APPROVAL (TO PURCHASE AN ASSET) FROM ED MANDATORY FOR PURCHASE OF ASSET REGARDLESS OF THE VALUE.

SUMMARY OF PROCEDURES

1. Proper list of material needed to be purchased is to prepared and approved.
2. Sealed Quotations to be obtained with sample of material.
3. Minimum 3 quotations has to be obtained for purchase of each item..
4. List of vendors to be prepared with address, phone no. etc..
5. Details of Vendor’s track records / certificate from previous customers could be obtained.

6. Vendors must be Registered with necessary license & Pan Nos..
7. Vendors Sales tax Registration certificate to be obtained.
8. Quotation to be opened by the committee on pre-fixed date.
9. Quotation must conform to the terms of advertisement.
10. Analysis of the quotation to be prepared.
11. Discussion of the quotation with the committee, minutes to be recorded.
12. Selecting of the vendor - Resolution to be passed by concerned.
13. Final negotiation with vendor for the best material / rate could be made.
14. Agreement to be signed by the containing :-
 - i. Delivery terms & conditions
 - ii. Transportation Challan copy
 - iii. Transportation cost if any.
 - iv. Payment Details
 - v. Delivery Challan copy
 - vi. Penalty details – storage rate taxes, excise & demurrage charges to be defined.
15. Award of Purchase order.
16. All items purchased to be checked for Quality and Quantity.
17. For transfer of items from one place to another –it must be done with Delivery Challis
18. Final Payments only after delivery of the goods & bills approved has to per above conditions laid down.
19. Rules and regulations to be followed in delivery of goods as per procedure pre-define

ANNEXURE -2 INVESTMENT GUIDELINES

INVESTMENT GUIDELINES / POLICY

Introduction

IGSSS has various funds held for different purposes to fulfill the goals and objectives of the organization. As per its purpose it can be divided as follows;

- a) Reserve Fund for secretariat expenses
- b) Reserve Fund for programme
- c) Fund for specific or designated funds e.g Programme/project funds
- d) Corpus Funds

The overall investment objective of the organization is to maximize the return on investments with minimum risk through prudent investing and planning. One of the important ways of improving the resources of the Society is by making prudent and creative investments. Prudent and creative investments contribute to the augmenting of internal resources.

Planning for investments

It is important that IGSSS has a good investment policy in order to ensure that the funds are invested in the most effective and efficient investment options. Interest earned from these investments is re-allocated to the respective funds at the end of every half year based on their proportionate average monthly balances.

For this purpose, IGSSS has drawn an investment plan keeping reference to the Section 11(5) of the Income Tax Act based on the following factors:

- a) Nature of funds available for investment in short term deposits and long term deposits
- b) Time plan for implementation of the projects for which funds are received
- c) The type of cash flow required in IGSSS

IGSSS shall, Ensure conformity and stability by developing a healthy economy

- a) Avoid financial crisis
- b) Avoid high in-dependency and insecurity

Investment Policy: The Governing body approved the IGSSS investment policy in its meeting held on 9th August 2003. The following is the revised IGSSS investment policy :

Investment Policy

The policy of Investment for the funds of IGSSS is to identify all idle and surplus funds and make efficient investments which are within the legal framework of the laws applicable to Charitable societies in India as well as ethically in conformity with the values it stands for. Every such investment should be made without causing any delay in disbursements of funds to Projects and Programmes implemented by IGSSS as well as its partners.

MODALITIES OF INVESTMENTS

1. The terms of investments are indicated as follows:

	Long term	-	2 to 6 years
Medium term	-	1 to 2 years	
Short term	-	up to 1 year	

2. Short term investments should be kept flexible for liquidity required for working and programme fund. It will be proposed and recommended by the Finance Manager and decided by the Executive Director every month and will be informed to the Finance Committee on every meeting for their comments.
3. Long term and Medium term investment plan will be sent to the Treasurer for his /her recommendation based on the following criteria: always subject to compliance with the requirements of law.
 - a) Safety
 - b) Liquidity
 - c) Return on investment
 - d) Ethics
 - e) Term in relation to purpose of the fund.
4. The statement of investments will be presented to every Finance Committee with its recommendation to the Board of Governors
5. The investments will be in the following modes depending on the safety from time to time:
 - Indian Contribution Fund
 - ❖ Fixed deposits
 - ❖ Bonds
 - Foreign Contribution Fund
 - ❖ Fixed deposits
 - ❖ Bonds

6. Investments should be made properly identifying the investible funds in such manner that it will not cause any delay to projects or administrative operations.
7. Any investment that is not expressly permitted under this Policy must be formally reviewed and approved by the Finance Committee.

INVESTMENT REPORTS

The finance department shall prepare investment Reports (Fund wise and Bank/Institution wise) on a monthly basis and present the same to the Executive Director on monthly basis .

The format includes the following information besides having the name of the Fund for which the amount is available for investment :-

1. Serial No.
2. Bank/Institution's Name
3. FD Number
4. Date of Deposit
5. Date of Maturity
6. Rate of Interest
7. Period
8. Amount Deposited
9. Interest
10. Amount on Maturity

An annual investment report shall also be prepared and the same shall be presented to the Governing Body after periodic audit.

ANNEXURE 3 – DIRECT IMPLEMENTATION GUIDELINES

Financial Procedures and Guidelines for Direct Implementation Projects

BANK

- Present signatory limits
 - If the amount is up to Rs. 1,00,000/- any one signatory from Panel A or B and any one signatory from Panel A, B or C. If the amount is above Rs 1,00,000/- any one signatory from Panel A and any one signatory from Panel A or B
- **No deposits** in the FC /LC utilisation bank accounts other than refund of advances. **NO THIRD PARTY DEPOSITS**
- Any Local contribution raised should be sent to HO and not deposited locally.

APPROVAL LIMITS

- Regional Manager – expenses(program, travel and admin) till 40000
- Project in charge (officer/Asst. Manager) – program expenses up to 10,000

CASH

- No cash Payments above INR 2000 per payment./transaction.
- Petty cash holding limit – INR 10,000 if regional office and INR 5000 if project office.
- Maximum cash withdrawal limit is Rs INR 30,000 for any program activities with approval for regional manager. Above that approvals to come from HO

ADVANCES

- Travel advances to be settled within 7 working days after return from travel.
- No fresh advance till earlier one is settled.
- Avoid program advances as far as possible and make direct payments to Parties by A/c Payee cheque.

ACCOUNTING

- Tally software to be installed
- Following Manual registers to be maintained
 - ✓ Cheques Register
 - ✓ Petty Cash Book
 - ✓ Fixed Asset Register
 - ✓ Stock(consumables) Register

- ✓ Attendance Register
- ✓ Inward and Outward Mail registers

- Vouchers shall be Tally printed Vouchers
- Accounts should be updated every day and synced with HO at the end of the day.
- Supporting bills to be checked before initializing any payment.
- Each Bill and Voucher should be defaced with a rubber stamp which mentions the project number.
- Vouchers to be filed as per category –Payment ,Receipts and JV and Contra chronologically in respective files.
- All documents along with Trial Balance and BRS to be sent to HO by 10th of every month.
- Photo copies of the vouchers and supporting must be kept at project office.
- Funds shall be transferred from HO monthly based on Fund requests and financial report. This should reach HO by 5th of every month.
- Project file to be maintained .File must contain copy of
 - ✓ Proposal
 - ✓ Donor agreement
 - ✓ Budget
 - ✓ DIP
 - ✓ Field visit reports
 - ✓ Financial and narrative reports submitted.
 - ✓ All important correspondences.

- Care and alertness while making payments to vendors/consultants /rent for any TDS deductions
- HO to be intimated immediately in prescribed format on any TDS deductions
- PAN Card must be obtained for all TDS deductions.

Procurement

- Purchase of any Fixed asset would require pre approval from ED
- For any procurement –it is mandatory to have 3 quotations – Procurement policy and guidelines to be followed.

Fund Approvals (for IGSSS Emergency Contingency Fund)-IGSSS has a contingency fund which can be used for initiating an initial response in case of any emergency situation.

In any Emergency situation, the following Fund Approval Mechanisms will automatically fall into place:

- a. The TL can approve INR 200,000/event before the disaster (pre-positioning) – One event/region and even for relief/rescue and response.
- b. Approval for any amount above INR 200,000 up to INR 500,000 can only be given by the DD/ED
- c. Approval for any amount above INR 500,000 can only be approved by the Board.

Note: This is specifically for the IGSSS Emergency Contingency Fund and for all/any of the other funds, IGSSS financial policy/rules will apply.

ANNEXURE 4 –RESPONSIBILITY MATRIX

RESPONSIBILITY TRACKING MATRIX

	TASKS		WORKS	PERSON RESPONSIBLE	
				HO	Regions
A	Payments				
		1	Receipts of Bills from Admin and acknowledging in register	Finance Coordinator	Finance officer
		2	Checking of documents and supporting	Finance Coordinator	Finance officer
		3	Preparation of cheques and entering it in the register.	Finance Coordinator	Finance officer
		4	Checking of cheques, register	Finance Officer +Sr. mgr F&A	Finance officer
		5	Obtaining signatures on cheque and approval of payments - As per rule and limits.	Finance Coordinator	Finance officer
		6	Sending payment requests to bank (soft & hard copies)/issuing cheques to parties/departments/persons.	Finance Coordinator	Finance officer
		7	Payment intimation to concerned departments/field office /persons	Finance Coordinator	Finance officer
		8	Vocher entries for all online payments	Sr. finance officer	
		9	Voucher Entry – Daily/before payment (payment and Journal)	Finance Coordinator &finance officer	Finance officer
		10	Voucher Print Outs – Immediately after voucher entry	Finance Coordinator	Finance officer
		11	Voucher checking – After print out	Sr. manager F&A/	Project coordinator
		12	Voucher authorization – After checking	Sr. manager F&A/Head pf Finance	Regional manager
		13	Voucher filing – After authorization	Finance Coordinator	Finance officer
B	Receipts	1	receiving of cash/cheques	Finance Coordinator	Finance officer
		2	entering in the register	Finance Coordinator	Finance officer
		3	depositing the cash/cheque in requisite bank a/cs - within 24 hours	Finance Coordinator	Finance officer
		4	Writing and issuing receipts	Finance Coordinator	Finance officer

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		5	Check bank statements for donor fund transfers	Sr. finance officer	
		6	intimate program head on receipt of funds for particular project	Sr. finance officer	
		7	follow up with banks for FIRC	Finance Coordinator	
		8	Send official receipts to Donors-donor format(if any)	Finance Coordinator	
		9	Voucher Entry –	Finance Coordinator	Finance officer
		10	Voucher Print Outs – Immediately after voucher entry	Finance Coordinator	Finance officer
		11	Voucher checking – After print out	Sr. finance officer	Project coordinator
		12	Voucher authorization – After checking	Sr. manager F&A/Head pf Finance	Regional manager
		13	Voucher filing – After authorization	Finance Coordinator	Finance officer
C	Petty Cash management				
		1	Checking payments - Friday	Finance Coordinator	Finance officer
		2	Getting approval – Before payment as per rule and limits	Finance Coordinator	Finance officer
		3	Making payments – After approval	Finance Coordinator	Finance officer
		4	Voucher entry – Daily/before payment	Finance Coordinator	Finance officer
		5	Voucher print outs - Immediately after voucher entry	Finance Coordinator	Finance officer
		6	Voucher checking - After print out	Sr. finance officer	Project coordinator
		7	Voucher authorization - After checking	Sr. manager F&A/Head pf Finance	Regional manager
		8	Voucher filing– After authorization	Finance Coordinator	Finance officer
		9	Cash closing, checking and authorization – On every Friday	Finance coordinator and Sr manager F&A	Finance officer

D	Coordination and Follow up with field offices.				
		1	Tracking of voucher entry.	Sr. manager F&A	
		2	Monthly reports/Fund requests on time. – To reach HO by 5th	Asst manager - Prog finance	Finance officer
		3	Reminder, if required.	Asst manager - Prog finance	
		4	Checking of reports/fund requests and tallying it with Tally.	Asst manager - Prog finance	
		5	Get it corrected as per books of accounts, if there is mismatch.	Asst manager - Prog finance	
		6	Disbursements of funds- Within 3 days after reaching to Dept.	Asst manager - Prog finance	
		7	Intimation to field offices (with voucher details for inter-branch entry – This is must).	Asst manager - Prog finance	
		8	Checking of advances/Payables and warning incase of delay in settlements at field level. - Monthly	Finance Officer +Sr. mgr F&A	
		9	Obtaining BRS from field offices. – Monthly - along with monthly hard copies of report	Finance Officer +Sr. mgr F&A	
		10	Checking manual cash balance with Tally. - Monthly	Finance officer	
		11	Checking other documents as per project and offices like procurements, cash transfers etc. – Monthly and based of requirement	Sr. officer Finance	
		12	Tallying project expenses ledgers with Cost Centres. – Monthly/regularly and as per need	Sr. Manager F & A	
		13	Checking Inter-branch entries and passing necessary entries in HO. - Monthly	Finance officer	
		14	Checking field office documents and ensuring all rules and guidelines are followed. - Monthly	Sr. Officer Finance	
		15	Providing feedbacks – Regularly/monthly based on checking of hard copies	Sr. Officer Finance	
		16	Proactive steps and intimations to field offices on closure of projects.	Sr. manager F&A	

E	Salary:				
		1	Preparation by 28th of month.	Sr. Officer Finance	
		2	Salary voucher entry- within 7th of following month	Sr. Officer Finance	
		3	Checking of vouchers/authorization and filing – immediately after voucher entry	Sr. Manager F& A	
		4	Deposit of EEF Fund – Check to be prepared with salary payment	Sr. officer Finance	
		5	Reconciliation of Salary Payables, P F Payables, EEP Payables, Salary Control A/c and other related ledgers – Monthly	Sr. officer F& A	
F	Full and Final Settlement	1	Soonest - not later than 3 days after receiving RCC	Sr. officer F& A	
	PF deposit				
		1	Within 5th of following month.	Sr. officer F& A	
		2	Obtaining monthly PF return acknowledgement.- After generating challan by the consultant	Sr. officer F& A	
		3	Obtaining monthly P F return details. - After generating challan by the consultant	Sr. officer F& A	
		4	Transfer of FC PF part to LC. – Cheque to be prepared along with PF cheque	Sr. officer F& A	
G	TDS				
		1	Follow up with field accountants for information and get the entries tallied in Tally. – Not later than last working day of a month.	Officer Finance	Officer Finance
		2	Passing relevant inter-branch entries in HO. – Not later than last working day of a month or as per information received from field offices	Officer Finance	Officer Finance
		3	Maintaining TDS details in Excel. – Regularly on payment basis, Challan details after deposit.	Officer Finance	
		4	TDS Deposit - not later than 4th of following month.	Officer Finance	
		5	Feeding deduction and deposit details in TDS software – monthly after deposit.	Officer Finance	
		6	Preparation of TDS return and submission return.- Quarterly - not	Officer Finance	

			later than 10th of the following month.		
		7	Submission of request for form 16A.- By 23rd of the following month of the Qtr.	Officer Finance	
		8	Issuance of form 16 A to parties. – By 25th of the following month of the Qtr.	Officer Finance	
		9	Revision of returns, if required	Officer Finance	
		10	Maintaining files of TDS challan and return - Regularly	Officer Finance	
H	Project financial management				
		1	Tracking project expenses and budget.- On monthly and as per need	Asst manager - Prog finance	Finance officer
		2	Voucher checking and Ledger scrutiny. – Regularly and definitely on monthly	Head finance	regional manager
		3	Deadlines of project reporting internal/external. – A per project deadlines and internal requirements	Asst manager - Prog finance	Finance officer
		4	Reminders to field accountants for reports well in advance.	Asst manager - Prog finance	Finance officer
		5	Finalization of all reports as per deadlines	Head finance	Program Coordinator
		6	Sending to PQ/Donor - On time before deadline	Head finance	Regional manager
		7	Preparation of fund requests - On time before deadline	Asst manager - Prog finance	Finance officer
		8	support to programs in finalisation of budgets	Head finance Supported by asst .manager	Finance officer
		9	Budgetory monitoring -partnersand Direct	Head Finance	Regional manager
I	Service Tax				
		1	Follow-up with Admin for payment memo – By 20th of a month.	Officer Finance	
		2	Deposit- by last working day of a month.	Officer Finance	
		3	Return by 17th October and 17th April	Officer Finance	
J	VAT				
		1	Deposit - By 5th of a month.	Officer Finance	
		2	Return by 20th after a Qtr.	Officer Finance	
K	Audits				

		1	Projects – As per project timeline, report to be submitted to PQ/donor before the deadline	Asst manager - Prog finance	
		2	Half yearly – statutory	Sr. manager F&A	
		3	Yearly - statutory	Sr. manager F&A	
		4	Internal audit	Sr. manager F&A	
		5	Project Audit by Donor Auditors	Sr. manager F&A	
L					
M	Gratuity Trust Accounting and auditing			Sr. manager F&A	
N	Application for exemption on TDS			Sr. Manager F & A	
O	Annual budget preparation			Sr. Manager F & A	
P	Partner Management			Head Finance	
Q	Partner monitoring			Head Finance	
R	MIS to ED			Head Finance	
S	Reports to ED – monthly/Qtrly – by 12th of the following month.			Head Finance	
T	Trial Balance to ED – by 12th of the following month.			Sr. Manager F&A	
U	Investment management - Periodically			Head Finance	
V	Project/field budget			Head Finance	

	analysis and control - Quarterly				
W	Tally management including master creation – As per need			Sr. manager F&A	
X	Staff Salary Accounts – As per need			Sr. Manager F&A	
Y	Submission of IT return			Sr. Manager F&A	
Z	Submission of FC return			Sr. Manager F&A	

Annexures 5 -14 TEMPLATES AND FORMATS

TOR AND ADVANCE Date :

1. ToR for Field Visit
2. Name of Staff:
3. Place of Visit:
4. Dates of Visit:
5. Person to Contact/Meet:
6. Project & Purpose:
7. Travel and Logistics

Date	Time of Departure	Mode of travel Air/train/bus/taxi	Accommodation required(Yes/No)	Date and Time of Return

1. Travel Advance required:
 - i. Per diem @ Rs _____ for _____ days Rs _____
 - ii. Lodging @ Rs _____ for _____ days Rs _____
 - iii. Other (specify) _____ Rs _____
 - iv. Total Amount Requested: Rs _____

Signature of Staff

Approval of Reporting Authority

2. Special approval required or not: Yes/No. (Mention the special approval required below).

3. In case of approval required beyond permissible level?

Approved/not approved

Signature of Executive Director

Place/Office: Date:



Form 3

REQUITION FOR VEHICLE

(To be submitted one day in advance)

To: Admin &HR

From:

Kindly arrange a vehicle for _____ (No. of Persons) from _____ to _____ (time) on _____ (date) as per details given below:-

Name of the Person(s) require Vehicle: - _____

Place to be visited : From _____ to _____

Purpose of the visit : _____

Budget : -----

Signature :

Name of the staff:

Recommended/Approved by Unit Head/Line Manager

For Approval/Special Approval

Executive Director



FORM NO 4

ADVANCE REQUISITION FORM FOR PROGRAMME				
NAME:		DEPARTMENT :		
DESIGNATION:		PROJ.NAME & No :		
Budgeted No. & Head	Balance of budget before Advance (Rs.)	Purpose /Particulars	Amount requested(Rs.)	Balance of budget after Advance (Rs.)
TOTAL				
<p>I request an advance Rs.[Rupees.....only] for the above purpose.</p>				
Signature of applicant		Recommended by: Signature		
Name:		Name:		

Date:		Date:		
	Details of the previous advance, if any			
	Advance taken as on.....	Rs.		
	Expenses Submitted	Rs.		
	Balance		Rs.	
<p>Please approve the payment of Rs.....[Rupees..... only]</p>				
Checked By		Approved By		
Signature of Accountant		Signature		
Name:		Name:		
Date:		Date :		



FORM NO5

**STATIONERY REQUISITION FOR THE QUARTERto
.....Name of the section/unit**

Please arrange the following stationery items required for the section .

Sl.No.	Item (Description)	Balance in stock(if any)	Qty Requested

Amount to be booked under project.....

Requested by:

Name

Signature

Date

Recommended by:

Name

Signature

Date

Approved

Head- Finance & Admin

INDO GLOBAL SOCIAL SERVICE SOCIETY									
TRAVEL EXPENSES CLAIM								DATE :	
Name:				Emp. Code:		Designation:			
Purpose of travel:						Band: B			
PROJECT:					IGSSS OFFICE: HO				
BUDGET ITEM:							Amount (Rs.)		REMARKS
1 Fare/Local Conveyance (Add More lines if Required)									
S. No.	Date	Bill/Invoice No.	Mode	From	To	Paid by Self	Paid by Office		
1									
2									
3									
4									
5									
Total						0	0		
2 Accommodation (Add More lines if Required)									
S. No	Date	Bill/Incoice No.	Name of Hotel & Place			Paid by Self	Paid by Office		
1									
2									
3									

	4								
	5								
	Total						0	0	
3	Per Diem (Add More lines if Required)								
	S. No.	Date	Particulars	Time	Class of City	Paid by Self	Paid by Office		
	1								
	2								
	3								
	4								
	5								
	Total						0	0	
4	Mobility Allowance								
5	Other Expenses (Please Specify) (Add More lines if Required)								
	S. No.	Date	Particulars			Paid by Self	Paid by Office		
	1								
	2								
	3								
	4								
	5								
	Total						0	0	

Total (1+2+3+4+5)								0	0		
Less: Advance Taken											
Balance (Recievable/Payable)								0			
Total Expenses									0		
Claim checked and passed for Rs											
								Signature & Name of Claimant			
								Checked By (Sign)			
								DATE OF SUBMISSION --			
								Checked By (Name)			
								Approval (Signature) of Line Manager/Supervisor			
Remarks:- (For Special Approval)											
								Signature of Executive Director			
								(for Approval/Special Approval)			

INDO GLOBAL SOCIAL SERVICE SOCIETY						
LOCAL CONVEYANCE REIMBURSEMENT FORM						
FORM No.7						
Project Name:		Staff Name:			Designation:	
Date	From (place)	To (place)	Mode of Travel	Kilometer (in case of own vehicle)	Amount	Purpose of travel
	Total					
F&A Department			Claimant		Approval - Line Manager/Supervisor	
Claim checked and passed for Rs:			Name:		:	
			Signature:		:	
Checked (Signature name)	By &	Date:	Date:		:	
Signature - Manager F&A/Head F&A						

Remarks:-(If Special Approval Required)					
			Signature of Executive Director		
			(for Approval/ Special Approval)		

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INDO GLOBAL SOCIAL SERVICE SOCIETY						
PROGRAMME ADVANCE SETTLEMENT FORM						
NAME:			DEPARTMENT/OFFICE:			
DESIGNATION:		ACTIVITY PERIOD/DATE:			PROJ.NAME & No:	
Budgeted Head & No	Bill no.	Bill Date	Expenses (Rs.)	Budget as per programme approval (Rs.)	Deviation (expenses Vs approval) (Rs.)	Remarks
TOAL						

Note: Any major deviation in the expenses needs further approval from approving authority
 Any deviation in the approved expenses head needs further approval from approving authority

I submitted expenses of Rs.....[RupeesOnly]

Signature and Name of the staff
 Date:

Summary of settlement	
Advance taken (if any) as on.....	Rs.
Expenses Submitted	Rs.
Balance Receivable/Payable	Rs.

Checked By	Recommended by	Approved By
 Signature and Name of Accountant Date:	 Signature and Name Date:	 Signature and of approving authority Date :

Material / Services Requisition Form

Date: _____

Name of Requisitioner: _____ Department: _____

S. No.	Particulars of Requisition	Quantity / Units	Comments / Remarks

Signature of Requisitioner

Authorized by

Comparative Bid Analysis Statement

Purchase of:

Quotations collected/ obtained by:

S.No	Name of Vendor with Address	Item/ Product Specification	Budget Available	Cost Quoted by Vendor(add columns for multiple vendors)

Other Terms and Conditions

- 1)
- 2)
- .

Remarks / Comments made by purchase committee:

Reasons for Selecting Vendor:

We the undersigned, who constitute as the purchase committee of the project and are duly authorised by the Executive director have recommended the above said vendor for the purchase of the aforesaid item/product for the smooth running of the project after analysing all the quotes and relevant market cost.

Signatures:

- 1)
- 2)
- 3)

Approved By:

PURCHASE ORDER

To
Ms

Date:

S. No	Description	Unit Price (INR)	Quantity	Total Price
1			1	0
	Sub Total			0
	Vat			0
	Total amount payable			0
<u>Special Instructions:</u>	As per the specification mentioned in the contract.			
Consignee Attention :	(Name & Address of the Contact person of the organisation)			
Delivery Address	(Complete postal address)			
Invoice	All payments are subject to Indian Tax Law. Payment on delivery of goods and within fifteen working days on receipt of Invoice.			
Signature of	Authorised Person			

