

ADMINISTRATIVE MANUAL



ALTERNATIVE FOR RURAL MOVEMENT

AT-Parulia,PO:Asti,Via:Baliapal,Dist:Balasore,Orissa,INDIA

www.armngo.com

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About the Manual

**The Executive Committee of Alternative
for Rural movement (ARM),Baliapal Balasore
do hereby unanimously adopted the following
statutory guidelines for smooth functioning of
the organization.**

**Sd/-
Rajendra kumar Rana
Coordinating Member**

MEMORANDUM OF UNDERSTANDING OF ALTERNATIVE FOR RURAL MOVEMENT

1. The name of the societies: ALTERNATIVE FOR RURAL MOVEMENT
2. The registered office of the society shall be situated in Badhapal
3. The object for which the society is established.

AIMS AND OBJECTIVES

1. To establish and carry on the administration and management of Alternative for Rural Movement.
2. To educate and assist rural poor to realize their creative facilities for their economic social and cultural improvement and betterment.
3. To assist the rural poor to establish organization of the rural poor youth and women for achieving objective no (2)
4. To provide assistance and guidance and service to organization of the poor, including youth and women promoted by the society or other bodies with similar objectives.
5. To provide training facilities for volunteers, office bearers, employees and managers of voluntary organization.
6. To conduct research in,
 - a) Aspect of production and distribution relations of commodities affecting the rural poor.
 - b) Appropriate technologies of production for the rural poor.
 - c) Appropriate management and accounting procedure for organization of the rural poor.
7. To prepare plans for area development or undertake to prepare such on behalf of state government philanthropic organizations.
8. To active the youth and women in rural areas to take up development work by holding camps, seminars, meetings, training courses etc.
9. To help in production similar programme in other areas of the states.
10. To raise, spend and/or disburse financial grants to provide financial guarantee for organization of the poor.
11. To establish and maintain library and information service.
12. To take care of the rural children for their development. (Mentally and physically)
13. To create volunteers in rural area for better implementation of the govt. development programme.
14. To establish and maintain a self-employment service center for the rural women.
15. To maintain close contact with other national and international institutions having similar objectives.
16. To establish maintain and manage halls and hostels for accommodations of researchers, employees, trainees invitees and guests.
17. To establish and to maintain a fund with the contribution of any official or non-official institutions and national, international agencies and with all moneys required by the society in any other way.

18. To utilize a part or whole of fund towards capital and recurring expenditures of the society to make appropriate investment or to deal with the fund in any other way the society may find it necessary.
- iv. The names address and occupations of the first members of the executive body of the society to which the management of its affairs is on trusted as required u/s '1' of the society registration – 21 of 1860 or as under.

Sl.No	Name	Address	Occupation	Designation	Signature
1.	Rajendra Pradhan	Panchupali Baliapal Balasore	Service	Chairman	Sd/
2.	Rajendra Rana	Badhapal Baliapal Balasore	Service work	Co-ordinating Member	Sd/
3.	Purna Ch. Jena	Kharidchak Bhagarai Balasore	Service	Member	Sd/
4.	Binata Rana	Badhapal Baliapal Balasore	Service work	Treasurer	Sd/
5.	Ambika Nandi	Khalmuhani Baliapal Balasore	Service	Member	Sd/
6.	Kananbala Mohanty	Kantabani Baliapal Balasore	Service	Member	Sd/
7.	Manmath Giri	Khalmuhani Baliapal Balasore	Service work	Member	Sd/

- v. We the several persons whose names address and occupations are here subscribed in to an association in pursuance of this memorandum of association.

Sl.No	Name	Address	Occupation	Designation	Signature
1.	Rajendra Pradhan	Panchupali Baliapal Balasore	Service	Chairman	Sd/
2.	Rajendra Rana	Badhapal Baliapal Balasore	Service work	Co-ordinating	Sd/
3.	Purna Ch. Jena	Kharidchak Bhagarai Balasore	Service	Member	Sd/
4.	Binata Rana	Badhapal Baliapal Balasore	Service work	Treasurer	Sd/

5.	Ambika Nandi	Khalmuhan i Baliapal Balasore	Service	Member	Sd/
6.	Manmath Giri	Khalmuhan i Baliapal Balasore	Service work	Member	Sd/
7.	Kankabala Mohanty	Kantabani Baliapal Balasore	Service	Member	Sd/
8.	Nityanda Rana	Badhapal Baliapal Balasore	Service work	Member	Sd/
9.	Benudhar Nandi	Khanpur Jaleswar Balasore	Service work	Member	Sd/
10.	Banshidhar Das	Badhapal Baliapal Balasore	Service work	Member	Sd/
11.	Yudhisthir Rana	Badhapal Baliapal Balasore	Service work	Member	Sd/
12.	Banalata Chakrabatty	Badhapal Baliapal Balasore	Service work	Member	Sd/

S/d S.Mohanty
Asst. Veterinary Surgeon
Signature attested
By gazette officer

Signature of
witness and address

1. S/d Sudhansu Chakrabarty, Badhapal, Baliapal, BIs.
2. S/d Sudhansu Sekhar Pattanayak, Badmainsadi, Baliapal,

RULES AND REGULATIONS OF THE SOCIETY

1. The registered office of the society shall be vide article –2 of the memorandum of the association situated at Badhapal, P.O- Badhapal ,via- Baliapal, dist- Balasore ,Orissa or at such other place is the executive committee may from time appoint.
2. In these rules unless the context otherwise requires
 - (a) The society and the institution means the Alternative for Rural Movement.
 - (b) The board means of executive committee which under rule-all is constituted to be the executive committee of the organization.
 - (c) Chairman means the chairman of the board.
 - (d) 'Member' means the member of the society unless otherwise specified

AREA OF OPERATION

The jurisdiction of the institution shall be the within the district.

MEMBER

Any citizen of Indian not below then the age of 18 years shall be eligible to be a member of the institution.

GENERAL BODY MEMBER

1. The general body of the society shall be composed of all the member of the institution which are not disqualified by the resolution of the executive committee.

ORDINARY MEMBER

2. (a) Persons which have signed the memorandum of association shall continue to be such member as long as they are member of the general body.
(b) Ordinary members alone shall have right to vote and elect member to the executive committee.

TEAM OF MEMBER

3. (a) An ordinary member of the society may resign his office by letter address to the institution but his assignation shall take affect only on the acceptance by the board
(b) An ordinary member of the society shall cease to be such member if he shall become unsound mind or insolvent or offence involving moral turpitude.

MEETING OF SOCIETY

4. The general meeting of the society shall be held at such time and place as may be determined by the chairman. The chairman may convene a special general meeting of the society on the within requisition of not less then one fourth of the ordinary member of the society. Every requisition so made by the ordinary member of the society shall express the object for which the

- meeting is proposed to be called and shall be left at the address of the director or posted to his address upon receiving such requisition. The chairman shall forth with convene a meeting of the society in all special general meeting no object other that started in a notice of the requisition shall be discussed except with the permission of the chairman.
5. Every notice calling a meeting of the society shall be start the time and place at which the meeting will be held and shall be served upon every ordinary member of the society not less then fifteen clear days before the day appointed for such meeting.
 6. One third of the strong ordinary member or its nearest whole member which ever is lower present in person shall form a quorum for any general meeting of the society.
 7. The chairman shall provide at all the Meeting of the society if the chairman is not present at the meeting vice chairman or any member of the board appointed by the chairman in writing shall be the chairman of the meeting but there shall be no member so appointed the ordinary member of the society shall chose one to be the chairman of the meeting.
 8. Every question shall be decided at the general meeting by a majority of those present entitle to vote every ordinary member shall have one vote and in case of an equality of votes shall have a the chairman of the meeting shall have a second vote.

THE EXECUTIVE COMMITTEE

9. (i) Member shall elect from amongst themselves the member of the executive committee of the society.
- (ii) The chairman, co-ordinating member ,treasurer shall be elected by the governing body from amongst themselves
- (iii) The executive committee shall be composed of not less then 7 or mot more then 11 members including the co-ordinating member.

OFFICE BEARERS OF GOVERNING BOARD CHAIRMAN

10. (i)Chairman will preside over the entire meeting of the governing board and of the general body.
- (ii)Advice the society on all appoints of disputes and generally looks after the interest of the society
- (iii) Take all disciplinary action such as removal, dismissal atc. In consultation with the executive committees.

COORDINATING MEMBER

11. (i) Director will be the coordinating member.
- (ii) Issue general circular and notice
- (iii) Sign on behalf of the society all receipts for all some receipts as subscription.
- (iv) Sign and give pay order on all bills for payment.
- (v) He shall convenience all the meeting of the society.
- (vi)Coordinating member will be responsible for regular calling of Governing Board and General Body meeting.

TREASURER

12. (i) Treasurer will maintain all the accounts of the institutors.
- (ii) He shall collect and received all shorts of subscription, donation and deposits of money and grant receipts therefore.

POWER &FUNCTION OF THE BOARD

13. The Execution Committees shall have general power of supervision and conduct over all the affaire of the society and its particulars shall discharge the following duties .
 - (i) To summon the annual general meeting of the society
 - (ii) To appoint sub-committee with such power and duties as may be considered necessary or expedient
 - (iii)To accept donations, gift, subscription movable property for the objects of the society

MEETING OF THE BOARD

14. The board or any committee constituted by its shall meet at such time and such place as may be determined by the board
 - (i) The meeting of the executive committee shall be at least once in three months
 - (ii) One third of the strength of members of the board present in person shall constitute the quorum at any meeting of the board
 - (iii) The board shall have the power to invite any person not being members of the board to attend the meeting of the board but such invitees shall not have voting right

REPRESENTATION IN LEGAL MATTERS

15. The coordinating member will represent the institution in all legal matters

GENERAL

16. (i) The financial year of the society shall be from the first of January of each year to 31st December of the same year
- (ii) The society shall as soon as may be after closing the annual accounts, prepare a statement of accounts, in such form as the board may in consultation with the auditor of the society appointed by the General Body

MANAGEMENT OF THE FUNDS

17. All the funds of the society shall be kept in a schedules Bank to be selected by the executive committee and bank account shall be operated by the coordinating member to whom such powers are delegated

AUDIT OF THE SOCIETY

18. The funds of the society shall be audited by a qualified auditor or Govt. auditor

AMENDMENT OF THE RULES AND MEMORANDUM OF ASSOCIATION

19. The rules of the society may be altered at any time by resolution passed by majority of members of the society presented at any meeting of the society which shall have been clearing convened for the purposes per Sec.-12 and 12(a) of the society Act-1860 and the copy of that resolution will be sent to Registrar of societies for approval.

DISSOLUTION

20. The society shall not be dissolved unless three forth of members shall have expressed a will for such dissolution by their votes delivered in person or by proxy at a general meeting convened for the purpose.

Upon dissolution of the society its assets will be hanged over to a similar registered society or the Government after closing up all the debts and liabilities.

Dispute

21. In case there is any dispute among themselves the Additional Register of the Societies of Balasore whose decision will be final.

C E R T I F I C A T E

We the several persons whose names and address are subscribed hereto being members of the Executive Committee of the alternative for rural movement certify the above to be correct copy of the rules of the said institution.

SIGNATURES

1. S/d Rajendra Pradhan (Chairman)
2. S/d Rajendra Kumar Rana(Coordinating Member)
3. S/d Binata Rana(Treasurer)

ALTERNATIVE FOR RURAL MOVEMENT

MOORINGS

VISION

To find out an alternative strategy of rural social intervention and facilitate the NGO movement in the state of Orissa.

MISSION

Establishment of an equitable social order through motivation facilitation and self activity among backward rural communities with emphasis on women and children in the sphere of health, education, human rights, economy and rural leadership.

OBJECTIVES

- To facilitate empowerment, solidarity and leadership capacities of backward rural women and the under privileged social sections.
- To sensitize, act and promote basic education, rural health, eco environment and quality of living in the problem villages.
- To restore and strengthen the advocacy of human and child rights activities of vulnerable social categories concentrating on women and girls rights for preventing social discrimination and oppression.
- To garner economic empowerment and rural self employment of socially handicapped sections through credit and savings, eco friendly sustainable agriculture, micro enterprises and establishment of a value chain based marketing network.
- To conduct information networking, need based research, documentation and create a data base on all aspects of a prospective rural socio economy.

Target Group

- **Poor & backward Rural Women**
 - SC/ST/OBC Women
 - Poorest of the poor women
 - Trafficked women
 - Women farmers
- **Children (5-16 years)**
 - Girls, Scheduled Caste and Scheduled Tribe children
 - Children with special needs
 - Drop out and non-starter children
 - Children at risk
- **Vulnerable Rural population below poverty line**

CORE VALUES OF ARM

- **People centered development vision**
- **Social justice, sustainability and inclusiveness as the principles of authentic development.**
- **Views development as a people's movement.**
- **Enable people to develop themselves**
- **Ascendance in nurturing ,enabling and conserving dimensions of female consciousness**
- **Mass sharing of benefits of development**
- **Mass contribution to development**
- **Sensitivity & responsiveness to the aspirations of common people**
- **Creating and sustaining an atmosphere of growth and social change**
- **Honesty and integrity in thought & action**
- **Result oriented approach.**

BOARD ROTATION POLICY

The board rotation policy of Alternative for Rural Movement (ARM) organization as enshrined in its memorandum of association and adopted henceforward for all future purposes is as follows:

- i. The board of member of ARM organization means the Executive Committee which under rule-11, continued to be the executive committee of the organization
- ii. Chairman means the chairman of the executive committee board
- iii. Member means the member of executive committee board unless otherwise specified
- iv. The tenure of all the Executive Committee members is for a period of 3 years
- v. Ordinary member shall elect the members of the executive committee from among themselves at the general body meeting by voice vote
- vi. Such election and rotation will take place in every three years.

**Sd/-
Sumati Raj
Chairperson**

**Sd/-
Rajendra kumar Rana
Coordinating Member**

INVESTMENT POLICY

Today the 20th day of April, 2009, the Executive Committee member of Alternative for Rural Movement (ARM) organization in its board meeting have the authority to deposit the securities or investment of the organization fund in the joint bank account in the name of Alternative for Rural Movement (ARM) having jointly operated by Chairperson & Coordinating Member.

Further, the member of the Executive Committee shall invest such surplus funds of the organization that require investment from time to time in the mode specified under section 13(1) (d) read with section 11(5) of the income Tax Act 1961 or such modes as may be prescribe by any subsequent alternation, amendment or addition to the said Act dealing with investment of organization's funds.

**Sd/-
Sumati Raj
Chairperson**

**Sd/-
Rajendra kumar Rana
Coordinating Member**

ASSETS PURCHASE & SALE POLICY

The Executive Committee (board) members of Alternative for Rural Movement ("ARM) constitute in consensus the "Assets Promotion and Management Committee to handle all the matters relating purchase, sale, disposal and related investment of the assets owned by the organization.

The Assets Promotion and Management Committee shall comprise of:

- i. The Chairperson
- ii. The Treasurer
- iii. Coordinating member of ARM Organization

The powers assigned by the Executive Committee to this committee are as under:

1. The investment/purchase/sale of assets will be as per approved budget cum capital allocation of the year in context.
2. Quotations to be invited for acquisition of assets above Rs. 25,000/- from at least 3 reputed firms
3. The purchase is to be made in the lowest quoted rate basic with prior approval of the Assets Promotion and Management Committee
4. The aforesaid committee shall have power to sell/dispose any property assets, equipments, commodity owned by ARM organization.
5. The assets promotion & management committee is also entrusted with the maintenance of organizational assets from time to time & proper record of inventory.
6. Physical verification of stock and store item of assets is to be taken up annually and any depreciation/discard is to be effected with approval of the Executive Committee of ARM organization.
7. The Executive Committee is empowered to revise, alter, add or delete any provision of the above said policy on assets management as and when it deems it proper.

Sd/-
Sumati Raj
Chairperson

Sd/-
Rajendra kumar Rana
Coordinating Member

PERSONNEL POLICY

The Executive committee of ARM organization has laid down the following norm in matters of personnel management and staffing requirements, to be adhered to for all purposes.

1. All staffs are under the direct control and supervision of the Coordinating Member.
2. The Coordinating Member is to abide by the decision of the Executive Committee of ARM organization.
3. The nature of appointment of all besides the core staff are temporary & contractual for all purposes.
4. The term of appointment expires with the expiry of the concerned project for which no legal claim could be staked.
5. Payment of salary/remuneration is subject to the financial health of the organization and availability/release of the funds.
6. Each and every staff is required to be a disciplined incumbent maintaining the official security and confidence of the organizational administration.
7. All staff are required to work with a team spirit and any one found to hamper the interest, prestige and dignity of the organization is to be removed/ retransferred forthwith through due procedures.
8. Continuation in the job solely depends on frequent performance evaluation and achievement of outputs.
9. Reward for good work and incremental benefits are available subject to satisfactory work as well as project funding.
10. Dedication is the key principle in voluntary work without any expectation of promotion and permanence.

**Sd/-
Sumati Raj
Chairperson**

**Sd/-
Rajendra kumar Rana
Coordinating Member**

SERVICE CONDITIONS OF EMPLOYEES

INTRODUCTION:

This Employee Policy Note has been prepared to help you get familiar with the key policies, benefits, regulations and codes of conduct at Alternative for Rural Movement. This NOTE is intended for internal circulation only. The contents of this NOTE will be modified from time to time and amendments will be issued. Interpretation of the Handbook by the management is final. If you need any clarification or further information on any aspect of this NOTE, you can get in touch with the Coordinating Member. He will be happy to help you.

2. TERMS OF EMPLOYMENT:

Alternative for Rural Movement (ARM) is happy to have you as a part of the organization and with a hope to ease the unfamiliarity of the new work surroundings, presents this NOTE.

When an employee joins Alternative for Rural Movement (ARM), on the first day, she/he is also required to furnish the following documents:

- ✚ Joining letter - as per the format in the employee manual
- ✚ Experience & Salary Certificate from previous employer
- ✚ Relieving letter - from previous employer, if working
- ✚ Proof of Qualifications (Certificates/ Mark sheets)
- ✚ Employee Data sheet
- ✚ Copy of birth certificate or other verification for the date of birth
- ✚ 2 Passport size photographs
- ✚ Copy of driving license (in cases where vehicle is provided)

In case of change in any of her/his personal data such as given below, an employee should update her/his personal records for future reference, by sending the information to Admin or to Accounts.

- ✚ Residential Address and Telephone number
- ✚ Change in Marital Status
- ✚ Change in the beneficiaries/ nominations for various benefits
- ✚ Additions in the family i.e. children
- ✚ Additional qualifications obtained

All employees will be on probation for a period of at least one year. At the end of one year period there will be another performance review, based on which the employee will be regularised up to the end of the concerned project of Alternative for Rural Movement (ARM). In case, the performance of the employee is less than satisfactory, the same will be communicated to the employee and her/his probation may be extended by another one year . However, if the performance is unsatisfactory even after the extension of the probation period, her/his employment with Alternative for Rural Movement (ARM) is liable to be terminated.

3. WORKING HOURS:

The office/field working hours at Alternative for Rural Movement (ARM) are based on the project needs and demands. Thus a separate note will be circulated for each project. However the working days are six (normally from Monday to Saturday) except for Urban Health Centre where Monday is a holiday. All employees are required to sign in the register every morning upon arrival as a matter of discipline and employees must strictly adhere to the same. The office working hours at Alternative for Rural Movement (ARM) are from 10:00 am to 05:00 pm with a lunch break of one hour (between 01:00 pm to 02:00 pm) from Monday to Friday. On Saturday the work timings are from 10:00 am to 02:00 pm).

Every employee should attend on time. Late coming will be seriously viewed and disciplinary action may be taken.

In case an employee is asked to come to office due to exigencies of work; s/he shall be accordingly avail leave on other day with written approval from the Coordinating Member.

4. OFFICE CONDUCT:

The underlying philosophy of all aspects in this NOTE is discipline and integrity at all times. As it is not possible or feasible to list out every aspect simply the code of conduct should be valued. Alternative for Rural Movement (ARM) has the right to take action that can include termination or suspension of the employee, as the situation warrants. This covers direct work performance, work-related conduct and general values of the society.

Alternative for Rural Movement (ARM) believes in protecting the self-respect of our female employees. And therefore any person found harassing or misbehaving with a female employee would have to face serious consequences and have to leave the organization.

Where an employee is paid honorarium or fees for making a presentation or giving a lecture, taking a training session, etc., such honoraria are treated as income of the Organisation and are to be handover to the Coordinating Member.

Only authorized people should speak to the press. To that extent, if any individual press person contacts an employee, s/he must be directed to the spokesperson designated by the organization to speak to the press. The designated person is currently the Coordinating Member, Mr. Rajendra Kumar Rana

5. DRESS CODE:

All employees are required to wear formal clothes suitable for Professional Business Office. Clothing should be neat, clean and in good taste. In case of business meetings, visiting other organizations etc, employees are expected to be attired in appropriate formal clothing.

6. HOUSE KEEPING:

All employees are expected to keep their work area neat and clean in order to promote an organized workflow and to maintain an attractive office facility. Dustbins should be used for the materials treated as waste.

While leaving office, employees must ensure that their tables are clean, chairs are in proper place and unnecessary lights and fans are switched off. In case one is the last person to leave office; s/he must lock the office.

Any defect/problem must be registered with Admin so that prompt resumption of work can take place.

7 SALARY AND PERQUISITES:

Salaries are paid on the 5th of every month for the preceding month, by direct transfer to the employees' Bank accounts. Certain monthly reimbursements are usually made cash payment against the bills on 5th along with the salary. Tax is deducted at source as applicable.

All regular employees of the organisation are eligible for Provident Fund as per law. Other allowances and reimbursements apply as provided for in the appointment letters. Provident funds provisions is not admissible to contractual or consolidated appointments.

8 EXPENSES / REIMBURSEMENTS:

Except for Admin and Accounts, employees are not normally expected to incur any expenses on behalf of the organisation, except for travel and conveyance. Thus advances are given to Admin staff to meet operating expenses, and to all staff when required for long distance travel.

For purchase of daily use items such as files, photocopying, booklets, courier / postage etc, the employees should contact Admin. In case of items costing more than Rs. 500, please ensure that the Coordinating Member has approved the same. In rare cases, an employee may make purchases of small items herself/himself. Employees' can claim such expenses by submitting a monthly voucher along with bills.

All purchases of capital assets require prior approval of the Coordinating Member. The process involves getting 3 quotes from the suppliers. A Purchase Order should be prepared and approved in writing before finalizing the same.

Each employee can claim one monthly voucher by the 3rd of the month for all the Petty expenses made by him/her, particularly for conveyance expenses incurred in the previous month. In case the employee is on tour/leave on the first three days of a month, then claim can be made on date of resumption. Claims not made on time shall lapse. Payment for the vouchers will be done only after the approval.

9 TOURS AND TRAVEL:

Employees' conveyance from residence to office and back to residence is part of the employees' salary and therefore should not be claimed separately.

In case the employee has to go on an official tour; prior permission must be sought from the Coordinating Member. Normal eligibility for travel is sleeper class and / or actual bus fare. Travel advance will be given as per the need and after coming back from the Tour, the employee must submit a Tour Expense Statement and bills within 48 hours from return.

While on tour, an employee is entitled to consolidated boarding expenses of Rs100 per day. Bills are required for these expenses.

Actual lodge fare will be paid against bills and it should be within the limits as per the town and as per the instructions at the time of leaving for the tour.

10 PERFORMANCE APPRAISALS:

The appraisal is considered necessary for the organisation's overall performance against its vision, mission and commitment to its projects.

Goals are to be set at the beginning of the year (April 1 - March 31) on a yearly basis. For new employees, one month's goals are to be set on the Date of Joining. After every 6 months, there will be a review with the superior (in October). - The first review for the new employees will happen after one month. After that, new goals and targets will be set and then the half yearly review pattern will follow. At the end of the year, the Annual Review would happen and increments / re-designations would be decided after that with effect from April 1.

11 LEAVE:

The year for calculation of leave would be the same as the financial year - April 1st to March 31st. Pro rata adjustments will be made to bring the entitlements in line with this.

Employees are eligible for 20 days leave within a year (April to March).

Married women employees are eligible for Maternity Leave as per the state's rules and regulations.

An employee seeking leave must take prior approval from the concerned head. It cannot be claimed as a matter of right and shall be at the discretion of the superior.

Leaves are normally calculated on the calendar days i.e. in case a leave is taken on Saturday/ Monday, it shall be considered as 1 day. But if a leave is taken on both Saturday and Monday, it becomes 3 days. This method of calculating leaves

also applies on any other declared holidays, e.g., if a Friday is a declared holiday and an employee takes Saturday off, it will be counted as 3 days.

Using of leaves above the eligible leaves it will be treated as loss of pay. Prior written permission is required to go on leave without pay.

Nine days each year have been identified as Public Holidays. This will include, January 14, January 26, Holi, August 15, October 2, Durga Puja (3 days), Diwali, and Three days holidays will be given as per the choice of the employee's based on their religion/sect. An employee may choose 1 of the following sets of sectional holidays-

- Dussera, Saraswati Puja, Ganesh Chaturthi, Shiva Ratri, Laxmi Puja, Rasa Purnima, Raksha Bandhan, Ratha Yatra
- Christmas, Good Friday, Dussera
- Ramzan Id, Bakri Id, Muharram
- Baisakhi, Dussera, Budha Jayanti,

12 SEPARATION:

In the event that the employee is constrained to leave the organization, s/he is required to 30 days notice in writing or one month's salary, in lieu of such notice. When an employee plans to part with the organization, s/he must submit her/his resignation to the Coordinating Member. Alternative for Rural Movement (ARM) is entitled to accept it with immediate effect or from any date before the expiry of the notice period.

If an employee is asked to leave the organization, Alternative for Rural Movement (ARM) will give 30 days' notice or one month's salary, in lieu of such notice. The employee will be entitled to accept such termination with immediate effect or from any date before the expiry of the notice period.

**Sd/-
Sumati Raj
Chairperson**

**Sd/-
Rajendra kumar Rana
Coordinating Member**

Accounting and internal control system

Books of Accounts

- Cash book
- Ledger
- Stock book
- Assets Register

Note:

- Cash book & Bank book separately maintained for each project
- Separate ledger for each project.
- Daily cash book entry should be made.
- Daily cash reconciliation should be made- book balance and physical cash.
- Year-end physical verification of cash by the person other than cashier to be made and certificate should be obtained from proper authority (in the presence of the authority not related to cash).

Supporting documents of voucher

- Bill/Cash Memo (Pakka).
- Challan .
- Receiver full signature.
- Proof of payments – Receipt.
- Signature in Cheque outgoing (if payments through cheque).
- Signature on revenue stamp if payment is more than or equal to Rs.5000.
- Conference/working/MS meeting expenses voucher used to be separated by a detail participant registration & report of the event .
- Travel voucher should be supported by Railway ticket/Air ticket/ Bus ticket (if available) .
- Motor Cycle/ other vehicle, log book should be maintained as per funding agencies requirements.
- Photocopy- Record should be maintained in the register with the signature of the ordering authority

Staff Appointment & Pay system

- Appointment letter- (file should be maintained for appointment letter) if possible each file for employee in the detail biodata and agreement copy).
- Attendance and Leave Records.

- **Payments through A/C Payee cheque (except animators and Village Health Workers) .**

Travel

- **DA as per Service rule.**
- **Railway ticket if journey availed by R/W or Air (Air ticket).**
- **Bus ticket if available .**
- **Log book for vehicle – should be maintained .**
- **Check the logbook once in a fortnight by proper authority either Accountant or Coordinating Member.**

Bank Operation

1. **Bank Cheque Book- without signature of authority to be kept in the custody of Accountant.**
2. **Cheque Signatory-Chairperson and Co-ordinating Member Signature will be made at the time of requirement with consent of proper authority signature of Coordinating Member**
3. **B.S. should be made at the end of each month.**
4. **Passbook should be up dated at regular interval.**

Accounting System

- ❖ **Cash basis of Accounting should be followed .**
- ❖ **Computerized Cash & ledger book .**

Policies

Grant Received: All Grants received are treated as income and disclosed in Income and Expenditure Account. Provision is to be created in Accounts for unspent grant balances and shown as a liability in Balance sheet .

Fixed Assets: Grants received for fixed Assets are transferred to Capital fund account. Fixed assets acquired out of such grants are shown at gross cost of acquisition less accumulated depreciation

Depreciation: Depreciation is charged on fixed assets as per I.T.Act specified rate.

Advances to Projects:

- **Computerized Cash book should reflect the advances made to projects and against which expenses received for adjustment of advances No advances is to be given if previous advances is not spent for the project .**

- Advances to be made to project coordinator for project expenses in cash or bearer cheque considering the remoteness of locations.
- Payments for acquiring fixed assets shall be paid in demand draft/cheque.
- Each project Co-ordinator should submit fund requirement plan at least 15 days before the release of fund. Fund request form should contain details of expenses/assets to be made/purchased.

Fixed Assets Procurement

- At least 3 quotation should be obtained in case of every procurement
- Quality and price should be given importance.
- Proper bill/voucher/ cash memo/receipt should be obtained.
- Assets should be entered in the assets register in time.
- Payments should be made either by DD/account payee cheque.
- Purchase committee.

Payment of Salary: Salary should be paid within 10th of the following month exclusively in cheque beside animator and TAX shall be deducted wherever applicable

Social Security Fund: will be paid to illegible employees @ 10 % of salary per month and the same amount to be contributed by the employees.

Part-time employee: Part time employee should maintain record of their attendance with details of work done during their presence in the office/project sites. No pay shall be paid for Sunday without work.

Inventories: Inventories held for income generation projects are to be valued at cost or net realizable value; whichever is lower (stock register should be maintained invariable).

Investment: Investments are valued at cost .

Filing of Return with Income Tax under section 12A: Return shall be submitted to the income tax department within 25th September of the financial year .

Filing of FC-3 shall be filed within the prescribed time limit.

Consultancy/Professional fees: TDs shall be deducted on the payment as per income tax prescribed rates as and when payments shall be made.

Audit: Audit shall be carried out of the books of Account maintained for each projects at quarterly interval.

Appointment of Auditor: Auditor shall be appointed by the Executive Committee.

Audit Report: Auditor shall furnish audit report at quarterly interval on the accounting function and adequacy of the internal control system.

Budget: Every year budget will be prepared for the organization, Chairperson, Coordinating Member and Treasurer.

**Sd/-
Sumati Raj
Chairperson**

**Sd/-
Rajendra kumar Rana
Coordinating Member**