

FINANCE & COMPLIANCE MANUAL

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SAMARTHAN-CENTRE FOR DEVELOPMENT SUPPORT



FROM THE DESK OF EXECUTIVE DIRECTOR

This manual is to serve as a guide and handbook of internal systems on Accounting Principles and Financial procedures to be adopted and followed by SAMARTHAN.

The main objectives of this Manual are to:

1. Provide a clear description of various accounting principles and financial procedures, to be observed and put into practice while documenting various accounting transactions;
2. Establish and set minimum standards for working procedures and methods of accounting systems;
3. Clarify the roles and responsibilities of respective departments/units to follow the defined procedures;
4. Serve as an Accountant's guide on Accounting Principles and Financial Procedures of the Organization.

SAMARTHAN-Centre for Development Support is a support organization, based in Madhya Pradesh, networking with a number of voluntary groups, development agencies as well as Government Departments, on various developmental issues to create social order of equal opportunities and access to information to one and all.

The organization aims to strengthen Civil Society efforts and participatory development process favoring the poor, oppressed and disadvantaged sections of the society.

With every passing year, SAMARTHAN is achieving new heights of success and moving from one milestone to another. This has also added several complexities demanding greater attention for efficient financial and administrative management. Therefore, with a view to regulate its working in a smoother, transparent and more effective manner, these Accounting Principles and Financial Procedures have been framed to serve as a guide and to ensure the functioning of SAMARTHAN on a more sound footing as well as to strengthen its role as a support organization in wider perspective.

The 'perfection' of any system is a continuous process and there always exists the scope for improvement and therefore, this manual shall always be open to incorporate any suggestions that may be received in future, aiming to further improve upon the existing systems.

Dr.Yogesh Kumar
Executive Director



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CHAPTER - 1 ACCOUNTING PRINCIPLES

1.1 Maintenance of Books of Accounts:

The following Books of Accounts shall be maintained, as per procedure described, at the Head Office at Bhopal (MP), State Office at Raipur (CG), Samarthan Office at Sehore and any other office(s) to be opened by Samarthan in future:

1. Samarthan has opted accrual based accounting system whereby expenses are recognized when services are rendered or goods are delivered.
2. Computerized Books of Accounts are being maintained in the licensed version of Tally Multi User Accounting Software and updated on a daily basis. Updated version of Tally Software is being used.
3. Samarthan follows Indian Generally Accepted Accounting Principles (GAAP) to prepare, present and report Financial Statements.
4. Samarthan has a Fiscal Year which corresponds with the Indian Income Tax and other Statutory Authorities
5. SAMARTHAN will maintain project-wise expenditure details in the cost centres, to be developed either on the basis of sanctioned / approved budget heads or as per standard reporting formats for respective projects / donors.
6. Separate set of books shall be maintained for – i) Projects supported by Local Fund Donors (LF), and ii) Projects supported by Foreign Donors (FC projects).
7. Only in case of specific requirement of any Donor Agency, separate set of books will be maintained for such specific projects.
8. Donor-wise correspondence files relating to legal and financial matters will be maintained by the Accounts Department.

1.2 Retention of Books of Accounts & Records:

The books of account and relevant records shall be retained for a period of 10 (Ten) Years from the end of the relevant assessment year or as per the relevant donor requirements. However, Samarthan may take a decision for longer period depending on the provisions of the Trust Act, Income Tax, FCRA or any other Act.

1.2.1 Non-Disposable Records:

The following records shall not be disposed off;

- i) Registration and all other legal documents ;



- ii) All documents related to Fixed Assets owned by Samarthan at any given point in time.

1.2.3 Disposal Policy:

A Disposal Committee consisting of three members as identified by the Executive Director shall be formed for disposal of records, which have completed its timeline. The Disposal Committee will submit a proposal to the Executive Director and upon approval shall proceed for disposal process of the records.

Disposal proceedings shall be properly documented and shall be submitted to BoT for ratification in the next Board Meeting. All necessary documents shall also be kept on records for future reference

1.3 Reconciliation Statements:

The Accounts Department of SAMARTHAN shall prepare and maintain the following Reconciliation Statements on monthly basis, or as per specific requirement:

- i) Bank Reconciliation Statement
- ii) Inter-office reconciliation

1.4 Procedure for Advances:

Samarthan will provide sufficient advance funding to any employee in need of such funds for the purpose of conducting approved business activities

The following procedure shall be adopted and followed for releasing advance payments for respective activities:

- 1) A duly approved requisition for release of Advance must be submitted to the Accounts Department in the prescribed format (P1 & P2 Format) at least two days prior to requirement.

No further advance shall be granted until the previous advance is reconciled or acquitted. In exceptional cases, scanned copy of bills sent through e-mail may be considered for release of subsequent advance subject to approval of the Executive Director.

Note: In following cases, It is mandatory to obtain prior approval of Executive Director, before releasing and/or incurring expenditure irrespective of any amount whatsoever:

- i) Any Advances of 'CORE' funds;
- ii) Any Advances for the purchase of Fixed Assets



- iii) Temporary advances for project due to delay in receiving the relevant project fund for any reason whatsoever;

1.5 Procedure for Settlement of Advance Accounts:

1.5.1 General Guidelines:

Each of the staff is expected to follow meticulously the dates decided from time to time for settling their monthly accounts

1. The field team shall submit duly verified monthly expenditure statement along with original copies of supporting documents as per date specified above to the Accounts Department at HO for settlement.
2. The Accounts department shall enter the same in the books of Accounts, after the verification and approval from appropriate authority. The accounts shall be reconciled on a monthly basis.
3. In case of delay in settling the advance accounts, beyond the prescribed limit, the Management, at its discretion, may with-hold the salary of concerned staff, till the outstanding advance is cleared.



CHAPTER – 2 : FINANCIAL PROCEDURES

2.1 Procedure for Releasing Payments:

The Accounts Department of SAMARTHAN shall observe the following policy for releasing of payments:

1. All Advances payments/reimbursements up to Rs. 5,000/- (Rs. 2,000/- in case of FC funds) may be paid in cash, while payments for more than Rs. 5,000/- must be paid through an account payee Cheque or Direct Bank transfer..
 - a) In-case of field trainings and workshops all efforts shall be made for direct payment to party. In case of small vendors or extreme cases, payment may be made in cash subject to approval from appropriate authority.

2.2 Procedure for Cash Handling:

For withdrawal of cash from the bank, the Accounts Department of SAMARTHAN shall follow the following procedure:

- 1) Cash withdrawals from the bank are made as and when funds are required..
- 2) If the bank withdrawal is for less than Rs. 20,000/- a cash requisition will be raised by the Cashier, duly approved by the delegated authority. For more than Rs. 20,000/-, the cash requisition will be approved by the Executive Director.
- 3) Cash retention limit is defined up to a maximum of Rs.75,000/-
- 4) For programs conducted in places other than HO and if the disbursement of money is for more than Rs. 50,000/-, the finance unit shall ensure that either one of their staff accompanies the organizers of the program or they ensure that one of the senior staff of the organization accompanies the program to assist in financial matters.
- 5) The Accounts Officer/Manager verifies the Indents, Vouchers and the supporting Bills and checks the accounting statement given by the Cashier. He/She, then checks and verifies the cash balance as per books of accounts in Tally Accounting Software, tallies it and then closes the Accounts for the day.

2.3 Procedure for Bank Operating:

The following procedure shall be adopted by the Accounts Department of SAMARTHAN, for preparing, signing and issuing the cheques for making respective payments:

2.3.1 Authorizations from Board:

The Executive Director is authorized to open savings / current accounts with Scheduled Bank as per Organizational requirement. The information of opening a new bank account will be provided to the BoT during the subsequent



Board meeting.

2.3.2 Type of Bank Account:

Samarthan may open savings / current accounts with only scheduled banks. Samarthan will operate separate bank accounts for Foreign Contribution Fund and Local Fund.

In case of any specific donor requirement, Samarthan shall open a new Bank Account for the specific project funds and such bank accounts shall be closed on the closure of the project. In other cases, Samarthan shall designate any one of the existing Bank account for the project to receive funds and incur expenses for the committed project period

2.3.4 Authorities Signatories:

1. All the bank accounts will be operated jointly by any two authorized signatories for all cheques up to Rs. 50,000/-.
2. For all cheques amounting to more than Rs. 50,000/-, signature of two authorized signatories shall be required out of which the signatures of the Executive Director is mandatory.



CHAPTER – 3 : COMMON COST POLICY

3.1 Definition:

Such expenses which are incurred as a whole, but cannot be assigned directly to any particular project, are treated as Common Cost viz. electricity bills, phone bills etc.

Normally projects are sanctioned on the basis of:

- 1) Specific budgetary limitations for respective expense heads;
- 2) Total fixed amount, without specifying any expense head

For projects with specific budgetary limitations for respective expense heads, it will be mandatory to apportion the common cost under respective expense heads accordingly. However, for projects of fixed amount, with a view to determine the actual cost incurred under such projects, it will be necessary to apportion the common costs to respective projects. Therefore, the policy being described below shall be applicable to both types of projects.

3.2 Components of Common Cost:

In SAMARTHAN, the main components of Common Cost comprises of:

1. Salaries and Remuneration
2. CUG Mobile Expenses
3. Office space & Utilities Cost
 - i) Telephone and Internet Expenses
 - ii) Electricity Expenses
 - iii) Rent & Maintenance Expenses
4. Photocopy and Printouts Cost
5. Vehicle Running Cost
6. Postage Expenses
7. Stationery Expenses
8. Usage of Office Equipment
9. Publication cost
10. Audit and legal expenses
11. Any other expense as defined by the Executive Director.

3.3 Procedure for Allocation of Common Cost:

The specific procedure to be adopted for allocation of respective common cost components is being described below:



3.3.1 Salaries and Remuneration:

Salaries of regular staff and remuneration to Consultants shall be paid by Samarthan from Core Funds. The same will be allocated to the concerned project as follows:

i) **Fixed Salary Basis**

The Salaries of specific Project staff will be allocated to the project under the committed budget for human resource cost. The allocable amount will be determined on basis of actual salary paid or committed budget whichever is lower.

i) **Time Sheet Basis:**

In case of non-availability of the fixed committed human resource cost in the sanctioned budget, the human resource cost may be charged on the basis of the time spent by staff for the Project. In this category cost of human resource will be calculated as mentioned below,

Monthly salary / 20 days x 1.5 = Cost per day x No. of days worked for the project

Samarthan may charge a different rate to any Project depending upon the complexity or nature of the Project and subject to approval of the Executive Director.

3.3.3 Office Space & Utilities Cost:

- i) Telephone and Internet Expenses
- ii) Electricity Expenses
- iii) Rent & Maintenance Expenses

The above three type of expenses are known as office space & utilities cost. The said expenses will be allocated to respective projects as per the method defined below:

The above all three category of expenses will be paid from Core Funds. On monthly basis the cumulative expenses will be allocated to the following three heads,

I. Core and Residence Training Centre:

10% of total monthly office space and utilities cost will be allocated to



Residential Training Centre.

II. Running Project:

90% of total monthly office space and utilities cost will be allocated to ongoing projects. The amount chargeable to each project will be calculated on the ratio of quarterly committed budgets of running projects.

Above office space & utilities cost will be allocated to concerned project as per availability of appropriate budget line item.

Note: (1) WHEREVER Samarthan's office is located in Samarthan's own building, the rent will be charged to various projects on the rates basis of local government (rent control) authority or the fair rent of the property as deemed appropriate

3.3.10 Audit, Legal and Insurance Expenses

Audit and legal expenses shall be allocated on pro-rata basis depending on the volume of work undertaken in the project and availability of budget

3.3.11 Other Common Costs:

All the expenses incurred on common costs (as mentioned above in para 3.2) shall be first paid out of Core Account on actual basis. Thereafter, the costs shall be recovered from respective projects as per monthly MIS prepared on the basis of usage and rates decided by the Management from time to time. The same shall be credited as Organizational Receipts to Core Books of Accounts. All necessary documents shall be maintained to back up the expense and shall be available for reference and audit purpose.



CHAPTER – 4 : RESIDENTIAL TRAINING CENTRE

4.1 Accounting of Expenses:

SAMARTHAN has an In house Residential Training Centre, located within some of it's Offices. It provides the following:

- Well-equipped Training Halls
- Dining halls/Boarding facilities
- Lodging facilities (A.C. and non-A.C.)
- Training Equipment
- Vehicle/Taxi/ Auto for pick- up & drop as per requirement.

The training programs are conducted as per following categorization:

1. Training Programs by the other development organisation –Samarthan supports other voluntary organizations and / or programs of the Government to promote development issue and their organizational nonprofit objects using the facilities of Samarthan. The books of accounts for such trainings/workshops will be maintained separately.
2. Project based Training/workshops – These trainings/workshops are conducted by SAMARTHAN itself to meet the requirements of its specific projects.
3. In-house Training/workshop – These trainings are internal programs of SAMARTHAN, to equip its staff with latest technological innovations, trends and practices, to improve upon their skills so that they continue to perform in excellence.

4.2 Procedures for Accounting of Expenses

4.2.1 Training Programs by the other NGOs:

Upon receiving a formal request from an Agency/Organization for training at Samarthan's premise, a quote shall be submitted based on the agency's requirement. Quote shall be prepared basis the rates for various facilities decided by the Management from time to time basis.

On receipt of the final Work Order & necessary advance amount (wherever required) from the agency, Samarthan shall make all necessary arrangements for the trainings.

On the conclusion of the training, Samarthan shall raise appropriate bill/invoice and submit the same to the concerned agency for payment.



The amount shall be treated as receipts in the books of RTC.

4.2.3 Project based Training/workshops & Meetings :

Since these training/workshops & Meetings are conducted as part of project activities, the entire cost of such training programs shall be charged to the specific project at the predetermined rates

4.2.4 In-house Training/workshop:

Since such training programs are organized by SAMARTHAN for capacity building of its own staff, therefore, the entire cost of such training/workshop, is charged to CORE funds

4.2.5 Subsidized Lodging & Boarding facilities for Samarthan Staff:

On the request of staff of Samarthan for lodging & boarding facilities, Samarthan may at its own discretion and subject to availability, may provide such facility at a subsidized rate as decided by the Management from time to time.

a) **Training and Consultancy services for outside Institutions:**

This includes: Short term trainings;

Workshops;

Project development;

Organizing educational tours;

Developing awareness material;

Training modules;

Training material etc.

In line with its expertise and within the strategic objectives of Samarthan, any of its employees may provide training services to outside institutions – both Government and Non-Government institutions at the request of such institutions and subject to prior written permission from the Executive Director. Such services shall be treated as Training / Consultancy services and the required fees shall be charged from the requesting institution.

Applicable norms:

- i) All staff members, subject to permission from the Executive Director, shall be able to provide Training / Consultancy services to Government and/or Non-Government Institutions. However, such permissions shall be provided keeping in view the needs of Samarthan and project implementation factors involved.



- ii) All the correspondence, discussions, agreements etc., relating to terms and conditions of Training / Consultancy services shall be done only with the prior permission from the Executive Director.
- iii) In case of any institution directly approaching a staff member of Samarthan, then the decision to accept or reject such proposal shall be taken with the prior permission of the Management. Directly accepting such proposal from the client organization shall clearly be treated as violation of rules attracting disciplinary action against the employee.
- iv) If so considered necessary for the purpose of capacity building, the Management of Samarthan may depute its staff member to other organization (either Government or Non-government). In such cases, considering such deputation as part of regular duties of the concerned staff member, neither any fee nor any allowance shall be payable to such employee.
- v) If any employee receives/accepts a fee for consultancy services and the same is not deposited with the Accounts Department of Samarthan, in such cases, The amount of such fee shall be deducted from the monthly salary of said employee. However, the employee may retain fees received up to Rs. 1,000/-



CHAPTER - 5 TRAVEL POLICY

The following travel rules shall come into effect from 1st June 2026 and shall be applicable on all employees of Samarthan - Centre for Development Support.

5.1 Defining 'Official Tour':

For the purpose of these rules, any official travel undertaken by the professionals and/or staff of SAMARTHAN outside the Municipal limits of headquarters i.e. normal place of posting of a person, involving more than 12 hours of absence from the place of posting, shall be considered as 'official tour'.

The official will be eligible for DSA only while travelling outside base station. If official is staying in night at assigned field area in compliance to the need of project, actual lodging expenditures will be reimbursable on submission of bills/declaration.

However, field visits undertaken by the concerned field staff in their own project areas will not be treated as tour and, therefore, during such field visits, persons travelling within their respective project areas, shall not be entitled to make any claim for Daily Subsistence Allowance (DSA). Only in some exceptional cases, subject to prior written sanction from the Executive Director to this effect, a person may claim for DSA during such visits also.

Professionals and/or staff of SAMARTHAN undertaking an 'Official Tour' may be provided Travel Advances, if required, for travelling out of their respective base city for official purposes,. It is advised that for short duration travel advance is not taken; actual reimbursement of bills should be claimed after completion of journey.

5.2 Categorization of staff for TA/DA:

For the purpose of claiming Travelling Allowance and Daily Subsistence Allowance (DSA), the professionals and staff of SAMARTHAN have been grouped into following three categories:

Category I: Drawing monthly gross salary/ professional fee of Rs.75,000/- and above

Category II: Drawing monthly gross salary/ professional fee between Rs.40,000/- to 74,999/-

Category III: Drawing monthly gross salary/ professional fee up to Rs.40,000/-.

Travel for official purpose will normally be admissible by the shortest route. However, the Executive Director may relax this condition wherever so justified.

The traveler shall be able to claim as per the defined rates in the policy or the budget provided, whichever is lower.



5.3 Mode of Travel:

Category wise mode of travel is as under:

Category	Mode of Travel
Category I	Air, 1st/2nd AC train, Own/Rental Car
Category II	2nd/3rd AC
Category III	3rd AC

However, a female staff travelling alone during night time can travel up to 2nd AC if required. Staff may travel in a higher class only if so approved by appropriate authority.

5.4 Lodging:

The limits of lodging charges shall be as under:

Category	Metro cities	State capitals and Class-I cities	Cities other than Class-I cities
Categories I	Rs. 3500/- per day	Rs. 3000/- per day	Rs. 2400/- per day
Categories II	Rs. 2400/- per day	Rs. 2400/- per day	Rs. 1800/- per day
Categories III	Rs. 2400/- per day	Rs. 1800/- per day	Rs. 1500/- per day

Double Occupancy is encouraged wherever possible.

The lodging charges paid by an employee/ staff while on tour shall be reimbursed on production of receipt/ bills from hotel/guest house. The receipt must be stamped as 'Paid' by the Hotel /Guest house.

The excess expenditure over and above the aforesaid limit will be deducted from Salary/advances unless approval of Executive Director is obtained for such excess expenditure.



5.5 Daily Subsistence Allowance (DSA):

(i). All staff members shall be entitled for the following DSA:

Category	Metro cities	State capitals and Class-I cities	Cities other than Class-I cities
Category I	Rs. 1200/- per day	Rs. 1000/-per day	Rs. 900/- per day
Category II	Rs. 1000/- per day	Rs. 700/- per day	Rs. 700/- per day
Category III	Rs. 900/- per day	Rs. 600/- per day	Rs. 600/- per day

If any of the officials of Samarthan is attending workshop/ meeting/ conference/ training organized by outside organizer, and if all arrangements are provided by the Organizer, then the employee shall be entitled for only 25% of DSA as per rates specified above.

An employee/ staff shall be entitled to claim DSA as per his grade provided:

1. Prior Approval is sought for the tour from the supervisor over e-mail;
2. If there is no night stay during the travel, 50% DSA can be claimed.
3. Anyone reaching back to his/her place of posting before 10 am from the travel, no DSA can be claimed for that day of return journey.

(ii) DSA for Staff travelling as Resource Person

50% of the applicable DSA shall be admissible when a staff is travelling as resource person for Training Programs/Meetings/ Samarthan's work/ Event etc, where boarding and lodging expenses are covered (breakfast, lunch and dinner) by the Office/ Organization/ Institution. If only lunch is provided, the applicable DSA rate will be 75%. The staff will be treated as resource person if he/she is a trainer or facilitator.

(iii) DSA for Staff travelling as Participant in a Training/Workshop

In case a staff is attending Event/ Workshop/Training/ Meeting as a participant either for Capacity Building or representing organization where boarding and lodging costs are covered, only 25% of the DSA will be applicable.

(iv) Team Leaders and members of Senior Management are permitted to incur expenses on lunch, dinner, or refreshments with their team members while on official duty. Such expenses may be claimed on an actual basis, subject to submission of supporting bills. However, for the day on which such expenses are claimed, the Daily Subsistence Allowance (DSA) shall be restricted to 50%.

5.6. Broad Rules for Overseas Travel:

The DSA for the tour performed abroad would be as under:

- | | | | |
|------|---|---|------------------|
| (i) | For Western, European countries and other Developed countries | : | 25 US \$ per day |
| (ii) | For Asian / African / others countries | : | 15 US \$ per day |



Employee has to submit an undertaking that DSA has not been paid by the concerned institution. In case DSA has been paid to the employees by the concerned institution, no DSA shall be payable by Samarthan. Document detailing the support provided by the agency should be attached with the travel claim.

The Executive Director at his own discretion, may decide on the eligibility criteria for DSA for foreign travel on a case-to-case basis.

5.7 Local Conveyance Rules:

Staff shall be eligible for claiming local conveyance in case of in city travel for official purposes.

Use of own vehicle for local travel can be claimed as under:

- | | | |
|----|-------------------|-------------------------|
| 1) | For Four-wheeler: | Rs. 11.00 per kilometer |
| 2) | For two-wheeler: | Rs. 6.00 per kilometer |

However, the above rates are subject to revision, depending upon the future increase/decrease in petrol/diesel prices.

Further local conveyance shall be permitted on the following basis:

Category I - Taxi/ Own Car

Category II - By Auto/ own car (SUBJECT TO APPORVAL),

Category III - By Bus/Auto if Bus is not available for the route

Category III may be permitted for Taxi in following circumstances

- (a) If staff member is going to field and she/he is carrying heavy learning material.
- (b) If staff member has to catch train at odd hours i.e. between 10 P.M. and 7 A.M. Any other exigency, subject to approval from the appropriate authority.

In case local travel is carried out by official vehicle, staff should ensure mentioning necessary details like Project name/purpose/ Budget line etc. in the Log book of the vehicle.

In case of tour conducted by Executive Director, actual expenditure on tour would be reimbursable subject to production of bills/ supporting documents.

5.8 Submission of Travel Claim:

Prior approval for any official tour, in the prescribed format should be sought from the Supervisor Copy of tour approval and tour report needs to be attached with the travel claim, without which the travel claim is liable for rejection.

Upon returning to HQ, within 3 days of the completion of tour, travel claim, in the prescribed format, along with all supporting documents needs to be submitted, to the Accounts Department for further process. It will be the responsibility of the concerned staff to seek approval from his supervisor and submit approved claim to the Accounts Department.



5.9 Categorization of Places for official travel:

5.9.1 Metro Cities

Delhi, Mumbai, Kolkata, Chennai, Bengaluru, Hyderabad, Ahmedabad, and Pune.

5.9.2 Class 1 Cities

Andhra Pradesh: Vijayawada, Warangal, Visakhapatnam, Guntur

Assam: Guwahati

Bihar: Patna

Chandigarh: Chandigarh

Chhattisgarh: Durg-Bhilai Nagar, Raipur,

Gujarat: Rajkot, Jamnagar, Bhavnagar, Vadodara

Haryana: Gurgaon, Panchkula Faridabad

J & K: Srinagar & Jammu

Jharkhand: Jamshedpur, Dhanbad & Ranchi Karnataka: Belgaum, Hubli-Dharwar, Mangalore, Mysore

Kerala: Kozhikode, Kochi, Thiruvananthapuram

Madhya Pradesh: Gwalior, Bhopal, Jabalpur, Indore

Maharashtra: Amravati, Aurangabad, Nasik, Nagpur, Bhiwandi, Sholapur, Kolhapur

Orissa: Cuttack, Bhubaneswar Punjab: Amritsar, Jalandhar, Ludhiana Pondicherry

Tamil Nadu: Salem, Tirupur, Coimbatore, Tirucherapalli, Madurai

Telangana: Hyderabad

Rajasthan: Bikaner, Jodhpur, Kota, Raipur

Uttarakhand: Dehradun, Haridwar and Rishikesh

Uttar Pradesh: Varanasi, Kanpur, Moradabad, Meerut, Aligarh, Agra, Bareilly, Allahabad, Gorakhpur, Ghaziabad, Lucknow



CHAPTER – 6 :PROCUREMENT POLICY

6.1 Objectives of Procurement Policy

This procurement policy is designed to ensure that all procurement activities at Samarthan are transparent, efficient, and cost-effective. The policy also ensures compliance with donor conditions, statutory requirements, and best practices in procurement management.

1.2 The policy outlines step-by-step procedures for procurement based on the value of the goods or services and defines the roles and responsibilities of the Procurement Committee and other stakeholders.

6.2. Procurement Categories & Threshold-Based Procedures

2.1 Procurement at Samarthan is categorized based on the monetary value of goods or services to ensure transparency, efficiency, and proportional oversight.

2.2 The following matrix outlines the minimum procedural requirements for procurement, including whether RFQs, purchase requisitions, and purchase orders are necessary, and the minimum number of quotations required.

Value of Goods / Services (INR)	RFQ / BOQ	Purchase Requisition	Min no. Of Quotations	RFQ through E-Bid/Online quotation	Purchase Order
0- 25,000	NO	NO	No	NA	NO
Rs 25,001/- to Rs 20 Lakhs	Yes	Yes	Three	Permitted	Yes
Above 20,00,000	Yes	Yes	Three	Permitted	Yes

2.3 For purchases up to ₹25,000, no formal process is required, though reasonable care must be taken to ensure price fairness.

2.4 For purchases between ₹25,001 and ₹20,00,000, at least three quotations must be obtained. RFQs must be issued and a comparative evaluation conducted. E-bidding is permitted.

2.5 For purchases above ₹20,00,000, the same procedures as above apply, with heightened scrutiny. E-bidding or public tendering methods may be used based on donor or project-specific requirements.

6.3. Procurement Requisition Process

3.1 For project-related procurement, the Project Coordinator will raise a requisition to the Admin or Procurement Committee based on the activity requirements.

3.2 For non-project (core) procurements, the concerned Department Head will raise a requisition to the Admin Department. This request must be reviewed by the Director – Finance & Operations, the relevant Program Director, and then approved by the Executive Director.

3.3 All requisitions must include: budget and donor references, estimated costs, procurement timelines, recommended vendors (if any), technical specifications, and sample submission (where required).

6.4. Supplier Identification Criteria

4.1 Suppliers must be credible, with the capacity to deliver the required goods or services and must preferably be located locally.

4.2 They should be registered under GST and Income Tax laws. In case of high-volume purchases from non-GST vendors, a declaration may be obtained.

4.3 The goods or services must be part of the supplier's core business, and the supplier should have a clean history with Samarthan.

4.4 Aadhar-bank linkage and MSME certificates should be submitted where applicable.



6.5. Procurement Committee

5.1 The Procurement Committee will comprise a minimum of three members nominated by the Executive Director. The Committee will function at both Head Office and State/Regional levels. Based on the requirements, regional/location specific committees can be formed on the directions of the ED.

5.2 The Committee must include representation from: the Programme/PMU, Accounts Department, and Admin Department. Experts in IT, civil engineering, agriculture, or other fields may be co-opted for specific procurements.

5.3 All purchases above ₹25,000 must be routed through the Procurement Committee for review, evaluation, and recommendation.

6.6. Procurement of Consultants

6.1 For consultancy assignments with a value up to ₹1,00,000, the Project Coordinator or Regional Coordinator may propose the consultant. Approval is required from the Program Director and Director – Finance & Operations. The Project Co-Ordinator/Program Director or the Team Leader of the assignment/study/training will prepare a rationale note or a justification note for hiring the consultant. The contract letter on specified format must be approved by the supervising authority/ED depending on the value of the consultancy amount. In no case, consultant should be hired by the project coordinator only after the approval of the designated supervisor.

6.2 For assignments above ₹1,00,000, the Executive Director shall form with a minimum of three-member committee with relevant domain knowledge within the organization and also inviting external experts.

6.3 The Committee will define selection criteria, prepare a rating sheet with weightage, and conduct interviews or review proposals as needed. Final selection requires ED approval and will be formalized through a written agreement. The ED can delegate the powers for certain value to the PD or Director Finance and Operations.

6.4 The Executive Director may directly appoint a consultant in exceptional cases based on qualifications and experience providing a justification note for hiring the services.

6.7. Purchase Orders and Agreements

7.1 The Regional office/ Project Co-ordinator/Accounts & Admin Department shall prepare the Purchase Order (PO) or agreement after receiving recommendations/ minutes of the Procurement Committee meeting.

7.2 Each PO/agreement must clearly include the following elements:

- i. Description and specifications of goods or services.
- ii. Quantity, unit price, and total cost with taxes shown separately.
- iii. Start and completion timelines.
- iv. Reporting schedule and format.
- v. Payment terms and schedule.
- vi. Penalty clause for default or delays.
- vii. non-disclosure and confidentiality clause.
- viii. Any other mutually agreed terms and conditions.

6.8. Payment Procedures

8.1 No advance payments shall be made unless specified in the contract's payment terms.

8.2 In exceptional cases, an amendment must be made to the agreement detailing the reason and advance amount.

8.3 The agreed ratio for advance payments must be stated clearly and all applicable statutory deductions



will apply.

8.4 A written acknowledgment must be obtained from the vendor for all advance payments.

8.5 Final payment shall be released only after successful delivery/completion, submission of invoice, and verification/approval by the concerned authorities.

6.9. Sole and Selected Source Procurement

9.1 Sole source procurement is allowed when a) only one vendor is capable of fulfilling the requirement or b) in remote locations where several vendors are not available for such services .

9.2 Selected source procurement refers to choosing a vendor from known sources despite availability of alternatives.

9.3 In both cases, a written justification must be documented including price/cost comparison (where applicable), prior experience, knowledge of Samarthan programs, or urgent needs.

6.10. Annual Approval of Frequently Used Vendors

11.1 For services that are regularly used at different project locations—such as four-wheeler rentals, stationery supplies, hotel bookings for training and accommodation—Samarthan will approve vendors annually based on competitive rates.

11.2 At the beginning of each financial year, designated staff will collect a minimum of three quotations for each category of frequent-use service. These will be reviewed and approved by the Procurement Committee.

11.3 The rates approved will apply throughout the year for all vendors, including those whose quotations were not selected or for new vendors offering comparable services at the same approved rates.

11.4 In the event of any rate revisions during the year, new quotations must be invited and reapproved by the Procurement Committee. Until such reapproval, previously approved rates will remain applicable.

6.11. Conflict of Interest

10.1 Goods or services may be procured from relatives of staff or Board members only with full disclosure and proper justification, subject to Executive Director's approval.

10.2 Vendors with a direct or indirect role in ongoing project activities must be disclosed and reviewed to avoid potential conflicts.

6.12 Settlement of Bills and Release of Final Payment

6.12.1 General Procedure

Upon completion of the assigned work, supply of goods, or rendering of services, the concerned vendor/service provider shall submit the invoice and supporting documents to the to the project location/office.

6.12.2 Digital Submission and Approval through ZOHO

To facilitate timely accounting, improve operational efficiency, and strengthen internal controls, the organisation shall utilise the ZOHO software and workflow system for transmission, review, approval, and processing of financial documents.

The following provisions shall apply:

a) Submission of Documents



Project locations, field offices, head office may submit scanned copies of invoices, bills, vouchers, and supporting documents through the ZOHO system for review and approval.

b) Online Approval Workflow

Authorised officials may review and approve expenditure claims through the ZOHO workflow system. Such approvals shall be treated as valid internal approvals for accounting and payment processing purposes.

c) Booking of Expenses

The Accounts Department may record expenses in the books of accounts based on documents uploaded and duly approved through the ZOHO system, subject to compliance with the control procedures prescribed below.

6.12.3 Internal Control Procedures

To ensure adequate financial control, transparency, and audit compliance, the following controls shall be mandatory:

1. Original physical documents shall be submitted to the Head Office within the time period prescribed by the organisation.
2. Every transaction processed through ZOHO shall carry a unique ZOHO reference number, which shall be clearly mentioned on the corresponding accounting voucher and supporting records for audit trail purposes.
3. Expenses booked on the basis of documents uploaded through ZOHO shall remain subject to verification of original documents upon receipt at the Head Office.
4. The Accounts Department shall verify the original documents against the digital records and approvals available in the ZOHO system.
5. Any discrepancy identified during verification shall be investigated and corrected immediately in the books of accounts and supporting records.
6. Appropriate records shall be maintained to establish linkage between digital submissions, approvals, accounting entries, and original documents.

6.12.4 Authority and Compliance

The Executive Director shall be authorised to issue operational guidelines, prescribe timelines for submission of original documents, and implement such procedures as may be necessary to ensure effective compliance with this policy.

All employees, project offices, and departments shall comply with the provisions of this policy. Non-compliance shall be subject to review and corrective action as deemed appropriate by the management.



7.1 Permitted Segments for Investment:

SAMARTHAN may invest its funds, in the following types of Investments after written approval from Executive Director. All such investments made, must be submitted before the Board of Trustees for ratification and approval, in its meeting to be held next to the date of such investments:

- Investments in Government Savings Certificates,
- Investments in immovable Property/Assets, which are useful for achieving Organizational objectives;
- Post Office Savings Scheme;
- Fixed Deposits with scheduled Banks in India;
- Investments in Central or State Government securities;
- Mutual funds/ bonds issued by the public sector as specified in the Income Tax Act
- Investments consistent with the provisions of the Registrar of Public Trust.

7.2 Barred Against any Investment:

SAMARTHAN, shall not, under any circumstances whatsoever, make any investment in fluctuating securities, including:

- Purchase of any equity shares ;
- Loaning for non developmental activities;
- Any such investments where principle is unsecured and ROI is uncertain.

7.3 Procedure of Investment:

- 7.3.3** The Executive Director shall constitute a team of 3 members to identify the category of investment, based on the Organizational requirement, availability of funds, availability of investment and it's future prospects.

The Team then shall prepare a comparative statement and submit the same to the Executive Director for his written approval.

Once approved the admin department may proceed for further process for Investing.

7.3.4 Ratification by the Board of Trustees:

Any investments made have to be submitted before the Board of Trustees in their meetings to be held next to the date of such investments, for the ratification of the investments made.



7.4 Reporting the status of Investments:

The status report of respective investments shall be prepared and submitted to the Executive Director, in the following manner:

- Status of respective investment held should be prepared and submitted to Executive Director on monthly/quarterly basis;
- Half-yearly status report of respective investments is to be submitted before the Board of Trustees.
- Both the above reports should be prepared on the basis of category-wise investments in terms of percentage investments.



CHAPTER – 8 : POLICY ON FIXED ASSETS & DEPRECIATION

All fixed assets must be procured and disposed of in accordance with the Samarthan's Procurement Guidelines or applicable donor requirements. Fixed assets procured for direct program work and approved by donors may be expensed of at the time of procurement, unless the donor has other requirements. All other fixed assets meeting the following criteria must be capitalized and depreciated.

- Not paid for directly with donor funds (Core funded)
- Purchase price greater than INR 5,000
- Useful life that extends beyond one year

DEPRECIATION

There are three types of rates applicable for charging depreciation for various types of assets:

- Rates as per the Companies Act
- Rates as per the Income Tax Act
- Rates as per the Organizational Approved Policy

8.1 Current Depreciation Policy:

Presently Samarthan is following the rates of depreciation applicable as per the Income Tax Act 1961 based on Written down Values, which is as under;

S. No.	Category of Assets	Rate of Depreciation
1	Land	NA
2	Office Building	5%
3	Furniture & Fixtures	10%
4	Office Equipments	15%
5	Computers	60%
7	Vehicles	15%

The above rates are subject to change, from time to time, as per Income Tax Rules.



Fixed Asset Register

An Asset Register needs to be maintained in which all non-consumable items are recorded. An annual physical count of all assets purchased should be conducted to identify any discrepancies between the assets register and actual property on hand. Disposal or write-off of the asset shall be properly documented. The Register and other relevant documents such as warranties relating to the assets shall be available for audit. The Asset Register will include necessary information detailed in a later section

Disposal of Fixed Assets

Fixed Assets may be disposed off in accordance with the Donor Guidelines. In case of disposal of assets procured out of Core Funds, prior approval from BoT/Executive Director will be required.

Once an asset reaches its non-useable condition for the purposes of SAMARTHAN, such assets may be disposed off in the open market, subject to prior written approval of the Executive Director.

Any asset due for disposal, having the written down book value of Rs.10,000/- may be sold without inviting proposals.

For disposal of Assets having the written down book value of more than Rs. 10,000/-, cost proposals will have to be invited from the prospective buyers and the item shall be sold to the highest bidder.

For maintaining the records of such disposed assets, an Asset Disposal register shall be maintained



CHAPTER – 9 :INCOME RECOGNITION POLICY

9.1 Received Income:

SAMARTHAN has opted accrual accounting system, Samarthan receives the income during the relevant financial year as mentioned below;

- Receipts for professional services;
- Receipts for facility providing for training services (including accommodation and material etc.);
- Receipts for contribution towards published material; ☑Bank Interests (Including FDR); ☑Other Organisational overhead charges.

9.2 Receivable Income:

As per Income Tax Rules, applicable to Voluntary Organizations and Trusts, such funds which have not been actually received, but have only become 'due', shall be recorded as 'Receivable' funds in the Books of Account.

Such 'Receivables' will continue to be shown as such, till they are actually received.

As such, SAMARTHAN shall continue to follow the aforesaid policy, as applicable to Voluntary Organizations, for booking its income in the Books of Accounts.

Back up Policy

Back up of Financial Data:

It is the responsibility of the Accounts Officer to maintain back up of financial data including accounting software, on an external storage on a weekly basis or earlier.

Back up of individual laptops/ Computer Systems shall be the responsibility of the concerned staff.



Chapter- 10: COMPLIANCE POLICY

Samarthan shall observe various compliances, as per following schedule prescribed for Voluntary Organisation

10.1 Statutory and Legal Compliances

S.No	Description	Tenure	Due Date
1	Submission of Income Tax Return	Annual	30 th September of following financial year
2	Deposition of Monthly TDS	Monthly	Within 7days after then of the month under which tax deducted
3	Submission of Tax Deducted at Source (TDS) Return	Quarterly	Within 15 days of completion of quarter
4	Issuance of TDS Certificates to concerned parties	Form 16- Annual Form 16-A Quarterly	30 April of following financial year Within 15 days after the submission of Quarterly TDS Return
5	Deposit of Provident Fund deducted from the salary of employee in the account of PF Commissioner	Monthly	Within 15 days after the end of the month under which amount deducted
6	Filing of Provident Fund Return with the PF Commissioner	Annual (March to February)	30 th April of following financial year
7	FCRA Returns	Annual	31 st December
8	Deposit of Professional Tax deducted from the salary employee	Monthly	Within 15 days after the end of the month under which amount deducted
9	Submission of Professional Tax Return	Quarterly	Within 15 days of completion of quarter
10	Reports Submission to office of the Registrar Public Trust	Annual	In next financial year



10.2 Local Authority Compliances

S.No	Description	Tenure	Due Date
1	Property Tax	Annual	On or before 31 March (of the current financial year) to get advantage of rebate it is advisable to deposit the tax by 31 July and 31 October
2	Payment of bills of Electricity, Telephone etc	As per dates prescribed in the respective bills	As per dates prescribed in the respective bills
3	Office Rent	Monthly	As per dates prescribed in the respective mutual agreement

10.3 Management Compliances

S.No	Descriptions	Tenure	Due Date
1	Statutory Audit	Annual	As per due date
2	Internal Audit/System Audit	Quarterly	Within 15 days of completion of quarter
3	Internal Audit Report Compliances	Quarterly	Within 5 days of on receipt of the report
4	Submission of utilisation certificate/statement of expenses	As per dates prescribed in the respective mutual agreement	As per dates prescribed in the respective mutual agreement
5	Submission of Management Financial Information Report	Monthly	Within 5 days of completion of Month



Chapter- 11: AUDITING OF ACCOUNTS

11.1 Appointment of Auditors:

As per requirement, following auditors are appointed by the Finance Committee:

- a) Internal Auditor
- b) The statutory auditor.

The Finance Committee shall identify suitable Chartered Accountant Firms preferably having experience in handling audits of Organizations in the Development Sector. Upon finalization of respective Auditors, the Finance Committee shall prepare a detailed note justifying the selection of the particular firm and seek approval of the Executive Director

Once approved, a Contractual Order/appointment letter, for a maximum period of Three Years shall be issued in favor of the Auditor.

The Statutory Auditors are appointed by the general body of the Trust on the proposal submitted by the Executive Director

11.2 Submission of documents for Audit:

Audit of Accounts shall be carried out on quarterly basis i.e. in the months of July, October, January, and in April.

In addition to quarterly audits, Annual Audit shall be conducted by the Statutory Auditor As per timelines.

The Accounts Department shall submit all the documents, as may be required by the Auditor for completing the Audit work.

PLANNING AND BUDGETING

General Guidelines for Planning and Budgeting of the Project Activities:

The following 10-point general guidelines may be observed at the stage of planning and budgeting of each project activities:

- 1) First of all the Unit Coordinators along with other members of the Unit should identify the issues to be addressed during the project activity.



- 2) Thereafter, an Action Plan should be worked out accordingly, based on the issues so identified.
- 3) Taking cue from the proposed Action plan, suitable strategy should be worked out for ground level implementation of the Plan, in consultation with the members of the Unit.
- 4) As an outcome of the proposed Action Plan, suitable and practical success indicators as well as impact of the planned activities should be clearly defined as a measure of achievements.
- 5) Based on proposed action plan, strategy and success indicators, a proposal should be drafted in a manner so that it meets the objectives of the project.
- 6) After drafting of the proposal, the Unit Coordinators should discuss the entire issue with the Director (Programs) to finalize the same.
- 7) Once the draft of the proposal is finalized, the budgeting process for the proposed activities should be initiated accordingly.
- 8) After finalizing the draft proposal, in consultation with the Director (Programs), it should be presented before the Committee/competent authority for further discussions and approval of the proposal.
- 9) The suggestions, if any, made by the Committee/ /competent authority, are incorporated in the draft proposal, by the Unit Coordinators, to give a final shape to the proposal.
- 10) Then the Budget and proposal is finalized for putting into action.
- 11) The annual plan of Samarthan to be approved by the BOTs in the meeting held closest to beginning of the financial year. However, an advance copy of the annual plan should be circulated to the BOT in the month of April for approval on mail.



Chapter- 13 : FINANCE COMMITTEE

13.1 Finance Committee composition and meeting interval

- 1) The Finance Committee has been constituted by the Board of Trustees nominating a three member team. The purpose of the committee is to become sounding board for the BOT on the financial and administrative matters. The committee will have the Treasurer of the Trust as the Head of the committee and the Executive Director will be the Member Secretary of the committee. There will be a nominated Chartered Accountant as an expert in the committee.
- 2) The committee will meet two Times in a Financial Year; preferably before the BOT meeting. The report/minutes of the committee meeting will be reviewed by the BOT.

13.2 The Main Objectives of the Finance Committee

- 1) To provide its Members an opportunity to discuss and receive in-depth information on items pending for action and also for future course of action on certain items.
- 2) To manage the financial resources in a cost effective, controlled, transparent and accountable way.
- 3) To manage the Financial Operations more efficiently and effectively;
- 4) To work out plans for the implementation as per agreed strategies and policies;
- 5) To formulate and implement Financial Principles, Accounting Procedures and Staff Policy of the organization;
- 6) To perform any other activity as the Committee deem appropriate for the smooth functioning of the organization;
- 7) Conduct agenda based meetings with a common framework and complying with the defined systems of Finance Management;
- 8) To document in the minutes of meetings on the ratio of compliances made in terms of the decisions taken in the previous meeting;
- 9) The minutes of this Finance committee meeting shall be circulated to all the Unit Coordinators in order that all Coordinators are adequately informed about the financial matters of the organizations.



Chapter-14 : MAINTENANCE OF REGISTERS

The following registers shall be maintained at the Head Office of SAMARTHAN

14.1 Assets Register:

SAMARTHAN maintains two separate registers for recording its Assets details. One register records detail for all assets amounting to Rs. 5,000 and less. The other register records details of all assets for value more than Rs. 5,000/-All donor funded assets shall be separately recorded.

14.1.1 Fixed Assets Physical Verification

The fixed assets physical verification to be conducted by the team consist of accounts, programme and admin person once in a year

Other Assets Register

Both these registers contain the following details:

- i) Classification/Coding of Asset
- ii) Item description
- iii) Name of Company
- iv) Product Number
- vi) Quantity
- vii) Rate
- viii) Total
- ix) amount
- x) Supplier Name
- ix) Bill No & date
- x) TIN
- xi) Name of funding agency
- xii) Expenditure Booking Voucher Number
- xiii) Identification Number
- xiv) Location of asset
- xv) Rate of depreciation
- xvi) Written down value of asset (calculated at the end of year)

The Assets Register shall continue to be updated on regular basis.

14.2 Fixed Assets disposal register:

For maintaining the records of disposed assets, an Asset Disposal register shall be maintained with following details:

- 1) Description of item (s) sold
- 2) Cross reference number in the Assets Register
- 3) Date of disposal



- 4) Value received for item (s) sold
- 5) Name of purchaser
- 6) Remarks, if any

Assets as well as Assets Disposal Registers are open for random inspection by Executive Director any time at his convenience.

14.3 Inward & Outward Register:

A register will be maintained for the records of all the correspondence from the accounts departments, these registers contain the following details:

- 1) Date
- 2) S.No.
- 3) Particulars
- 4) Place
- 5) Remarks

14.4 Fixed Deposits Register:

A register will be maintained for the records of all fixed deposits with bank, this registers contain the following details:

- 1) S.No.
- 2) Name of the Bank
- 3) FDR No.
- 4) Account No.
- 5) Date of Preparation
- 6) Face value
- 7) Date of maturity
- 8) Maturity value
- 9) Remarks

14.5 Cash Verification Register:

A register will be maintained for the records of cash verification on the day/daily basis, this registers contain the following details:

- 1) S.No.
- 2) Date
- 3) Cash Balance amount



- 4) Signature
- 5) Remarks

14.6 Data Backup Register:

A register will be maintained for the records of data backup which will be taken on a particular period basis e.g. Completion on quarterly audit, six monthly closure and yearly closure, this registers contain the following details:

- 1) S.No.
- 2) Date of backup
- 3) Signature
- 4) Remarks (Data Records)

14.7 Cheque Issue Registers:

A cheque issue register will be maintained for each bank account. On issue of each and every cheque the authorized signatories must sign on their signature column in the register.

This register contain the following details:

- 1) S.No.
- 2) Payees Name
- 3) Cheque No.
- 4) Amount
- 5) Date
- 6) Authorized signatures
- 7) Remarks

Note: In case of cancelled cheque, the cancel cheque number must be attached with register at its serial number.



Abbreviations:

PC = Project Coordinator

PM = Project Manager

PMU = Program Monitoring Unit

ED = Executive Director

RD = Research Director

RC = Regional Coordinator

SC = State Coordinator

SO = State Office

RO = Regional Office

FO = Field Office

HO = Head Office

CUG = Common Users Group Scheme

