

**RRR EDUCATIONAL SOCIETY**  
**[Rural Reconstruction and Rehabilitation Educational Society]**  
**SYSTEMS AND PROCEDURES**

**FINANCIAL:**

1. Annual Budget plans are drawn keeping into consideration the project sanctions / to be sanctioned.
2. Monthly budget plans are drawn keeping into account the sanctioned budget for the corresponding financial year.
3. Monthly activity plan is also drawn for one year based upon the budget sanctions.
4. Copies of the monthly activity and budget plan are made available to the respective staff and in the field office.
5. Staff as per the need and budget allocation submit indent in the morning of every Monday to the accounts officer through the program in-charge for approval.
6. The accounts officer forwards indent to the President after scrutiny for approval on Monday.
7. After approval, payments are made on the same day against the approved indent to the concerned staff.
8. Staffs are expected to settle the claims within the next 7 working days.
9. No advances are made if the previous advance unsettled.
10. T.A. bills are verified by the Program In-charge against the approved action plan and tour diary, forwarded the same to the Accounts Officer and for the Program Coordinator, Field accountant verifies before forwarding the TA claims.
11. Accounts Officer approves the T.A. bills if it is within the stipulated norms and makes the payments.
12. Remuneration is paid by means of account payee cheque only.
13. Cheque payments are made for all the payments and in exception cases only payments are made by cash that too with the prior approval of President & it is limited to Rs.20, 000. Cash payments can be done up to Rs.20, 000/- only.
14. Books of accounts are closed on a daily basis and statements of accounts are submitted to the President on a monthly basis.
15. All payments are verified by the President once in a week, that is, on Saturday and by the Treasurer, once in two months.

16. Serious financial related issues are discussed in the weekly core staff meeting and action taken as per the decision of the core staff.
17. All bank accounts are jointly operated either two of the following three signatories, President, Vice-President and Treasurer.
18. Statutory auditor does the auditing at the RRRES Office and the auditors too do physical verification.
19. Variance statements are discussed at length in the core staff meeting.
20. Assets register being maintained and updated on monthly basis.
21. Computerization of accounts in Tally Package.
22. Backup of computerized data on quarterly basis.
23. FCRA, TDS, EPF and IT Returns being submitted in time.
24. EPF, Professional Tax, TDS and Labour Welfare Fund being paid.
25. Monitoring auditor is authorized to verify all the payment, system of payments etc independently.
26. Accounting staff have the review meeting once in 15 days.
27. No financial transactions done on Saturdays.
28. Every year before the annual audit, physical verification of the assets will be done by the accounts sector.

**PURCHASE OF GOODS & SERVICES INCLUDING WORK CONTRACTS:**

1. Purchase of all goods and materials costing Rs.20, 000/- (for a single purchase) and above shall be based on the principle of competitive buying – quotations, tenders etc.
2. Purchase of any goods and materials costing below Rs. 20,000/- (for a single purchase) shall be approved by the purchase committee and President.
3. Contract(s) with a single entity for supplying materials aggregating to Rs .20, 000/-and above in one financial year shall be finalized on the basis of lowest quotation subject to other parameters being uniform. Deviation, if any, shall be by way of decision Logic note duly documented detailing the rationale behind such deviation and approved by the purchase committee and President.
4. Each purchase of goods and services costing Rs.20, 000/- and above (as mentioned above) shall only be by way of written purchase order shall be signed by the President in lieu of purchase

order, contract signed by President can serve the same purpose if all the relevant points /terms of purchase order are contained in the contract.

5. All purchase orders /contracts issued shall be complete in terms of quality, quantity and rates and shall be numbered serially.
6. Goods received /works completed shall be compared / evaluated against the original order/ terms and conditions. Variation, if any, shall be recorded and payments will be released accordingly.
7. In case of in-house service provided for project activity purpose (e.g training or exposure visit to other unit, etc.) for the amount of Rs. 10,000 or more, a decision logic note for in- house service to be prepared by the committee and approved by the President.
8. The purchase committee who follows all the above processes through their internal guidelines shall make available the guidelines at the project office and accounts sector.
9. Any debits raised in the funded projects will contain ledger extract signed by accountant's officer and President with the proper details and the same shall be kept for verification of the auditors.
10. Purchase of material/ stock shall only be made on the basis of estimated requirement during the quarter.

**PAYMENTS:**

1. Payments shall be made against Bills/ Invoices only, approved by the concerned accountant and President.
2. Payments shall only be done after verification of proof of receipt of materials / performance of activity.
3. Incase of payment of Rs.20,000/- or more reference of purchase order/ contract issued must be mentioned on the bill for verification before payment.
4. All supporting documents shall be attached with payment vouchers.
5. Payments for expenses exceeding Rs. 20,000/- must be paid by Account cheques / Demand Draft only.
6. Payments in cash below Rs. 20,000/- shall be approved by the President.
7. Advances given to party /supplier for purchase of goods and services should be adjusted within 30 Days.
8. Contingent cash float to be maintained at the project office for maximum of Rs. 20,000/-

9. In case of in- house service provided for project activity purpose (e.g. training or exposure visit to other unit) and charged more than Rs. 20,000/- for the same , a decision logic note to be prepared by the committee and President for doing.
10. Maximum advance payment , which can be made to the supplier for purchase of material or for providing service , is 50% of cost of material/ service subject to maximum of Rs. 50,000/-, if the advance remains outstanding for more than 60 days , the committee shall be responsible for refund of the advance money to the project account.
11. Payment towards salaries shall be against the salaries abstract maintained for the purpose. All payment towards salaries of all staff shall be paid through Account Payee cheques. Proper stamped receipts (for cash payment only) shall be obtained and attendance register is maintained for all staff to which salaries are paid.

**PREPARATION OF ESTIMATES:**

1. In the estimate, the basis of rates should be mentioned. If any notified rate is used for the rates for which estimates, the reference details of that document should be clearly mentioned in the estimate. Further, the relevant document should be available in the office for reference.
2. If the estimate is prepared as per local market rates, a committee should be formed and the report of the committee is final.

**MAINTENANCE OF BOOKS AND RECORDS:**

1. All issues of materials shall be made on the basis of written requisition duly approved.
2. Material receipt and issue notes in a standard format shall be maintained to record receipt and issue of materials and the same shall be signed respectively by the person receiving the goods or by the person to whom the goods are issued.
3. Stock register shall be maintained giving item wise details of materials received/issued and balance of stock on daily basis. The book balance must tally with the physical balance. Similar stock register shall be maintained for any material purchased by any CBO out of the project fund. Register shall be kept ready for verification.
4. All issues to the beneficiaries are to be recorded and duly acknowledged by them.
5. Register for each activity shall be maintained giving details of the activities and details of all direct beneficiaries.
6. In case of any training activity, a training register shall be maintained at the project office. The register will contain the purpose of particular training, the names of participants and faculties, date and venue of training. A daily attendance register of trainees and faculties shall be maintained. The trainees and faculties shall be duly initial this register.
7. Fixed register shall be maintained for all projects assets including items for control purpose. Register should be kept ready for verification. Fixed assets from project to project shall be included in fixed assets register with proper valuation.

8. Quarterly bank reconciliation statements should be done for all the bank accounts. Bank balance certificates/ updated pass books should be obtained from the banks as on the date of closing of accounts for the quarter and copy of the same shall be available for verification. Any outstanding reconciliation with banks for more than three months should be reported.

#### **INSURANCE:**

1. Fixed assets having value more than Rs. 50,000 and all physical IT assets shall be appropriately insured.
2. Cash transit over Rs. 50,000 shall be appropriately insured.
3. Cash holding more than Rs. 30,000 shall be appropriately insured.

#### **CLOSING OF BOOKS OF ACCOUNTS:**

1. Accounts should be closed at the end of every week.

#### **FINANCIAL SYSTEMS DURING EMERGENCY RELIEF:**

#### **PROCUREMENT PROCESS:**

- A Procurement Committee will be constituted by RRRES, drawing at least one staff member from administration, finance and emergency desk and the community representative.
- Community consent will be taken for finalizing the relief materials to be procured and systems to be followed.
- The procurement of materials will be done on competitive basis and after vendor rating and preparation of logic note.
- Local procurement of materials will be given priority.
- The quality of materials will be upheld
- The President of RRRES will finally approve the procurement bills, vouchers etc.
- All bills, vouchers etc will be reserved for auditing and inspection by the local authority and donor representatives
- Memo stock register will be maintained for all assets.

#### **DISTRIBUTION PROCEDURE:**

- A Rapid Action Team for distribution of materials at site will be formed by the involvement of the community.
- The team members will pay a reconnaissance visit to the affected site before distribution
- Joint identification of the beneficiaries will be done by the SHG, VO & MACTs and union at village and mandal level and or the CBO presence.

- The date, time and place of distribution of materials will be informed in advance and to be categorically mentioned in a master roll card.
- It will be ensured that the distribution is done publicly, preferably in the presence of local leaders/government officials
- Receipts should take the materials in dignity.
- The receipt will acknowledge the receipt of the relief materials in master roll duly countersigned by the representative of RRRES.
- Separate register will be maintained for distribution of items village wise in mandal level.
- Acknowledgement of the receipt of the materials is to be done by the village elders and VO leaders, union secretaries.
- Details of support to be displayed for transparency.
- All assets should be numbered and RRRES name fixed along with donors name.
- All records and registers pertaining to selection and appraisal of beneficiaries, approval of expenditure incurred should be made available at village level with the respective CBO.

**MONITORING AND EVALUATION SYSTEM:**

- Rapid assessment and monitoring visits will be conducted to assess the progress of activities at the implementation level directly or by the partner organisation/networks. This information will be fed back to RRRES offices. Project wise reports will be compiled by RRRES.
- Situation reports throughout the relief phase and will be shared with donors.
- Operational situation reports will be submitted describing the progress of activities, procurement and number of beneficiaries reached, monitoring procedures and to give an overview of the situation in the targeted districts.
- RRRES will provide narrative and financial reports at the end of the recovery operation, which will measure and report on how the project has met its goal, key objectives and outputs
- An end of project evaluation will be undertaken to assess the impact of the intervention and to provide recommendations for further action in relation to the rehabilitation phase in the target districts.
- RRRES will disseminate the relief and rehabilitation work done along with the results and lessons learnt to the District Administration and other leading relief agencies.

**HUMANITARIAN VALUES:**

RRRES will follow the sphere standards and the code of conduct.

**GENDER PERSPECTIVE AND TARGETING OF WOMEN AND GIRLS:**

RRRES will ensure that a gender perspective is fully integrated into the program activities and policies. In particular, they will be guided by the principles of gender equality, equal representation of women in decision making processes, equal protection of human rights of women and girls and the

participation of women in relief, rehabilitation and development. Strategies to target women and girls include.

- Ensuring equitable participation of women in planning and decision making.
- Ensuring that women can be registered in their own right.
- Improving the use of gender disaggregated information for planning and monitoring.

**SPECIFIC POLICIES:**

**RRRES GENDER POLICY:**

Gender perspective and Targeting of women and Girls:

RRRES shall ensure that a gender perspective is fully mainstreamed into the programs activities and policies. In particular, it shall be guided by the principles of gender equality, equal representation of women in decision making processes, equal protection of human rights of women and girls and the participation of women in relief, rehabilitation and development. Strategies to target women and girls include.

- Ensuring equitable participation of women in planning and decision making.
- Ensuring that women can be registered in their own right.
- Improving the use of gender disaggregated information for planning and monitoring.

**RRRES WORK PLACE POLICY:**

- To have equal number of women members in RRRES Governing body/ General Body, including in decision making process.
- To fix the maternity leave for the staff to 90 days.
- To make provision for 15 days paternity leave
- To ensure that women staff are equal not only in numbers, but also in the decision making process
- To provide opportunities for women staff to enhance their knowledge and skills, that's why RRRES should have positive discrimination towards women staff.
- To provide space for women staff to express their grievance and constitute a committee comprising women staff from all levels.

**MAINSTREAMING HIV/AIDS:**

**MISSION:**

- To promote systems that foster primary health care and reduce the impact of HIV/AIDs, STIs on the poor and vulnerable in a sustainable manner.

- To strengthen networks and linkages between formal and informal institutions that can foster and sustain the impact of development initiatives.

**WORK PLACE POLICY:**

- Priority for appointments to PLHAS
- Positive discrimination while assigning works.

RRRES personnel are sensitized on Gender and have undergone the process. RRRES three member team who have undergone ToT on gender will initiate the process.

Mandatory for the Grievance cell and Harassment Committee to meet on a quarterly basis and if need arises to call for a meeting within 24 hours to discuss the issues.