

FINANCE MANUAL

on

**Financial Policy, Procurement Policy, Accounting System &
Practices, Financial Management Procedure & Audit
And
Financial Authority Delegation**

**3RD REVISION
(Revised & Refined)
July-2019**



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This is to Certify that 3rd Revision (Revised & Refined) Finance manual (Including Financial policy, Procurement policy, Accounting system & Practices, Financial Management Procedure & Audit And Financial Authority Delegation) of IED has been approved by the Executive Committee's meeting held 12 September 2019. The Finance manual will be effective from the date on July 1, 2019.



Dr. Rashid-E-Mahbub
Chairmen
Executive Committee, IED

Preface

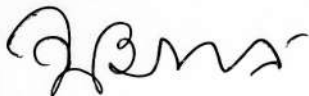
The organization realized that some modification/change in financial rules and systems is needed for the Finance/Accounts Manual. Previously, management was informed about the rules applicable through memos or verbally. It was difficult for the new staff to become familiar with the rules. As a result sometimes the staffs face some irregularity/dissimilarity in existing manual. It is expected that the finance manual will play a great role to bring similarity among the staff dealing with finance.

Maintenance of proper books of accounts, collection of reports, information and analyze them are necessary for efficient financial planning and management. IED review its finance and accounts management system based on the lessons learned and experiences earned over the years in the field of accounting, financial planning, working area, and practicability of working procedure and practice and time to time directions made by the management of the organization. Proper communication and coordination between the finance and program activities need to make effective planning and proper use of resources. In view of the above and greater interest of the organization, this Financial Manual will consolidate the financial rules, reporting, forms, formats of books of accounts, analysis, procedures and practices of budgeting, cash management and procedure of maintaining books of accounts.

The more complicated the financial activities of your business are, the more likely it is that you'll need a computerized accounting system to ensure effective financial reporting. Computerized accounting systems are software programs that are stored on a company's computer, network server, or remotely accessed via the Internet.

This manual represents all rules, regulations and systems related to finance. There may be some omission, some topics may need more clarification or some clause may appear as a problem or limitation for project implementation. Constructive criticism, suggestions, comments and recommendations for its improvement are welcome and open for all, and will be very helpful for the next revision and progression of the manual.

Thank you for your co-operation.


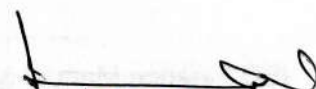


Executive Director & Finance Department
Institute for Environment and Development (IED)

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CHAPTER: 01

INTRODUCTION

Institute for Environment and Development (IED) Background and an Overview of the Organization

1.00 The Organization:

Institute for Environment and Development (IED) is a Non- Government, Voluntary, Non- Profitable Development Organizations in Bangladesh, Starting from 1994, IED is working on environmental and rights issues and started its activities having a vision of creative society with justice and sustainable environment. Achieving gender equity, good governance, establishing ethnic and religious harmony as well as pollution free and ecologically balanced environment and building human capacity towards creative initiatives are the specific objectives of the organization. Its Principal office at Kalpona Sunder, 13/14, Babor Road (2nd Floor), Block-B, Mohammadpur Housing Estate, Dhaka-1207, Bangladesh.

2.00 Legal Status of the Organization:

The initial registration no. & Date followed by renewal thereto have been duly noted as under:

Institute for Environment and Development (IED) is registered with Social Welfare Directorate, GoB ; Reg, No – Dha - 03553 Dated : 08.04.1996 and NGO Affairs Bureau GoB Vide Registration no – 866 Dated : 13.08.2003 and Last renewed on 13.08.2018 for ten year under the Foreign Donation (Voluntary Activities) Regulation Rules, 1978, Dhaka.

3.00 Vision Statement:

A just, prosperous and democratic society where all the people are living in a healthy and clean environment, access to all health and education services, possessing creative and professional skills, active in cultural participation, solving conflicts with mutual respect and cooperation, dignity and respect for all, and equal opportunity to enjoy a mental well-being and peace.

4.00 Mission Statement:

Promoting community and peoples' initiatives for community wellbeing, livelihood security, gender equality, environmental sustainability, cultural diversity and indigenous rights, conflict resolution and violence prevention, and creative opportunities for all by facilitating community organisations, civil society organisation and advocacy for relevant policies contributing to structural change.

5.00 The Governance in IED:

- 5.01 Executive Committee is elected at every three years interval, works actively for setting up the standards and reviewing the overall policy guideline of the organization.
- 5.02 Involvement of General Body (GB) in decision making process through AGM, special meeting and committees.
- 5.03 Guided by its own vision, mission and values.
- 5.04 System & Policy in place
- 5.05 Adherence to systems /policies.
- 5.06 Team management approach.
- 5.07 Internal & external audit system in place.
- 5.08 Monthly, quarterly, half yearly and yearly reporting system in place.

- 5.09 System of monthly performance review meeting both at field level and central level.
- 5.10 Strategic plan & yearly roll out.

6.00 The Financial Management System:

Three teams for the overall functional management of IED:

1. Operational management
2. Implementation , and
3. Financial & Administration

At the apex there is a general Body and an executive committee for the overall guidance and direction of the organization. Executive Director (herein after referred as ED) is the Secretary of the Executive Committee and work to translate the policies, concepts formulated in the Executive committee.

Finance and Administration team acts as support unit in functional management, which is accountable to Executive Director.

Finance and Administrative Team Consist of: HRM & Admin, Accounts Department, Internal Auditor and other support staff.

IED has its own financial rules and procedures to maintain its all accounts. In addition IED maintains separate accounts for different projects as required by the respective donors/ agencies.

7.00 Purpose of the Manual:

The purpose of the manual is to set out a standard system for dealing with finance within the organization to bring uniformity to finance management among the staff in Institute for Environment and Development (IED).The managers can refer the manual to a day-to-day dealing with financial matters. The manual is a set of basic rules, which if deviated from, the reason or reasons should be reasonable to Executive Director.

The Executive Director (ED) of Institute for Environment and Development (IED) reserves the rights to add, modify, amend or delete any provision in this manual when it becomes necessary.

Any memo relevant to the financial issue or updates, which will be advised by/sent from Finance department or ED, will be treated as the part of the manual and be kept with this.

8.00 Users of the Manual:

The manual is especially developed for the employees of IED who deal with day-to-day financial matter. The Budget Center In-Charge (BCI)/Center Manager is the key person to handle financial matters in the center /project level as well as at Central Office.

The manual should be kept with Center/Project office. The manual is confidential to IED.The right to make photocopy or to share the issue with other organization/people/party or to modify/revise is fully kept with the Finance, Head office.

9.00 Implementation and Monitoring:

All employees dealing with finance are expected to understand this manual, observe the issues and clauses and follow them accordingly. The manual should be treated as a day-to-day reference for decisions regarding finance matters.

The user should contact with the Finance Department if they find an issue not covered by this manual or the issue appears equivocal to them.

Finance and Audit department will monitor the implementation of the manual. The Internal Auditor will assist in implementation and provide information on the centers for improving the next edition.

10.00 The Management Structure for finance function:

10.01 Planning Process:

It will be followed participatory way for financial planning. For understanding, sharing and committing to achievement all Executive staffs, Operational staffs and expert staffs will be involved in this regards. The Head-Accounts & Finance will draw up all financial plans and adjust final amendments of management and submit to management authority for approval.

10.02 Budget and plan:

IED's budgets are mainly depended on programs and the approval of programs in turn depending on the Donor organization/Agencies. Hence it is difficult to prepare the annual organizational budget. The Head-Accounts & Finance and the Advisor will assist to the management to prepare the individual programs/projects budget. S/he will also make respective plans such as self-sufficiency, fund raising, cash flow projection, etc. on the basis of existing budget for management. They will also responsible for compiling the individual programs/projects budgets.

10.3 Accounts & Finance Management structure:

The organization structure of financial management team and Finance Task of team members are discussed in details hereinafter.

10.3.1 Budget & Planning Committee:

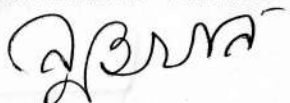
Such manual demands a Budget Committee comprising of some EC members/representative and some senior executive staffs (Finance, Administrative & Program).

10.3.2 Executive Director:

The overall financial responsibilities of the organization lies with the Committee of which the necessary financial authorities have been delegated to the Executive Director and other heads for smooth operation of the programs/projects keeping with it the following financial controlling authorities:

- Approval of annual budget of the organization.
- Approval of Specific Project budget
- Decision relating to operating and operating bank accounts.
- Other financial approvals as noted in the respective places of this manual.

The Executive Director shall have overall authority to look in to the overall financial operations of IED. If necessary, the Executive Director may delegate the financial power to his subordinates and in such case he will issue an office order mentioning the limit of financial power so delegated.



10.3.3 Accounts Officer: (Head: Accounts & Finance)

Responsibilities	Tasks
Job Summary	<p>This is a management level position in the structure designed to assist the Executive Director in all operational and managerial aspects of finance. S/he will be a Member of Budget & Planning committee and Senior Management team, part of signatories of all Central bank accounts. S/he will have the overall responsibility of financial management including Preparation and submitting of all financial reports for Management, Donors and NGO Affairs Bureau, monitor the financial operation, regular bank correspondence and Donor fund requisition, arrangement of fund transfer to center/project office and expenses, carry out the financial decision to the respective, resolve the arisen problems of financial transaction and record keeping. S/he will be responsible to project wise consolidated report. S/he will ensure the provision of technical support of different project and partner organization in terms of financial management and administrative capacity building. S/he will play a significant role to establish as financially transparent organization. The financial power limits by the approved financial requisition/budgeted expenditures, which is line with Financial Authority Delegation. The Accounts Officer is responsible for day-to-day overall overseeing the Finance Functions and preparing, managing, controlling, monitoring of financial activities as per Organizational and donor regulation.</p>
Accounts & Financial Management	<ul style="list-style-type: none">- Check and monitor the accounts.- Prepare annual budget seeking cooperation of project/ program personnel, ED, Consultant.- Ensure and follow-up budget expenditure prepare expenditure report and submit to reportable person/ organization.- Prepare monthly, bi-annual and annual financial report and submit to reportable person/organization and preserve properly.- Arrange external audit for center and central offices accounts.- Follow-up center accounts management and expenditure and give necessary feedback;- Collect monthly, six-monthly and yearly financial report from center;- Monitor store ledger and logistics;- Monitor all accounts related documents and registers of center office;- Monitor the vouchers, cash book and ledger book of center office;- Check and review the monthly financial report which send by center manager;

	<ul style="list-style-type: none"> - Seek cooperation of staffs/ reportable persons; - Ensure financial support for proper implementation of program; - Take proper steps to prepare all Donor Report & Submitted; - NGO Bureau Reporting (Actual basis) FD-2,FD-3,FD-4 ,FD-6 and FC-1; - Centre wise Monthly Accounts Checking & make Feedback as Required. - Fixed Assets Management, Store Management and Assets & Liabilities Tracking. - Funded report Preparation as per agreed reporting Schedule; - Reply Funder queries as required Financial part; - Purchase Committee Flow Up; - Arrange Development for Centre Accounts; - Corpus Fund – General Fund/ Reserve Fund created; - Take proper steps to prepare organizational Consolidated Accounts. - Consolidated Final Account & Return Submit to NRB; - Consolidated whole Organization & Funded wise Audited Account. - PF & Gratuity Fund Management. - Any others task of work as per organization's needs.
Budget and Budgetary control	<ul style="list-style-type: none"> - Assists to prepare Funder Budget during Preparation of PP. - Prepare/ Assist to prepare budget for the project. - Review and monitoring the budget with actual expenditure as regular basis. - Take/Assist to take action against budget & budgetary controlling. - Prepare Budget Expenses Summary (BES) for compare the Expenditure trends with approve budget. - Budget Variance Analysis based on Organization Budget; - Assist to Budget revision
Human resource Management	<ul style="list-style-type: none"> - Disburse salary among the staff(By considering any other deductions); - Follow-up center office staff salary statement and give necessary feedback; - Ensure staffs benefits as P/F, Gratuity; - Deduct tax [admissible section/ person], prepare report and send to relevant organization Perform other activities assigned by the ED/ Management of IED;

Vehicle Management /Logistics support	<ul style="list-style-type: none"> - Follow-up fuel consumption report ; - Follow-up log book ; - Vehicle maintenance cost analyze and take necessary measure; - Timely Documents and License renewal follow-up;
Others task of work As per organization's needs.	<ul style="list-style-type: none"> - Audit team handling & proper step in this regard and Assist for Internal/ External Auditor/Visitor during conducting the audit. - Monitor Attendance register ; - Monitor movement register ; - Assist to the coordinator for implementing the project smoothly. - Any task of work as per organization's needs. - The financial power limits by the approved financial requisition/budgeted expenditures, which is line with Financial Authority Delegation.

10.3.4 Accountant at Central office:

Responsibilities	Tasks
Job Summary	Under the direct supervision and guidance of Accounts officer and s/he will work with accounts department. Accountant at Central office will make all receipts and payments by preparing necessary vouchers with all relevant documents (Money receipt/bill/agreement/contract/payroll etc.) signed by their respective authority (Project Coordinator/HOD/Head-Accounts & Finance). S/he will be a part of signatories Central level bank accounts when/if needed or designated. S/he will keep all necessary books and records as per organization's accounts rules and procedures, prepare monthly financial statement for submission to the line supervisor-Accounts officer/HOF. She/he will arrange to fund transfer to Centre office bank as per approved requisition and responsible for the bank transaction. S/he will also assist the Head-Accounts & finance to provide necessary financial information & functional linkage. S/he is empowered as per Financial Authority Delegation.
Financial operation and control	<ul style="list-style-type: none"> - Prepare all vouchers (DR. CR. JR.) as per bills/invoices of expenses. - Prepare cheque& hand over to vendor & respective employee on prior consent of authority with necessary compliance. - Perform all sorts of banking job (Money deposition & Withdraw) - Day to day petty cash handling. Collect acknowledgement receipts from different party/staff and duly attach with the respective voucher.

	<ul style="list-style-type: none"> - Ensure revenue stamp affix for acknowledgement receipt/bill voucher and Tax, VAT deducted as per GOB rules. - Prepare and checking employees monthly salary voucher and transfer to the bank with management approval (By considering any other deductions); - Process monthly utility, fuel and any other payment for project. - Preparation of bill summery for different bills / vouchers. - Ensure the necessary supporting documents (Bills/Invoices/memo etc.) are duly attached with voucher
Budget and Budgetary control	<ul style="list-style-type: none"> - Assist to take action against budget & budgetary controlling. - Prepare Budget Expenses Summery (BES) for compare the Expenditure trends with approve budget.
Financial Documentation and record keeping	<ul style="list-style-type: none"> - Maintain all accounts related books and documents (Cash book, Ledger, Cheque register, Stock register, Program Material Register, Salary register, Fixed assets register, Advance register, Bank Reconciliation ,procurement register etc.) in organize and proper sequential manner. - Update all financial related information, correspondence in a regular basis. - Ensure proper documentation on finance issue. - Record keeping of vehicle movement expenses and maintenance ; - Preserve all financial documents in systemically. - Maintain and preserve the employee's personal file. - Ensure proper maintenance of employees leave statement - Filing procurement related documents. - Typing and filling of financial documents in the respective files of Finance.
Documentation & reporting	<ul style="list-style-type: none"> - Prepare monthly, biannual & annual expenditure report ; - Center expenditure report cheek, compile & submit to AO ; - Prepare other expenditure report at central level and prepare fuel cost report ; - Prepare pay role sheet & maintain provident fund and other benefit related document ; - Assist to prepare tax report, budget, salary statement ; - Seek cooperation of staff/ reportable person ;

	<ul style="list-style-type: none"> - Center based monthly financial statement check & compile ; - Center wise monthly biannual & yearly statement prepare and submit to reportable person.
Maintain store & Ensure logistic support	<ul style="list-style-type: none"> - Ensure training & staff logistic support - Maintain central office store , logistic & update related document
Others task of work As per organization's needs.	<ul style="list-style-type: none"> - Assist for Internal/ External Auditor/Visitor during conducting the audit. - Monitor Attendance register ; - Maintain & monitor movement register ; - Assist to the coordinator for implementing the project smoothly. - Any task of work as per organization's needs.

10.3.5 Field Project coordinator/Centre Manager/Budget Centre In-Charge:

Responsibilities	Tasks
Job Summary	<p>Under the guidance of the Coordinator, Field Operation, the Center Manager will be responsible to implement the program activities at the center level with assistance of the field staff. The Manager will also control finance and perform the administrative functionalities of the center. S/He will also be responsible for networking and forming linkages with different organization working in the same field for the purpose of cooperation and coordination. Have good understanding and explanation capacity vision, mission and strategies of IED.</p> <p>There will a linkage between Line Manager/Supervisor, Team Leader and Accounts Officer-(Head: Accounts & Finance). S/he will be the Bank signatory of their respective area/office. S/he will be responsible to check and verify the bill-vouchers and supporting of all payment vouchers for payment and authorizing authority at respective Centre/project office.</p>
Organizational Management/ Human resource Management	<ul style="list-style-type: none"> - Maintain and control the accounts, finance and official records of the center. - Manage staffs and programs for proper implementation. - Follow-up center office staff salary and give necessary support; - Ensure staffs benefits as P/F & Gratuity; - Deduct tax [admissible section/ person], prepare report and send to relevant organization Perform other activities assigned by the ED/ Management of IED;

	<ul style="list-style-type: none"> - Approve and recommend for leave of centre level staffs. - Maintain liaison with the central office. - Coordinate and give assistance for recruiting field level staffs. - Liaison, establish linkages and attend meetings with related GoB offices. <p>Liaison with the organizations working for governance, local government, human rights, gender and women issues.</p>
Local approval authority	The financial power of Field Project coordinator and Centre Manager/Budget Centre In- Charge(BCI) will be limited to the approved financial requisition/budgeted expenditures, which is in limit with Financial Authority Delegation.
Project Management	<ul style="list-style-type: none"> - Prepare plan and budget for centre level programs. - Provide necessary guidelines for program implementation. - Implement the program activities with the assistance of the field staffs. - Identify problems in implementing programs and provide necessary support. - Assist to relevant supervisors and provide necessary information as require. - Prepare periodical reports of centre.
Administrative Role	<ul style="list-style-type: none"> - Monitor field level activities and staffs regularly and provide necessary supports. - Assess training needs for staffs of the center. - Evaluate staff performance and provide necessary feedback. - Orient field level staffs on programs and activities. - Supervise field level staffs and their activities.
Others task of work As per organization's needs.	<ul style="list-style-type: none"> - Assist for Internal/ External Auditor/Visitor during conducting the audit. - Monitor Attendance register - Monitor movement register - Supervise the all Office Staff - Implementing the project - Any task of work as per organization's needs.

10.3.6 Centre /Project Accountant:

Responsibilities	Tasks
Job Summary	The Centre /Project Accountant is responsible for day-to-day overall overseeing the Finance & Administrative Functions and preparing, managing, controlling, monitoring of financial & administrative activities as per Organizational and donor regulation. S/he will make all receipts

	<p>and payments at center/Project office by preparing of necessary vouchers with relevant documents after checking by the respective authority. S/he will keep all necessary books and records at center office as per organizational accounts rules and procedures, Procurement Involvement & monitoring, prepare requisition. Financial statement will submit to Centre manager/Project coordinator/Budget center in-charge. S/he will also assist the Head-accounts & finance to provide necessary financial information and functional linkage. S/he will be part of signatories Centre level bank accounts when/if needed or designated.</p> <p>S/he must check all bill-Vouchers and responsible for the Bank transactions at same level. S/he must work closely with Centre Manager/HOD/Project Coordinator/Budget Centre in-charge. S/he is empowered as per Financial Authority Delegation.</p>
Financial operation and control	<ul style="list-style-type: none"> - Prepare all vouchers (DR.CR.JR.) as per bills/invoices of expenses. - Prepare cheque & hand over to vendor & respective employee on prior consent of authority with necessary compliance. - Perform all sorts of banking job (Money deposition & Withdraw) - day to day petty cash handling. Collect acknowledgement receipts from different party/staff and duly attach with the respective voucher. - Ensure revenue stamp affix for acknowledgement receipt/bill voucher and Tax, VAT deducted as per GOB rules. - Prepare and checking employees monthly salary voucher and transfer to the bank with management approval. - Process monthly utility, fuel and any other payment for project. - Preparation of bill summery for different bills / vouchers. - Ensure the necessary supporting documents (Bills/Invoices/memo etc.) are duly attached with voucher.
Financial Documentation and record keeping	<ul style="list-style-type: none"> - Maintain all accounts related books and documents (Cash book, Ledger, Cheque register, Stock register, Salary register, Fixed assets register, Advance register, Bank Reconciliation ,procurement register etc.) in organize and proper sequential manner. - Update all financial related information, correspondence in a regular basis. - Ensure proper documentation on finance & Administrative issue. - Record keeping of vehicle/ Motorcycle movement, expenses and maintenance - Preserve all financial & administrative documents in systemically. - Maintain and preserve the employee's personal file. - Ensure proper maintenance of employees leave statement

	<ul style="list-style-type: none"> - Filing procurement related documents. - Typing and filling of financial documents in the respective files of Finance and Administration.
Logistics support	<ul style="list-style-type: none"> - Prepare / Compile the materials list as per field requirement - Ensure the purchase of logistics items as per procurement plan and budget with management approval. - Provide in the logistics support to the field staff/ training as and when required. - Ensure Motorcycle / vehicle movement register and log sheet is maintained properly. - Cooperate with the field staff and assist them to resolve administrative/ financial problem within shortest possible time.
Procurement and Inventory control	<ul style="list-style-type: none"> - Review the purchase requisition (PR) with necessary budget provision and approval. - Prepare/ Assist to prepare Bid summery and purchase Order (PO) for procurement. - Received the Procured goods and services by (GRN/MRN) as per PO - Ensure that the procured goods is okay as per PO - Physical check the FF&E/IIR items and affix the ID number on FF&E. - Ensure deliver challan are used for receiving & issuing goods. - Ensure store items are issued properly
Budget and Budgetary control	<ul style="list-style-type: none"> - Prepare/ Assist to prepare budget for the project. - Review and monitoring the budget with actual expenditure as regular basis. - Take / Assist to take action against budget & budgetary controlling. - Prepare Budget Expenses Summery (BES) for compare the Expenditure trends with approve budget.
Report Preparation	<ul style="list-style-type: none"> - Prepare Monthly, Quarterly, Annual Financial report. - Prepare Budget Expenditure Report. - Prepare all advance lists for monthly reporting to management - Prepare FF&E/IIR report /reconcile the FF&E items as per requirement - Prepare agreement for any contract with vendors / parties.
Others task of work As per organization's needs.	<ul style="list-style-type: none"> - Assist for Internal/ External Auditor/Visitor during conducting the audit.. - Maintain & monitor Attendance register - Maintain & monitor movement register - Supervise the Office Support Staff - Assist to the field coordinator and supervisor for implementing the project smoothly.




10.3.7 Internal Auditor:

Internal audit unit will be team with professional staff having background of accounting profession.

The Internal auditor will intensively check all accounts and vouchers of Central office, Centre office, Project offices, monitor implementation of all existing Financial & accounting rules and regulations, assist to the Head-Accounts & Finance for external audit arrangement, prepare and submit periodical audit reports and recommendations to the line management directly. The Executive Director will directly supervise and control the activities of the internal audit unit.

The internal audit department will start functioning as and when the required man power can be made available for internal audit department.

11. The Management and Operation Procedure:

A 7(Seven) members Executive Committee elected by the general body members consists of 20-30 members, works actively for setting up the standards and review the overall policy guideline of the organization. The Chairmen, Secretary and Treasurer along with other EC members take necessary initiatives in implementing the ongoing activities. This committee is also responsible for overall policy making and supervision of different activities of the organization. The Executive Director remains responsible for overall implementation of the IED programs and activities. He is joined by qualified and experienced professionals.

11.1 Financial Management and Control Effectiveness the following:

Role (scope of decision-making authority) of the Board:

The Executive Committee is the steering body of the organization. The secretary of the Executive Committee works as the Executive Chief. The Executive Committee is accountable to General Body and responsible for the implementation of different interventions of the organization. All planned and need based activities are implemented by the staff and volunteers of the organization following the guideline of the Executive Committee. The role of Executive Committee is providing overall guidance and strategic management support to organization. Executive Committee approve all programs and projects, all policies, financial reports, program reports, audit reports those later on informed/approved by General Body. This committee is also responsible for implementation of the policies. For practical purpose if there is a need to include, exclude, or correct any laws or bylaw of the constitution then the issue is forwarded to the general meeting through the Executive Committee.

11.2 Role of Senior Management Team

The team can recommend the program strategy change, requirement of person power for approval from the Executive Committee via Executive Director. The team recommends for hiring the consultants for implementing the required activities after analyzing their CVs. The team is responsible for the procurement of major purchasing according to the policy of the organization. The team maintains the smooth coordination among different units and centre offices of IED. Senior Management Team meets regularly on monthly basis and whenever any special need deemed necessary. The Senior Management Team (SMT) ensures the proper implementation of the project, programs following donors and organizational guidelines. The committee also discusses the problems, challenges and limitations of implementation corresponding to standing policies suggest changes if necessary.

CHAPTER: 02

PROCUREMENT POLICY (REQUISITION, ORDER, PROCUREMENT MANAGEMENT)

1.00 : Introduction to procurement:

The act of obtaining or buying goods and services is called procurement. The process includes preparation and processing of a demand as well as the end approval of payment. It often involves;

1. Purchase planning
2. Standards determination
3. Specifications development
4. Supplier research and selection
5. Value analysis
6. Financing
7. Price negotiation
8. Making the purchase
9. Supply contract administration
10. Inventory control and stores, and
11. Disposals and other related functions

The process of procurement is often part of an institution's strategy because the ability to purchase certain materials will determine if operations will continue.

2.00 : Procurement Definition:

To define procurement broadly. 'Procurement' is the overarching function that describes the activities and process to acquire goods and services. Procurement will be absorbed in to the umbrella function of '**Supply chainmanagement**'

3.00 : Purchasing Definition:

The term 'Purchasing' refers to the processes of ordering and receiving goods and services. It is a subject of the wider procurement process. Generally, purchasing refers to the process involved in ordering goods such as request, approval, creation of a purchase order record (a purchase order) and the receipting of goods.

4.00: REQUISITION, ORDER & PROCUREMENT

The procurement of supplies will require complete accounting and the expenses must be substantiated by proper documentation. The procedures to be followed for procurement of supplies are listed below:

4.01 : Steps of Procurement as follows:

- Submission of purchase requisition
- Evaluation of Requisition and approval
- Formulation of Purchase Committee
- Calling for Quotations / Quotation collection
- Selection of Quotation by the process of comparative analysis statement and recommendation.
- Authorization for purchase approval
- Preparation of Purchase Order
- Placing of Order and Tracking
- Ordering, receiving and payment for the materials.
- Record Keeping.

4.02 Purchase Requisition:

For every purchase there should be/have a Purchase requisition prepared by the consuming department duly approval by the proper authority.

4.03 Budget Provision:

No procurement should be done without budget provision. If in case there is no budget provision prior approval should be obtained from the Executive Director/EC/Donor as the case may be.

If no budget is available or if the goods or services to be procured were not foreseen in the donor Agreement. It is mandatory to get the written approval of the donor agency before launching the procurement procedures as the case may be.

5.00 Formulation of Purchase Committee and Power of Committee:

5.01 There shall be two types of Purchase Committees both at Center/Project and Central Office level. **First** is the Permanent Purchase Committee (herein after referred as PPC) for purchase of regular items i.e. consumable, office supplies, training materials and printing material etc. and the **second** is Adhoc Purchase Committee (herein after referred as APC) for big and exceptional purchase i.e. fixed assets, land, land developments, vehicles, emergency material etc.

5.02 Purchase Committee shall consist with at least 3 (Three) members. At Center/Project level the CM/COI/HOD/PC shall nominate the name for the member for the Purchase Committee and at Central Office level Executive Director will nominate for the member for Purchase Committee.

It is noted that The Chief Executive, Accountant personnel and CM/HOD/BCI should not be included in the Purchase Committee. The PC/CM/HOD/BCI can select member for the Purchase from their other program if required. The Purchase Committee will send their recommendation to Chief Executive or CE his/her designated person will be included in the procurement and S/he will remain accountable for all procurement.

- 5.03 Any two of the three members can proceed with the work with the consent of the third member, if it is not possible for him/her to get involved directly in the purchase procedure.
- 5.04 The Executive Director on recommendation of the above committee will accord his approval for the procurement. Any Specialized person/Expert could be included in the committee if deemed necessary.
- 5.05 The Purchase committee shall verify the quotations and the comparative statement and then recommend to Executive Director for approval.
- 5.06 After authorization, a proper procurement procedure is launched.
- 5.07 All Procurement Committee members should always be available at the time of Recommendation/ approving any purchase.
- 5.08 If the lowest tender is not accepted the reason for non-acceptance will be recorded in writing.

5.09 General Acquisition Procedures

The acquisition process involves 7 basic steps;

a. Recognize a need:

The process begins when purchase section receives a request to buy materials or services from open market/enlisted vendor/non enlisted vendor. The request (called a purchase requisition) includes the item's description, quantify and quality desired and desired delivery date.

b. Select Suppliers/non enlisted Vendors:

This step involves identifying suppliers capable of providing the items, grouping items that can be provided by the same supplier, requesting Tender notice (Request for Quotation) on the requested items, evaluating the bids in items of different criteria and selecting a supplier. The selection criteria must be mentioned in the request for Tender notice.

When a long-term contract has already been set up for an item, this step is not necessary.

c. Place the order

Once a vendor is selected, a written order should be issued which is called Purchase Order. The Purchase Order will act as the contract for the supply of the goods/services as per the required quality, quantity, price and delivery time.

d. Track the Order

Tracking includes routine follow-up of orders to avoid late delivery or deviations from requested order quantities. Suppliers are to be contracted by letter, fax, telephone, or e-mail. Follow-up is particularly important for large purchase when a delay could disrupt project delivery.

e. Receive the order

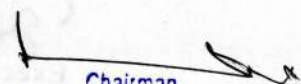
In coming shipments must be checked for specifications, quantity and quality, with the Purchase Order, the unit placing the purchase requisitions (PR), inventory control and accounting. If the shipment isn't satisfactory, purchaser must decide whether to return it to supplier. Records on punctuality, quality and quantity deviations as well as the price should be updated as part of supplier evaluation.

f. Delivery of the Goods

Once the goods are received and the quality is checked, then the goods should be delivered to the end users at the earliest opportunity, information on arrival of the goods and its readiness should be in limited to all the end users at the earliest possible time. It would help to solve the storing and spaces problems, reduce the risk of pilferage, breakage, damages etc.

g. Pay the invoices/bill

After reception of the goods, invoices must be checked against the purchase order and the delivery note before being approved and paid.



5.10 Procedures for Standard Procurement and Power of purchase committee:

The following standard procedure/method/guidelines and purchase limits will be followed for purchasing/procurements of supplies are listed below:

Amount (TK.)	Source	Quotation	Method of Procurement	Payments Mode
1-15,000	Open Market/ Enlisted / non-enlisted vendor	None/Price list need	Direct/Purchase In charge/ Designate	Cash/Cheque Preferable
15,001-25,000	Open Market/ Spot Quotation/Enlisted / non-enlisted vendors	At least Two Quotation/ Price list	In charge/ Designate Purchase Committee Purchase order should be issued	A/C. Payee Cheque/ PO/DD
25,001 - 5,00,000	Spot Quotation / Enlisted / non-enlisted vendors / Contractor	At least Three Quotation	Designate Purchase Committee Purchase order should be issued	A/C. Payee Cheque/ PO/DD
5,00,001- Above	Enlisted / non-enlisted vendors / Contractor	At least Three Quotation	Through Contract/ Designate Purchase Committee Purchase order should be issued	A/C. Payee Cheque/ PO/DD

a. For purchase without quotation Tk.01 to Tk.15,000 :

The organization will arrange direct purchase by Purchase In charge/Administrative department/Designate could be brought from open market without seeking and quotation based on cost & quality.

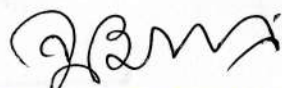
There must need to collect a money receipt & cash memo/bill/Invoice on the time of purchase and put their signature must on cash memo/bill/Invoice.

Administrative Department shall take the initiative to process the file and necessary prior approval from the line authority as per delegation of authority.

b. For purchase Tk.15001 to Tk.25,000:

The Purchase Committee (PC) will arrange procurement based on two quotations obtained from different enlisted/non-enlisted vendor. If enlisted vendors are unavailable for a particular item, then the requested item could be procured from open market by PC with proper Spot quotation and justification. Purchasing from enlisted / non-enlisted vendors should have purchase order signed by the committee members/Administrative department or Designate.

A summary of Bid evaluation (SBE)/Comparative statement should be prepared by Purchase Committee based on two quotations obtained from the enlisted vendors/non-enlisted vendor and a purchase order should be signed by Chief Executive/Administrative personnel or Designate.



- f) Follow the GOB rules (like income Tax, VAT, Stamp charges etc. to be deducted at source) during the procurement of any goods/services.

The following Procurement procedure and guideline have to be followed:

- 5.11 The CM/BCI shall place requisition approved by him/her to PC/HOD for regular items purchase at least 2(Two) days before, and for fixed asset and alike at least one week before they require the items.
- 5.12 For major purchase fixed assets may as capital equipment, computer, furniture, vehicle, TV, property and building, etc., the requisition will be firstly placed to the Executive Director by the CM/HOD/BCI. The Executive Director then form the APC and forwards the requisition to the Admin. The APC will be formed for the time being and after completion work it will be inactive automatically.
- 5.13 The Purchase Committee (PC) shall purchase regular items as the schedule fixed by the Department. It may be bimonthly or quarterly as per the need and situation of the center as well as central office.
- 5.14 If the Purchase Committee (PC) cannot collect written quotation for some identified reason, spot quotation may also be accepted and in that case should be clearly documented. The PC will ask the rate of the item/s and note down on a white paper with the address of the seller and sign on it. But, written quotation is compulsory for the items cost taka 20,000 (TK. Twenty thousand) above.
- The Purchase Committee (PC) will verify the quotation carefully and preferably the lower bidder shall be selected. The Purchase committee should ensure the quality of the goods also.
- 5.15 The Purchase Committee (PC) shall justify the rate, quality, location (distance) and reputation of the supplier etc. through making the 'Comparative Analysis Statement'. The PC shall write its comments elaborately on the comparative statement.
- 5.16 The CM/BCI is expected not to purchase loose material by themselves, which are purchased on regular basis by the Purchase Committee (PC).
- 5.17 The Purchase Committee (PC) shall collect at least 2 quotations for the item/s costing Taka 15,000 (Tk. Fifteen thousand) above. For regular items, a specific party through proper quotation and justification can be selected for supply for a period of time e.g. for six month or a year. The party shall not increase the rate during the period and the PC will ensure it. A memo of understanding can be prepared for this purpose. Purchase committee will recommend the purchase above Tk. 15,000.00 for operating expenses and final approved will be given by Executive Director.
- 5.18 The Purchase Committee shall maintain the same process for major printing and repair works exceeding taka 15,000.00.
- 5.19 The Senior Management Committee/Purchase Committee shall maintain the same process for haired any goods and services contract works exceeding taka 15,000.00.

5.20 Consumable items which have a short life and will be consumed within 12 months of purchase and Fixed assets may as capital equipment, furniture, vehicle, property and building etc. All fixed assets should have a useful life of more than one year and a unit cost more than Tk. 2,500.00 (TK. Two thousand five hundred) only.

5.21 The Purchase Committee (PC) is responsible to reply the CM/BCI in terms of materials' quality, quantity and time and in term of purchase to the Audit and other Authority.

5.22 Procedures of Contract of Purchases (COP)/Steps of the Procurement Cycle:

All the contract condition in details are clearly addressed on the COP in order to avoid controversy of any kind at any point. The following statements are intended to provide guidance to the procurement Unit in preparing, negotiating a Contract of Purchases:

Step 1: Recognize a need:

The process begins when purchase section receives a request to buy materials or services from open market/enlisted vendor/non enlisted vendor. The request (called a purchase requisition) includes the item's description, quantify and quality desired and desired delivery date.

Step 2 :Specification

Be complete and to the point in terms of description, brand name, model name,color, weight, country of make etc.

Step 3 :Source Options

The organization might have an approved vendor list. If not, This step involves identifying suppliers capable of providing the items, grouping items that can be provided by the supplier using purchase order or research a variety of other source qualify the suppliers to determine the best product.

Step 4 :Price and Terms

The organization will investigate all relevant information to determine the best price and terms for the product. Usually the organization will look into three suppliers before it make a final decision.

Step 5 :Purchase Order/Place the order:

After preparing the comparative statement, the PC selects the supplier and issues a work order on organizational Letterhead Pad. Issue the work order to suppliers mentioning goods/services details, goods specification, time limit and others terms and condition of the product or service and any additional obligationsrelated matters should be inserted properly and copies of such work order will be sent to the Finance &Administrative Department.

The following steps also mentioned in the work order:

Quality Standard:

Identify precisely the standards of quality and what they represent.

Quantity:

Quantity should be mentioned.

Identification:

Instruct vendor(s) to include both contract number and specific order number (if any) on all invoices.

Termination:

Keep provision for termination of Contract.

Payment Conditions:

Explain, if partial payment should be allowed. Contract of Purchases should have detailed explanation of circumstances and conditions listed on the contract of Purchase under which partial payments can be allowed.

VAT/TAX:

It should be clearly mentioned in the COP that which party will bear the Source Tax& VAT.

Penalty:

A clause for imposing penalty for non- performance should, where applicable, be incorporated on the COP to make sure that vendor fulfill all the contract terms. Penalty in imposed on the suppliers' inability to execute the contract as per terms outlined on the COP. Forfeiture of earnest/ security money is a normal practice in our country to penalize vendors due to non-fulfillment of contract terms.

Earnest/Security money:

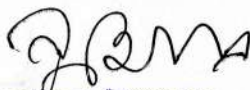
It is recommended that reasonable amount of deposit in advance is recorded from the selected vendors in the from pay order/Demand Draft (as applicable) in order to ensure that a selected vendor does not fall back on terms of contract for supply of goods and services. However, Earnest/ security Money should not normally be asked for orders bellows Tk. 500,000.00.

Step 6 :Delivery schedule:

The purchase order must be delivered usually by fax, mail, personally, email or other electronic means. Sometimes the specific delivery method is specified in the purchasing documents. The recipient then acknowledges receipt of the purchase order. Both parties keep a copy on file/Clearly identify desired delivery points, dates and time.

Step 7 : Expediting

Expedition of the Purchase order addresses the timeliness of the service or materials delivered. It becomes especially important if there are any delays. The issues most often noted include payments dates, delivery times and work completion.



Step 8: Invoice Approval and Payment Procedures:

Three documents must match when an invoice request payment-the invoice itself, the reviving documents and the original purchase order. The agreement of this documents provides conformation from both the receiver and supplier. Any discrepancies must be resolved before the recipient pays the bill.

Unless it is absolutely necessary, cash payment to the suppliers should be strictly prohibited. In normal cases all payments to the suppliers for materials and services will be rendered through Account Payee Cheque favoring supplier's firm (Try to avoid issue Account Payee Cheque favoring any person). In case of aforesaid absolutely necessary written request for cash / bearercheque must be taken on letter head pad describing the reason from supplier's end.

Step 9 : Receipt and Inspection of purchase

Once the sending company delivers the product, the recipient accepts or rejects the items. Acceptance of the items obligates the company to pay for them.

Damage, broken. Inferior quality and goods not as per the satisfaction of the work should not be received at any circumstances.

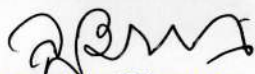
Step 10 :Record Maintenance:

In the case of audits, the organization must maintain proper records. These include purchase records to verify any tax information and purchase orders to confirm warranty information. Purchase records reference future purchases as well.

6.00 Payments for Purchase/Procurement:

Payment approval: The following Steps

- 6.01 The PC after receiving the goods required / ordered condition / specification shall sign on the invoices/bill submitted by the supplier. All bills and invoices will be given to the Accounts Office/Accountant for payment.
- 6.02 All documents that are associated disbursement/(quotations, a photocopy of therequisition, receiving copy of supply / work order, invoice /GDN/GRN, goods receiving challan, acknowledgement from the goods receiver etc.) should be kept with voucher referencing and auditing.
- 6.03 **Mode of Payment:** All bills submitted by the Purchase Committee (PC) shall be paid through account payee cheque after making adjustment of advance or any deviation and deducting appropriate source tax & VAT. In exceptional case, if the PC can justify the written request, then payment will be made in cash.
- 6.04 Over Tk. 10,000/- payment should be made account payee cheque. If it is not possible to purchase without account payee cheque then waiver will have to be obtained from the concerned Project head. Up to Tk. 10,000. Because law requires all expenditure of the organization exceeding Tk.10,000/- will be payable by bank cheques and an open cheque is as good as cash.



CHAPTER: 03

INVENTORY MANAGEMENT POLICY (STOCK & FIXED ASSETS MANAGEMENT SYSTEM)

1.00 **MANAGEMENT OF INVENTORY:**

The organization maintain an inventory management system as follows:

1.01 **DEFINITION OF INVENTORIES:**

The consumable items in stock which have a short life and will be consumed or disposed of within 12 (twelve) months of purchase are to be termed as inventories. Such as Stationeries, office supplies, printing, project materials, general stores, furniture, fixture and equipment etc. are in the group of consumable items.

The term 'Inventory Management' is the process of managing the proper record keeping to tangible assets including receipt, balancing. Accounting, ensuring adequate supporting documentation, controlling, monitoring and proper safeguarding,

1.02 **WAREHOUSED INVENTORY:**

IED should be considered as warehouse Inventory Office Stationeries, office supplies, printing, general stores, as well as project materials and equipment. They are usually procured as per the requirement of the project and direct charge as expenses.

1.03 **NON-WAREHOUSED INVENTORY:**

The following items are generally considered as non-warehouse Inventory (Usually for the items which value exceeds Tk. 2,500);

Fixed assets:

Fixed assets includes (a) Land (b) Building (c) Furniture & Fixture (d) Office Equipment (e) Vehicles (f) Computer & Accessories (g) Electrical Equipment's (h) Other Equipment's (i) Crockeries, and (j) other Assets etc.

1.04 **INVENTORY MANAGEMENT GENERAL PROCEDURE:**

Store space:

The store should be placed in a safe space and it should be kept in a place under lock and key.

Store authorization Process:

Any designate should authorize the Store Requisition Form (SRF).

Responsibilities:

Responsibilities for and access to the store must be clearly identified.

Receiving/recording procedures:

Inventory receipts must be recorded in to the stock register immediately after receipt.



Issued procedures;

Store items should be issued to the staff or designated person against individual SRF.

Physical Inventory:

The balance of physical inventory at the end of each month must be agreeing with the Stock register.

Documentation:

The organization is to keep sufficient and detailed records of both incoming and outgoing inventory. The following register must be maintained:

- a. Stock Register –Warehoused Items
- b. Assets Register-Non-warehoused Items
- c. Reports: M & E, Fixed assets and Disposal report for lost or damaged items.

Store Management:

For ensuring better internal control system.responsibilities should be decentralized to at least two persons to maintain the inventory in the store in the following area:

- a.Handling /Recoding
- b. Purchasing /Accounting
- c. Approval

2.00 ASREGARDS STOCK MANAGEMENT:

2.01Record Maintenance/Keeping:The organization to maintain the following documents, which should be prepared for the warehoused inventory;

- 2.1.1 Records shall be maintained both at Center and Central Office level for the items required regularly. Administration Department at Central Office and CM/BCI at Center level shall identify the items, which should be maintained in stock and which to use directly after purchase.
- 2.1.2 Admin.Department or the CM/BCI assigns a specific person for Store keeping.
- 2.1.3 Stock should not exceed the requirement of three months.
- 2.1.4 Without Store Requisition Form(SRF), the responsible person does not supply any items from the stock.
- 2.1.5 The Store Keeper should preserve all requisition for internal supply, invoices and copy of bills in a specific file chronologically.
- 2.1.6 The Store Keeper shall verify the stock on monthly basis. The Budget Center Manager at center level and Administration at Central Office shall check the trend of purchase and consumption, maintenance record etc. and sing with note (if any).
- 2.1.7 All stocks will be checked physically, reconciled and book updated once in a year by the admin.

2.02 Stock Issue:

- 2.2.1 The Store Keeper will issue material/stock items through proper requisition approved by the HoD or Designate.
- 2.2.2 Goods Delivery Note (GDN) will be prepared when goods transfer from one to another location. It is required even goods purchase from market and sends to center. The Admin will prepare GDN and send to center along with goods.
- 2.2.3 Goods Delivery Note (GDN) and Goods Receiving Note (GRN)/Challan, bills and requisition should be preserved with the voucher.

2.03 Stock Record:

- 2.3.1 Stock register will not be maintained for the items, which are directly charged to expenditure at the time of purchase. In that case, recipient's signature is important on bills/records for those goods.
- 2.3.2 Stock register shall be maintained for those items, which should not be charged directly to expenditure.
- 2.3.3 The stock register should have details of all receipts and issues.
- 2.3.4 The stock balance as per the register should be reconciled with the physical balance. The Accounts Officer will check the balance time to time and at the year-end s/he will finally check the stock and reconcile with the register. A report on physical verification can be prepared if irregularity is found.
- 2.3.4 This reconciliation should be independently reviewed and approved by the HoD.

2.04 Stock Physical verification Period:

An assigned persons (Project Coordinator, Center Manager/Accountant/ Accounts officer/BCI/Internal Auditor) will verify the balance of physical Inventory agreeing with the stock register at the end of each month.

2.05 Accounting for short/excess found in physical inventory:

Proper accounting adjustment should be given in the books and records for short, excess, damaged or disposed off consumable stock. Such stock should be discarded from the stock register.

2.06 Inventory Control Procedures:

Consumable goods are to be procured as per requirement following the standard procurement procedure. In case where stock is needed to be maintained minimum and maximum stock should followed. Inventory should be procured within budget provision having due approval of departmental requisition.

3.00 ASREGARDS FIXED ASSETS MANAGEMENT:

3.01 Definition:

A fixed asset is defined as "an asset held with the intention of being used for the purpose of producing or providing goods or services and is not held for sale in the normal course of business."

3.02 Procurement of fixed assets

- a) Fixed assets, such as land, building, vehicle etc. should be procured/ purchased by organization following the purchase/Procurement policy.
- b) The fixed assets should always be recorded at the original cost plus any installation and other related capital cost incurred thereto.
- c) Sufficient insurance coverage for the assets should be taken wherever possible.

3.03 General Issues:

- 3.3.1 The items with one-year life expectancy and cost above Taka 2,500 shall be treated as a fixed asset. Register will be maintained in the center and central office as per attached (**Annexure-31**)
- 3.3.2 The Budget Center Manager shall prepare budget of fixed asset (with specific brand, model) and purpose of the assets and shall follow the same when preparing requisition for purchase (if budget is approved).
- 3.3.3 For approval Authority please see the rules of Financial Authority Delegation.
- 3.3.4 If any of the centers needs to transfer an asset to another center, the Budget Center Manager should prepare 3 copies of transfer notes. One copy will remain in the center area transferring the asset. Two copies go to center receiving the asset. They sign one copy and return it to the transferor.
- 3.3.5 It is important to initiate transfer by the Accounts Officer /Accountant at center and Admin officer at central office level. Accounts/ Admin Officer shall fill up necessary document, collect acknowledgement, preserve them and update the list.
- 3.3.6 Depreciation calculation will be required as per prescribe rate

3.04 Disposal and Write-off:

- 3.4.1 The CM/BCI shall prepare a list for useless/redundant/broken assets (if any- which are not required, even by the other center) and forward to the HoD for consideration through (**Annexure-32**). If the HoD is agrees with the list, s/he shall forward it to the Executive Director through Admin for approval. After getting the approval from the Executive Director, the following procedures shall be maintained to dispose of / sell the asset/s. Please see the Authority Delegation.
- 3.4.2 A sale or disposal committee will be formed with three staff, which nominated by the HoD or the Executive Director.
- 3.4.3 The committee will give a tender mentioning the deadline and other criteria.

- 3.4.4 It will provide a tender box and shall display all saleable items to an open place so that the bidder can have a look and justify the price of the items. The keys of the tender box shall be kept with a responsible person preferably to the Head of Department until the final date to open.
- 3.4.5 The Sale Committee pre-fixes (if possible) the rate of saleable items and can justify with the actual price offered by the bidder. The Sale Committee should have the full authority to accept or reject any or all the tenders for valid reason/s.
- 3.4.6 No asset should be delivered to the bidder without receiving the amount of the assets.
- 3.4.7 Re-tender may be called for unsold items. Finally if any item could not be sold, should burn up or destroy somehow. Write off information shall be submitted to Accounts Officer/Accountant.
- 3.4.8 The Sale Committee shall give a summary note through to the Accounts Officer/Accountant so that he can update the fixed asset record kept for the center. Earning from asset sale shall be submitted along with the list approved by the Executive Director.
- 3.4.9 The Accounts Officer/Accountant shall book the amount receive against old asset sale to Local/General fund.
- 3.4.10 The Center Manager is responsible for total assets in her/his center. The Accounts Officer/Accountant will assist in keeping records for the assets.
- 3.4.11 The Admin/Account Officer, at least once a year shall verify and reconcile the assets of a center physically. S/he shall report to his line manager based on the findings and give suggestion (if any) for further improvement. The Admin /Account Officer shall submit the updated report to the Finance Department.
- 3.4.12 All similar types of fixed assets should be recorded under same name i.e. all sorts of chair should be named as "CHAIR" not armed chair/Armless chair/Steel chair/Wooden chair etc.
- 3.4.13 The Finance Department shall consolidate of all fixed assets in a single register and give copy to the Executive Director by the end of each year.

3.05 Identification numbers of Fixed Asset:

- 3.5.1 The Admin/Account Officer/Accountant shall provide a unique number for each of the fixed asset. It will be given after purchase of new asset/s. No new number will be applicable for assets received from other center. The ID number on 'Asset Transfer Note' shall be treated as the unique ID number of that asset.
- 3.5.2 The fixed asset identification number shall be alphanumeric i.e. first three letters shall represent the criteria of the asset and the next four numeric digit represent a unique number assigned for the asset. The number shall be serially and any number in case of any old asset disposed will make no replacement. The identification number of fixed assets may vary from Center and central.

- 3.5.3 The first three digits those shall be assigned to an asset are as follows: (owned by the Organization)

SN	Items/Assets	Code Mark
1	Land	LAD
2	Building & Others Construction	BUD
3	Vehicle and Motor & Bi Cycle	VEL
4	Furniture & Fixture	FUR
5	Office Equipment's	OEQ
6	Computer & Printer	COP
7	Electrical assets	ELA
8	Plant & Machinery	PLM
9	Other assets	OTA

- 3.5.4 Numbers to be assigned to each asset are allocated to each IED operating area.
- 3.5.5 A separate fixed asset register should be maintained for head office and for each center.

3.06 Depreciation on Fixed Asset:

- 3.6.1 Depreciation is an allocation of the cost of a fixed asset over the period of its useful life.
- 3.6.2 The rate of depreciation charged to the assets acquired should be at the rate as prescribed under statutory regulations or as be approved by the Board.

At the end of each financial year depreciation will be charged on the fixed assets in reducing balance method. The rate of depreciation is as follows:

SN	Items/Assets	Rate
1	Land (Owned by the Organization)	Nil
2	Building & Others Construction (Owned by the Organization)	5%
3	Vehicle and Motor & Bi Cycle	10%
4	Furniture & Fixture	10%
5	Office Equipment's	25%
6	Computer & Printer	20%
7	Electrical assets/Camera etc	25%
8	Plant & Machinery	10%
9	Cookeries & Othersassets	30%

CHAPTER: 04

GENERAL ACCOUNTING SYSTEM, POLICIES AND PROCEDURES

The following Concepts, Standards, Policies and Procedures will be followed for accounting of all Project/Program of IED:

1.00 Accounting Period:

- 1.01 Accounting Year of the organization shall be Preferable from 1st July to 30th June.
- 1.02 The reporting period of the project as agreed with the donors/ agencies may be different from the accounting year of the organization.
- 1.03 IED prepares consolidated annual reports for all the projects/grants/contract. Monthly/quarterly/half yearly reports may be prepared if required by donor/management. Different donors' financial reports are prepared according to their reporting schedule capturing respective information from the consolidated reports.

2.00 Accounting Concepts:

- 2.01 The annual accounts will be prepared on the basis of 'Going Concern'.
- 2.02 The annual accounts will be prepared on 'Consistent' basis.
- 2.03 The annual accounts will be prepared on 'Prudent' basis.
- 2.04 The annual accounts will be prepared on an 'Accrual' basis.

3.00 Accounting System & Standards:

- 3.01 The organization should maintain its books of accounts under double entry system of accounting.
- 3.02 The Organization followed the Decentralized Accounting.
- 3.03 The accounting system consists of the methods and records established to identify, assemble, analyze, classify, record and report an organization's transaction and to maintain accountability for the related assets and liabilities. An effective accounting system gives appropriate consideration to establishing methods and records that will –
 - a. Identify and record all valid transactions;
 - b. Accurately record transactions in the proper time/period;
 - c. Properly classify transactions in accounts;
 - d. Properly present financial statements and related disclosure; and
 - e. Form traceable audit trail.

4.00 Method of Accounting:

- 4.01 While preparing the financial statements, income shall be taken into account on cash basis whereas expenditure will be taken on accrual basis. The receivable interest or service charges will not be treated as income. These type of incomes will be accounted only when the earned.
- 4.02 Generally during the year the accounts should be maintained on the cash basis but at the end of each accounting year the accounts may be adjusted to the accrual basis. This system is known as 'Mixed Accrual Basis'.
- 4.03 Transactions in foreign currencies shall be converted into Bangladeshi Taka by applying the exchange rate prevailing at the time of transactions.
- 4.04 Stocks shall be valued at cost.
- 4.05 Stock shall be charged to programme.
- 4.06 Cost of fixed assets shall be charged as capital expenditure.
- 4.07 Depreciation of fixed assets has been charged on "Reducing Balance Method" at rates varying from 5% to 30% depending on the nature of assets and charges it to revenue account.
- 4.08 The Accounting Policy applies that no depreciation has been charged on fixed assets below 6 (Six) months from the date of purchase.

5.00 Accounting Procedures:

- 5.01 It will be maintained separate books of accounts for each Programs/Projects.
- 5.02 It will be used double Column Cash Book.
- 5.03 All expenditures will be charged to the appropriate account head.
- 5.04 It will be used the prescribed paper, records and documents by the organization for accounts keeping.
- 5.05 FIS Accounting Package (Financial information system): The configuration name is FIS. The package is developed on the platform of Microsoft Excel. MS excel (spreadsheet software) will be used for Financial Documents, records & reporting wherever possible.
- 5.06 Computerize Accounting System (Tally Accounting Software) will be used for financial documentations, recordings & reporting wherever possible.
- 5.07 Manual Accounting maintain in absence of FIS/Tally Accounting Software. The manual cash book and a general ledger to be kept.

6.00 Location of Maintenance of Accounts:

- 6.01 The manual states the procedures to be followed of financial matters of the partner's organization/Sub POs, wherever possible.
- 6.02 Decentralized accounting means the books of accounts together with vouchers & necessary supporting are maintained and kept at various projects level and the report to the various funding agencies and other stakeholders are prepared after consolidating the financial reports from all the projects.

7.00 Foreign Exchange Fluctuation Accounting:

- 7.01 Foreign currency will be purchased for staff traveling abroad for official purpose. The person traveling abroad for IED purpose need to submit the letter of invitation (if any), passport with visa, ticket and approved plan with budget to Finance at least 5(five) days before the purchase of foreign currency.
- 7.02 After travel, the person will submit the bill with all receipt specially dollar encashment certificate along with other supporting. Before travel the Finance Dept. will give an orientation to the people traveling abroad.
- 7.03 The Accounts Officer shall not exchange or transact foreign currency in Accounts Office. Foreign currency can only be purchased with the approval of the Executive Director. Purchase of foreign currency can be assisted by Finance.
- 7.04 For conversion of fund received in foreign currency, the rate of that currency on the receiving date shall be considered.
- 7.05 Expenditures should be charged to funders at a periodic average rate of that particular year for fund received in foreign currency. Donor declared exchange rate should be applicable for conversion. (If any)
- 7.06 While finalizing any funder accounts if there is exchange gain/loss arising it should be adjusted as per NGO Affairs Bureau law and Donor requirement.
- 7.07 The balance of this account, if there is a gain, shall be utilized only on proper authorization by the concerned authorities.

8.00 Joint Cost/Common Cost:

- 8.01 Joint costs are the common costs which are not directly allocable to a particular programme/project of IED.
- 8.02 The Administrative expenditures incurred at Head office are normally defined as joint cost.
- 8.03 Joint cost should be allocated on the basis of income out of grant or service charges under various programmes/projects of IED.

9.00 Internal Billing:

- 9.01 For allocation of joint cost or centralized purchase to various projects, internal bills can be made only by the organization.
- 9.02 Booking the expenditures through raising internal bills together with thereason & Proper documents that too only after the approval of the Executive Director.

10.00 As regards Receipts/Income/Borrowing:

Sources of funds:

IED's funding depends on different grant/ contract/ sub agreement with donors and local agencies. Local income includes training fees, member's subscriptions, rents, service provides, investment interest & MISC. etc,

10.01 Normally the nature of receipts/Income include:

- 10.1.1 Grants
- 10.1.2 Receipts from Income Generation Programs.
- 10.1.3 Receipts from Training Centre
- 10.1.4 Local contribution
- 10.1.5 Income from investments like interest and rent, etc.
- 10.1.6 Overhead from service Provide
- 10.1.7 Miscellaneous

10.02 As regards Receipts/Income

- 10.2.1 The Accounts Officer/Accountant will acknowledge all income through Receive Voucher of the center.
- 10.2.2 Any IEDstaff receiving cash income shall submit to Accounts Officer/Accountant as soon as possible.
- 10.2.3 Income from any asset sale and outsideprogramme e.g. training for other organization etc shall be booked under local/General fund.
- 10.2.4 It is to be ensured that the grants are received in the name of the organization and through a/c payee cheque/Bank Transfer.
- 10.2.5 The grant should be received by the Head of the organization or by any person authorized by the Board and pre-numbered receipt should be issued for every grant received.

10.03 As regards Fund Borrowings:

The Organization may borrow money by passing resolution in the meeting of the Executive Committee from any individual person, bank, financial institution, Society, donor ,autonomous bodies and Gratuity & Provident Fund .Both the receipts and payment of the loan should be substantiated with appropriate and sufficient documents.

10.04 Inter Project Fund Borrowings:

In normal situation inter project fund borrowings shall not be allowed. However in case of emergency & because of late remittance of grant from the funding agency/ies, such borrowing may be allowed only on temporary basis out of the temporary surplus fund and that too only after the approval of the Head of the organization.

10.05 AS REGARDS EXPENSES:

10.5.1 Processing & Authorization of Bills/Vouchers

Authorization & Documentations of Payments:

The payments should be made after satisfactory receipts of goods and services with due approval of the competent authority as the case may be. No payment should be made without preparing proper voucher and without having due approval on it.

Proper documentation should be made for all the payments. Acknowledgement of receipts should be obtained and revenue stamps should be affixed where required in compliance of the Stamp Act 1899 as amended up to date.

The following procedure below:

- a) The project coordinators of the programmes are involved in the processing of bill concerning their projects. The role of the accounts department should be that of checking the correctness of accounts heads and completeness of the supporting and processes.
- b) All final bill certified/reviewed by the Accounts officer (Head-Accounts & Finance) & Program focal person will review/ countersign on the bill. Please see the rules of Financial Authority Delegation.
- c) In Central office the all vouchers, Cash & Ledger Book, necessary documents prepared by the accountant, checking by Accounts officer & Approved by Executive Director.

In centre office accountant prepare all vouchers, Cash & Ledger book, necessary documents and Checking & Approved by centre manager/Project Coordinator.
- d) For the transaction in relation to internal project borrowings and loans the request should come from the accounts department on the basis of fund position and thereafter it should be authorized by the head of the organization before the fund is actually being transferred.
- e) Implication of Authorization (Delegation of Financial Power) details prescribed in the **Financial Authority Delegation Chapter -17.**

10.5.2 Identification of expenses

- a) It is required that all the requisitions, vouchers & the supporting must specify the name of the funding arrangement/ name of the programme, so that the expenses under a particular funding arrangement can be easily identified.
- b) It is also required that vouchers and the supporting after being paid must be stamped as PAID & Canceled in order to avoid its re-use.

10.5.3 **Mode of payment Policies:**

- a) All the payments in exceeding of tk. 10,000/- must be paid by A/c Payee Cheques.
- b) The maximum limit of a petty cash payment in a single transaction is Tk. 10,000/- only.
- c) All the payments, which are below tk. 10,000/- but in the nature of salary, statutory payments and any other contractual payments, should also be made by A/c payee cheques, wherever possible. In case of exceptional emergency such payments like salary, statutory payments and any other contractual payments, can be made through bearer cheque or by cash with properly authorized / approved written request mentioning the reason from such recipient / payee end.
- d) However, in exceptional cases the payment in exceeding tk. 10,000/- can be made in bearer cheque with the approval of the Executive Director & written request mentioning the reason from such recipient.
- e) An Acknowledgement must be obtained from the vendor/supplier after payment of any bill.

10.5.4 **Check List for Payment Procedure:**

- .01 For each single cash/bank transaction one cash/cheque payment voucher should be prepared in chronological and date order.
- .02 All cash/Cheques paid shall be supported by the original cash memo/receipt/bill//invoice.
- .03 The recipient will prepare a bill on the prescribed format **Annexure-05** where a bill or a cash memo is not available for small expenditure. All travel related bills shall be submitted through **Annexure-02**
- .04 The Accounts Officer/Accountant will examine the bills to ensure it has fulfilled all the criteria of a standard bill. Based on that he will arrange for payment.
- .05 The respective supplier/person can nominate a person with written authorization to collect the amount if he is not able to attend the Accounts office/Accountant. The Accounts Officer should attach the authorization letter with the bill/s. Authorization of the supplier is made on the specific pad with sign and seal.
- .06 The Accounts Officer/Accountant shall not accept any bill, which bears sign of over writing. Even the Budget Center Manager should not over write on the original bill.
- .07 The bill maker shall be encouraged to prepare a fresh bill in case of bill found with mutilated figure. If it is not possible anyhow the bill maker should sign again where correction is made.
- .08 If IED staff prepares a bill without sufficient information, the HoD/CM /BCI can make necessary rectification and re-sign on the bill.

- 12.02 The Budget Center Manager at center level and Admin Officer at Central office will finalize the deed of agreement for house.
- 12.03 For approval the house rent please see the Rules of Financial Authority Delegation.
- 12.04 Tax shall be deducted from the landlord as per the govt. existing rule and deposited to tax authority ASAP. Finance will provide the rent tax certificate to the respective landlord at the end of each govt. financial year.

13.00 Training Expenditure & Accounts submission:

- 13.01 The CM/BCI will approve all expenditure for center level training. The Trainer/s will take approval from HoT if the training is conducted at Conference, outside the center, and submit their expenses to the Accounts Officer/Accountant. The expense statement of trainer should have the title of training, name & number of participants, duration of training, venue, name of trainers, etc.
- 13.02 The HoT/CM will approve all expenditures of training held at outside institutes.
- 13.04 For more details on approval authority, please see the rules of Financial Authority Delegation.

14.00 Donation & Subscription Payment:

- 14.01 The Executive Director can approve any donation or subscription.
- 14.02 Any proposal for donation should be referred to Executive Director through HOD.

15.00 Conflict of interest:

There is no scope of conflict of interest in the organization. In the organization no such relatives are included or involved. The board is formed with the likeminded people who have the commitment for the empowerment of women and the social transformation as well. The senior management is appointed following the recruitment policy of the organization. There is no any ownership or partial ownership of any person exists in the organization. There is no system for paying fees and remuneration to any person of the board members. The persons of the management position in this organization are not involved or engaged in directorship or management position in other organization. In case of providing consultancies to any other organizations it is done on behalf of the organization. 60% of the consultancy fees are to be deposited to the organizational fund. There is no provision for having commercial interest in any decision or resolution.

CASH & BANK MANAGEMENT**1.00 CASH AND CASH CONTROL**

Control system in an organization is meant to provide reasonable security to the finances and assets of the organization. Further, control systems provide checks and balances, which help to keep the system in its place, to avoid frauds and misappropriation or deviations from accepted policies and procedures. Controls are necessary feature for every well-organized organization and because of the special characteristics.

Moreover the organization is faced with a peculiar situation whereby:

- i) It is not always possible to achieve the segregation of duties and one person is being found to keep cash, maintain accounts and also preparing the vouchers.
- ii) The payments in most of the cases are found to be made in cash.
- iii) In most of the cases supporting for expenses incurred at fields are on plain papers.

Hence the following guideline basis of internal controls needs to consider:

Definition of Cash

For according purpose, Cash is defined as any item on with monetary value that a commercial bank with accept for deposit plus any amount currently on deposit with a bank. This definition including not only the coin and currency that a business has on hand but also personal cheques, money order made payable to the business and draft. Also included in our definition are any fund that are on deposit at a bank and readily available such as in a cheque or saving account.

2.00 As regards Cash Handling:

- 2.01 The Accounts Officer/Accountant should hold and transit cash for the official purpose, which is mentioned in the Rules of Financial Authority Delegation.
- 2.02 Cash of any figure should be kept in a locked safe.
- 2.03 Cash transfer should be avoided as far as possible. In critical/emergency need cash money may be transferred and in that case the dispatching Accounts Officer/Accountant should take sign of the cash bearer and thereafter the ultimate receiver should return the cash receive acknowledgment within a very short period of time.

2.04 Cash/Petty Cash Management :

- 2.4.1 The central office will never maintain cash in hand exceeding Tk.20,000.00 only each project and for Centre/Project office Tk.10,000.00 only each project. The above limits may be extended, if required, proper authorization must be obtain.
- 2.4.2 The transactions should be recorded in cash book immediately as when the payment is disbursed.

- 2.4.3 The cash book should be balanced every day after close of the day's transactions, cash in hand should be physically counted and such counting should be documented.
- 2.4.4 The higher authority should make surprise counting of cash in hand.
- 2.4.5 At the end of each day an authorized person will physical count and verify agreeing with the balance of cash book, If there is no cash transaction in a day balancing of cash book will not be necessary for that day.
- 2.4.6 Over Tk. 10,000/- payment must be made account payee cheque. If it is not possible to purchase without account payee cheque then waiver will have to be obtained from the concerned Project head. Up to Tk. 10,000. Because law requires all expenditure of the organization exceeding Tk.10,000/- will be payable by bank cheques and an open cheque is as good as cash.
- 2.4.7 Accounts Officer/Accountant/Responsible people shall be liable for handling and recording of cash movements.
- 2.4.8 The authorized person shall check all supporting and other document (if applicable) and approve for payments. For approval authority, refer to 'Rules of Financial Authority Delegation'.
- 2.4.9 All of the Accounts Offices shall use the same format for 'Cash & Bank Book' showing all receipts and payments with cross reference to supporting documents. It also shows the ongoing balances. The format is attached in *annexure-38*.
- 2.4.10 The deficit/Shortage in cash must be reported to the HoD and covered by Accounts Officer/Accountant. Later on, if s/he will be able to find the reason and recover the loss then s/he can take the money back getting approval from proper authority. In case of cash excess than the cash balance in book, the Accounts Officer/Accountant shall show the excess amount in the book with a short note. If it is possible to identify the case within the week, the excess amount shall be adjusted otherwise it will be taken in book as 'General/Local Fund'
- 2.4.11 If the Accounts Officer/Accountant cannot attend the office without notice for any reason, the HoD (or HoD designate) will nominate responsible person for the time being. The responsible person shall open the cash safe in presence of the HoD. The cash found in the safe shall be documented and approved by the superior. Person assigned by the superior shall deal with cash accordingly.
- 2.4.12 Cash in safe and transit of all Centers as well as Central Office should be insured.
- 2.4.13 The accounts officer/Accountant should not exceed the amount for transit and volt mentioned in the Rules of Financial Authority Delegation.
- 2.4.14 Accounts Officer/Accountant will prepare a cash certificate at the end of days' transactions of each working day form is attached *Annexure-17*.

3.00 Safe Key:

- 3.01 All IED safe, where official cash, cheque, valuable documents of the organization are preserved must be under double locked system. One Key of the double lock will be with CM/HOD (or designate) and another one will be with the Accounts officer/Accountant.
- 3.02 Any unofficial documents, personal cash &chequebook must not be kept in office safe.

- 3.03 The Accounts Officer/Accountant shall reconcile the physical cash in hand with the cash balance shown in the Cash Book at the end of daily transactions and prepare a cash certificate (*Annexure-5*) at the end of each day, which shall be signed by both Accounts Officer/Accountant and CM/HoD (or designate). This procedure of certification is mandatory.
- 3.04 The Accounts Officer/Accountant shall handover the cash as shown in the cash book balance to her/his superior if s/he will go on leave. This cash hand over process shall be documented with signs of both parties.

4.00 Forge-Note & Bad Note:

- 4.01 The Accounts Officer/Accountant should check the notes properly and be careful when cash receiving. The responsible Accounts Officer/Accountant will be liable initially for getting forge and bad notes.
- 4.02 Staff/party can claim only before leaving the cash counter. The Accounts Officer/Accountant shall not accept further objection.
- 4.03 Change of money should be avoided.
- 4.04 If the Accounts Officer/Accountant will get a forge-note somehow, S/he should not declare it to others rather making contact with her/his Center Manager or the Head of Department.
- 4.05 After proper investigation if the HoD/CM is satisfied with the case then they will write to the Executive Director to write off the amount of forge note.
- 4.06 After getting approval from the Executive Director, the HoD will destroy the forge note in presence of Accounts Officer/Accountant and Center Manager.

5.00 As regards Bank Accounts:

As regards Banking Operations Management:

1. IED shall operate a "Mother account" in accordance with NGOAB requirement of Foreign Donations (Voluntary Activities Regulations Ordinance, 1978 read with rule 6 and 7 to the said ordinance and bearing current account). Funds received by the organization should be transferred into this account and from this account to the Organization account.
2. IED has also maintained a separate bank account for project fund as per guideline of the donor.
3. Officially one authorized person who has access to represent the legal holder of the project and the project bank account is signed jointly by at least two authorized signatories. Signatories on the bank account have been approved by three persons Chairman, Executive Director and Treasurer/Accounts officer who are duly given sufficient power to give the authority.
4. Funds thus received and disbursed from organization should not be mixed with any other funds or deposited in any other bank account maintained by the NGO and should be transferred to any other NGO or sub NGO Bank account.

5. The transactions should be completed within a period of 15 working days from the receipts of the funds in the organization account from Donor.
6. Expenditure and adjustment may only be done from the organization project account and not from the mother account or any other account.
7. The arrangement of signatories should be clearly decided and based on practical requirements (signatories must be available)
8. If Finance Head is involved in preparation of cheques, s/he should not be a signatory.
9. Most of the payments should be made by account payee cheques to avoid cash payments.
10. Blank cheques should never be signed
11. Money received should be deposited in the bank as often as practical
12. Specially large cash should not be retained in office during weekends and holidays.
13. Regular reconciliation should be made.
14. Unused cheques leaves should be kept in safe custody.

As regards policies & procedures:

- 5.01 The Executive Director is the only authority to give permission for opening and closing any accounts for IED purpose.
- 5.02 The Executive Director of IED shall be the key person of all banks.
- 5.03 Executive Committee (EC) of IED has provided the authorization and power of attorney to the Executive Director for all banking operation.
- 5.04 The Account title of all banks used for IED shall be "Institute for Environment and Development) ".
- 5.05 The Center Manager/Accounts Officer/Accountant will fill up the form/s to take approval of ED to open any new account/signatory change.

The Center will send all of the documents to Accounts department of Central office. The Accounts department, after taking approval and maintaining all formalities from EC/ ED, will send the document back to the Center. After submission of the documents to bank the center will send the photocopy of all documents to the Central Accounts Deptt acknowledged by the respective bank.
- 5.06 The Executive Committee/ Executive Director shall authorize the signatories for bank transaction. The signatories of IED account will be three or more as per the need and situation of the center. Two of the signatures are required to maintain bank transaction. The EC/ED may nominate any signatory as mandatory for any bank transaction.
- 5.07 Due to Resignation/Transfer/Termination, central/center will take step to change of signatories (if any) immediately.
- 5.08 Government bank shall be given first priority for opening bank accounts for IED. For selection of another bank, the management shall discuss the issue with Accounts. Location of bank will also be considered for safe deposit and transit of IED funds.




Chairman
Institute for Environment & Development (IED)

- 5.09 If any of the bank account becomes useless and no use in near future is anticipated should be closed as soon as possible.
- 5.10 Any correspondence/letters of instruction to bank should be on original IED letterhead pad, signed by two authorized signatories and authenticated by a IED stamp.
- 5.11 In no circumstances must account be overdrawn.
- 5.12 The Accounts Department will update information of all banks of IED according to the prescribed format, which will be counter signed by the ED at the year end.
- 5.13 Cheque Issue register maintained:**
- 5.13.1 All issuing cheque will be documented in a register.
- 5.13.2 Cancelled cheques should be recorded in the cheque register and retained in the cheque book.

6.00 Bank Reconciliation:

- 6.01 The Accounts Officer/Accountant shall reconcile all bank accounts of his/her area every month and send with the bank statement to Accounts Department Central Office as per reporting schedule. The Bank reconciliation form is attached in **annexure-20**.
- 6.02 The Center Manager will approve bank reconciliation prepared by the Accounts Officer/Accountant.
- 6.03 The Accounts Officer/Accountant who do not get bank statement in time can send the photocopy of passbook with month long transactions. In that case, account number, name of month and bank stamp on every page is required.
- 6.04 If the Accounts Officer/Accountant finds any error on the bank statement s/he should request the bank authority to make necessary correction and will send the corrected copy to Central Office.
- 6.05 The Accounts Department will organize reconciliation summary of all banks in IED, which will be counter signed by the ED at the year-end
- 6.06 If there is long outstanding cheque, which has been time-barred in the reconciliation, the Accounts Officer/Accountant shall take necessary step to write it back.

7.00 Cheque Management:

- 7.01 The Accounts Officer/Accountant should give preference on cheque payment as far as possible.
- 7.02 The signatories should ensure & verify the original bills and documents when they sign any cheque.
- 7.03 Cheque prepared but not delivered and unused cheque book(s) should be kept in safe custody of Accounts Officer/Accountant. S/he will hand over the chequebook to the HoD with documentation whenever s/he is absent from the center.
- 7.04 Mutilated or cancelled cheques should be kept un-detached from the cheque stub.

7.05 If an Accounts Officer/Accountant loses a Cheque, the following procedures should be maintained immediately:

7.05.1 Initially the Accounts Officer/Accountant shall advise the bank immediately over telephone to stop the payment of the lost cheque. Beside that GD/FIR shall be made within a short period of time to the nearest police station.

7.05.2 Later on, a written letter to bank with details will be submitted and copy of bank acknowledgement will be kept in file.

7.05.3 The Accounts Officer/Accountant will issue another cheque in lieu of the lost one after getting written confirmation from the bank.

7.06 If a party loses a cheque then the following steps by IED's responsible person should be taken:

7.06.1 Party shall report immediately to IEDS on his specific pad in details.

7.06.2 IED people will inform the bank over telephone immediately to stop payment of the lost cheque.

7.06.3 Party will make GD in local respective Police Station.

7.06.4 A written letter to bank with details will be submitted to the bank later on by the party.

7.06.5 After getting written positive confirmation from the bank, new cheque will be issued to the party after a time interval of 10 days.

7.07 In case of time-bared cheque following measures are taken accordingly:

7.07.1 The party shall write a request letter on his specific pad to IED mentioning the reason

7.07.2 The party shall surrender the time-bared cheque to responsible Accounts Officer/Accountant.

7.07.3 The Accounts Officer/Accountant will issue a new cheque after getting approval from the Head of Department and reverse the previous payment in book.

7.08 Once a cheque is prepared and signed against any bill, no cash payment will be made on any request.

7.09 Signing of blank cheques are strictly prohibited.

7.10 If a cheque is signed and found to have an error, the same signatories should cancel and issue the new cheque. If the error is recovered before signing then the Accounts Officer/Accountant will cancel that.

7.10.1 Bank account must be in the name of the organization / in the name of the project, and wherever possible saving bank account should be preferred in place of current bank account in order to earn interest on the money lying in the bank accounts.

7.10.2 The operation of the bank accounts must be under the joint signatories.

7.10.3 Wherever possible and permitted under the law, separate bank account should be maintained for each funding arrangement, for each Income Generation programme and for unrestricted funds.

7.10.4 The bank reconciliation statement on month to month basis has to be prepared for each bank account.

CHAPTER: 06

FINANCIAL MANAGEMENT SYSTEM/PROCEDURE

1.00 **Financial Management**

Financial Management is Planning, Organizing, Controlling, Decision Making, monitoring and Evaluation the finance of the Organization.

Financial Accounting:

Financial Accounting is a manner of keeping track of how financial and monetary transactions occur inside the organization. That is a system of Recording, classifying and summarizing financial information. Specific areas of Financial Accounting:

- ❖ Distribution of Cost
- ❖ Making Accounts
- ❖ Financial report making
- ❖ Record keeping
- ❖ Internal Audit

1.01 **Purpose and tools of Financial Management**

At Non-profits Assistance Fund, one of our goals is to provide tools and resources to nonprofit staff and board members to help them realize their organizational vision. It give us last few years history, we have developed a wealth of resources on nonprofit financial management. You can start using this information right away to manage your nonprofit's finances.

a)Planning:

Planning is basic to the management process. Planning is looking ahead-preparing for the future. It involves a choice of several possible alternatives, a matter of making decision.

Tools used

Physical targets, Program budget and Cash flow forecast.

b)Controlling:

Management control is the systematic effort by management to compare Performance to plans. The Control function is of prime importance in the accomplishment of objective. The need for control increases with size and complexity of the organization. Continuous supervision of an activity, task or job is required to keep it within previously defined boundaries. These boundaries are termed 'Budget'.

Tools used

Periodic(Monthly/quarterly/Halfyearly/Annual)budget monitoring by responsibility center, Monthly expenditure report and Audit.

C) Organizing:

It is essentially the establishment of the framework within which require activities are to be performed and a designation of who should do them.

Tools used

Organizational Chart/Chart of Account, Job descriptions/Task

d) Reporting:

The accountant's reports must help management evaluate the effectiveness of its plans, must pinpoint successes or failures in terms of specific responsibilities and must establish the conditions that will lead to corrective action. It facilitates the implementation of management plans.

Tools used

Financial Statement

- 1.02 **Accounts code:**Finance Department will develop/update chart of accounts for up keeping the accounts. The coding structure will be developed in accordance with the Budget.
- 1.03 Cash and bankbook shall be updated on daily basis for cash and cheque payment. This will be counter checked by responsible person regularly.
- 1.04 All banks shall be properly reconciled.
- 1.05 The AO/Accountant shall submit monthly accounts through e-mail & mail.
- 1.06 If any rectification/adjustment becomes necessary The Accounts Officer/Accountant will submit this journal.

Accounts update and therefore print out of Balance Sheet, Income & Expenditure, Receipt & Payment Account; trial balance is necessary for preparation and finalization of yearly account.

Annual accounts will be prepared in a separate form for the external auditors.

2.00 Overhead Rate of IED :

IED will charge overhead to incur the expenses for common staff, rent, printing, stationery, repairing etc. on projects, to incur indirect cost needed for the project and to contribute towards achieving institutional sustainability of the organization. If any project has the provision of providing the overhead in respect of indirect cost needed for the organization, IED will negotiate overhead on the basis of approximate expenses for respective items. If any project does not have the provision of providing indirect cost needed for the organization, IED will negotiate overhead at the rate up to 10% to 15% of total expenses incurred by the project.

3.00 Consultancy Work :

Any professional staff of IED may render consultancy services to other organizations with due permission of the Executive Director/EC. If any professional staff performs any consultancy work beyond office working time with prior approval from the ED/EC S/he will deposit 60% of the consultancy fee earned, in the IED general fund account.

4.00 As regards Accrued Expenses:

- 4.01 Service received or expenditure incurred during the period but bills yet not received or payment not made shall be accrued (e.g. telephone, gas, electric, house rent and Contractual agreement), especially at the end of the year or any year-end for funder budget.
- 4.02 Accruals should not be practiced to absorb the budget.
- 4.03 The Budget Center Manager shall prepare the accrual statement and submit to Finance Department through Accounts office as per the reporting schedule.

5.00 As regards Accrued Income:

The accrual is concerned with expected future cash receipts against our services or goods provided to or for others. Such as materials sold but amount not yet received on time.

6.00 Organizational loan Account :

This accounts will be established when organization will provide the initial fund as loan for starting before receiving fund.

7.00 Short term Project Administration & Finance Management:

For Short term Donor funded project approved for operations and administrative and accounts services which are provisioned in the project budget for minimal allocation, in circumstances the organization will may charge to the respective project for incurring the expenses and transfer the amount to its general fund. May provide the hard time allowance to the concerned personnel and the required expenses for the respective project will incur from the general fund with the approval from the executive director of the organization.

If there is no provision of minimal allocation in any project budget for administrative and accounts services, the Executive Director has the authority and s/he may provide the hard time allowance to the concerned personnel from general fund.



CHAPTER: 07

MAGAGEMENT OF ADVANCE

(IOU&WORK ADVANCE AND ITS ADJUSTMENT PROCEDURES)

1.00 Advances ManagementDescription:

Organization should account for and have a sufficient control over the advances given for different purposes.

1.01 Type of Advances

There are different types of advance Organizations give to their employees or outsiders (suppliers) like: -

- Program advances
- Salary advances
- Travel advances
- Advance to third party

1.02 General Procedure/ Considerable subject to Giving Advances

- Requisition and proposal to be made.
- Purpose of advance to be mentioned.
- Duration of settlement of advances
- Intimation in case of overdue advance
- Deduction of overdue advance
- Requisition forms to be verified and authorized by appropriate authority. (To be finalized by IED)
- Advance request to be submitted to the accounts department within stipulated period.

Disbursement of advance amount

- **Program Advances**
 - Requisition by Program Officer in a specified format
 - Requisition should be sent to the accounts department
 - Budget provisions should be checked with finance and Admin Officer
 - Recommended by Program Officer
 - Approval by Director
 - Disbursement of advances amount
 - Maintaining advance Register

- Advance must need to adjust within the 3 (three) working days after completion of program/work.
- More than one advance will not be issued against a staff.
- **Travel Advances**
 - Advance request should carry details of the travel plan and period
 - Advance requisition to be submitted in the Authorized Persons
 - Requisition should be sent to the accounts department
 - Disbursement of amount
 - Maintaining advance Register
 - More than one advance will not be issued against a staff.
 - Travel back report (TBR)
- **National Travel**
 - Staff categories and grade to be specified for travel.
 - Local Conveyance at visiting location
 - Local conveyance from residence to Railway station /Bus stand/Airport
 - Allowance (DA & Accommodation) to be specified
 - Claiming of all other expenses supported by supporting.
 - Settlement of travel advance within specified period.
 - Travel report
- **Advance to third party:** Outside organization

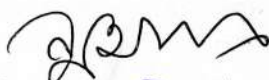
2.00 As regards Advance Payments Management:

2.01 Circumstances for Advance payments:

Temporary advances will be allowed to meet up the expenses relating to traveling and per diem or emergency purchases within cash purchase limit. In case of Traveling and per diem 80%-85% of the estimated expenditure will be allowable as advance.

In all other cases amount of estimated expenditure will be allowable as advance & approval from the line authority as per financial delegation of authority.

The accounts department must maintain an advance register for advance taken and its adjustment in prescribed format.




2.02 Entitlement of Advances & Process for disbursement of advances:

An advance has to be made only on approved budget in prescribed format. The concerned person should submit the approved budget allocation in prescribed format for the program expenditure/travel, program operational or miscellaneous costs against temporary advances maximum 3(three) working days before from the date of incurring expenditure.

2.02.1 The IED staff can take IOU/Work advance against specific organizational expenditure only. IOU/Work Advance used for personal purpose should be treated as a crime.

2.02.2 When one more staff is likely to incur expenses for travel, programme operational or miscellaneous costs, an advance Request will be completed and signed by the appropriate authority e.g. Director, Project Coordinator, Accounts office/Accountant or their designates. It is the responsibility of the Project Coordinator, Accounts officer/Accountant or their designate to determine the appropriate amount of the advance so that excess amounts of advances against actual cost are not given.

2.02.3 The Accounts officer/Accountant or the designate should review the advance Request to determine if all previous advances have been adjusted. If the employee listed on the advance Request has a previous advance that is still unadjusted, the Accountant or the designate will not provide an advance until the previous has been adjusted.

2.02.4 Following this review, the accountant or designate will prepare a debit voucher with the Advance Request as supporting documentation the recommended amount. For advances associated with; miscellaneous advance, Project advance & Travel advance debited accounting distribution.

2.02.5 The CM/HoD must authorize all of the IOU's of his/her center. If the CM/HoD is unable to attend the accounts office to give authorization, s/he shall give a written note to Accounts Officer/Accountant, which will be attached with the IOU sheet.

2.02.6 The Account Officer/Accountant shall issue a single IOU to a specific staff member. It means that s/he should not allow two IOUs to the same person at the same time. If it will become necessary for unavoidable reason, the CM/HOD will clearly state the reason through written note, which will be kept with daily IOU sheet.

2.02.7 Before going out of the center for any reason, the CM/HoD should nominate a person who will act as and perform all activities relating to finance in absence of him/her. In that case the Accounts Officer/Accountant shall require a written note from the CM/HoD.



Executive Director



Chairman

3.00 As regards Advance Adjustment Procedure:

3.01 Time limit for Adjustment of IOU:

IOU taken for programme operational and ongoing activities should be settled within 2 (two) days of the 'Due settlement date'. The CM/HoD is responsible for confirming this date. The accounts officer will question any IOU beyond this time. Under the IOU system whenever a person is taking an advance, she/he needs to sign a document confirming receiving of advance and at the end of the day when the advance is cleared this document is cancelled and the expenses are booked directly in the books of account. In such cases also need to maintaining the name wise advance register.

4.00 Time limit for Adjustment of Advances:

In case of staff traveling out of the center or going for outside training/workshop/seminar or to an emergency field, the 'Due settlement date' will be the return date/work done date. In order to adjust the advances that have been given an employee in a timely manner, the expenses Report and adjustment should be completed as soon as possible after the return from travel or completion of works. In most instances, this should complete within 3 (three) working days after the return from travel or completion of work done expenditures.

4.01 An IOU holder shall surrender the unspent amount of previous IOU to the Accounts Officer/Accountant before taking the next one. The Accounts Officer/Accountant shall not issue an IOU if s/he will not get the unspent amount of previous IOU from the staff member.

4.02 An employee can take IOU directly from the Accounts Office/Accountant with the authorization of the CM/HoD. After taking IOU from the Accounts Office the staff shall not issue sub IOU to another staff. The Accounts Officer/Accountant and the CM/HoD should ensure prevention of giving sub IOU to the staff members.

The completed Expenditure Report has to be reviewed by the project coordinator or designate with regard to the field visit schedule, duty record and/or activities that were completed. Following their review, the Accountant will verify the Expenses Report with supporting documents to determine the arithmetical accuracy and proper distribution of expenses to appropriate account head.

Following the verification, the Director or his /her designated person will authorize/approve the Expenses Report.

4.03 Ceiling for IOU/Work advance approval/authorization: Refer to the Rules of Financial Authority Delegation.

4.05 All outstanding IOU/ Advance must be settled at the yearend (30th June). If any IOU is not possible to settle in time due to unavoidable circumstances, authorization is required from the ED.



5.00 Advance against house rent /Prepaid Expenses:

Advance may be given in case of rental of houses for official purposes by IED the following procedures are applicable:

- Rental of house initiated upon contractual agreement between IED and the owner of the house
- Any authorized staff on behalf of IED can carry out the initial formalities needed prior to the rental of the house. The Administration Department/Accounts & Finance Department on behalf of IED, however, will sign the agreement.
- The house owner will be given advance against house rent as per terms and conditions of the agreement.
- The advance will have to be adjusted/ recovered as per terms and conditions as may be laid down in the agreement.

It may be necessary to advance money for services to be received over a period of time (months or years). A common example would be office/ware house, rent advance which would cover a period anywhere between two months to no. of years. While this advance is given it should be debited.

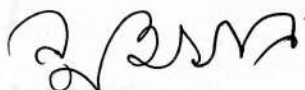
6.00 Advance to the contractor /Vendor:

Contractors are appointed for major repair and renovation work, interior decoration etc. as and when required. The Administration Department/Accounts & Finance Department must prepare the relevant documents as tender / board notice, schedule sale, application verification, comparative statements, committee signature sheet, work order, contract/agreement paper etc. Respective authorized officer of the Administration Department/Accounts & Finance Department shall initiate the construction work upon issuance of the work order.

It may be necessary to provide an undercapitalized vendor with an advance in order to obtain project materials and equipment's. It is expected that such advances will be adjusted with a short period not more than three months.

After a request for advance is approved, the Accounts Department will make payment by account payee check.

The contractor may submit running bill (i.e. current bill) against partially completed construction works. At the time of submitting the current bill, the advance payment prior to this bill will have to be adjusted against this current bill.



After completion of the entire job being assigned, the official handover of works to the respective authority takes places. The final bill is prepared after finalizing all the estimation and calculation of the works being completed. All the advance payments are shown in this bill and adjusted accordingly. The contractor and engagement engineer will sign the final bill. Always the bill must be paid by account payee cheque.

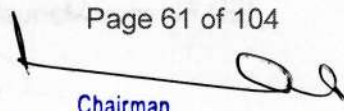
7.00 Limit of IOU Payments:

The full amount of estimated expenditure will be allowable as advance to meet ongoing programme operational or miscellaneous costs as per within approved budget allocation.

8.00 Person Responsible for Monitoring Advances and Adjustments:

The head of Accounts & finance shall be responsible for monitoring the advances for timely adjustment or realization as the may be. The matters relating to failure of timely adjustment or realization should be brought to the notice of the Executive Director/Program head/Project head/CM as the case may be for administrative action.

Due steps should be taken to adjust/realize long outstanding advances and proper provision should be in the financial statements for bad and doubtful advances having approval of the Competent authority.



CHAPTER: 08

BUDGET & BUDGETARY CONTROL

1.00 **Budgeting:**

A budget is an amount of money an organization plans to raise and spend for a set purpose over a given period at time. It is a chart of numbers representing the amount of income and costs allocated for the chosen activity.

- Quantified plan of action to a given period of time.
- Comprehensive and coordinated plan of action, expressed in monetary terms, for the cooperation and utilization of resources of an organization for a specific period in the future.

1.01 **Objective of Budget and budget monitoring:**

Budgeting is the monetary form of planning of a project. The objectives of budgeting in the context of NGOs can be stated as under:

- a) Planning b) Fund Raising c) Project Implementation d) Monitoring and Evaluation.

- 1.02.1 The budget is the financial expression of the project or program as undertaken by IED. Project supported by donor agencies must have approval of EC and the agreement be signed between IED and funding agency. IED may implement from own resources.

2.00 **Budget preparation Process:**

Procedure for Preparation: Before commencement of the year, organization is to prepare quarterly and annual planning for all projected work to be carried out in the following year.

- 2.01 The Budget Center Manager shall prepare an outline plan, which shall be submitted to the HoD. HoD will submit the summarized plan to ED for approval. Based on the approval of outline plan the CM shall prepare the budget for the specific year/funder.
- 2.02 The outline plan shall follow the activities proposed in the proposal to the funder for the programme.
- 2.03 The HoD shall submit project budgets as per the schedule circulated by the Finance for annual budget. The budget shall include all workings in budget file.
- 2.04 The budget shall be prepared on the specific formats supplied by the Finance department each year. The guideline included with the budget package shall be followed when preparing the budget. If any issue of the guideline seems unclear to any responsible person, shall be made clear through discussion with the Finance Department in Central office.

- 2.05 The Finance Department has a specific person to handle/organize/revise/circulate the total budget of IED. S/he shall distribute the budget to the programs/center after approval from Executive Committee. The responsible person shall be contacted whenever confusion arises/need to revise the budget, etc.
- 2.06 Funder budget should as much as possible be detailed and follow the guideline provided by the specific funder. Finance department should check funder budget before submission to the donor. For this, the budget should be submitted to the Finance at least on week advance of the donor's deadline.
- 2.07 Center/s having donors should make the annual budget only on the items agreed by the funder. In no circumstance, no additional item is allowed for budgeting.

3.00 Budget Revision:

- 3.01 In certain circumstances, it may be needed to revise the budget. Generally it happens due to unavoidable circumstances VIZ. natural disaster, politically unrest, abnormal price hike, foreign exchange rate hike due to obvious reasons etc. Under such situation the budget may be revised with the consent of the donor as well as the NGOAB. But revision if should have widely acceptable reason.
- 3.02 The revision may be two types i.e. revision not hampering the total amount of the program and revision affecting the total budget that is increasing or decreasing the total amount of the programme.
- 3.03 The proposed revision affecting the total budget needs the approval of EC.
- 3.04 If a project funded by third party funder requires a revision, the funder budget should be revised first, and then IED budget should be revised.

4.00 Budget Variance Analysis:

- 4.01 To exercise proper budgetary control over the expenditure budget variance analysis with actual expenses may be done monthly, quarterly, half yearly and yearly. But variance should not exceed plus/minus 10% against each line item. In case, if the variance seems to be exceeded more than 10% against any line item prior approval from the competent authority should be obtain. Although, variance may be allowed against line item but total expenditure should remain within total budget provision.
- 4.02 The Center Manager/BCI shall prepare a budget variance statement as per reporting schedule. This will be prepared after receiving the monthly management accounts statement from Finance department,
- 4.03 The HoD shall summarize the variance statements of different projects and submit to the Finance Department. The summary statement should include project's individual statements too as attachment.
- 4.04 The variance comments should be linked with the output as well i.e. the achievement of the period should be linked with actual plan, budget for specific activity, actual expenditure etc. Format for budget variance statement is attached in (Annexure-63).



5.00 Budget Management Procedure:

Budget is the principal instrument by which the Executive Board approves by Programs and exercise control over its activities. The Authority presents Annual work plan and Budget to the Board annually.

The budget performs the following functions:

- Expresses Board policies in terms of specific activities,
- Provides guidelines of administrative performance,
- Sets limits of expenditure in specific areas of activities,
- Establishes personnel requirements for administration and Program and
- Provide the means of monitoring performance and evaluation of final outcomes.

The budget is prepared and maintained according to Organization fiscal year.

The Organization will take steps to organize Costs Centers.

Administration and Finance will collect all revenue and expenditure (both revenue & capital nature) data, prepare draft budget, and submit. Then ED will submit to Board for review and approval.

6.00 As regards Budget Monitoring Procedure:

• Overall understanding of Grant

- Project Proposal
- Narratives to the proposed Budget
- Grant Agreement, MOU etc.

• Understanding of Budget

- Budget Heads and sub-heads
- List of activities
- Time schedule

• Tracking Budget

- Planned activities
- Budgeted expenditure
- Actual Activities
- Actual Expenditure
- Comparison of actual and budget
- Corrective actions on deviations (issue: Extension of project, Budget revision, etc)

Budgetary Control and Books of Accounts:

- Books of accounts should be regularly updated
- The budgeted lines of action should correspond to the heads of accounts

Advantage of Budget and Budgetary Control:

- Overall picture of the organization and its operations
- Coordination between various cost/responsibility centers
- Clarity on the progress of the project

Budget Variance Analysis:

- Variance arises when there is difference between budget and actual
- Variance can be:
 - Favorable (better than expected)
 - Adverse (worse than expected)

Favorable variance:

1. Lowest cost
2. Higher revenue/benefit

Adverse variance:

1. Highest Cost
2. Lower revenue/benefit

Adjustments to the Variance Report:

Accrual and prepayments should be adjusted (example, rent. Utilities due but not paid; bank interest not received etc.)

Add notes to variance report to explain differences and action taken.

What to do about the variance:

- Act only if it is outside the agreed margin
- Do thorough investigation of the cause
- Initiate corrective action
- Revision of plan and budget where necessary

7.00 Budget approval by:

On the basis of annual planning prepares budget and submit it to the donor agencies, specifying Head of Account or Line-Items and sub line items. The donor agencies normally approve and enclose it with the Letter of Agreement signed between Organization and themselves.



CHAPTER: 09

REGULAR OPERATION GUIDELINES

Financial Implication of Personnel Policy

1.00 Payment of Salary:

Salary payments are made on a monthly basis as per attendance register. Attendance register is checked on monthly basis. Salary should be prepared in monthly salary sheet. The following deductions are made from each monthly payment.

- Deduction of income tax at source from the staffs having taxable income.
- Employee's contribution to provident fund (10% of Basic Salary).
- Deduction against Loan & advance payment or any other reason.

1.01 Staff Salary :As per Human Resource Management and Development (HRM&D) Policies Salary scale and Grade of IED.

1.02 Staff payroll : Project & office wise pay roll and Salary register will be Maintained for the payment of staff salary & benefits.

1.03 Income Tax :As per HRM &D Policy of IED.

1.04 Provident Fund : As per HRM&D Policy of IED.

1.05 Staffs Gratuity :As per HRM &D Policy of IED.

1.06 Festival Bonus :As per HRM &D Policy of IED.

1.07 Leave policy :As per HRM &D Policy of IED.

1.08 Allowances :As per HRM &D Policy of IED.

1.09 Staff Travel policy : As per HRM &D Policy of IED.

1.10 Personnel Management: As per HRM &D Policy of IED.

2.00 AS REGARDS STAFFS PROVIDENT FUND & GRATUITY

2.01 Three accounts are kept in IED general ledger for controlling provident fund operation.

2.02 Members subscription and IED's contribution shall be credited and final payment to the staff shall be debited to Due to Provident Fund Account.

2.03 PF loan account shall be debited for issuing loan to the members and amount realized from the members shall be credited to this account.

2.04 PF loan interest account shall be credited with the amount realized from the members as interest.

3.00 Staff Provident Fund & Gratuity:

3.01 Provident Fund Benefit:

Provident fund is a Contributory fund both by the employer and regular staff after probation period in IED.

All the employees of IED under regular staff are the member of the Provident Fund (PF) of the organization. According to the guide line of PF by deducting that amount from his/her salary when IED will also contribute same amount that fund.

After contribution service of minimum 3 (three) years if any staff retire/resign/take release or discharges she/he is eligible to receive total amount of the PF (own contribution + IED contribution + Investment interest).

After contribution service of minimum 2 (two) years if any staff retire/resign/take release or discharges she/he is eligible to receive her/his total contribution to PF along with 50% of IED contribution and 75% of the Investment interest).

After less than 2 (two) years of contributions service if any staff retire/resign/take release or discharges she/he is eligible to receive only her/his total own contribution and Investment interest.

It also depends on the availability of fund in this regards from the donor.

3.02 Gratuity Benefit:

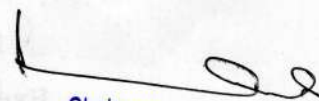
All employees who have completed a minimum of 3 (three) years continuous service with IED in the regular staff shall be eligible to receive a gratuity upon Cessation of their employment for any reason other than **misconduct/removal**. No gratuity benefit shall be payable to the temporary employees. It is also depends on the availability of funds for the purpose from Donor.

If the post is abolished or the project is closed, the employee will be entitled to gratuity benefit irrespective of the period of his/her service with IED.

The rate of payment of gratuity benefit to the Employees shall be equivalent to last month's gross salary for each completed year of service and service less than a year shall be paid proportionately.

Gratuity will be calculated by Central Accounts Section and remitted to the concerned persons after receipt of advice of separation

When any staff retire/resign/take release or discharges from organization, her/his PF & Gratuity Fund will be settled after six month from management acceptance date.



4.00 AS REGARDSTRAVEL, PER-DIEMANDACCOMMODATION:

[Detailed policy and procedureshown as per HRM &D Policy of IED]

Actual travelling expenses is granted to aIED employee to cover expenses which person incurs in travelling in the interest of organization's services. Per-diem is meant to offset to cost of unusual travel, outside an employee's normal/official working area or place of posting. All staff members are eligible for per diem and lodging expenses, for applicable travel.

4.01 TRAVELLING IN DOMESTIC:

[Detailed policy and procedure shown as per HRM &D Policy of IED]

IED will reimburse actual expenses for transport, airport tax, telephone, secretarial services, photocopies etc. upon presentation of vouchers. Reasonable taxi cab, baby Taxi, CNG, boat and rickshaw fares can be claimed without vouchers. Plane, train and inter-district bus tickets and conformation message of Online rides like UBER &Pathaomust accompany the claim vouchers. The mode or transport entitlements for IED staff will be as follows:

Grade/Position	Mode of Transport
Grade : A	Air Conditioned class in Rail/Equivalent class in Steamer/Launch/Bus/Air (Economy) wherever available or actual class used.
Grade: B toF	Mode of transportation Rail/Steamer/Launch/Bus / Online rides /public transportation etc. or actual class used (Normal fare, entitle 1st class)
Grade : G and below	Mode of transport Rail/Steamer/Launch/Bus /public transportation etc (Normal fare, entitle 2nd class)

- The most direct possible route shall be used; no deviation shall be made unless the Director has specifically approved it.
- 80-85% advance of the total estimate is admissible in case of outside visit.
- For emergency / special situation for the interest of IED Executive Director havethe power to allow any employee to travel by Air/Rent-A-CAR/ or 1st Class.

4.02 LODGING/ACCOMODATION

[Detailed policy and procedure shown as per HRM &D Policy of IED]

IED pays the actual expenses for hotel and guesthouse accommodation upon presentation of the bills. Actual rates (with receipt and. Receipts will audited) be are covered up to a limit based on submission of a TEB: In case of non-availability of rooms or any other reasonable ground staff member has to pay more than the rate mentioned below, the actual cost may be reimbursed subject to proper justification and acceptable to the IED management.

However, the maximum limit shall be as follows:

Grade/position	Division & District level and Government declared expensive areas	Normal areas
Grade : A	Maximum Tk. 3,500 per night	Maximum Tk. 2,500 per night
Grade : B to F	Maximum Tk. 2,500 per night	Maximum Tk. 2,000 per night
Grade : G and below	Maximum Tk. 1500 per night	Maximum Tk. 1000 per night

4.03 PER-DIEM(DA& INCIDENTAL COST)

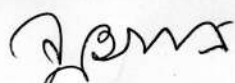
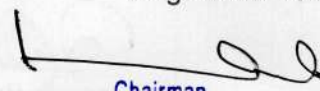
[Detailed policy and procedure shown as per HRM &D Policy of IED]

Staff in all grades shall be entitled to receive a per diem (food & incidental) without receipt, upon the submission of a Travel Expense Bill (TEB) for travel at the inclusive rate mentioned in Sl. No. 3.03.1

4.03.1 Daily food allowance shall be as follows:

IED staff shall be reimbursed for food expenses on a lump sum basis during the time in the field.

Sl.No	Designation	Functions	Grade	Amount in TK
1	Executive Director	Overall Steering	A	1,200
2	Director	Program Steering	B	1,000
3	Deputy Director/Project Director/Senior Coordinator	Program Coordination	C	1,000
4	Coordinator/ Project Coordinator/ HR &Administrative Officer / Accounts Officer /All Equivalent post /Designate	Leadership/ Coordination	D	1,000
5	Associate Coordinator/Assistant Coordinator/ Centre Manager/Field Coordinator/District Coordinator/Muster Trainer/Central Account/ Internal auditor/Asstt. administrative officer/All Equivalent post /Designate	Management /Supervision	E	900
6	Development Officer/Upazila Coordinator/Trainer/Program officer/ Centre Accountant / All Equivalent post /Designate	Monitoring	F	800

7	Program Organizer/Union Cpprdinator/ Program Facilitator /Front Desk Assistant/ All Equivalent post /Designate	Implementatio n	G	700
8	Community Organizer/Filed Facilitator/ Office Assistant/ All Equivalent post /Designate	Implementatio n	H	700
9	Support Staff :Driver/Messenger /Peon cum Guard/ Care-taker	Support	I	500
10	Support Staff : Cook,-Aya Cum Cleaner – Ahoc basis	Support	J	400

Breakfast (B) 20%:Start for field trip before 08:00 a.m., or return from the field after overnight stay outside the duty station.

Lunch (L) 40%: Start before 12:00 Noon or return from the field after 2:00 p.m. having spent at least five hours in the field.

Dinner(D)40% : Return from the field after 7:00 p.m. or overnight stay in the field or outside the duty station.

4.03.2 **TREAVELLING FOR OUTSIDE THE COUNTRY:**

[Detailed policy and procedure shown as per HRM &D Policy of IED]

Any IED employee who is required by the organization to attend a Training, Workshop or Seminar outside of Bangladesh, IED will incur the legitimate expenses for the purpose.

Food and Incidental cost for outside the Country

Grade	Developed Countries	Developing Countries	SAARC Country
Grade : A	USD –350	USD – 100	USD –80
Grade : B to F	USD –330	USD – 90	USD –75
Grade : G and below	USD –300	USD – 80	USD - 60

Pocket Allowance/Incidental Cost

Grade	Developed Countries	Developing Countries	SAARC Country
Grade : A	USD - 50	USD - 30	USD – 20
Grade : B to F	USD - 40	USD – 20	USD – 10
Grade : G and below	USD - 35	USD - 15	USD - 5

CHAPTER: 10

GUEST HOUSE MANAGEMENT

1.00 Managing Guest house:

- 1.01 Food & Accommodation allowances shall be applicable for the staff traveling to the center that have IED guesthouse. Staff shall avail the guesthouse facility for official purpose.
- 1.02 IED staffs are expected to avail food facility of the guesthouse when traveling to center for official purpose.
- 1.03 The staff that can avail accommodation & food facility of the guesthouse and made payment as per rate of guesthouse, their manager shall decide to pay the allowances as per the existing rules and regulation.
- 1.04 A list of rate for guesthouse facility is available in guesthouse.
- 1.05 Guesthouse In-charge shall maintain a register for the account keeping for the guest.
- 1.06 Guesthouse rate for the Head office and Centre level are below:

Sl. No.	Area/ Place	Particulars	Amount in Taka
1.	Central office	Conference room rent for full day	6,000/-
2.		Conference room rent for half day	3,500/-
3.		Multimedia and Laptop rent	3,000/-
4.		Multimedia rent	2,000/-
5.	Centre level	Conference room rent for full day	2,500/-
6.		Conference room rent for half day	1,500/-
7.		Set rent for origination staff of every person	50/100/-
8.		Set rent for out of origination staff of every person	200/-

Note: Foods cost calculation are always actual and 15% Vat are applicable on the total cost.

VEHICLE MANAGEMENT POLICY

1.00 Vehicle Management Procedure:

Maintenance of Log Book each vehicle:

Log book in prescribed format should be maintained for each and every vehicle.

Use of Maintenance of Register:

A vehicle Maintenance Register in prescribed format should be maintained for vehicle of the organization. Details of vehicle wise Fuel, Maintenance and repair cost should be chronologically written clearly.

Personal Use of Vehicles:

- 1.01 Requisition Slip must be field in and submitted to appropriate authority for prior approval for personal use of vehicle. Admin shall maintain a requisition book for vehicles chronologically. Usually IED's vehicles are used for official purpose only.
- 1.02 Personal use of vehicle should require approval of the Executive Director. The driver should inform the admin about the personal use of vehicle. The admin should inform this to Finance Dept.
- 1.03 Any staff of IED bears expenses of fuel, toll and other related expenses for personal use of IED vehicle.
- 1.04 Compensation if accident and damage at the time of personal use:

2.00 Repair and Maintenance:

- 2.01 All Cost should be chronologically written clearly mentioned Register in prescribed format.
- 2.02 Executive Director shall form a Committee for major repair required for any vehicle. Please see 'The Purchase Committee' (PC) in Section 2 for the responsibilities of the Committee.
- 2.03 For repair related approval, please see the Rules of Financial Authority Delegation
- 2.04 After completion of the repair works, the Workshop will submit 2 copies of bill. The Driver along with the admin shall inspect and check the work physically and signed before forwarding the bill to the Admin for approval. The Admin Officer can also check the work before approval. The 'Committee' will approve the bill if the work has been done under their supervision.
- 2.05 A copy of approved bill along with the work requisition and order shall be submitted to the Finance Department for payment. For payment please see 'Payment for Bills/Goods and Service'.

3.00 Fuel, Lubricants and Servicing:

- 3.01 The filling station shall submit 2 copies of monthly bill along with a copy of Credit Coupon to the Administration Department. After checking the bill with logbook will forward to the Admin for approval. The bill will be sent later to the Finance Dept. for payment.
- 3.02 The admin shall check the Journey Logbook on monthly basis and calculate the KM used (in the photocopy of logbooks) by user.
- 3.03 All IED vehicles should have logbook. The user, after using the vehicle will fill the logbook properly. The Driver of each vehicle should ensure that the logbook is filled in after each trip.

4.00 Insurance, Route permit and Fitness Certificate

- 4.01 The admin should ensure timely payment of vehicle insurance and route permit.
- 4.02 After payment s/he shall collect the certificate and preserve it properly.

5.00 Monitoring of fuel Expenses:

Expenses relating to fuel for vehicles should be monitored with a view to control the fuel expenses .At the end of each month a comparative statement of fuel expenses per kilometer should be prepared and reviewed by the competent authority i.e, the Executive Director/Director/Project head as case may be.

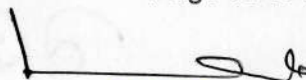
6.00 Motor Cycle and Bi-cycle:

The organization shall keep all vehicles, motorcycles and others equipment's in good running condition by carrying out regular maintenance work. Proper care should be taken in using the equipment's .relevant annual fees should be paid to BRTA authorities to keep required legal documents updated.

A vehicle/Motorcycle Movement register should be maintained by the PO to show the actual use of vehicles/Motorcycles.

Driving License:

Must be required driving license up dated and recorded.



CHAPTER: 12

FINANCIAL ACCOUNTS & REPORTING AND DONOR REQUIREMENTS (Financial report Preparation, Donor requirement and Project Approval from NGOAB)

1.00 AS REGARDS FINANCIAL REPORTING

1.01 Definition of Financial Statement:

The financial report or financial statement is the final product of finance department. Financial Statement should be comprised to Balance sheet, Income Expenditure, Receipts and Payments statements, related notes to the financial statements and other related financial disclosures.

1.02 Preparing Financial Statements:

As noted above financial statements of the organization should be prepared Monthly/quarterly/Half yearly and Yearly. Financial statements for the donor funded projects should be prepared as per requirement of the donor and approval of NGOAB.

1.03 General Purpose Financial Statement:

- General purpose financial report is the consolidated financial report of the organization as a whole.
- The preparation of consolidated report is very much essential as this gives the consolidated overview of the finance of the organization and can be shared with the new resource-sharing partners, with the Board and also with the members.

1.04 This report is a global report of the organization as a whole and it should include:

- Receipt & Payment Account/Statement of Cash Flow.
- Comprehensive Income statement /Income & Expenditure Account.
- Statement of Financial Position/Balance Sheet.
- Notes to the financial Statements/Notes on Account together with disclosure of Accounting Policies
- This Report should disclose separately Restricted Fund, Unrestricted Fund, Capital Fund (grants for acquiring Capital Assets), Staff Welfare Fund and the corresponding assets in relation to each of the funds.
- The Income & Expenditure Account should be prepared on the matching concept. All significant accounting policies followed for the preparation and presentation of financial statements should be disclosed.

1.05 Documentation for Reviewing the Financial statements by the Management:

The Organization should maintain all the books and records required to maintain the accounts under double entry system of accounting and preserve the same at least for six years or more in such a manner that the management or any competent authority can review the same as and when required.

1.06 Compliance Procedure of Donors Requirement:

Donor's requirements should be complied with in line with the terms and Conditions with the donor keeping pace with the rules and regulations of applicable for NGOs as Under :

- The Foreign Donation (Voluntary Activities) Regulation Ordinance, 1978.
- The Foreign Donation (Voluntary Activities) Regulation Rules, 1978
- The Foreign Donation Regulation Ordinance, 1982.
- FD-6 related to project approval (where projects objectives, aims and budgets are stated in details).
- In compliance with the terms and conditions of project approval by NGOAB.

1.07 Compliance of Government Laws, Rules and Regulations:

Documentation of the Government Rules and Regulations applicable to the organization:

Government rules and regulations relating to operation NGO, Income tax, VAT etc. should be complied with and properly documented.

1.08 Person responsible to comply with those rule and regulations:

The concerned Project head/Accounts head and finally the Executive Director should responsible to comply with those rules and regulations,

1.09 Compliance of donor agreement and donor's financial report:

Person responsibilities for compliance of Agreement with Donor: The concerned project head should be held responsible for compliance of the terms and conditions contained in the agreement entered into with the donors well as for compliance of the requirement of the NGOAB. The concerned project head will ensure the timely submission of the reports to the donor and NGOAB.

2.00 AS REGARDS NGO AFFAIRSBUREAU REPORTING& APPROVAL

2.01 Renewal of Registration (FD-1)

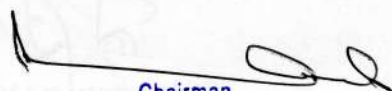
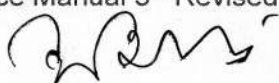
Application for renewal of registration for a period of five/three years will have to be submitted to the Director General, NGO Affairs Bureau 6 (six) months prior to the expiry of the 5 (five) year period of registration. Two copies of treasury invoice, showing deposit of fee for renewal of registration at the rate of taka against the Head: "NGOs registration, renewal of registration, collection of service charge Code 1-0323-000-1836 will have to be submitted along with the application.

2.02 Receipt of Foreign Donations (FD-2)

At the beginning of the year IED will have to submit FD-2 form in triplicate for receiving clearance of foreign assistance for that year. The mentioned amount of clearance should not exceed the amount approved in the form FD-6.

2.03 Utilization of Foreign Donations (FD-3)

At the end of the year IED will have to submit the utilization of foreign donation in triplicate through FD-3 form.



2.04 **Audit certification (FD-4)**

IED will prepare annual report on their activities within three months after the end of the financial year and send copies to the NGO Bureau:

- a) Auditors' certification on movement of foreign donation.
- b) The annual report
- c) A complete list of movable/immovable properties including vehicles.
- d) Statement of own sources of income and component-wise expenditure.
- e) The annual report will include a statement-containing name, designation, qualification, age, nationality, total salary, allowances and service tenure in the organization of persons (whose monthly salary and allowances are taka five thousand or more or whose on-time receipt is taka ten thousand or more) employed in the organization.

2.05 **Three Years Project Proposal (FD-6)**

IED has to submit three years Project proposal (06 Copies) to the NGO Bureau six months before the end of the current three years. Following documents requires attaching with this application:

- a) Project, district and Thana wise budget.
- b) Details of project personnel
- c) Details of equipment and vehicles.
- d) Details of training.
- e) Breakup of overhead cost
- f) Details of other expenditure.
- g) List of proposed donor and copy of agreement.
- h) A copy of organ gram.
- i) Breakup of in country and foreign donation.

2.06 **Response to Disaster (FD-7)**

To response any disaster, form FD-7 is necessary to be submitted to the NGO Bureau before starting the activities. During emergency situation like flood or cyclone bureau approves project proposals called FD-7 in 24 hours mainly for distribution of relief materials.

For detailed information on NGO Bureau Reporting requirements please see the guidelines issued by NGO Bureau.

2.07 **Receipt of Foreign Donations (FD-8)**

FD-8 form is used to project proposal to receive foreign donation or contribution from legal sources. Sources could be foundation, trust, government, education institution, or even individuals.

2.08 **Receipt of Foreign Donations (FD-9)**

FD-9 form is used to Application for employment of Foreign National/request for permission to employee of Foreign Consultant/Advisor/Expert.

2.09 **Receipt of Foreign Donations (FC-1&2)**

FC-1 is used to receive one time foreign contribution and FC-2 is used to foreign Contribution payment one time by donor agency.

2.10 TOR- 2 : COMPLIANCE OF RULES AND REGULATIONS ENACTED FOR THE NGOS AND THE TEARS & CONDITIONS RELATING TO PROJECT APPROVAL:

Requirements:

During the audit of NGOs, the audit firm will ensure and provide opinion on their compliance with the Rules and Regulations promulgated for the NGOs, i.e.

- ❖ The Foreign Donations (Voluntary Activities) Regulation Ordinance, 1978.
- ❖ The Foreign Donations (Voluntary Activities) Regulation Rules, 1978.
- ❖ The Foreign Contributions (Regulations) Ordinance, 1982.
- ❖ Working procedures contained in Circular (Paripatra) No. 03.09.0000.658.74.01.12 dated 31 December 2013 issued by the office of the Prime Minister;
- ❖ FD-6, FD-7, FD-8 or FC-1 related to project approval (where project objectives, aims and budgets are stated in details) Circular (Paripatra) No. 07.070.022.03.00.013.2010.90 (500) dated 12 April 2012 issued by the office of the Prime Minister and

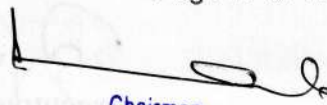
Terms and Conditions relating to project approval by NGOAB.

3.00 AS REGARDS FUNDER'S/DONOR REQUIREMENTS/ REPORTING

- 3.01 Funders' reporting will be as per the agreement made with them or any special guideline provided by the funders for their implementing partners. IED Finance department will make necessary arrangement for donor requirement and orient its entire center/projects to act accordingly.
- 3.02 The Finance Dept. will arrange audit as per the agreement made between IED and the donor. If there is no term for arrange separate audit, in that case audit of that project will be a part of annual audit.
- 3.03 If the agreement contradicts with Bangladesh Accounting Standard (BAS) or any points seem to disrupt the existing system, the Finance Dept will bring the issue to management for necessary action.
- 3.04 Separate coding structure/ accounting system will be developed by Finance Deptt to meet the requirements of a specific funder.

4.00 AS REGARDS FUND REQUISITION/CALL Forward

- 4.01 The Head Accounts & finance/Accounts Officer will finalize the Fund request/Call Forward Sent to Funder/Donor agencies of quarterly/ half yearly fund based on the project approved budgets and estimated cash flow.
After receiving fund from Funder/Donor agencies will confirm to Finance by sending an acknowledgement.
- 4.02 All of the Accounts Officer/Accountant will finalize the requisition of quarterly fund for their center based on the budgets and estimated cash flow (Annexure- 18).
- 4.03 The Accounts Officer/Accountant after receiving fund from central office will confirm to Finance by sending an acknowledgement.



FINANCIAL AUDIT (External & Internal Audit Procedure)

1.00 **INTRODUCTION TO AUDIT:**

Audits are aimed at giving us confidence in information provided by an organization/country etc. Audits should be used as a control instrument in the follow-up process.

Auditing is to critically examine, assess, and express an opinion on the accounts and administration of a Non-Government Organization or a government agency or Company. The concept of auditing can also include examining whether operations are being pursued effectively and fulfill the goals. The audit shall be performed independently of the Projects, the audited and other stakeholders. The auditor shall be independent and qualified for the assignment and make clear and unambiguous statements on the audit certificate.

However, auditing does not provide a guarantee that the funds have been administered in a secure manner or that the financial reports are of high quality. On the other hand, a correctly performed audit shall lead to the identification and rectification of shortcomings in the accounts and in the internal controls. It can also have a preventive effect since the attention of management is drawn to problem areas and management can thus take appropriate action to avoid errors occurring.

Auditing is one of several methods for exercising control, preventing corruption and ensuring that funds are used in the correct way. Different control steps are, for example, built into IED's project cycle in the form of project reviews. Normally, agreements lay down that it is the partner in cooperation that has the responsibility for the audit. However, IED retains the right to make a follow-up with the aid of audits or evaluations.

2.00 **Internal Audit/Special Audit**

2.01 **Terms of Reference (TOR) for Internal Auditors:**

Organizational a set up TOR and before starting audit of a particular period the internal audit team will prepare a detailed audit program starting that the particular arrears of checking that will be covered and will be duly approved by the Executive Director.

2.02 **Internal audit Questionnaire:**

The internal audit team may prepare an Internal audit Questionnaire in order to confirm that any audit item has not been left un-audited.

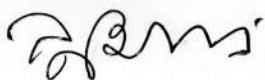
2.03 **Introduction to Internal Audit:**

Internal audit is an activity for verify/justify/review the operational activities and prove accuracy of financial transaction including the book of accounts compare to the organizational policies, procedures and other internationally accepted rules for financial monitoring.

2.04 Policy of the Organization on Internal Auditing:

The policy of the organization is to maintain an independent internal audit unit under direct supervision and control of the Executive director.

- 2.05 The objective of the Internal Audit is to support the Center in the light of financial procedure development, remove weakness and mal-practice and suggest for better internal control and improvement of the existing system.
- 2.06 IEDhas an internal Auditor within the organization, which is not a part of Finance Department. The Audit Officer will prepare his/her work plan on quarter basis and take approval from the Executive Director.
- 2.07 Minor problems of the center shall be solved at center level by discussion with the center Manager. Major problems can also be discussed with the Manager but will be brought in attention to the Executive Director according to the nature of the problem. If the Audit Officer feels that discussion will disrupt/hamper the fact of confidentiality, then S/he can report it to the Executive Director directly.
- 2.08 After audit and discussion with management team at center/central office the Audit Officer shall make a paper on the issues/problems discussed and write down the comments of the relevant personnel and take their sign.
- 2.09 Executive Director will send report to specific center/programme for audit queries. Also if the Executive Director considers the case as severe and harmful to the organization, S/he can make an inquiry team for investigation.
- 2.10 The respective center/programme shall reply of the audit queries with the assistance of Accounts Officer as per the deadline to the Executive Director. A copy of the audit reply shall be given to the Finance Department.
- 2.11 Center personnel provide full support to the Auditor to carry out the audit independently.
- 2.12 It is very important that the Audit Officer shall not impose any system to apply when s/he will audit in center. S/he should prepare a paper on his/her suggestion/recommendation and discuss them with finance personnel at central office. If the suggestion/recommendation is found to be okay, all centers will be suggested to apply it. This will help to bring similarity across all centers.
- 2.13 The internal auditor shall inform the respective HoD/CM/BCI at least one week before starting his/her audit work, which will ensure the presence of relevant personnel in the workstation during audit time.



2.14 Response of the observation of the Internal Auditors;

Before finalizing the audit report the internal audit team will obtain response from the concerned officials on the observation and findings of the internal audit team which should be reply the reports.

2.15 Review of the Internal Audit Report including Response;

The Executive Director /Designate should be taken necessary steps on internal audit observation and recommendations. If necessary proper investigation should be made and necessary action should be taken.

2.16 Internal Audit Action List and Follow up Actions;

A List of action taken on observation and recommendations of internal audit report should be maintained in prescribed format in order to follow up the actions on internal audit.

3.00 Statutory Audit/External Audit/Project Audit

3.01 Selection Process of External Auditors:

The General Body/EC of the organization will appoint the auditors out of the auditors list published by ICAB and fix their remunerations, Under such process, if required may ask for offer or expression of interest from the short listed auditors .

3.02 Terms of Reference (TOR) for External Auditors:

External audit shall be conducted by an independent Chartered Accountants firm with view to obtain a certification on the financial statements that these have been prepared correctly and fairly in accordance with accounting standards, generally accepted accounting principles and the concerned rules and regulations have been duly complied with Terms of Reference:

3.03 IED shall appoint External Auditor on annual basis. This is also the requirement of the NGO Bureau and funder policy.

3.04 Finance Department Central Office will initiate and coordinate to appoint the External Auditor. The Executive Director shall finalize the Audit fee and contract.

3.05 A formal agreement should be signed with external auditor considering standard letter of engagement.

3.06 The Auditors shall submit their reports directly to the Executive Director.

- 3.07 The Executive Director can ask for clarification if s/he finds any irregularities/mal-practice among the center/s. The respective department/center shall reply the audit queries according to the timeframe mentioned in the letter.
- 3.08 The Executive Director can make a team for investigation if any case is found proving mal-practice and harmful for the organization. Disciplinary measures may be taken based on the nature of the finding of investigation team.
- 3.09 The Accounts Officer/Accountant and all IED staffs should provide all necessary support to the external Auditors to carry out audit independently.

3.10 Response of the observation of the External Auditors:

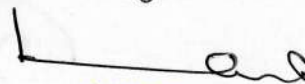
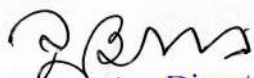
Before finalizing the audit report the external audit team will obtain response from the concerned officials on the observation and findings of the external audit team which should be incorporated in their management reports.

3.11 Review of the External Audit Report including Response:

Necessary steps should be taken on internal audit observation and recommendations. If necessary proper investigation should be made and necessary action should be taken.

3.12 External Audit Action List and Follow up Actions:

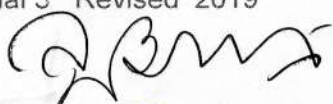
A List of action taken on observation and recommendations of external audit report should be maintained in order to follow up the actions on external audit.



CHAPTER: 14

DOCUMENTATION & SAFE CUSTODY OF RECORDS

- 1.01 **Retention of Documents:** All financial records, vouchers, report and documents shall be preserved by the organization must be preserved at least for 5 (Five) years after completion of that project / program / FY or as per donor's requirement. Disposal of the documents is described in the Disposal procedure section of the organization's Procedures section.
- 1.02 Supporting documents for cash & cheque payment vouchers will be filed chronologically.
- 1.03 Utility bills, deed of agreement, legal document, document for advance etc. will not be original attached with voucher rather than they will be separately filed.
- 1.04 All budget related papers would be kept in separate file.
- 1.05 The Finance department Central office will also maintain separate files for all relevant documents with the donor and deed of agreement.
- 1.06 Finance central office will also maintain separate files for staff income tax, house rent tax and suppliers tax.
- 1.07 The Finance department will maintain separate files for the NGO bureau related documents and reports.
- 1.08 The Finance department will maintain separate files for all relevant papers/reports of internal and external auditors.
- 1.09 Finance department will maintain monthly receipt & payment accounts, yearly budget and quarterly final account. Fixed assets & stock registers etc. in a proper way.
- 1.10 Monthly information of all banks and bank reconciliation will be kept separately in Finance department.
- 1.11 The Finance department of Central office and Centre/Project office will make one sets of back up of all finance records.



1.12Accounts related Papers, Records and Documents:

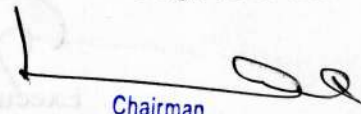
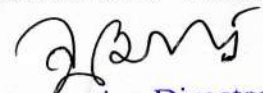
The following books, records and documents will be maintained for financial accounting:

Vouchers: Money Receipts/Acknowledgement receipts, Receipts Voucher, Payment Voucher and Journal voucher.

Register:

- Movement Register,
- Petty/cash Management Book,
- Cash Book,
- Ledger book,
- Cheque Approval Register,
- Advance register,
- Fixed Assets Register ,
- Stock Register,
- Salary Register ,
- Staff loan register ,
- Staff leave register,
- Visitor register,
- Guest House Register,
- Letter incoming and Outgoing Register,
- Vehicle log book,
- Attendance Register,
- Daily Cash certificate etc.

Forms: Tour Approval ,Time Sheet, Bank Reconciliation Statement, Advance requisition, Advance adjustment form, Expenses report, Conveyance bill, Internal Bill, Attendance sheet, salary sheet, wages sheet, Monthly salary list, salary advice slip, leave record, leave application, purchase requisition (Printing stationary and consumable), Purchase requisition (Equipment, furniture, vehicles, services, contract to other party), Comparative statement of quotations, Vehicle requisition, vehicle log book & maintenance , Motorcycle log book & fuel record, Trail balance, Financial Statement, Budget Variance analysis etc.



CHAPTER: 14

DOCUMENTATION & SAFE CUSTODY OF RECORDS

- 1.01 **Retention of Documents:** All financial records, vouchers, report and documents shall be preserved by the organization must be preserved at least for 5 (Five) years after completion of that project / program / FY or as per donor's requirement. Disposal of the documents is described in the Disposal procedure section of the organization's Procedures section.
- 1.02 Supporting documents for cash & cheque payment vouchers will be filed chronologically.
- 1.03 Utility bills, deed of agreement, legal document, document for advance etc. will not be original attached with voucher rather than they will be separately filed.
- 1.04 All budget related papers would be kept in separate file.
- 1.05 The Finance department Central office will also maintain separate files for all relevant documents with the donor and deed of agreement.
- 1.06 Finance central office will also maintain separate files for staff income tax, house rent tax and suppliers tax.
- 1.07 The Finance department will maintain separate files for the NGO bureau related documents and reports.
- 1.08 The Finance department will maintain separate files for all relevant papers/reports of internal and external auditors.
- 1.09 Finance department will maintain monthly receipt & payment accounts, yearly budget and quarterly final account. Fixed assets & stock registers etc. in a proper way.
- 1.10 Monthly information of all banks and bank reconciliation will be kept separately in Finance department.
- 1.11 The Finance department of Central office and Centre/Project office will make one sets of back up of all finance records.

1.12Accounts related Papers, Records and Documents:

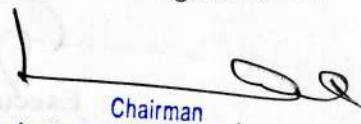
The following books, records and documents will be maintained for financial accounting:

Vouchers: Money Receipts/Acknowledgement receipts, Receipts Voucher, Payment Voucher and Journal voucher.

Register:

- Movement Register,
- Petty/cash Management Book,
- Cash Book,
- Ledger book,
- Cheque Approval Register,
- Advance register,
- Fixed Assets Register ,
- Stock Register,
- Salary Register ,
- Staff loan register ,
- Staff leave register,
- Visitor register,
- Guest House Register,
- Letter incoming and Outgoing Register,
- Vehicle log book,
- Attendance Register,
- Daily Cash certificate etc.

Forms: Tour Approval ,Time Sheet, Bank Reconciliation Statement, Advance requisition, Advance adjustment form, Expenses report, Conveyance bill, Internal Bill, Attendance sheet, salary sheet, wages sheet, Monthly salary list, salary advice slip, leave record, leave application, purchase requisition (Printing stationary and consumable), Purchase requisition (Equipment, furniture, vehicles, services, contract to other party), Comparative statement of quotations, Vehicle requisition, vehicle log book & maintenance , Motorcycle log book & fuel record, Trail balance, Financial Statement, Budget Variance analysis etc.



CHAPTER :15

INTERNAL CONTROL SYSTEM OF THE ORGANIZATION

1.00 Introduction:

IED will maintain an effective internal control system, which is an effective tool for management to exercise 'control over income' expenditure, assets and liabilities of the organization. To make the internal control system effective it needs an environment where management and team members shall have a clear understanding of the programs philosophy, objectives, policies and procedures within which the organization is operating.

1.01 Definition-Internal controls

Internal Control Systems ensure that there is adequacy of checks and balances so that the accountability standards are maintained. An organization's internal control system is defined as whole network of systems established in the organization to provide reasonable assurance that organization's objectives will be achieved, with particular reference to:


The effectiveness of operations;

- The economical and efficient use of resources.
- Compliance with applicable policies, procedures, laws and regulations.
- The safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity and corruption.
- The integrity and reliability of information, accounts and data.

The definition embraces concepts of effectiveness, value for money, compliance, fraud and financial controls.

1.02 Internal controls-a management function

The term controlling is used in management to describe the function of measuring and correcting activities to make sure that plans and objectives are met. Internal control is regarded as the management function of acting to ensure that objectives are achieved. It starts definition of aims and objectives and continues through an organization's plans, structure and activities. It can be identified in policies, procedures, regulations, directions, manuals and other arrangements. It incorporates the procedures for directing, supervising, monitoring and reporting on all operations, functions and activities.



2.00 The main objectives of IED internal Control system are:

1. To ensure protection of errors, omission, frauds, misuse and Misappropriation of funds;
2. To ensure adherence to management policies in order to achieve the program's goal.
3. To ensure effectiveness and efficiency of operation.
4. To ensure economical use of resources and to safeguard assets.
5. To ensure reliability and integrity of financial information
6. To ensure compliance with statutory requirements.
7. To ensure audit requirements.

2.01 AS regards Classifications of control procedures

There are a number of different ways of classifying control procedures but in the context of organization accounting they can be described broadly as:

- a. **Management controls**-these encompass the high level supervision and review by management. They are generally detective in nature and will include, for example, management review of exception reports, performance against budgets.
- b. **Organizational controls**- these controls derive from the way in which the organization is structured and can both be detective and preventive. They will normally include well defined responsibilities and the segregation of functions such as transaction initiation, processing and recording.
- c. **Authorization controls**-these will normally operate at the individual transaction level and will be preventive in nature. Their purpose will be to stop a transaction being processed if it has not been approved at an appropriate level. Good authorization controls will be specific about who can approve what, the extent of checking required before approval and how the check should be evidenced.
- d. **Operational controls**-these are concerned with the completeness and accuracy of processing and may be either preventive or detective. They may include sequence checking to provide assurance on the completeness of numbered documents, comparison of one set of documents to another (e.g. purchase order to invoices) and the use of control total and reconciliations (e.g. bank reconciliations, month end account reconciliations).
- e. **Access control**-these are usually designed to be preventive and include control over access to assets and accounting records through simple physical measures such as locks and safes but also procedural controls such as controls over stock issue, petty cash issue

2.02 As regards Categories of controls:

There are broad 8 categories (SOAPMAPS) use the internal controls as follows:

2.02.1 Segregation of duties

Roles and responsibilities should be defined so as to ensure -

- Areas of activities involving risk are separated, for example the person responsible for authorizing a payment should not be the person recording the data, making the payment, checking the transaction.
- Clear lines of authority.
- Unintentional errors have a higher chance of being detected, for example by an independent check.
- The risk of intentional errors or abuse and the opportunity for collusion are reduced.
- Every area of work is independently supervised, validated or reconciled; and
- Competence and accountability are promoted.

2.2.2 Organizational structures

Appropriate organization structures should exist to ensure -

- Work is organized to maximize efficiency in the use of resources, eliminate duplication of effort, achieve objectives and plans and maintain a disciplined control environment.
- Adequate resources are deployed at all levels to meet objectives and plans.
- Appropriate communication takes place; and
- An operational ethos which fosters commitment to the organization, its objectives and plans, and its control environment.

2.2.3 Authorization and approval

Appropriate authorization and approval procedures should be introduced to ensure-

- Organization policies, objectives and plans are adhered to.
- Only legitimate activities are performed.
- Integrity of systems through validation of data.
- The use of systems and assets are controlled; and
- The operation of authority is documented and a clear management (and audit) trail is maintained.

2.2.4 Physical safeguards

Appropriate physical safeguards should be established to -

- Limit access to assets, systems and records.
- Protect personnel and assets.
- Establish clear control of the use of assets, and custodial responsibility for them.

2.2.5 Management review and monitoring

Financial and other performance should be monitored to ensure -

1. Personnel understand the systems, processes, procedures and activities established by management.
2. Records, systems are maintained and reconciliations performed accurately and efficiently.
3. Policies, timetables, targets and objectives are met.
4. Areas of weakness and vulnerability are identified for management attention.
5. Errors, abuse, fraud are deterred and detected; and
6. Appropriate anticipatory and remedial action is taken.

2.2.6 Accounting and arithmetical

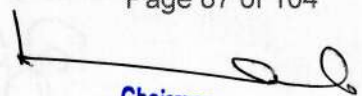
Appropriate accounting and arithmetical procedures should be operated to ensure -

- Statutory and other professional requirements to maintain proper books of accounts are observed.
- Books of accounts, ledger balances and reconciliation procedures are carried out to ensure transactions are correctly recorded and processed.
- Carried forward totals are correct.

2.2.7 Personnel arrangements

Appropriate personnel arrangements should exist to ensure that through recruitment, disciplinary and appraisal policies and procedures-

1. Personnel employed are of the requisite standard to meet the needs of the work and its controls, as defined by the organization's objectives and plans.
2. Personnel employed have the integrity, honesty and competence to meet the needs of the work and its control, statutory requirements and the organization's values.
3. Appropriate training is provided to maintain the competence of personnel.
4. Information on human resources is accurate, complete and up to date; and
5. Personnel are treated fairly.



2.2.8 Supervision

Appropriate supervision procedures should exist to ensure:

- Internal checks are performed effectively.
- Procedural errors are detected through systematic checks, and corrected.
- Employee relations are directed and controlled appropriately.
- Weaknesses in controls are identified and reported to management.

3.00 Financial Reporting Systems and Accounting Software:

IED has maintained to the double entry system of accounting and also Followed the Decentralized accounting .IED central office is used Tally.ERP 9 accounting software. Local customized Financial Information System (FIS) computerized accounting system is used by IED for all field/Center offices. The configuration name is FIS. The package is developed on the platform of Microsoft Excel.

Monthly Budget Variance against actual expenditure to date along with Activity plan and Year to date Budget Variance against actual expenditure to date along with Activity plan

Financial statements produced in IED include receipt payment statement, balance sheet, trial balance, project reports etc.

4.00 Internal Audit and review systems of financial data:

IED financial delegation of authority and finance manual appears adequate for internal control. IED forms a "core group" at central office (Considering of Program Coordinator(s), Accounts Officer, Internal Auditor and Financial advisor) to oversee the continuous implementation of effective internal control procedures in order to ensure utilization of project funds effectively for program purposes.

The budgetary control mechanism formats develop a system to check its balance between program activities and financial status.

Output (Report):

- Monthly and year to date receipts and payment accounts compare with the monthly and year to date budget. The actual expense is to be measure up to percentage of budget.
- There is a tool to verify actual cost of actual activities that helps to better financial management.
- The Internal Auditor reviews the accounting records periodically.
- Records and documents reviewed in annual audit and auditor's recommendations are strictly implemented.

IED follows decentralized accounting system that all activities is recorded, monthly report prepared, reviewed monthly basis and then periodic report prepared and all the reports are open to senior management and executive committee as well as to Govt. bodies including NGOAB, NBR, donor organizations and other stakeholders. All the financial reports are audited following proper auditing procedure.

5.00 Financial Risk Mitigation Procedures

IED has risk management policy. However at the Risk monitor through field visit and central core committee review. As IED is a learning organization, the system may be developed with assistance of others. IED has project wise annual budget allocation centrally and center wise. Central and all the center offices prepare a budget variance report monthly, quarterly, and yearly and year to date. Central office reviewed the report with activity.

The anti-bribery/corruption or fraud policy is incorporated in Human Recourse Development & Management Policy. Staff are informed about the HR policy during appointment and can access to it on any time.

6.00 Policy to address financial irregularities

The organization follows system and procedures for internal control including Budgetary control, Purchase controls, Cash transaction, Physical controls, Advance control, Financial Information System, clearly written in Finance Manual.

Following the HR Policy of the organization, corruption cases are treated as misconduct, a committee is formed for details investigation and decisions are taken as per findings.

7.00 Control over Computer

In Case of use and control over computer the following policies and procedures should be observed:

- a. Access to computer data should be strictly restricted to the concerned officials only;
- b. Backup copies of computer software and computers works should be maintained and stored away from the computer at another location in a locked secured cabinet;
- c. Private use of organization's computer should be strictly prohibited.
- d. A practice may develop that all the professional staff do use separate computer for their respective works.

8.00 Level of control

The nature, extent and strength of controls will vary between organizations and within different parts of the same organization. The controls used will depend on the nature of operations, the importance of the system, the degree of risk, the geographical distribution, personnel and many other factors.

9.00 Cost of controls

Management should consider the cost of controls in relation to the risk and exposure they cover. Control costs money and the wrong balance of controls may make an organization inefficient and lethargic. The need for and costs of individual controls should be balanced against the wider needs for control over economy, efficiency and effectiveness. The choice of control methods should be based on a comparison of costs and expected benefits or reduction of risk.

10.00 Conclusion-The limitations of internal controls

Internal controls cannot by itself guarantee the achievement of objectives, efficient and effective administration and the completeness and accuracy of processing. Factors that may diminish the effectiveness of control systems will have to be borne in mind, such as:

- The potential for controls to be overridden by those responsible for them.
- Improper application of control due to human error as a result of mistaken judgment or interpretation, carelessness or distraction.
- The inability of standardized control systems to deal with non-routine transactions.
- Control break down due to changes in processing transactions and the development of non-standard procedures.

Internal controls cannot be proof against fraud, especially by those holding positions of authority and trust. Internal controls that depend on separation of functions can be weakened by collusion. The competence and integrity of management and staff operating controls can be fostered by selection and training but cannot be guaranteed.

CHAPTER : 16

WRITE OFF PROCEDURES

- 1.00 Any long outstanding issue like obsolete or damaged stock, debtors, advances, outstanding loan, Interest on loan, creditors etc. affecting the accounting procedure should be written off. The CM/HoD/BCI will make proposal for writing off to the Executive Director through the Finance department. The Finance Department will take necessary action to take approval of the ED/EC and return the papers to the respective center. The Executive Director has the sole authority to write off anything. Refer to the Authority Delegation.

Disposal Procedures:

Accounting records shall be destroyed with specific approval of the Board. Destruction of account documents must comply with GOB rules and regulations' for NGOs.

From the date of transaction, all the records will be preserved for the period as required by the respective donors/funds. Organization own records will be preserved for 10 years.

Disposal of Fixed Assets:

It is obvious to check disposal of assets procedures in the contract for project-funded assets before disposing of assets.

Fixed assets may be disposed only with the written approval.

1. The written down value becomes less than Tk. 1 or
2. Cannot be used more or
3. Maintenance costs are more or less equal to replacing the item or
4. Any other reason decided by the management

Financial Authority Delegation

To safeguard the interest of the organization, IED has to ensure adequate control over the financial transactions with an efficient and effective internal control system. Therefore, the internal control system will be organized in such a way that work of one person is automatically checked by another officer (immediate senior) and thus ensuring that the possibility of irregularities is minimized.

The Admin Section shall receive all incoming bills from vendors. Besides the concerned officer who requested for procuring the goods/services shall countersign the bill and then bill will go to Finance Section for voucher preparation. The AO shall prepare the voucher and HAF will review that. After that the respective voucher along with the cheque will go to the ED for approval.

The IED financial authority is separated into two broader heads:

A. Authority to incur expenditure means the designated employee can enter into agreement, receive goods or services, Others finance activities and approve bills after confirming that:

Authority to incur expenditure is further divided into three:

A1. General - applicable for both Dhaka Central office and the center;

A2. Central office level expenditure applicable for Central office;

A3. Center level expenditure applicable for the Center offices.

B. Authority to make payment means the designated employee will authorize payment after confirming that the financial rules and regulations have been complied with.

A. Authority to incurred expenditure

A1.GeneralExpenditure:

S N	Type of Expenditure	Celling (Per Budget)	Final bill certified/ Reviewed by	Authority to	Authority in absence	Remarks / Responsibilities & Procedures
1	<u>Abroad :</u> Travel for Workshop/Conference/Training	None	HoA/HOT	ED/ Designated	EC	ED approve all abroad bills and EC Approve all abroad training, Conference & workshop bills of ED
2	<u>Medical:</u> Staff Medical treatment Benefit in case of special ground	None	HAF/HoA	ED	EC	Employee makes treatment claim and forwards to Admin who checks and takes approval from ED
3	<u>Fixed Asset purchase/disposal :</u>					
	Immovable asset	None	HoA/APC	ED	EC	All assets should be purchased by Adhoc Purchase committee (APC).
	Moveable asset	Upto Tk.25,000	HoA/APC	ED	EC	At project/ Center level this will be formed by HoD/CM /BCI and at
	Moveable asset	Tk.25,001-500,000	HoA/APC	ED	EC	


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	Moveable asset	Over 500,000	HoA/APC	ED /EC	EC	Central office level by ED EC Nominated
4	Write off : Advance, stock receivable, outstanding loan, Fixed & other assets, payables etc.	None	HoA/HAF	ED	EC / Designated	Accounts Department will steps & necessary approval as per requirement at all level
5	Hiring a house on rental basis :					
	Rent per month	Upto Tk.25,000	HoA/HoD	ED / Designated	ATL / Designated	Agreement will sign CM/BCI and Maximum 3 years contract
	Rent per month	Over 25,000 Taka	HoA/HoD	ED / Designated	ATL/ Designated	Agreement will sign ED and According to need
6	Hardship/ time Allowances	None	HoA/HAF	ED / Designated		This allowance will be admissible to the support staff & driver only. Payment should be made soon after completion of the emergency work/project. This allowance and per diem allowance are note payable simultaneously for the same date.
7	Donation	None	HoA/HAF	ED		Accounts Department will steps & necessary approval as per requirement at all level

A2 Central /HO Office level Expenditure						
No.	Type of Expenditure	Ceiling (per budget)	Final bill certified/ Reviewed by	Authority to	Authority in absence	Remarks / Responsibilities & Procedures
1	Travel & Conveyance					
	Home for HoD	None		HAF	ED	Acting person's travel bill should be approved by ED in absence of HoD
	Home - Other than HoD	None	ACT	HAF/HoD	Acting HoD/ED	
2	Training					
	At Central level	None	AO/ACT	HoT/HoD	ED	Head of Training/HoD will approve all trainer's bill
	Outside of IED	None	AO/ACT	HoT/HoD	ED	Head of Training will arrange all outside training and Certified the final bill by the HoT. If bills paid from project level than CM/BCI will approve the bill.
						Training cell will communicate as per need
3	Stock Purchases					
	Emergency stock	500,000	HAF	PPC/ED	ED	The limit means the aggregate Value of the stocks at all locations. ED may authorize purchase beyond these limits.
	Stationery/Supplies stock	None	HoA/HAF	PPC/ED	ED	Yearly Permanent Purchase Committee (PPC)
						will be formed by ED. Admin will take steps as per needs

4	Stock Issue					
	Approval of monthly and emergency Requisition	None	HoD/ACT	HoA	ED	Without requisition no material will be issued. Admin will arrange as per requirement at all level
5	Printing & Materials					
	Small requisitions	Upto Tk.15,000	HoA/ HAF	HoD	ED	Admin will arrange purchases
	Large Printing works	None	HoA/ HAF	PPC/ ED		Formal purchases procedure must be
	Photo copy/computer materials	None	HoA/ HAF	PPC/ ED		Followed.
6	Repairs & Maintenance :					
	General Office repairs	Upto 10,000	AO/ACT	HoA		
	Computer Repairs	None	HoA/HAF	ED		
	Car - Minor repairs	Upto TK 15,000	HoA/ HAF	ED	Acting HoA	Admin will arrange as per requirement at all level
	Car - Major repairs	Over Tk 15,000	HoA/ HAF	PPC		
	Fuel & Oil etc.	None	AO/ACT	HoA/HAF		
7	Emergency Material Purchase	None	AO/HAF	APC / ED		According to requisition provided by programme. Admin will arranged as required
8	All other expenditure					
	Within budget	As per budget	AO/HAF/ACT	HoD	ED	Budget allocation & necessary approval
9	Vehicle Requisition					
	IED Purposes		HoD	HoA	Acting HoD/ Designated	Admin will organize where necessary



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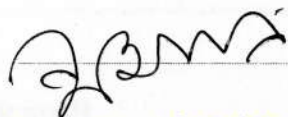


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	Non-IED purposes		HoD/HoA	ED	Designated	
10	Conferences				ED	Admin will organize where needed
	Room/Trg usage for			HoA		
	Non-IED purposes			ED		

A2 Central/HO Office level Expenditure						
No.	Type of Expenditure	Ceiling(per budget)	Final bill certified/Reviewed by	Authority To	Authority in absence	Remarks / Responsibilities & Procedures
11	Work Advance –As per budget approved	Upto Tk.50,000	Budget allocation & necessary approval	HAF	ED /Acting ED	Double Advance should not allow
		Over- Tk.50,000		ED	EC/ Designated	Each project & each event/program estimated cost/as per need for Emergency/Special Time can be relaxed in exceptional cases
	IOU–As per budget approved	Upto Tk.20,000	Budget allocation & necessary approval	HAF	ED /Acting ED	For Administration /Programme
		Over Tk.20,000		ED	EC/ Designated	For Administration /Programme
						IOU must be settled within two days and Double IOU should not allow



A3 Center/Project/Field Level Expenditure						
No.	Type of Expenditure	Ceiling (per budget)	Final bill certified/ Reviewed by	Authority To	Authority in absence	Remarks / Responsibilities & Procedures
1	Travel & Perdiem					
	Local Transport bill	None	ACT	PC/CM/BCI	Acting /HoD	CM/BCI approve all bill and HoD/ATL Approve all bill of CM/BCI.
	Home	None	ACT	PC/CM/BCI	Acting /HoD	
2	Training					
	Center level	None	ACT	PC/CM/BCI	Acting CM/BCI	Training cell will communicate as per need
	Outside IED	None	HoD	PC/CM/BCI		
3	Fund transfer					
	Between Center to Center/Central	None None	HAF	ED PC/CM/BCI	Acting / Designated	One center to others center
4	Construction :					
	Construction/Upgrading	Budget allocation & necessary approval		APC/ED	ATL / Designated	Plan, design, site and estimate
	Sanitation/Culvert			PC/CM/BCI	ATL/ Designated	should be approved by HoD who will
	Village Protection			PC/CM/BCI	ATL/ Designated	Also approve the work before it starts.

5	Stock re/devaluation :			APC	ED/EC	When stock is re/devalued internal Auditor will be present.
6	Emergency project expenditure	None		PPC/ED	BCI	According to donor /ED Approved budget
7	Purchases	None	ACT/ Designated	PPC	BCI	The committee will be formed consistof 3 member. PPC will approve the bills.
	Office supply, training materials, printing, & office materials, booklet, publication printing , etc.					
8	All other expenditure	Approved Budget	ACT/ Designated	PC/CM/BCI	Acting BCI	Budget allocation & necessary approval
9	Work Advance-As per budget approved	UptoTk 10,000	DO/Program officer	ACT/CM	BCI	Double Advance should not allow
		Over- Tk.10,000 to 30,000	DO/Program officer	PC/CM/BCI	Acting BCI	Each project & each event/program estimated cost/as per need
	IOU	UptoTk 5,000	DO/Program officer	ACT	Acting BCI	Time can be relaxed in exceptional cases.
		Over Tk 5,000 to 10,000	DO/Program officer	PC/CM/BCI	Acting BCI	Double IOU should not allow IOU must be settled within two days,

B Authority to make payment

No	Payment at	Ceiling (per budget)	Final bill certified/ Reviewed by	Authority to	Authority in absence	Remarks / Responsibilities & Procedures
a)	Central Office					
	Personnel Cost	None		HAF/ED	ED	Accounts Department will steps & necessary approval as per requirement at all level
	Rent as per agreement	None		HoD/HoA	ED	
	IOU-In absence of HoD	UptoTk 10,000	HoD/ HoA	HAF	ED	
	Original Supporting Bill approved	UptoTk 30,000	HoD/ HoA	HAF	ED	
b)	Center/Project office					
	Personnel Cost	None		AO/ACT	CM/BCI	Accounts Department will steps & necessary approval as per requirement at all level
	Rent as per agreement	None		CM/BCI	ED	
	IOU-In absence of Center. Manager.	UptoTk 5,000	DO/Program officer	AO/ACT	CM/BCI	
	Original Supporting Bill approved	UptoTk 10,000	DO/Program officer	CM/BCI	ED	



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C. CASH IN SAFE CEILING

Sl	Office	Cash (Taka)	IOU (Taka)	
a)	Central/HO Level-Per project	20,000	20,000	Each project & each event/project estimated cost/as per need
b)	Centre/Project Level-Per project	10,000	10,000	Each project & each event/project estimated cost/as per need

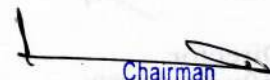
D.	Legend		Legend	
	EC	Executive Committee	PPC	Permanent Purchase Committee
	ED	Executive Director	APC	Adhoc purchase committee
	HoD	Head of Department	IOU	I Owe to You
	HAF	Head- Accounts & Finance	PC	Project Coordinator
	HoA	Head of Admin	CM	Center Manager
	Acting	Nominated by ED	AO	Accounts Officer
	HoT	Head of Training	ACT	Accountant
	ATL	Area Team Leader	BCI	Budget center In-charge

The persons acting for the above positions will have the authorities mentioned in the document.



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CHAPTER: 18

SUMMARY OF DEFINITIONS

- 1 Income : Means all resources which become available to an organization and which the trustees/board are legally required to apply in furtherance of its charitable purposes within a reasonable period of time.
- 2 Fund : Represents unspent amount of income. It may be unrestricted or restricted to a particular purpose of the charity.
- 3 Capital : Means resources which become available to an organization and which the trustees are legally required to invest or retain and use for its purposes.
- 4 Restricted Fund : Are subject to certain conditions setout by the person who is contributing the fund. The restrictions may apply to both the capital or income or both.
- 5 Unrestricted Fund : Refers to the funds against which there are no specific donor's restrictions and NGO can use it for the purpose for which the NGO is established and as approved by the Board.
- 6 Designated Fund : Are unrestricted funds, which have been set aside by the board of an NGO for the specific purposes. Hence restrictions under designation funds are self-imposed and the NGO can lift the restrictions whenever it wishes and shall reallocate the funds for some other purpose.
- 7 Control Registers : Are the registers which are maintained in order to control the utilization of consumables or services like log book for consumption of fuels, telephone call register to record the telephone calls.
- 8 Operational Registers : Are the registers that document the attendance of persons in one particular program duly authenticated by the participants and also by resource persons or other independent authority as decided.
- 9 Utilization Records : Are the records, which are maintained to document the distribution of materials to the beneficiaries.
- 10 Definition of Bill : A bill is a financial document prepared by the seller/supplier showing the amount against the purchase/service receiver for claiming the payment.

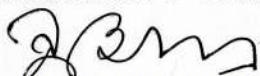
- 11 Definition of Invoice : Invoice is a document that detail description of quantity, price, reference of service received, place of delivery of goods and services, supplied to particulars of service issued by the seller or suppliers.
- 12 Difference between Bill & Invoice : Invoicing is the previous procedure to billing i.e. invoice is prepared before preparing bill or, bill is prepared on the basis of invoice (on acknowledgement receiving of goods or, services as per invoice).
- A bill is prepared for any type of good or services rendered to the purchaser or user whereas invoice is prepared only for 'visible goods' supplied to the purchaser through shipment or any other mode of delivery. (e.g. an invoice would be prepared for a delivery of spade, but not for training services).
- 13 Difference between Procurement & Purchasing : **Procurement:**
To define procurement broadly, "Procurement" is the overarching function that describes the activities and processes to acquire goods and services. Importantly and distinct from "purchasing", Procurement involves the activities involved in establishing fundamental requirements, sourcing activities such as market research and vendor evaluation and negotiation of contracts. It can also include the purchasing activities required to order and receive goods.
- Purchasing:**
The term "purchasing" refers to the process of ordering and receiving goods and services. It is a subset of the wider procurement process. Generally, purchasing refers to the process involved in ordering goods such as request, approval, and creation of a purchase order record and the receipting of goods.

14.00 Cash Basis Of Accounting Definition:

An accounting method in which income is recorded when cash is received, and expenses are recorded when cash is paid out. Cash basis accounting does not conform with the provisions of GAAP and is not considered a good management tool because it leaves a time gap between recording the cause of an action (sale or purchase) and its result (payment or receipt of money). It is, however, simpler than the accrual basis accounting and quite suitable for small organizations that transact business mainly in cash. Also called cash accounting.

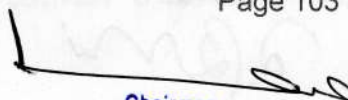
15.00 Accrual Basis of Accounting Definition:

The accounting method under which revenues are recognized on the income statement when they are earned (rather than when the cash is received). The balance sheet is also affected at the time of the revenues by either an increase in Cash (if the service or sale was for cash), an increase in Accounts Receivable (if the service was performed on credit), or a decrease in Unearned Revenues (if the service was performed after the customer had paid in advance for the service).



Executive Director

Institute for Environment and Development (IED)



Chairman

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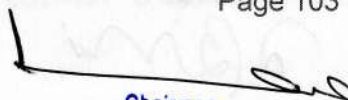
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The accounting method under which revenues are recognized on the income statement when they are earned (rather than when the cash is received). The balance sheet is also affected at the time of the revenues by either an increase in Cash (if the service or sale was for cash), an increase in Accounts Receivable (if the service was performed on credit), or a decrease in Unearned Revenues (if the service was performed after the customer had paid in advance for the service).



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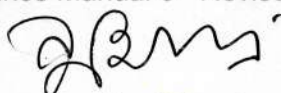
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16.00 Difference between cash basis and accrual basis Accounting:

Subject	Cash Basis	Accrual Basis
Definition	Revenue is recorded only after payment received and expenses are recorded when payments are made.	Revenue is recorded when earned irrespective of the cash received or not and expenses are recorded irrespective of the payments made or not.
Income	Income or revenue is recorded when payments are received.	Income or revenue is recorded immediately after the sale is done.
Expenses	Expenses are recorded only after the payment is made for them.	Expenses are recorded when incurred in the process of generating revenue.
Compliance to Standards	Cash basis accounting is not in compliance with standards of GAAP.	Accrual basis accounting is fully in compliance with standards set by GAAP.
Time required	The time required for recording of transactions is less in Cash Basis.	The time required for recording of transactions is more in Accrual Basis.
Accuracy	The income statements may not provide the accurate and complete information in Cash Basis because the expenses and revenues are not matched always.	Accrual Basis method uses various accounts to record information which helps in providing complete and accurate information in income statements.
Receivables and Payables	The Cash basis method does not record cash receivables and payables or uncollected payments.	The Accrual basis method records cash receivables and payables in the balance sheet.

The End



Chapter-19	FORMAT & REGISTER - ANNEXURE	
SN.	PARTICULARS:	Remarks
1.	Conveyance bill form	Annex- 1
2.	Travel & Per-diem bill form	Annex- 2
3.	Monthly Fixed Conveyance Form	Annex- 3
4.	Tour Approval Form	Annex- 4
5.	Organizational Self Bill form	Annex- 5
6.	Monthly Fixed Mobile Bill Form	Annex- 6
7.	Request for Activity & Budget Approval form	Annex- 7
8.	Request for Activity & Budget Approval form-Multi	Annex- 8
9.	Advance register	Register
10.	Advance Request Application	Annex- 10
11.	Advance Adjustment Form [Annex-11
12.	I OWE YOU Slip Form	Annex-12
13.	Outstanding Advance Report Form	Annex-13
14.	Accrue Expenses Report Form	Annex-14
15.	Top sheet- Expenditure	Annex-15
16.	Daily Petty cash book & Certificate	Annex-17
17.	Cash Certificate –Surprise & Yearly	Annex-19
18.	Bank reconciliation statement form	Annex-20
19.	Purchase Request Application(PRA)	Annex-22
20.	Stock register for Program material	Annex-23
21.	Stock register for Storage material	Annex-24
22.	Store requisition form	Annex-25
23.	Goods Delivery Note	Annex-26
24.	Goods Receipts Note	Annex-27
25.	Physical Inventory Report Form	Annex-28
26.	Monthly Supplies requisition Form	Annex-29
27.	Printing-Stationary requisition Form	Annex-30
28.	Fixed Asset Register	Annex-31
29.	Asset Disposal Form	Annex-32
30.	Vehicle Log book	Annex-33
31.	Vehicle Requisition Form	Annex-34
32.	Bank & Cheque issue register	Annex-36
33.	Cash withdrawn Request application	Annex-37
34.	Event Implementation Report Form	Annex-38
35.	General Report Form [Visit, meeting etc.]	Annex-39
36.	Invitation for Participant List	Annex-40
37.	Event Participant Attendance & Payment sheet	Annex- 41
38.	Fee contract /Honorarium form	Annex-42
39.	Fund Acknowledgement-Money Receipt	Annex-43
40.	Requisition Slip for Photocopy Form	Annex-46
63.	Budget variance Statement	Annex-63
65.	Payment sheet [Conveyance & materials]	Annex-65
66.	Payroll/Salary Sheet	Annex- 66
67.	Salary Debit Instruction to Bank-2	Annex-67
71.	VAT-TAX Deposit Challan List form	Annex-71
72.	Trusery Challan form	Annex-72


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APPROVED BY

INSTITUTE FOR ENVIRONMENT & DEVELOPMENT (IED)

13/14 Babor Road (2nd Floor), Block-B Mohammadpur, Dhaka-1207

Name of Centre/Location :

Name of Project :

Sub : Monthly Fixed Conveyance Bill Sheet

For the Month of

	Date :
--	--------

SL No	Name of Employee	Designation	Grade	Monthly	Signature
				Actual Payment	
01					
02					
03					
04					
05					
06					
07					
Total :					

Prepaid by

Name :

Designation : Accountant

Approved by

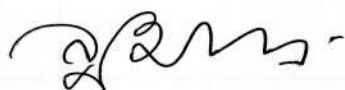
Name :

Designation :

Received by

Name :

Designation :



Executive Director
Institute for Environment and Development (IED)



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Institute for Environment & Development (IED)

INSTITUTE FOR ENVIRONMENT & DEVELOPMENT(IED)

13/14 Babor Road (2nd Floor),Block-B Mohammadpur,Dhaka-1207

NAME OF PROJECT :

TRAVELLING AND PER-DIEM BILL FORM

Date :

Name :

Designa
tion :

Purpose of Travelling/Tour/ Visit :

Dept. Date :

Time:

Place :

Total Days

Arrival Date :

Time:


Place :

Date	Time Start	From	To	Time End	Nature of Transport	Total (TK)
Transport Cost :						
Sub total : (A)						-
Perdiem Cost :	Particulars	Perdiem Rate	Number of	%		
Breakfast(20%):				20%		-
Lunch (40%) :				40%		-
Dinner (40%) :				40%		-
Sub total :(B)						-
Others Cost :						
Sub total :(C)						-
Total : (A+B+C)						-
In word (Taka) :						

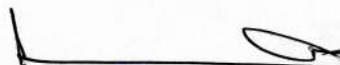
Applied by

Checked by

Approved by



Executive Director
Institute for Environment and Development (IED)



Chairman
Institute for Environment & Development (IED)

Chairman
Institute for Environment & Development (IED)

INSTITUTE FOR ENVIRONMENT & DEVELOPMENT(IED)

Location :

Advance Request Application

Sl.no. :

Project Name:

Activity/Purpose :

Requested Amount TK (Taka in words:)

.....) only.

Tentative Date of Adjustment :

Details Breakdown of advance:

SN	Date	Particulars	Amount (TK):
For cheque Payment only			Total :

Name of bank : A/C No.

Cheque No : Cheque Date :

Applied by

Name :

Designation :

Recommended by

Name :

Designation :

Approved by

Name :

Designation :

Received Amount TK (TAKA:)

.....) only.

Received by

Name :

Designation :

Date :

Paid by

Name :

Designation :

Date :


 Executive Director
 Institute for Environment and Development (IED)


 Chairman
 Institute for Environment & Development (IED)

INSTITUTE FOR ENVIRONMENT & DEVELOPMENT(IED)

13/14 Babor Road (2nd Floor),Block-B Mohammadpur,Dhaka.

TOUR APPROVAL FORM

Location :

Date :.....

Name: _____ Designation: _____

Project Name:

Purpose	Place	Date		Remarks
		From	To	

Applied by_____
Recommended by_____
Approved by**INSTITUTE FOR ENVIRONMENT & DEVELOPMENT(IED)**

13/14 Babor Road (2nd Floor),Block-B Mohammadpur,Dhaka

TOUR APPROVAL FORM

Location :

Date :.....

Name: _____ Designation: _____

Project Name:

Purpose	Place	Date		Remarks
		From	To	

Applied by_____
Recommended by_____
Approved byExecutive Director
Institute for Environment and Development (IED)Chairman
Institute for Environment & Development (IED)

INSTITUTE FOR ENVIRONMENT & DEVELOPMENT (IED)**Request for Activity & Budget Approval****To****Executive Director/Budget Center In-Charge (BCI)/Center Manager****Date :**

Name of Office/Centre :

Name of Project :

Event day :

Event Venue :

Activity Number & A/C Code :

No.:

Code :

Name of Activity :

Sl. No.	Particulars	Approved Budget	Expected Budget Allocation		
			Day / Event/ Person	Unit Cost	Total (TK)
Total :					

Remarks :

Prepared by:

Name:

Designation:

Date:

Reviewed by:

Name:

Designation:

Date:

Approved by:

Name:

Designation:


Executive Director
 Institute for Environment and Development (IED)


Chairman
 Institute for Environment & Development (IED)

INSTITUTE FOR ENVIRONMENT & DEVELOPMENT(IED)

Location :	
------------	--

Advance Bill Adjustment Form

Date :

Project Name:

Activity/Purpose :

Advance date & Voucher no.:	Event date:	
-----------------------------	-------------	--

Accounts Deptt. Advance Amount of Taka :	
--	--

Details Actual Expenditure:

SN	Particulars	Amount(TK)
Total :		0

	Less: Vat & Tax payable	
--	-------------------------	--

	Net Payable/Receivable	0
--	------------------------	---

Paid by

Name :

Designation :

Approved by

Name :

Designation :

Received by

Name :

Designation :



Executive Director
Institute for Environment and Development (IED)



Chairman
Institute for Environment & Development (IED)

INSTITUTE FOR ENVIRONMENT & DEVELOPMENT (IED)

Location : **Travel Exp.Adjustment Form**Adjust date : Name : Designation :

Travel duration:TO.....

Days : Advance date & Voucher no.:

Taken Advance/IOU from Accounts Amount of Taka:

(A)

Details Expenditure:

SN	Particulars	Amount (TK):
Total : (B)		0

Net Payable/Receivable [A-B]

0

Submitted by

Name :

Designation :

Approved by

Name :

Designation :

Received by

Name :

Designation :


Executive Director
 Institute for Environment and Development (IED)


Chairman
 Institute for Environment & Development (IED)

[illegible]

Chairman
Institute for Environment & Development (IED)

INSTITUTE FOR ENVIRONMENT & DEVELOPMENT(IED)

13/14 Babor Road (2nd Floor),Block-B Mohammadpur,Dhaka-1207

I OWE YOU SLIP

SLNo:

Location :

Date :.....

Name:..... Designation:.....

Project Name:

Activity/Purpose:.....

.....

Amount :.....In word.....

Tentative Date of Adjustment:

Signature of Receiver

Authorised by

ANNEXURE: 12**INSTITUTE FOR ENVIRONMENT & DEVELOPMENT(IED)**

13/14 Babor Road (2nd Floor),Block-B Mohammadpur,Dhaka-1207

I OWE YOU SLIP

SLNo:

Location :

Date :.....

Name:..... Designation:.....

Project Name:

Activity/Purpose:.....

.....

Amount :.....In word.....

Tentative Date of Adjustment:

Signature of Receiver



Executive Director

Institute for Environment and Development (IED)

Authorised by

Chairman

Institute for Environment & Development (IED)

INSTITUTE FOR ENVIRONMENT & DEVELOPMENT(IED)
13/14 Babor Road (2nd Floor),Block-B Mohammadpur,Dhaka-1207

Accrued Expenditure Form

Name of Project :

Location :

For the period ended :

Date :

Budge code	SN	Budget Line item	Amount (tk)	Reason for Accrual
		Total :		

Prepared by

Name :
Designation :Accountant



Executive Director
Institute for Environment and Development (IED)

Checked by

Name :
Designation :

Approved by

Name :
Designation: Manager

Chairman

Institute for Environment & Development (IED)

INSTITUTE FOR ENVIRONMENT & DEVELOPMENT(IED)

13/14 Babor Road (2nd Floor), Block-B Mohammadpur, Dhaka-1207

Location/Centre :

NAME OF PROJECT:

Duration :

Breakdown of Outstanding Advance

A Staff Advance							
SL #	Name of Recipient	Designation	Date of advance payment	Purpose of advance	Advance amount (Tk.)	Tentative Date of advance adjustment	Reasons for delay
1	2	3	4	5	6	7	8
					Nil		
					Nil		
					Nil		
					Nil		
					Nil		
					Nil		
SUB-TOTAL					-		

B SUB-PARTNER (SP) / BRANCH/AREA OFFICE/VENDOR/OFFICE RENT/OTHERS						
SL #	Name of SP/Branch/Area office/Vendor/ Others	Opening Balance	Advance during period	Adjustment during period	Outstanding advance Amount (Tk)	Remarks
1	2	3	4	5	6	7
1		-		-	Nil	
2		-	-	-	Nil	
3		-	-	-	Nil	
4		-	-	-	Nil	
5		-	-	-	Nil	
6		-	-	-	Nil	
7		-	-	-	Nil	
8		-	-	-	Nil	
9		-	-	-	Nil	
10		-	-	-	Nil	
SUB-TOTAL		-	-	-	-	
TOTAL					-	

Prepared by:

Name:

Designation:

Date:

Reviewed by:

Name:

Designation:

Date:

Physical checked by:

Name:

Designation:

Date:

Approved by:

Name:

Designation:

Date:


 Executive Director
 Institute for Environment and Development (IED)


 Chairman
 Institute for Environment & Development (IED)

INSTITUTE FOR ENVIRONMENT & DEVELOPMENT(IED)
13/14 Babor Road (2nd Floor),Block-B Mohammadpur,Dhaka-1207

Accrued Expenditure Form

Name of Project :

Location :

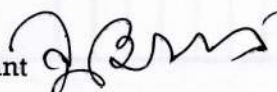
For the period ended :

Date :

Budge code	SN	Budget Line item	Amount (tk)	Reason for Accrual
		Total :		

Prepared by

Name :
Designation :Accountant



Executive Director
Institute for Environment and Development (IED)

Checked by

Name :
Designation :

Approved by

Name :
Designation: Manager

Chairman

Institute for Environment & Development (IED)

Chairman
Institute for Environment & Development (IED)

INSTITUTE FOR ENVIRONMENT & DEVELOPMENT(IED)

13/14 Babor Road (2nd Floor), Block-B Mohammadpur, Dhaka-1207

Name of project :

Location/Centre :

Duration :

Monthly Supplies Materials Purchase Requisition

Month :

Sl	Name of items	Unit	Opening Balance	Monthly Required			Monthly Actual Requisition			Remarks
				Qty	Rate	Total(TK)	Qty	Rate	Total(TK)	
1	Duster- Table	PCs			-	-	-	-	-	
2	Battery	PCs			-	-	-	-	-	
3	Cloth Duster	PCs			-	-	-	-	-	
4	Tea Bag	PCs			-	-	-	-	-	
5	Suger	Kg			-	-	-	-	-	
6	Wheel Powder	Kg			-	-	-	-	-	
7	Wheel Soap	Kg			-	-	-	-	-	
8	Life boye Gold soap	PCs			-	-	-	-	-	
9	Life boye Gold-Lequid	PCs			-	-	-	-	-	
10	Harpic	PCs			-	-	-	-	-	
11	Vim	PCs			-	-	-	-	-	
12	Tricks -Liquid	PCs			-	-	-	-	-	
13	Finail	PCs			-	-	-	-	-	
14	Tissue paper	PCs			-	-	-	-	-	
15	Air Freshner	PCs			-	-	-	-	-	
16	Arosol	PCs			-	-	-	-	-	
17	Match	PCs			-	-	-	-	-	
18	Towel	PCs			-	-	-	-	-	
19	Toilet Tissue	PCs			-	-	-	-	-	
20	Harpic	PCs			-	-	-	-	-	
21	Toilet Soap	PCs			-	-	-	-	-	
22	Soap	PCs			-	-	-	-	-	
23										
24										
25										
Total						-				

Prepared by:

Name:

Designation:

Date:

Reviewed by:

Name:

Designation:

Date:

Physical checked by:

Name:

Designation:

Date:

Approved by:

Name:

Designation:

Date:


 Executive Director
 Institute for Environment and Development (IED)


 Chairman
 Institute for Environment & Development (IED)

Name of Centre/Location :

Project Name :

For the Period From :Prepared by

Approved by

Executive Director
Institute for Environment and Development (IED)

Chairman
Institute for Environment & Development (IED)

INSTITUTE FOR ENVIRONMENT AND DEVELOPMENT (IED)

IOU STATEMENT									
	AS ON	4-Nov-19	(At close of transactions)				Due	Amount (TK)	Remarks
SI	Date	Vn	Name	Dept	Days				
1	13/10/2015	10	A	AC	1483		TRUE	5,000	
					43773		TRUE		
					43773		TRUE		
					43773		TRUE		
					43773		TRUE		
					43773		TRUE		
					43773		TRUE		
								5,000	

CASH CERTIFICATE								
	Particulars	DENOMINATION		BUNDLE	LOOSE	MUTILATED	AMOUNT	Remarks
		1000			9		9,000	
		500			4		2,000	
		100			10		1,000	
		50			20		1,000	
		20			15		300	
		10			25		250	
		5			7		35	
		2			12		24	
		1			0		0	
	Revenue Stamp	10			10		100	
							0	
							0	
		Total :					13,709	
	BAD NOTES IN HAND						0	
		CASH BALANCE					18,709	

Difference:			-18,709
-------------	--	--	---------

Prepared by: _____

Checked by: _____

Balance as per Petty Cash Book

0

Time : 4:41:29 PM


Executive Director
 Institute for Environment and Development (IED)


Chairman
 Institute for Environment & Development (IED)

	PREIP	Opening Balance as on 1/10/2019	0	
	Youth	Opening Balance as on 1/10/2019	0	
			0	

Petty CASH BOOK-October, 2015

[illegible]

Prepared by: _____

Checked by: _____

Executive Director
Institute for Environment and Development (IED)

Chairman
Institute for Environment & Development (IED)

INSTITUTE FOR ENVIRONMENT AND DEVELOPMENT (IED)

IOU STATEMENT									
	AS ON	4-Nov-19	(At close of transactions)				Due	Amount (TK)	Remarks
Sl	Date	Vn	Name	Dept	Days				
1	13/10/2015	10	A	AC	1483		TRUE	5,000	
					43773		TRUE		
					43773		TRUE		
					43773		TRUE		
					43773		TRUE		
					43773		TRUE		
					43773		TRUE		
								5,000	

CASH CERTIFICATE								
	Particulars	DENOMINATION		BUNDLE	LOOSE	MUTILATED	AMOUNT	Remarks
		1000			9		9,000	
		500			4		2,000	
		100			10		1,000	
		50			20		1,000	
		20			15		300	
		10			25		250	
		5			7		35	
		2			12		24	
		1			0		0	
	Revenue Stamp	10			10		100	
							0	
							0	
		Total :					13,709	
	BAD NOTES IN HAND						0	
		CASH BALANCE					18,709	

Difference:			-18,709
-------------	--	--	---------


Prepared by: _____

Checked by: _____

Balance as per Petty Cash Book

0

Time : 4:41:29 PM



Executive Director
Institute for Environment and Development (IED)



Chairman
Institute for Environment & Development (IED)

INSTITUTE FOR ENVIRONMENT AND DEVELOPMENT (IED)

Cash Balance Certificate

(As on 30 rd June 200__ at transaction end.)

I do hereby certify that the following cash balance found in the safe as on 30th June 200__ (After day's transaction)

Denomination	Bundle	Loose	Amount	Remarks
1000			0	
500			0	
100			0	
50			0	
20			0	
10			0	
5			0	
2			0	
1			0	
0			0	
TOTAL CASH BALANCE			0	

Cash balance in words : _____

The above balance has been agreed with the book balanceCash counted by : _____
(Signature)Cash verified by : _____
(Signature)

Name : _____

Name : _____

Designation : _____

Designation : _____

Date : 30/06/200__

Date : 30/06/200__


Executive Director
 Institute for Environment and Development (IED)


Chairman
 Institute for Environment & Development (IED)

INSTITUTE FOR ENVIRONMENT AND DEVELOPMENT (IED)

Bank Reconciliation Statement

For : 12/12/2019

Program/Department

Name of Center

Name of Bank

Branch

Account Title

Account number

Date	Details	Taka
12/12/2019	Balance As Per Bank Statement	(A)

Add				
Date	V. No.	Details	Cheque No.	Taka
Total (B)				0.00

Less				
Date	V. No.	Details	Cheque No.	Taka
Total (C)				0.00

12/12/2019	Closing Balance as per book	D=(A+B-C)	0.00
------------	-----------------------------	-----------	------

Prepared by

Approved by


 Executive Director
 Institute for Environment and Development (IED)


 Chairman
 Institute for Environment & Development (IED)

Institute for Environment & Development (IED)

Purchase Request Application (PRA)

To

Executive Director/Budget Center In-Charge (BCI)/Center Manager

Date :

Name of Office/Centre :

Name of Project :

Activity Number & A/C Code :

No.:

Code :

SL No	Name of items	Budget		Actual Requisition			Remarks
		Qty	Amount	Qty	Rate	Total Value	
Total :							

Remarks :

Prepared by:

Name:

Designation:

Date:

Reviewed by:

Name:

Designation:

Date:

Approved by:

Name:

Designation:

Date:



Executive Director

Institute for Environment and Development (IED)



Chairman

Institute for Environment & Development (IED)

ইনস্টিটিউট ফর এনভায়রনমেন্ট অ্যান্ড ডেভেলপমেন্ট (আইইডি)

ভান্ডার চাহিদাপত্র

কেন্দ্রীয়/কেন্দ্র :

তারিখ :

প্রকল্পের নাম :

ক্রম	দ্রব্যের বিবরণ	পরিমাণ/সংখ্যা	মন্তব্য

আবেদনকারী

অনুমোদনকারী

ইস্যুকারী

প্রাপকের স্বাক্ষর

ইনস্টিটিউট ফর এনভায়রনমেন্ট অ্যান্ড ডেভেলপমেন্ট (আইইডি)

ভান্ডার চাহিদাপত্র

কেন্দ্রীয়/কেন্দ্র :

তারিখ :

প্রকল্পের নাম :

ক্রম	দ্রব্যের বিবরণ	পরিমাণ/সংখ্যা	মন্তব্য

আবেদনকারী

অনুমোদনকারী

ইস্যুকারী

প্রাপকের স্বাক্ষর



Executive Director
Institute for Environment and Development (IED)



Chairman
Institute for Environment & Development (IED)

[illegible]

Chairman
Institute for Environment & Development (IED)

Stock Register

[illegible]


Executive Director
Institute for Environment and Development (IED)

Chairman
Institute for Environment & Development (IED)

[illegible]

Chairman
Institute for Environment & Development (IED)

Goods Delivery Note

Project Name: _____ **GDN No:** _____ **Date:** _____

[illegible]

Special Instruction (If any) _____

Issued By: _____ Authorised By: _____ Goods Carried By: _____
Vehicle Type & No.: _____

22/5/21

Executive Director
Institute for Environment and Development (IED)

Chairman

Institute for Environment & Development (IED)

Center Name: _____ **GRN No:** _____ **Date:** _____

[illegible]

Received By: _____

Authorized By: _____

20/11/20

Executive Director
Institute for Environment and Development (IED)

Chairman

Chairman
Institute for Environment & Development (IED)

INSTITUTE FOR ENVIRONMENT & DEVELOPMENT(IED)

13/14 Babor Road (2nd Floor),Block-B Mohammadpur,Dhaka-1207

Name of project :

Location/Centre :

Duration :

Monthly Printing & Stationary Purchase Requisition

Month :

SL No	Name of items	Unit	Opening Balance	Required Requisition	Actual Requisition			Remarks
			Qty	Qty	Qty	Rate	Total Value	
1	General Cash Book	PCs						
2	General Ledger Book	PCs						
3	Payment Voucher	PCs						
4	Receipt Voucher	PCs						
5	Bill Form	PCs						
6	Conveyance Bill	PCs						
7	Adjustment/Accrue/Correction Journal Voucher	PCs						
8	Money Receipt (Blue Color)	PCs						
9	Money Receipt (3 Page)	PCs						
10	Fixed Assets Register	PCs						
11	Leave Register	PCs						
12	Leave Application Form	PCs						
13	Letter head Pad	PCs						
14	Office File-Printed	Rim						
15	Stock Requisition	PCs						
16	Envelop Brown-Big Size	PCs						
17	Envelop Brown-Medium Size	PCs						
18	Envelop White-Offset	PCs						
19	Salary Register	PCs						
20	Regulation Khata	PCs						
21	Pass Book	PCs						
22	Savings & Loan Recovery ledger	PCs						
23	Loan application Form (RMC)	PCs						
24	Loan application Form (ME)	PCs						
25	Offset Paper (A4 size)	PCs						
26	Offset Paper (9x14 size)	PCs						
27	Ball pen	PCs						
28	Pencil	PCs						
29	Eraser	PCs						
30	Pencil Curter	PCs						
31	Fluid	PCs						
32	Report Cover File	PCs						
33	Clip File	PCs						
34	CD (Blank)	Box						
35	James Clip	PCs						
36	Marker Pen	PCs						
37	Printer Ink/Ribbon/ Toner	PCs						
38	Photocopyer Cartige-	PCs						
39	File Box	PCs						


Executive Director
 Institute for Environment and Development (IED)



Chairman
 Institute for Environment & Development (IED)

SL No	Name of items	Unit	Opening Balance	Required Requisition	Actual Requisition			Remarks
			Qty	Qty	Qty	Rate	Total Value	
40	Binder Clip -B	PCs						
41	Binder Clip -M	PCs						
42	Binder Clip -S	PCs						
43	Threat ball (cotton)-Doble	PCs						
44	Threat ball (cotton)-S	PCs						
45	Fax Paper	PCs						
46	Fax InK	PCs						
47	Mouse	PCs						
48	Stamp Pad	PCs						
49	Key Board	PCs						
50	Note Pad -Big	PCs						
51	Note Pad -M	PCs						
52	Carbon Paper	PCs						
53	Stapler Pin	PCs						
54	White Board Marker	PCs						
55	Normal Paper	PCs						
56	Regiser	PCs						
57	Folder	PCs						
58	Gum Stic	PCs						
59	Maskin Tape	PCs						
60	Paper Tape	PCs						
61	Multi Plag	PCs						
62	Punch Machine	PCs						
63	Pin Remover	PCs						
64	NT Curter	PCs						
65	Folder-Box	PCs						
66	Sessor	PCs						
67	Scostape	PCs						
68	Note Pad -Pad Size	PCs						
69	Note Pad -Big	PCs						
70	Stapler Machine -Small	PCs						
71	Stapler Machine	PCs						
72	Scale	PCs						
73	Art Paper	PCs						
74	Calculator	PCs						
75								
76								
Total :								

Prepared by:
Name:
Designation:
Date:

Reviewed by:
Name:
Designation:
Date:

Physical checked by: Approved by:
Name: Name:
Designation: Designation:
Date: Date:


Executive Director
Institute for Environment and Development (IED)


Chairman
Institute for Environment & Development (IED)

INSTITUTE FOR ENVIRONMENT & DEVELOPMENT(IED)
13/14 Babor Road (2nd Floor),Block-B Mohammadpur,Dhaka.

VEHICLE REQUISITION FORM
[Rent –A-CAR/ IED CAR]

Date : from : _____ to _____ Time : from : _____ to _____

Name: _____ Designation: _____

Purpose	Place		Remarks/Reason
	From	To	

Applied by
Date :

Recommended by
Date :

Approved by
Date :

INSTITUTE FOR ENVIRONMENT & DEVELOPMENT (IED)
13/14 Babor Road (2nd Floor),Block-B Mohammadpur,Dhaka.

VEHICLE REQUISITION FORM
[Rent –A-CAR/ IED CAR]

Date : from : _____ to _____ Time : from : _____ to _____

Name: _____ Designation: _____

Purpose	Place		Remarks /Reason
	From	To	

Applied by
Date :

Executive Director
Institute for Environment and Development (IED)

Recommended by
Date :

Approved by
Date :

Chairman
Institute for Environment & Development (IED)

Branch Code:

[illegible]

2/25/15

Executive Director
Institute for Environment and Development (IED)

[Signature]

Chairman
Institute for Environment & Development, 2)

INSTITUTE FOR ENVIRONMENT & DEVELOPMENT(IED)**Request for Cheque/Cash withdrawn Approval****Location :**

Sl. No. :

To**Executive Director/Budget Center In-Charge (BCI)/Center Manager****Project/Fund Name:****Paid to:****Cheque No:** **Account No:****Cheque Date:****Requested Amount TK** **(Taka in words:**

.....) only.

Activity/Purpose :**Details Breakdown of Activity/Purpose/Expenditure:**

SI No.	Head of Account	Description	Amount (TK):
Total :			

Prepared by:**Name:****Designation:****Date:****Reviewed by:****Name:****Designation:****Date :****Approved by****Name :****Designation :****Date:**


Executive Director
Institute for Environment and Development (IED)



Chairman
Institute for Environment & Development (IED)

Branch Code:

[illegible]

2/25/15

Executive Director
Institute for Environment and Development (IED)

Chairman
Institute for Environment & Development, 2)

INSTITUTE FOR ENVIRONMENT & DEVELOPMENT (IED)
13/14 Babor Road (2nd Floor), Block-B Mohammadpur, Dhaka-1207

LOCATION/CENTER:

FEE/ HONORARIUM CONTRACT

Name: _____ Cell Number: _____

Address: _____

Contract by: _____ Cell Number: _____

Date of the contract Letter & enclosed: _____

Service: _____

Name of project: _____

Subject of the event: _____

Date of the event: _____ Place : _____

Duration of Service: _____

HONORARIUM Amount: Total Taka:

Fee Taka: _____, TAX Taka: _____ and VAT Taka : _____

(In words) : _____

Place and Date: ~~Dhaka~~

Signature of the Speaker / Receiver

Signature of Representative of the Organization

Name :

Designation:

Cell Number:


Executive Director
Institute for Environment and Development (IED)


Chairman
Institute for Environment & Development (IED)


Institute for Environment & Development(IED)
Location :
MONEY RECEIPT
Taka :
Date:
Received with thanks from Mr./M/S :
Amount of Taka in words :
Payment by :
Cash / Cheque / TT / DD / MT / PO No. :
Name of bank :
Branch :
Date :
Purpose :
Received by :
Authorized by :
Name :
Name :
Address :
Position :

Institute for Environment & Development(IED)
Location :
MONEY RECEIPT
Taka :
Date:
Received with thanks from Mr./M/S :
Amount of Taka in words :
Payment by :
Cash / Cheque / TT / DD / MT / PO No. :
Name of bank :
Branch :
Date :
Purpose :
Received by :
Authorized by :
Name :
Name :
Address :
Position :
Executive Director
Institute for Environment and Development (IED)
Chairman
Institute for Environment & Development (IED)

Designation :

ইনস্টিটিউট ফর এনভায়রনমেন্ট অ্যান্ড ডেভেলপমেন্ট (আইইডি)

কর্মসূচি বাস্তবায়ন ভিত্তিক প্রতিবেদন

প্রকল্পের নাম :-----

কেন্দ্র/অবস্থান :

তারিখ :-----

১। কর্মসূচীর নাম :-----

২। স্থান :-----

৩। তারিখ :----- সময় :-----

৪। উপস্থিতির সংখ্যা :-----জন নারী :-----জন, পুরুষ :-----জন ,অন্যান্য :-----জন.

৫। কর্মসূচীর সংক্ষিপ্ত বিবরণঃ-----

৬। সভাপতি/সঞ্চালক :-----

৭। আলোচ্য বিষয় :-----

৮। সিদ্ধান্ত :-----

৯। শিক্ষণীয় :-----

১০। মন্তব্য :-----

প্রস্তুতকারী নাম ও স্বাক্ষর :-----

অনুমোদনকারীর নাম ও স্বাক্ষর :-----


Executive Director
Institute for Environment and Development (IED)


Chairman
Institute for Environment and Development (IED)

Project number : N-BDG-2017-0147

Funded by- Bread for the world ,Germany

Annexure-B

Notes to the Financial Statements

For the period from 01 July 2018 to 30 June 2019

- [illegible]

Executive Director

Institute for Environment and Development (IED)

Chairman

Institute for Environment & Development (IED)

টি, আর ফরম নং-৬ (এস,আর ৩৭ দ্রষ্টব্য)

চালান নং- তারিখ ৩০/০৬/২০১৮
বাংলাদেশ ব্যাংক / সোনালী ব্যাংকের ঢাকা জেলার: মো: পুর বাজার শাখার টাকা জমা দেওয়ার চালান

কোর্ড

1

1

1

4

1

0

1

0

5

0

1

1

1

জমা প্রদানকারী কর্তৃক পূরণ করিতে হইবে				টাকার অংক		বিভাগের নাম এবং চালানের পৃষ্ঠাংকনকারী কর্মকর্তার নাম, পদবী ও দপ্তর
যাহার মারফত প্রদত্ত হইল তাহার নাম ও ঠিকানা	যে ব্যক্তির/প্রতিষ্ঠানের পক্ষ হইতে টাকা প্রদত্ত হইল তাহার নাম, পদবী ও ঠিকানা	কি বাবদ জমা দেওয়া হইল তাহার বিবরণ	মুদ্রা ও নোটের বিবরণ/ ড্রাফট, পে-অর্ডার ও চেকের বিবরণ	টাকা	পয়সা	
Bangladesh Nari Progati Sangha (BNPS) Kolpona Sundor, 13/14, Babor Road Mohammadpur, Dhaka -1207 .	Mrinal Kanti Biswas Independent Data Analyst 278/4, Elephant Road Dhaka - 1205	Tax Deduction on Consultancy fee	Cash	5,650/-		
			মোট টাকা:	5,650/-		
টাকা (কথায়) Five thousand six hundred fifty only তারিখ: ৩০/০৬/২০১৪				ম্যানেজার বাংলাদেশ ব্যাংক/সোনালী ব্যাংক		
টাকা পাওয়া গেল						

নোট : ১। সংশ্লিষ্ট দপ্তরের সহিত যোগাযোগ করিয়া সঠিক কোড নম্বর জানিয়া লইবেন

২। * যে সকল ক্ষেত্রে কর্মকর্তা কর্তৃক পৃষ্ঠাংকন প্রয়োজন, সে সকল ক্ষেত্রে প্রযোজ্য হইবে।

পলাশ- ৫০০০ প্যাড / ০৫/২০১৫


Executive Director
Institute for Environment and Development (IED)


Chairman
Institute for Environment & Development (IED)

INSTITUTE FOR ENVIRONMENT AND DEVELOPMENT (IED)

Project number : N-BDG-2017-0147

Funded by- Bread for the world ,Germany

Annexture-B

Notes to the Financial Statements

For the period from 01 July 2018 to 30 June 2019

25. The organization has attached Revenue Stamps where applicable. It has deducted VAT & IT from the bill/vouchers according to the government laws and regulations and deposited regularly to Government Treasury.

[illegible]

Executive Director

Institute for Environment and Development (IED)

Chairman

Institute for Environment & Development (IED)



Institute For Environment and Development(IED)

Name of Project: Promoting Rights and Empowerment through Initiative of People (PREIP)

Name of Fellow :

Location :

Subject : Provide facilitation support to implement the Program (Volunteer honorarium, communication, conveyance & stationeries etc.)

Month :

Program SN	Name of Program	Accounts Code	Total Amount(Tk)	Signature
	Total :			

Taka In word :

Prepared by

Checked by

Approved by

Executive Director
Institute for Environment and Development (IED)

Chairman
Institute for Environment & Development (IED)

Project Name: Promoting Rights and Empowerment through Initiative of Peoples (PREIP)

Sub : Support Staff Adhoc -Salary & Allowance

Statement of Food cost For the Month of September'2019

Location :

Central office

Date : 30.09.2019

SL No	Name of Employee	Designation	Salary & Allowances		Net Pay	Signature
			Fooding Allowance	Deduction		
	Total :		-	-	-	

Accounts officer

Institute For Envionment & Development(IED)

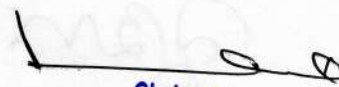
Executive Director

Institute For Envionment & Development(IED)



Executive Director

Institute for Environment and Development (IED)



Chairman

Institute for Environment & Development (IED)

E-TIN : 790674614131

Name :

Designation :

IED

A/C year ended 30-06-2019

Income : Salary

Particulars	Per month (Taka)	Total (month)	Total (Taka)
Basic Salary			0
House Rent			-
Medical allowance			0
Festival allowance			0
Total Income from Salary			-
Less : House rent allowance			0
Less: Medical allowance			0
Total Less :			0
Taxable Salary			0
Add : Bank Interest			-
Total Income			-
Less : Deducted by Bank			-
Taxable Income			0
TDS Deposited to the Govt. Treasury :			
Tax paid as advance vide Challan no. 54 Date: 11-09-2018, Sonali Bank Limited,			-
Tax paid as advance vide Challan no.78 Date: 30-09-2018, Sonali Bank Limited,			-
Tax paid as advance vide Challan no. 20 Date: 24-10-2018, Sonali Bank Limited,			-
Tax paid as advance vide Challan no. 35 Date: 29-10-2018, Sonali Bank Limited,			-
Tax paid as advance vide Challan no. 53 Date: 28-11-2018, Sonali Bank Limited,			-
Tax paid as advance vide Challan no. 160 Date: 27-12-2018, Sonali Bank Limited,			-
Tax paid as advance vide Challan no. 20 Date: 29-1-2019, Sonali Bank Limited,			-
Tax paid as advance vide Challan no. 113 Date: 27-02-2019, Sonali Bank Limited,			-
Tax paid as advance vide Challan no. 44 Date: 28-03-2019, Sonali Bank Limited,			-
Tax paid as advance vide Challan no. 47 Date: 30-04-2019, Sonali Bank Limited,			-
Tax paid as advance vide Challan no. 5 Date: 27-05-2019, Sonali Bank Limited,			-
Tax paid as advance vide Challan no. 233 Date: 21-06-2019, Sonali Bank Limited,			-
Mohammadpur Bazar Branch Dhaka			-
Total Tax paid			-

This is to certify thatreceived the salary and allowances as of IED stated as above for the accounting year 2018-2019.


Executive Director
 Institute for Environment and Development (IED)


Chairman
 Institute for Environment & Development (IED)

INSTITUTE FOR ENVIRONMENT & DEVELOPMENT (IED)

13/14 Babar Road, Mohammadpur, Dhaka-1207

Project Name: Promoting Rights and Empowerment through Initiative of Peoples (PREIP)**Subject : Fellows's Honorarium & Allowance****Salary Statement for the of November'2017****Location :**

Central office, Dhaka

Date :

SL. No	Name	Position	Joining date	Salary & Allowance				Total	Deduct/ Adjustm ent	Net Pay [Taka]
				Remuneratio n	Others Benefis	Area Salary	Festival Bonus			
1					-	-	-	-	-	-
	Total :			-	-	-	-	-	-	-

Accounts officer

Institute For Envisionment & Development(IED)

Executive Director

Institute For Envisionment & Development(IED)



Executive Director
Institute for Environment and Development (IED)



Chairman
Institute for Environment & Development (IED)

Location/Centre :

[illegible]

Name :
Designation: Manager


Executive Director
Institute for Environment and Development (IED)


Chairman
Institute for Environment & Development (IED)

Annexure- 67

Date :

To

The Manager
Pubali Bank Ltd.
Satmosjid Road Branch
Dhanmondi , Dhaka.

Sub : Debit Instruction

Dear sir ,

You are requested to Debit our STD Account No. 3478102000957 amount in TK.2,70,346.00 and
Credit the amount of the Following Accounts mentioned below as Salary & Benefits Purpose
for the month of :

SL.	Name	Name of Bank Number & Address	Amount
1		Bank A/C ,3478101028953 Pubali Bank Ltd, Satmosjid Road branch Dhaka	-
2		Bank A/C,3478101034053 Pubali Bank Ltd. Satmosjid Road branch, Dhaka	-
3		Bank A/C,3478101040343 Pubali Bank Ltd. Satmosjid Road Branch, Dhaka	-
4		Bank A/C,3478101036263, Pubali bank Ltd, Satmosjid Road Branch, Dhaka	-
5		Bank A/C,3478101111493 Pubali Bank Ltd. Satmosjid Road branch, Dhaka	-
6		Bank A/C,3478101031440 Pubali bank Ltd, Satmosjid Road Branch, Dhaka	-
	TOTAL		-

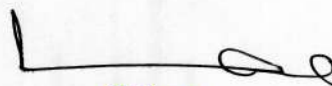
Inward Taka : only

Accountant

Manager



Executive Director
Institute for Environment and Development (IED)



Chairman
Institute for Environment & Development (IED)

For the Month of

Location/Centre :

Date :

[illegible]

Name :
Designation: Manager


Chairman
Institute for Environment & Development (IED)

Institute for Environment & Development(IED)

Location /Centre :

Project name :

Activity :

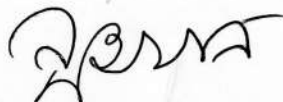
Event Date :

Venue :

Material Distribution sheet

SN	Name of Observer	Address	Cell No.	Materials Distribution-Quantity					Signature
				Note pad	Pen	Bag	Others	Total	
				-	-			-	

Prepared by



Executive Director
Institute for Environment and Development (IED)

Checked by

Approved by



Chairman
Institute for Environment & Development (IED)

Institute for Environment & Development(IED)**Location /Centre :****Project name :****Activity :****Event Date :****Venue :****Travel & Conveyance Payment sheet**

SN	Name	Address	Cell Number	Conveyance Bill	Others	Total Amount(Tk)	Signature

Prepared by


Executive Director
 Institute for Environment and Development (IED)

Checked by


Chairman
 Institute for Environment & Development (IED)

Approved by

Institute for Environment & Development(IED)

Location /Centre :

Annexure-40

Project name :

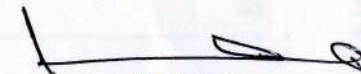
Activity :

Event Date :

Venue :

Parcipients Invitation List

Sl. No.	Name of Participants	Address	Sex	Cell Number	Remarks

**Executive Director**
Institute for Environment and Development (IED)**Chairman**
Institute for Environment & Development (IED)

INSTITUTE FOR ENVIRONMENT & DEVELOPMENT(IED)
13/14 Babor Road (2nd Floor),Block-B Mohammadpur,Dhaka.

SL :

Location:

Date :.....

Project Name:

Requisition Slip For Photocopy

Title of the Document/Material	# of Page	Purpose

Applied by
Name :
Designation :
Date

Approved by
Name :
Designation :
Date

INSTITUTE FOR ENVIRONMENT & DEVELOPMENT(IED)
13/14 Babor Road (2nd Floor),Block-B Mohammadpur,Dhaka.

SL :

Location:

Date :.....


Project Name:

Requisition Slip For Photocopy

Title of the Document/Material	# of Page	Purpose

Applied by
Name :
Designation :
Date


Executive Director
Institute for Environment and Development (IED)

Approved by
Name :
Designation : 
Date
Chairman
Institute for Environment & Development (IED)

Institute for Environment & Development(IED)

Location /Centre :

Project name :

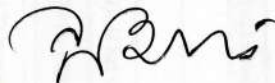
Activity :

Event Date :

Venue :

Parcipients Attendance Sheet

Sl. No.	Name of Participants	Address	Sex	Cell Number	Signature



Executive Director
Institute for Environment and Development (IED)



Chairman
Institute for Environment & Development (IED)

INSTITUTE FOR ENVIRONMENT & DEVELOPMENT(IED)

13/14 Babor Road (1ST Floor),Block-B Mohammadpur,Dhaka-1207

PURPOSE OF TRAVELLING,PER-DIEM AND OTHERS COST:**Training/Seminer/Meeting/Conference****Project name :****Name :****Designa
tion :****Location /Centre :****Date :****Activity :****Event Date :****Venue :**

Date	Time Start	From	To	Time End	Nature of Transport	Total (TK)
Transport Cost :						
Sub total : (A)						-
Perdiem Cost :		Particulars	Perdiem Rate	Number of Times	%	
Breakfast(20%):					20%	-
Lunch (40%) :					40%	-
Dinner (40%) :					40%	-
Sub total : (B)						-
Others Cost :						
Sub total : (C)						-
Total : (A+B+C)						-
In word (Taka) :						

Applied by

Checked by

Approved by


Executive Director
 Institute for Environment and Development (IED)


Chairman
 Institute for Environment & Development (IED)