



**Rural Organization for Social Advancement  
Kakarmatta, BLW, Varanasi-221004**

**Revised Finance Policy  
(Second)**

The second revised finance policy was passed in the management committee meeting on 29 December 2024 and it was implemented from 01 January 2025 by the signatory.

**Chapter- 1  
THE ORGANIZATION**

**VISION:**

- ROSA aspires for a just and equitable society

**MISSION:**

- To Empower, Entitle & Enable marginalized/ disadvantaged communities, ensuring social development and well-being.

**Objectives**

1. To build a harmonious self-reliant society and nation.
2. Promoting public health, family welfare, making effective and creative efforts for public health promotion.
3. To promote and conserve proper use of Agricultural Land, Animal Husbandry, Science, Environment, Rural Technology and Non-conventional energy sources.
4. To promote and conserve the traditional folk arts and genres in public interest.
5. To promote and implement education, health, people organization, income generation and agricultural programs for the overall development of the country.
6. To work towards helping Women, Children, Old people, Handicapped, Helpless, Scheduled Castes, Scheduled Tribes, Backward minorities of the society.
7. Coordination & support with other organizations with similar objectives and promoting voluntary work.
8. Establishment of centres for Program Implementation, Research, Free Publication, Training and Documentation of the organizational work.
9. To promote the development of Khadi and Village Industries.

10. Exchange and cooperation of necessary resources with local people, government, non-government, national and international organizations with similar objectives to fulfil the objectives of the organization.
11. To respect and protect local folk tradition, culture and ideas.

### **1- Users of Manual**

The finance manual is used by the following persons:

- General body
- Management committee
- Chief functionary
- Sub-committees
- Finance employee
- Program employee

### **2- Amendment of Manual**

For any amendment in manual, the draft would be submitted to management committee including all the proposed amendments. The same is reviewed by the committee members and after the approval of the committee, the manual is amended.

### **3- Fund Use Limitation-**

Rural Organization for Social Advancement confirm that funds have not been & will not be used for:

1. Publishing any printed newspaper or magazine containing public news or comment on public news; or
2. Producing or broadcasting audio or video news or any current affairs programs; or
3. Making slanderous or libelous statements; or
4. Incitement of an offence; or
5. Endangering the life or physical safety of any person; or
6. Any political activities as defined in rule 4 of Foreign Contribution (Regulation) Rules 2011.
7. Any other activities in contravention of provisions of FCRA 2010, including specifically activities which might be prejudicial to:
  - a. The sovereignty and integrity of India; or
  - b. The security, strategic, scientific or economic interests of the State; or
  - c. The public interest; or
  - d. Freedom or fairness of election to any Legislature, including Panchayat elections; or
  - e. Friendly relation with any foreign State; or
  - f. Harmony between religious, racial, social, linguistic, regional groups, castes or communities.

## **Chapter- 2**

## BUDGET AND BUDGETARY CONTROLS

### 1- Budgeting

ROSA would prepare **organizational annual budget and project wise budget (April)** based on the requirement of the concerned funding agency.

The organization would follow **Zero Based Budgeting Approach** for new project budgeting purpose.

#### Meaning of Zero-Based Budgeting:

Zero-Based Budgeting (ZBB) is an approach to making a budget from scratch. The budget is not based on previous budgets. Instead, the budget starts at zero.

All the expenses for the new period are calculated on the basis of actual expenses that are to be incurred and not on the differential basis which involves just changing the expenses incurred taking into account change in operational activity.

In case of regular/ continuous projects, **Incremental Budgeting Approach** shall be followed.

#### Meaning of Incremental Budgeting:

An incremental budget is a budget prepared using a previous period's budget or actual performance as a basis with incremental amounts added for the new budget period.

### 2- Budgeting / Planning

The organization would have Budget Committee for budgeting purpose the comprising of:

- -Chief Functionary
- -Program Manager
- -HR & Finance manager

### 3- Budgets are to be prepared by HR & Finance Manager/Budget Committee.

The meetings of Budget Committee would be held on requirement basis for new projects.

### 4- Planning Process: -

The Budget Committee would undertake planning/ monitoring of the ongoing projects on semi-annual basis.

The budget discussions for new/ ongoing projects would also be held in management committee meetings on semi-annual basis.

#### **5- Approval of Budget**

The budgets of the organization would be approved by Chief Functionary. In cases where the project mandatorily requires management committee's approval, then the committee approval or donor approval is taken instead of Chief Functionary.

#### **6- Budget Variance Analysis**

HR & Finance manager would be responsible for preparing budget variance analysis on quarterly basis that has to be approved by Chief Functionary. This process would consist of following steps:

- Finding of reasons
- Corrective action to be taken
- Person responsible for the corrective action
- Follow up report for the same in the format (if prescribed)
- The ROSA should write the reasons for variances, where the variances in Budget Variance Analysis exceeds 10%.

### **Chapter- 3 THE ACCOUNTING SYSTEMS**

#### **1- Basis of Accounting**

ROSA follows **double entry book keeping** in accounting systems. i.e. Cash and Bank entries are simultaneously done and further reflected in the Cash and Bank book.

- 2- **Mixed or Hybrid basis of accounting** is followed in organization. Under this method, both cash basis and accrual basis are followed. Incomes are recorded on cash basis whereas expenses are taken on accrual basis.

#### **3- Books of Account**

- The books of account of ROSA are maintained computerized in TALLY accounting software at Head Office.
- Separate set of books of account would be maintained for FC and Local funds
- The books of account would be written on daily basis and should be available for verification as and when required.
- Bills will be booked only after approval of chief functionary.

#### **4- Chart of Accounts**

- The charts of account/ ledger heads shall be created as per the approved project budget heads (Approved by donor/chief functionary).
- The responsibility for creation/ alteration of the budget heads in computerized accounting software is lying with the HR & Finance manager.

#### **5- Voucher Management**

A voucher is a basic document used to establish the authenticity of the transaction and its entry into the books and records. There are generally three types of vouchers, which can be used in ROSA. They are as

follows:

- **Receipt Vouchers (Yellow):** It records all the cash/bank receipts
  - **Payment Vouchers (Pink):** It records all the cash/bank payments
  - **Journal Voucher (Blue):** It records all the transactions that do not involve cash and bank.
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- Most common are the adjustment entries made like rectification of the previous entry where some error was committed.
  - All the above vouchers shall be generated directly from the Accounting Software i.e. Tally.
  - The following things to be remember in voucher management: -
  - The serial no. of the vouchers should be in chronological order. This will help in referring back to the previous voucher.
  - The vouchers should contain details of the transaction as per narration (purpose of expenses should be clear).
  - The date of transaction should be mentioned on the vouchers.
  - The entire voucher should be supported by relevant documents, such as bills, invoice, receipt, cash memo, contract, declaration if needed, short activities report etc.
  - All vouchers should be computer generated such as Journal, Bank Payment, Receipt etc.

#### **6- Accounting & Responsibility Matrix**

The Responsibility Matrix of ROSA are as follows:

Tasks	Responsible Person
Preparation of vouchers	Accountant
Books of account	Accountant
Verification of bills, voucher and accounts	HR & Finance manager
Approval Authority	Chief Functionary

**Note-** Bills above Rs.500 which are directly present by an employee and presented to the organization for payment in cash or through reimbursement. Such bills will be verified at least through phone/third party/other means. If there are such bills in which some item has been purchased to give to a beneficiary, then it will also be verified on the basis of the beneficiaries list. It will be the responsibility of the HR & Finance Manager. On receiving a case of gap, it will have to be reported immediately to the Chief Executive and hold the payment of such bill.

## **Chapter- 4**

### **PROCESS AND PROCEDURES**

#### **1- Fixed Assets Management**

##### **IDENTIFICATION MARKS/ CODING SYSTEM:**

ROSA should follow the procedure of marking/ coding the Fixed Assets which are lying in the office, on sites or with third party for its proper identification. These marking/ coding details should also be mentioned in the list of Fixed Assets or Assets being physically verified. These marks can be of any type, more preferably related to the organization name so that items can be easily identified. Coding should be commensurate with the name of the organization, nature of assets purchased, no of assets purchased, financial year and fund utilized for the purchasing of fixed assets etc. The coding for ROSA may be ROSA/CRY/T/ 0001/2024-25 where:

Short name of the organization
Donor name
Type of asset
Number of assets
Year of purchase

#### **2- PHYSICAL VERIFICATION OF ASSETS:**

The physical verification of assets of ROSA are conducted on annual basis for all the fixed assets held by the organization on its Head Office and Project offices. The physical verification of asset would be conducted by Accountant and one senior program employee of such office and further approved by Chief Functionary. The assets verification report will be shared with the statutory auditor for audit purpose.

#### **3- INSURANCE OF FIXED ASSETS AND INVENTORIES:**

All the fixed assets in head office/project offices or sites or possessed with the third party and inventory in store, inventory in transit should be insured. For the insurance policies, register/ record should be maintained. The person responsible is HR & finance manager.

The organization will install cameras in all its offices and centers so that the organization's goods can be monitored.

#### **4- DISPOSAL OF ASSET:**

With respect to disposal of any fixed asset, HR & Finance Manager would write to reason for disposal of the respective asset to the procurement committee. The said statement would be finally approved by Chief Functionary before its disposal. If the sale price of the assets is more than 30 thousand then approval has to be taken from the management committee.

#### **5- Bank Management**

- All the bank accounts of the organization should be in the name of the Rural Organization for Revised Finance Policy dated 29 December 2024

Social Advancement and mode of saving bank account

- Online banking can be maintained, the method of management of which will be as per the rules passed by the management committee.
- The bank accounts of the organization would be operated through dual signatories i.e. Secretary and one member nominated by the management committee.
- ROSA would prepare its Bank Reconciliation Statements (BRS) on monthly basis for all the bank accounts held with the organization. The said BRS would be prepared by the HR & Finance manager and approved by the Chief Functionary.
- The cheque books of the ROSA bank accounts are to be kept in the custody of the HR & Finance manager.
- The organization should maintain cheque issue register with respect of the cheques issued by the ROSA.
- In case, ROSA receives by means of donation, grants, pre-numbered donation receipts would be issued by the organization containing all the relevant details with respect to donation, grants receipts.
- If the donation by bank is received under 80G, a hard copy of receipt will be provided immediately to the donor and Form 10BD will be filed in the month of April - May and Form 10BE receipt will be provided by email of other means.

#### **6- Cash Management**

- The organization will try not to make any payments in cash, however, if ever there is a need for cash payment, then the organizational cash would be kept in the custody of HR & Finance Manager at Head office. The cash would be kept safely in almirah. The key would be kept with the respective person. Cash verification would be undertaken on weekly basis by the chief functionary. Cash verification sheet would be prepared along with denominations. The minimum cash payment would be done by as per government laws in time of force.
- In case, ROSA receives cash by means of cash donations, sales etc., pre-numbered cash receipts would be issued by the organization containing all the relevant details with respect to cash receipts.
- If the donation by cash is received under 80G, a hard copy of receipt will be provided immediately to the donor and Form 10BD will be filed in the month of April - May and Form 10BE receipt will be provided by email of other means.

#### **7- Fund management at project level**

- If the project office of the organization is more than 50 km away from the head office, then a senior employee will be nominated at such office with the intention that he will manage the service material for the project office. The head office will take help from that employee in the form of payment and reporting of expenses of that project to head office.

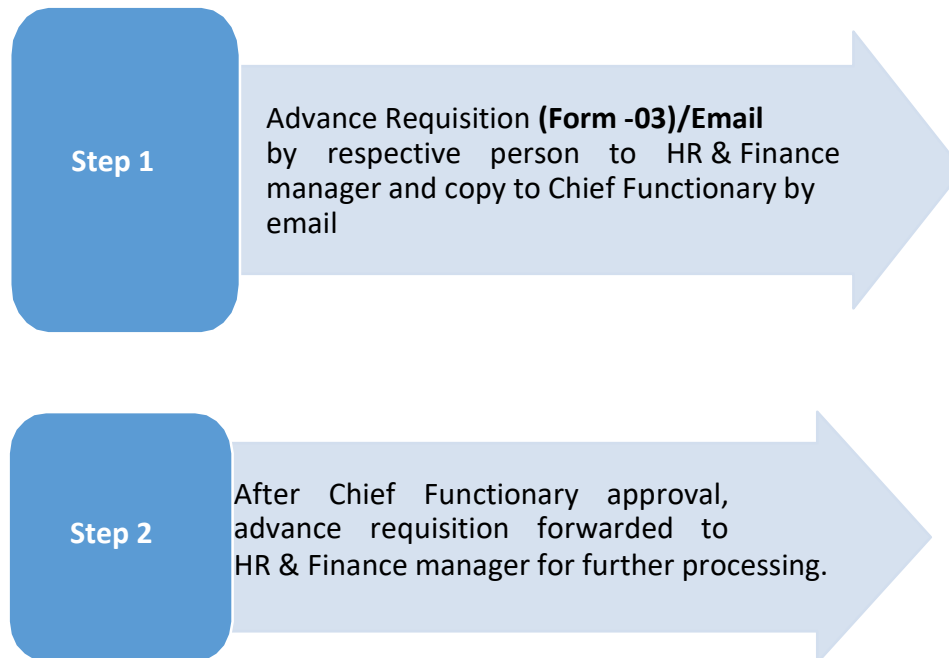
#### **8- Fixed deposit amount policy-**

If the organization has an amount more than one lakh available for at least six-month time period in the organization/projects, then it can be invested only in the same bank under Fixed Deposit Scheme (FD)/Term Deposit by the HR & finance manager after approval of chief functionary and both signatories. Not in any other form/scheme.

#### **9- Fraud communication cases and management**

Any communication like tempting offers for grant, project, free tour etc. and threats against fund demand, penalty etc. coming through phone calls, phone messages, e-mails or any other social media means at any level in the organization will be ignored at primary level and if needed, will be reported directly to the helpline 1930 or report to police/government directly by the HR & finance manager/Chief Functionary.

## 10- Advance Management



Generally, following are the basic types of advances at ROSA:

**Employee advances**

**Supplier advances**

### 1- Employee Advances

<b>Travel Advances</b>	<ul style="list-style-type: none"> <li>• Travel advances are released only against a duly authorized requisition form received by the HR &amp; Finance Manager.</li> <li>• Advances are either released through bank transfers or in exceptional cases in cash if the amount does not exceed as government laws in time of force.</li> <li>• The travel advance drawn has to be settled via settlement form within 3 working days after completion of the travel or next travel, whichever is earlier.</li> <li>• No advance is given if a previous advance is outstanding.</li> </ul>
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<b>Program Advances</b>	<ul style="list-style-type: none"> <li>• These are normally given to decided person (only local fund) for conducting approved and budgeted activities such as planned activities, which are normally conducted in outside locations from head office below government laws in time of force.</li> <li>• No advance is given to one person for more than one activity at one time. A new advance is not given if a previous advance is pending except where the two or more activities are to be conducted in continuity, with proper approval by Chief Functionary.</li> <li>• The program advance has to be settled within 3 working days of the completion of the program for which advance is taken.</li> </ul>
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## **2- Vender/Supplier/Rent Advances**

These can be given only if the terms of the Purchase Order or Contract specifically provide for the same. Rent agreements generally require a security deposit or advance rent to be paid for hiring property. These are generally a guarantee against damage and failure to make rent payments. These deposits /advance rents are adjusted against the last rental payments. It is ensured that tax is deducted at source from such advances, wherever applicable.

When giving advance to suppliers, the following aspects are considered:

- Business practice
- Supplier's credit rating
- Any advance request should have the following information:
- Nature/purpose of advance
- Liquidation date
- Approval
- Any previous outstanding advance.
- In case of advances to third parties, the account of the concerned third party requesting the advance is debited in order to establish the accountability for the payment. This is reversed, as and when the settlement of advance takes places upon receipt of goods or services as applicable.
- All advances are closely monitored, to ensure that they are settled as per schedule.
- Under no circumstances are advances allowed to become overdue. An aging analysis of any outstanding advances is prepared and monitored on a monthly basis.
- The advance given to supplier has to be settled within 15 day from the date on which the advance is given otherwise appropriate actions would be taken by organization.

## **3- Vender selection and management (Goods & Service)**

For the organization's program, fixed assets, the necessary service and goods will be purchased only from registered firms (GST). Where there is no availability of registered firms (GST) near the program area, in that case, the accountant will prepare a list of the best and reputed shops/vender/person in that area by forming a team of at least two senior employees. After analysing the report of which, the name of the best quality/reputed and low/best rate shop will be proposed in the meeting of the organization purchase and sale committee. After the approval of the committee, goods & service can be purchased from that shop/vender. The shop will be selected once in every financial year. If the shop/vender has a bank account, then the payment will be made directly through the bank transfer. If the shop/vender

does not have a bank account, then the payment will be made in the bank account of the shop owner/proprietor/vendor. For this, it will be mandatory for the shop owner/vendor to complete a declaration form for this purpose. If there is a need to purchase more than 6 times a year, then an agreement will be made with such a shop keeper/vendor on the letterhead of the organization. 50% advance payment can be given to the same on demand basis along with the order and payment will be made after work completion and receiving the bills.

Except for regular purchases, if there is a situation where there is no proper bill or printed bill, then a rough bill with complete address and details will be accepted. In such cases, efforts will be made to make the payment on electronic basis and its proof will also be submitted. In extreme circumstances, only cash payment of less than Rs. 2000 can be made.

#### **4- Marketing limitation**

The organization will not purchase any goods and service from an employee who has been working for less than 6 months nor will it involve him in the purchase process at any level. In any area or situation where there is no employee who has completed 6 months, a new employee can be included in the purchase process only after the approval of the Chief functionary. However, in such a case, the accountant will intervene and monitor every step. The limit of such purchase will not exceed Rs 10,000.

Efforts will be made to procure goods and service for the organization's program only through the head office and send the required material to the project office/field as per the requirement. Only a team of senior employees will be involved in this process.

### **Chapter- 5 Subsidiary Records**

The records to be maintained by ROSA are as follows:

#### **1- CASH BOOK:**

Day Cash Book will be in double entry mode and the transactions shall be posted in TALLY accounting software on regular basis. Cash book shall be closed on daily basis by the accountant with clear note of closing balances of Cash and Bank. Clear denominations of cash in hand will be recorded every day in books of records which will be verified by the HR & Finance Manager.

#### **2- LEDGERS:**

The ledgers are maintained in TALLY accounting software based on the day book maintained and print in annual basis.

#### **3- STOCK REGISTER:**

A common printed stock register would be maintained at ROSA office for all the projects. The stock register will be updated on regular basis. The register should contain the details pertaining to all the stocks with respect to its receipts, issue and balance. The said register will be prepared by the accountant. The format of stock register is attached in

#### **4- FIXED ASSET REGISTER:**

A Fixed Assets Register is a register that shows all the permanent assets owned by an organization. The

register shows the quantity and value of things like land, buildings, vehicles, furniture, electrical and electronic equipment, etc. It may also show where these assets are kept or used. A common Fixed Assets Register will be maintained at ROSA Office for all the projects and this register will be in the custody of the accountant. The register will be updated on regular basis based on the procurement and purchase. Different sheets or pages must be used for different types of items. For example, all tables, chairs, cupboards, etc. on one sheet under the title of furniture. Similarly, all jeeps, Motorcycles, cycles etc., are written on one sheet under Vehicles. If ROSA receives any item as a gift it should also be recorded in the register. In such cases, an estimated value for the item should be reflected.

#### **5- FIXED ASSET MOVEMENT REGISTER:**

A Fixed Assets Movement is a register which shows the details of issue of assets to the employees / Departments including field persons of the organization. The register also shows who uses these assets and up to what period. The person to whom the asset has been issued is responsible for the asset till the time it is returned back in the organization. The Fixed Asset Movement Register to be followed by the organization has been given below:

Sl. No.	Date of Issue	Issued to	Category of the Asset	Description of the Item	Sign	Date of Return	Sign of recipient
1	2	3	4	5	6	7	8

#### **6- CHEQUE ISSUE REGISTER:**

The Cheque issue register will be maintained for each bank account / project account separately. For cancelled cheques, ROSA would cut the cheque number of the cancelled cheque and would paste it in the cheque issue register. The register will be maintained by Accountant as per the following format.

Date	Cheque Number	Particulars of the transaction	Payee	Amount Rs.	Signature of approved authority (I)	Signature of approved authority (II)
1	2	3	4	5	6	7

#### **7- SALARY REGISTER:**

Salary Register (Print) would be prepared by accountant with respect to salaries paid to all the employee working as project wise. The said register would be maintained on monthly (30 days) basis. The register should contain the details of salary paid and deductions for respective employee. A integrated salary register would be maintained separately.

#### **8- BANK RECONCILIATION STATEMENT (FILE):**

Monthly Bank Reconciliation Statement (BRS) will be prepared by the HR & Finance Manager and verified by the Chief Functionary. Further, the same would be kept in Bank Reconciliation Statement file. The statement will be undersigned by HR & Finance Manager and Chief Functionary.

**9- AUDIT REPORTS (FILE):**

An audit report file will be maintained by the Chief Functionary. The file shall contain all the original copies of the audit reports of the financial years. Separate audit report files will be maintained in case of ROSA having multiple projects. The Audit Reports file shall be accessed and circulated only by the Chief Functionary. The soft copy of the audit reports (scanned version) will be with the Chief Functionary.

**10- MONTHLY/ QUARTERLY FINANCIAL STATEMENTS (FILE):**

The accountant of the organization is responsible for preparing Monthly / Quarterly financial expenditure statements as per the prescribed format provided by the respective donor agency. The expenditure statements will be prepared separately for each project. The expenditure statement will be approved by the Chief Functionary of the Organization.

**11- INCOME TAX RETURNS (FILE):**

ROSA will submit Income Tax Returns every year before due date and maintain a file. This file will be under the custody of Chief Functionary.

**Filing date-**

**form 9A/10 – before 31, August, every year**

**Form 10B/10BB – before, 30, September, every year**

**ITR-7 – before 31, October, every year**

The finance manager should login to the income tax website ([www.incometax.gov.in](http://www.incometax.gov.in)) every month and check for updates and if there is any tax demand or update required, he should contact the CA and comply timely. The organization has to be updated as per the requirements of Income tax all its documents have to be maintained in the Income tax file. In particular, the Chief Functionary will be responsible for the process of 12A & 80G renewal timely.

**12- FCRA RETURNS (FILE):**

ROSA will submit FCRA Returns every year before due date and maintain a file. This file will be under the custody of Chief Functionary.

**Filing date-**

**form FC-4 – December, every year**

The finance manager should login to the FCRA website ([fcraonline.nic.in](http://fcraonline.nic.in)) every month and check for updates and if there is any public notice or update required, he should contact the CA and comply timely. The organization has to be updated as per the requirements of FCRA Form 1 to 7 and all its documents have to be maintained in the FCRA file. In particular, the Chief Functionary will be responsible for the process of FCRA renewal timely.

**13- SOCIETY RETURNS (FILE):**

ROSA will submit annual Returns every year and maintain a Society file. This file will be under the custody of Chief Functionary.

**Filing date-****Annual report and Audit report – October, every year**

The finance manager should login to the Society website (uprfsc.gov.in) every month and check for updates and if there is any public notice or update required, he should contact the CA and comply timely. The organization has to be updated as per the requirements of Society and all its documents have to be maintained in the Society file. In particular, the Chief Functionary will be responsible for the process of Society renewal timely.

**14- EMPLOYEE TDS/ FORM 16/ FORM 16(A) (FILE):**

ROSA strictly follows all the Rules and Regulations of Tax Deduction at Source (TDS). This policy will be applicable to all eligible employee / consultants and Service Providers of ROSA. Form 16 or Form 16 A will be issued (based on the nature of service hired) to the concerned employee / party and a copy will be maintained in a file under the custody of HR & Finance Manager. The organization shall issue Form 16 / 16 (A) for the employee once in a year at the end of the Financial Year.

**15- EXPENDITURE/ BILL VOUCHERS (FILE):**

Current expenditure / Bills voucher file will be maintained FC & Local wise under the custody of HR & Finance Manager/Accountant. The bills and vouchers will be filed properly in a Box File. Each expenditure bill or group of bills related to same expenditure will be accompanied with a Voucher signed by the HR & Finance Manager and Chief Functionary provided with complete details.

The last year's bills and vouchers file will be kept in the custody of the Chief Functionary for 12 years. After 12 years, the document will be destroyed under the direction of the Chief Functionary as per government rules.

**16- Dispatch Register-**

A Dispatch register will be maintained at all every office of the organization. All the official correspondence issued from that office related to the program/activities which will be in hard copy will be recorded in that register. The reporting authority at the Sr. coordinator level will be responsible for this assignment. Before drafting the letter, it must be ensured that the letter has been written in accordance with the objectives, policies and thoughts of the organization. No correspondence can be done from the office level without the approval of the reporting authority of those offices. This register will be kept under the control of the person given responsibility at the office level. Only program/activities related correspondence can be done from all the concerned offices of the organization. Correspondence related to human resources and administrative related letters can be issued only from the Head Office of the organization from Varanasi. The format of the Dispatch register will be as follows-

Sl. No./Reference No.*	Date	To/ Name & Address	Subject	by whom	Through what medium	Expense in Rs.	Sign

\* The reference number will be marked on the letter in this way. (This example for Varanasi office only)

**ROSA-** (Organization Name)

**VARANASI-** (Office location Name/District Name)

**0001-** (SL. No.)

**2025-26** (YEAR means if period is April-2025 to March-2026)

**Example- ROSA/VARANASI/0001/2025-26**

### **17- Inward Register-**

A Letter receipt register (Inward Register) will be maintained at all the offices of the organization. All the letters received at that office in hard copy will be recorded in that register. The responsibility of this work will be of the reporting authority at the Sr. coordinator level. After marking the letter, it will be given to the person/post to whom the letter belongs, and he will be asked to sign the receipt on the register. This register will be kept under the control of the person given responsibility at the office level. Only letters related to the organization will be recorded. If the letter is from the level of the head office of the organization, then after recording it on the register, it will be sent to the human resources and administrative manager of the Head office. The format of the letter receipts register will be as follows

<b>Date</b>	<b>Letter Reference No.</b>	<b>From/ Name &amp; Address</b>	<b>Subject</b>	<b>by whom</b>	<b>Through what medium</b>	<b>To Whom</b>	<b>Sign</b>

## **Chapter 6 PROCUREMENT**

### **1- Meaning**

Procurement, wherever referred in this manual, shall mean acquisition of goods and services from external source. It would include acquisition of capital goods and services as well as that of revenue nature. Procurement includes the activities involved in establishing fundamental requirements, sourcing activities such as purchase planning, value analysis, vendor selection and negotiation. It also includes the purchasing activities required to order and receive goods and services.

### **2- Objective**

The objective and scope of the Procurement Procedure is to ensure that necessary processes are in place and followed to provide the appropriate quality and quantity of goods and services at the time and place that they are needed and in the most cost-effective manner. The policy ensures that:

- The process is fair, transparent and is conducted with integrity
- Suppliers and consultants are treated equally and without discrimination
- Purchasing decisions and the award of contracts are based on fair competition
- Procedures followed for awarding contracts are proportionate to the value of the contracts
- Local human and material resources are used whenever possible

### 3- Capital & Revenue Expenditure

Capital expenditure means expenditure to acquire assets having value of more than Rs. 2,000/- and useful life of more than one year. Such as vehicle, furniture computer, etc. Assets having value of less than Rs. 2,000/- or having useful life of less than one year are not capitalized. They are treated as revenue expenditure.

#### 4- Procurement Committee:

- Procurement Committee should be in place for taking adequate decisions for the major purchases consisting of members from Finance and Program Department.
- Procurement Committee of ROSA consists of total 5 members namely:

Procurement  
Committee(5 Members)

- Board President
- Chief Functionary
- Sr. Program Coordinator (related project)
- HR & Finance manager
- Nominated employee (any one)

- Members from beneficiary communities may also invited to Purchase Committee meetings whenever required in order to have better understanding of community requirement.
- The Purchase Committee meetings are to be held on requirement basis at Head office of ROSA.

#### 5- Purchase Procedure:

Purchase  
(up to Rs 30,000)

- Purchase request by respective HR & Finance Manager
- Approval by Chief Functionary
- Purchase by Nominated Person

Purchase  
(more than Rs 30,000)

- Purchase request by HR & Finance Manager
- Verified by Sr. program Coordinator/Program Manager
- Quotations collection (at least 3),  
by Accountant/Sr. Program coordinator and  
Comparative Cost sheet preparation
- Purchase Committee meeting where the final vendor is approved
- Purchase order based on approval

## Chapter-7 STATUTORY COMPLIANCES

### 1- Foreign Contribution Regulation Act' 2010

- The foreign contribution to be received in the designated bank account (State bank of India, New Delhi) and all the onward grants to be released from the said account to approved utilized accounts by FCRA department only.
- The foreign contribution to be utilized for the purpose for which it is provided objectives of society under category social only.
- Maintenance of separate set of books of account for the FC funds received by it.
- Filing the online FC-4 returns well before the prescribed date of 31st December of each year.
- A separate FC receipt file to be maintained for all the grants received.
- **No foreign contribution should be transferred to any other organization**
- Filing all legal compliance by visiting of <https://fcraonline.nic.in/home/index.aspx>. Online portal at least in a monthly by the HR & finance manager.
- Administrative expense cost no more than 20% of total fund receipts during the year.
- Audit report will be posted on its website each year by chief Functionary.

### Requirement of FCRA with regards to annual financial statements other reports: -

Preparation of separate set of financial statements as required under FC law for online submission to FCRA Departments of the Ministry of Home Affairs as follows:

- Audited Receipts and Payments Account
- Audited Income and Expenditure Account
- Audited Balance Sheet
- Annual return in Form FC-4
- A copy of the FCRA designated bank annual account statement certified by the bank (April to march)
- A certificate from the Chartered accountant
- Declaration by chief functionary
- Scan JPG of Signature and seal.

### 2- Income Tax Act'1961

- ROSA would file its Income Tax Return in Form 9A/10 if required, Form 10 B or BB, ITR-7 within the due dates as prescribed under income Tax laws.
- The audit of ROSA would be conducted by statutory auditor and respective Audit Report would be obtained.
- The organization would apply at least 85% of its income for charitable purpose in order to eligible for tax exemption as prescribed under income Tax laws.
- Filing all legal compliance by visiting of <https://www.incometaxindiaefiling.gov.in/home> Online portal at least in a monthly by the HR & Finance Manager.

### 3- Tax Deducted at Source

A certain percentage of amounts to be deducted by the organization at the time of making/crediting certain specific nature of payment. Rate of deduction to be applied as per Income tax Act'1961. The organization would deposit the TDS deducted within the time limits as prescribed i.e. On or before the Revised Finance Policy dated 29 December 2024



7th working day of next month

The due date of filing TDS Returns are as follows:

Quarter	Due Date
April to June	31 July
July to September	31 October
October to December	31 January
January to March	31 May

The organization would issue the TDS certificate:

**-In case of salaries:**

31 May of the financial Year immediately following the financial year in which income was paid and tax deducted.

**-Other than salaries:**

Within fifteen days from the due date for furnishing the statement of tax deducted at source.

**4- Compliance of Rule 17AA**

Books of accounts as mentioned in Rule 17AA (1)(a)(b) &(c) there is another requirement of keeping other documents for maintaining records of ten specific items, as given below:

- a. Record of all the projects and institutions run by the person
- b. Record of income of the person during the previous year
- c. Record of application out of the income during the year
- d. Record of specified application out of the income of preceding years
- e. Record of voluntary contribution with a specific direction to form Corpus
- f. Record of contribution received under 80G(2)(b) being treated as corpus
- g. Record of Loans and Borrowings
- h. Record of properties held by the assessee
- i. Record of specified persons, as referred to in sub-section (3) of section 13 of the Act
- j. Any other document

books of account and other documents as specified shall be kept and maintained at its "registered office"

## **Chapter -8**

### **AUDITING**

#### **1- Internal Audit**

- An independent, objective ongoing appraisal of the organization financial operations by internal and / or external personnel.
- An internal auditor as appointed by the Governing Body of the organization shall carry out internal audit once in annual basis. The Internal Auditor will also provide inputs and training to the accounts section and support them in filing TDS / ITRs of the employee etc. The Internal auditor shall submit a written report on observations and recommendations to the President after every audit.
- Audit report along with recommendations should be received from the internal auditor.
- Chief functionary would ensure that Action Taken Report (ATR) is prepared within three months of receipt of audit report.
- Internal audit would be conducted twice a year.

#### **2- Statutory Audit**

- Independent examination of the organization's annual accounts and financial records in accordance with professional auditing standards lay down by the Institute of Chartered Accountants of India.
- Audit by a qualified chartered accountant.
- Appointment by the General Body.
- Final accounts to be prepared by HR & Finance Manager.
- Audited annual accounts to be laid down before General Body.
- The statutory auditor would issue a management letter. Thereafter, the management would reply on the issues shared by the auditor within 30 days of receipt of such letter.

Statutory Audit of the organization shall be carried out by a recognized firm of Chartered Accountants as appointed by the General Body of the organization for the financial year. The Statutory Audit will be carried out by the Statutory Auditor once in a year. A detailed report of the audit will be submitted to the president and the Board with the observations and recommendations / suggestions.

## **Chapter-9**

### **Travel Policy**

#### **1- Organization vehicle use Policy**

Vehicles available in the organization can be used after prior permission of Chief functionary it will be mandatory that employee have the legal liability and obey accordingly. For that employee will maintain log book of his/her every use. To fill the fuel and to maintenance of vehicles employee will submit a written request letter to the concerned accountant. After approval, Employee will claim for expenses according to detail in the log book. Vehicles of the organization cannot be used for the personal work by the employee. As per policy and after approval, renewal /other legal documents will be accomplished by employee through accountant. Employee will be fully responsible for Violation of any legal process and compensation will be borne by him/her only. Concerned employee will not handover the vehicle to other fellow employee at his level.

Revised Finance Policy dated 29 December 2024

## **2- Local conveyance policy (Personal bike)**

Expenses of using personal bike for the employee related to our program will be paid of shortest route, only after written permission of Chief Functionary. Organization will pay maximum @ Rs.3.50 per KM. For that employee will submit detail of their visits to the accountant after passing the detail from their respective program coordinator. After proper verification by HR & Finance manager will submit it to the Chief functionary for approval.

## **3- Facility after working time period**

During local traveling for the work of organization, expenses over refreshment etc. will not be paid by the organization. But after working hour while accomplishing the most important work Rs.25 will be paid to the employee after approval of reporting authority. To work at night after 8 P.M. Rs. 100 for dinner will be paid. On special circumstances Chief functionary will have power to approve extra payment. Local travel will be made by Auto, general bus, general train or any local general mode of travel. For reimbursement of expenses, employee will fill travel detail in travel form with supporting documents (Auto/E-Rickshaw and such type of vehicle bill not required) and it will be submitting to the HR & Finance manager after approval of reporting authority. Travel expenses will be made by the organization through online bank transfer/cheque.

## **4- Field work travel for employees**

In public interest, the organization expects all the employees to use public transport means/bicycle as far as possible. Where local travel by private vehicle is allowed, its policy is as follows-

1. No travel expenses will be given to the field employee for the distance of 4 km from the center of the designated working area or 8 km from one side to end side. The employee will have to work by bicycle. A maximum of three thousand rupees will be provided as bicycle benefit on an annual basis.

If sufficient budget is available in the designated project, the social worker /Sr. Social worker of the organization will also be able to avail the benefit of using a personal vehicle need to be a written permission from HR & Finance manager.

2. The Program Coordinator/Sr. Program Coordinator/ Program manager/HR & Finance Manager can avail the benefit of using a personal vehicle. For this, an application can be made to the Chief functionary for approval. If such person who do not have their own personal vehicle can apply for permission to use public transport or use a bicycle.

3. For a distance of more than 08 km from one end to the other, the organization/determined project can grant permission to use a personal two-wheeler based on the budget available. This approval right will be with the HR & Finance Manager.

4. When the employee of the organization applies to the HR & Finance Manager for permission to use a personal vehicle, then the geographical area will be mapped for both the above options and the distance will be determined by a reporting authority. For this, Google Maps etc. will be used and a map will be prepared and the distance will be determined.

5. On using the approved personal vehicle, Rs. 3.50 per km will be provided. For which the employee will claim on the prescribed format on the first of every month through the reporting authority to HR & Finance Manager.

6. On entering a village or colony, the employee will have to park his personal vehicle at a safe place or under the supervision of a knowing person and then carry out the work in the village on foot.

7. While carrying out any activity, it will be ensured that the personal vehicle is parked in such a way that it is at least 10 meters away from the program point of venue. So that it does not create any hindrance during taking photographs of the activities etc.
8. For the field visit of the employee on the basis of the weekly action plan passed by the reporting authority, the kilometers travelled by the employee will be considered to be within the prescribed work area limit.
9. If the employee is going to the field from the organization office on the basis of the weekly action plan passed by the reporting authority, then the project office will be considered as the movement point. For this, it will be mandatory to record it in the movement register kept at the project office with total km today.
10. On the basis of the weekly action plan passed by the reporting authority, for visits outside the work area, the project office or the employee's house, whichever is nearer, will be considered as the movement point.
11. On the basis of the weekly action plan passed, for the movement of Coordinator/Sr. Coordinator/ Program manager etc., the project office will be considered as the movement point.
12. In the case of Program Coordinator/Sr. Program Coordinator/ Program manager and grade -I,II, and III, for visits outside the work area, on the basis of the weekly action plan passed, the project office or the employee's house, whichever is nearer, will be considered as the movement point.
13. In case of some special Organizational events/urgent work and public interest issues etc., travel can be done on the orders of the Program Coordinator/Sr. Program Coordinator/ Program manager/ HR & Finance Manager. The organization will not give claim for travel done voluntarily at any level.
14. As per the weekly action plan passed, the claim for the shortest route for the specified work will be accepted.
15. If a employee does not have his own vehicle or cannot drive the vehicle himself, then in such a case, only the claim for the use of public transport will be valid.
16. Claims above the maximum limit set by the HR & Finance Manager in a month will not be paid.
17. If more than one employee is going to participate at a particular place, then instead of using different vehicles, they should use one vehicle. In this, it will be the responsibility of the senior employee to take his junior employee with him. In such a case, the claim will be paid only to the senior employee. If a female employee does not want to share the vehicle with anyone else or is not comfortable going with anyone, then she can go alone in her own vehicle.
18. The maximum limits will be set by the HR & Finance Manager on the basis of the financial resources available in the org/project.
19. The organization will make payment for the use of personal vehicle as per the per km rate set in the financial policy, for which the employee will have to make a claim on the format prescribed by the organization The employee will get the claim passed from his reporting authority and submit it to the HR & Finance manager. Which will be mandatory on the first date/first working day of the month.
20. Only the actual price will be paid for the use of public transports as approved by HR & Finance Manager.
21. The employee of the organization should use public means for org work if the distance is more than 60 km on one side. If the distance on one side is more than 60 km, then the actual fare of the public means will be charged.

#### 5- Out station travel policy

**Out of station travel will be considered those travel in which working hour of employee for the organization is included at night stay also.** Employee can perform out station travel for the interest of the organization. Employee will travel out station only after written approval of Chief functionary It is expected in interest of organization/Public that employee will travel shortest route and will use resources of minimum cost during their travel or actual cost which is minimum and limit of maximum will be as follows:

Grade	Level	Standard	Standard	Essential
Grade-IV	Social worker /Sr. Social worker /Assistant accountant cum admin	General bus travel or general rail travel will be valid upto150 KM.	Above 150 KMs, Sleeper class for rail and general bus travel will be valid.	original copy of Travel ticket will be essential for claim
Grade-III	Program coordinator / Sr, program coordinator/ Accountant	General bus travel or general rail travel will be valid upto150 KM.	Above 150 KMs, Sleeper class/third AC for rail and general bus travel will be valid.	original copy of Travel ticket will be essential for claim
Grade-II	Program manager/HR & Finance manager	General bus travel or general rail travel will be valid upto100 KM.	Above 100 KMs, Sleeper class or 3rd AC for rail and AC general bus travel will be valid.	original copy of Travel ticket will be essential for claim
Grade – I	Chief Functionary/ Board member	For any kind of travel 3rd AC, 2nd AC, 1st AC, flight or all type of AC bus will be valid.	Travel by flight will be valid only for most important work. If the person of above grade is travelling along with, then same grade for travel will be considered	original copy of Travel ticket will be essential for claim

- Approval of Chief Functionary will be essential in case to use upper limit of fixed limit, on the basis of need of work and for most important work.
- Those travel which travels cost will be borne by donors of other Organization s/projects, in that case policies will be applied of donors' Organization and project. Written approval of Chief Functionary will be essential for such type of travel. If the payment of expenses during travel paid by Organization to the organization, in such cases organization will pay the amount to the concerned employee through the bank, after receiving the amount.

#### 6- Out station travel boarding policy

Employee can avail staying facility while working for the organization for that he/she can avail facility of Dharamshala/lodge/Guest house/hotel/org offices etc. (separate for female) Following are the policies for the same:

Grade	Level	standard	Essential
Grade-IV	Social worker /Sr. Social worker /Assistant accountant cum admin	Maximum Rs. 1500 per night	Original copy of night stay bill will be valid. If the employee of different grade shares the accommodation, then in such case the employee having limit of maximum grade among those will be considered
Grade-III	Program coordinator / Sr, program coordinator/ Accountant cum admin	Maximum Rs. 2000 per night	Original copy of night stay bill will be valid. If the employee of different grade share the accommodation then in such case the employee having limit of maximum grade among those will be considered
Grade-II	Program manager/HR & Finance manager	Maximum Rs. 2500 per night	Original copy of night stay bill will be valid. If the employee of different grade shares the accommodation, then in such case the employee having limit of maximum grade among those will be considered
Grade-I	Chief Functionary/ Board member	Maximum Rs. 3500 per night	Original copy of night stay bill will be valid.

- Approval of Chief Functionary will be essential in case to use upper limit of fixed limit, on the basis of need of work and for most important work.
- Those travel which travels cost will be borne by donors of other Organization s/projects, in that cases policies will be applied of donors' Organization s/ project. Written approval of Chief Functionary will be essential for such type of travel. If the payment of expenses during travel paid by Organization through to the Organization, in such case Organization will pay the amount to the concerned employee through the bank, after receiving the amount.

#### 7- Food during out station travel policy

ROSA employee can claim his/her food expenses while travelling out station for the work of organization. It is expected by the organization that employee will take only vegetarian food. At the level of organization claim of only vegetarian food will be reimbursement. These are the reimbursement policy for the same:

Grade	Level	Breakfast	Lunch	Dinner	Documents for the claim
IV- Grade	Social worker /Sr. Social worker /Assistant accountant cum admin	Rs.75.00	Rs. 150.00	Rs. 150.00	There is no need separate bill for claim for food. Description will be mentioned on travel bill.
Grade- III	Program coordinator / Sr, program coordinator/ Accountant	Rs.100.00	Rs. 150.00	Rs. 150.00	There is no need separate bill for claim for food. Description will be mentioned on travel bill.
Grade- II	Program manager/HR & Finance manager	Rs.125.00	Rs. 175.00	Rs. 175.00	There is no need separate bill for claim for food. Description will be mentioned on travel bill.
Grade-I	Chief Functionary/ Board member	Rs.200.00	Rs. 250.00	Rs. 250.00	There is no need separate bill for claim for food. Description will be mentioned on travel bill. If the person of above grade is taking food together then equal claim will be considered.

In the program where breakfast, lunch, dinner, etc. have been arranged by some other organization/donor organization, person's relatives, langar etc. that part will not be paid by the organization.

## 8- Daily Allowance for out station travel-

The organization will provide daily allowance for out station training, meeting and monitoring visit to the employee/members. The daily allowance will be as follows-

Grade	Level	Amount for 24 Hrs.	Time frame
IV- Grade	Social worker /Sr. Social worker /Assistant accountant cum admin	Rs.200 for out station training only	If the employee stays out station for 24 hours, then he will be given an allowance of Rs. 200 per day. Rs. 150 will be given for 18 hours, Rs. 100 for 12 hours.
Grade- III	Program coordinator / Sr, program coordinator/ Accountant	Rs.250 for out station training & Meeting only	If the employee stays out station for 24 hours, then he will be given an allowance of Rs. 250 per day. Rs. 190 will be given for 18 hours, Rs. 125 for 12 hours.
Grade- II	Program manager/HR & Finance manager	Rs. 300 for out station training, meeting & monitoring visit	If the employee stays out station for 24 hours, then he will be given an allowance of Rs. 300 per day. Rs. 225 will be given for 18 hours, Rs. 150 for 12 hours.
Grade-I	Chief Functionary/ Board member	Rs.500 for out station training, meeting & monitoring visit	If the member stays out station for 24 hours, then he will be given an allowance of Rs. 500 per day, Rs. 375 will be given for 18 hours, Rs. 250 for 12 hours.

## Chapter-10

### 1- Reimbursement policy

Cash payment is being discouraged by the organization. For this employee can use his personal money as per his capacity to accomplish the work or during travel by paying online expenses like travel ticket, Night staying expenses, mobile recharge, electricity bill, where the facility is available to meet legal process of the organization and approved activities where the no other option is available except cash, can be done by the employee. For these all approval of Chief Functionary is must. For these all expenses it is expected from the employee that payment should made online from his own bank account as per availability. After completion of work Employee will claim under set policies within a week. The expenses of concerned employee will be paid through bank.

### 2- Cash payment through employee, policy

To accomplish the organizational legal process, on line payment policies has been declared from many Govt. departments. It is also a facilitator initiative But, in this situation, organization has to face problem in operating of its bank account. To make easy the work and to utilize facility Chief Functionary will have power to clear the payment from his personal bank account. Organization will pay the claim of Chief Functionary within a week.



### **3- Expenses sharing policy**

The administrative and program-based expenditure on the head office or project office of the organization in which one or more projects are concerned, the Chief Functionary will have the right to share the premise, property, assets and expenses based on the available budget of the project. For this, the details of the fixed expenditure of the project will be mentioned on the original bill and photo copy will be attached as a document in each project. It will also mention on that bill that in which project the original bill has been put.

### **4- Administrative & service expense charges policy**

Organization will deposit set administrative expenses of project in the organizational account on the basis of monthly/quarterly/six monthly or annually. This will be used by the organization for organizational developmental work within set period of time or after the period as per needs.

At the head office of the organization tea facility will be provided free of cost during the before and after lunch break of the working day in the interest of the employee. employee can avail facility of tea more than of once as per need for which he/she has to pay cost of tea for extra service.

### **5- Income from human resources and assets, policy**

The organization will send its human resources for welfare work (like orientation, training, documentation, planning, proposal writing, exposure etc.) on demand of other organization of similar objectives. For this fee will be charged. The fee so received will be deposited in the organization account (local fund) and such fee will be used for the work of the organization development and management purpose.

The available human resources, fixed assets and material will be used as per the needs of the different projects being run in the organization, for which charges will be levied as per the local market price. The amount will be used for the development and management of the organization.

### **6- Donation receipt policy**

Organization will accept donation, online bank transfer, UPI, cash and kind for the sake of welfare of the relief for poor people as per law and policy of Govt. of India. Organization will provide receipt of all payment to the donors. If the amount is local then received cash will directly deposit in local bank account of organization. Donor's donation details will be filed online in Form 10BD through income tax portal by the HR & Finance Manager in the month of April & May in every year and system generated 10BE receipt will be sent to the donor by email, WhatsApp.

If the received amount is foreign then the amount will be deposited in foreign bank account of the organization in SBI, New Delhi. If the received is in kind, then it will be registered as per local and foreign stock/assets register of the organization. The kind will be used by the organization after marking of identification mark on the kind.

### **7- Fine/Penalty policy**

Various assets/goods/materials are being provided to the employee to complete the responsibility of public interest by the organization. Apart from these facilities and services are being provided for convenience of employee by the project office and head office. Any loss intentionally or carelessly while using the facilities or services will be recovered from the employee as penalty. Missing of anything, organization will be recovered penalty as same cost of the thing from the concerned employee. Maintenance cost of any damage of materials by the employee will be recovered equal cost of

maintenance from the employee. Delay in legal compliance of the organization due negligence and carelessness in performing the responsibility imposing penalty on organization will be borne by the concern employee.

Delay in reporting/ compliance to the organization or donors in set period of time, if it happens because of employee he/she will be penalized. For this he/she will be paid half of the remuneration per day at rate of delayed days.

Absent from the work without any information one day remuneration will be deducted for one days.

#### **8- Finance Reporting system**

Reporting of the project/program running in the organization will be sent at least 2 days before the scheduled date. The accountant/concern person will prepare the related financial report and submit it to the HR & finance management on the prescribed format along with the trial balance and BRS. The HR & finance manager will conduct an internal audit of the expenses and submit the final report to the chief functionary for approval. Which will be matched with the documents and approved and sent to the person related to the email of the organization and the hard copy of the sent report will be kept safe by the HR & finance management in the related file with signature and seal. The tally data related to the report will be primarily preserved in e-drive of laptop/desktop.

#### **9- Tally Data Backup**

The Tally data backup will be taken by the HR & Finance Manager of the organization on every last day of the week i.e. Saturday and will be saved in e-drive of the same laptop/desktop and in a external drive. The folder containing the data will be necessarily marked with date and project name & company number. The saved data will be shared with the Chief functionary on monthly basis through email/backup. It will also be ensured that no other person will personally keep the data or share it with anyone else. The HR & Finance Manager may share the data with the nominated person of the audit firm during the internal audit and external audit

#### **10- Record keeping/HR Files-**

A personal file of all the appointed employees/consultant will be maintained and updated at the head office level. Documents related to the organization will be kept related to that person. All the documents related to the organization will be kept with that person. The accountant will be responsible for this. Apart from the responsible person, this file can be shared only with the HR & finance manager and the chief functionary. It will be shown to the concerns person of the donor organization and the audit firm for audit purpose/work.

Note- The Chief Functionary is given the authority to draft the procedures/format relating to this financial policy.

*The second revised finance policy was passed in the management committee meeting on 29 December 2024 and it was implemented from 01 January 2025 by the signatory.*

1- Mr. Rajnath Singh, President

2- Mr. Mujiburrahman, Vice president

3- Mr. Mustaque Ahmad, Secretary

4- Mr. Janardan Singh, Members

5- Mr. Ansar Ahmad, Members

6- Mis, Shabana Khatoon

7- Smt. Kamla Singh

Related Form

<b>Vendor bank detail Form</b>	
Mobile No.	
<b>PAN</b> (Mandatory in case of TDS & TCS is Applicable)	
Firm Name-	
Owner Name-	
GST Registration No if applicable.:	
<b>Bank Details:</b> (where the payment is to be credited)	
01. Account Name:	
02. Bank Name:	
03. Branch:	
04. Branch Address:	
05. Account No.:	
06. IFSC:	
07. Type of Account (Savings / Current)	
08. MICR (Please send a copy of bank passbook:	

**हस्तांतरण एवं ग्रहण पत्र**  
(Handing Over and Taking Over Document)

**दिनांक:** [दिनांक डालें]

**स्थान:** [स्थान डालें]

यह प्रमाणित किया जाता है कि नीचे हस्ताक्षरकर्ता ने निर्धारित दायित्वों, अभिलेखों, सामानों तथा कार्यों का हस्तांतरण/ग्रहण दिनांक [तारीख] को निम्नानुसार किया:

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**1. हैंडओवर करने वाले व्यक्ति का विवरण (हस्तांतरणकर्ता):**

नाम: [नाम]

पद: [पदनाम]

कार्यालय: [कार्यालय का नाम]

**2. टेकओवर करने वाले व्यक्ति का विवरण (ग्रहणकर्ता):**

नाम: [नाम]

पद: [पदनाम]

कार्यालय: [कार्यालय का नाम]

**3. हस्तांतरित वस्तुएं/दस्तावेज़/जिम्मेदारियाँ:**

- [संपत्ति / फ़ाइल / प्रोजेक्ट / रिपोर्ट / कैशबुक आदि का विवरण दें]
- [संपत्ति की स्थिति या मूल्य (यदि लागू हो)]
- [कोई विशेष निर्देश या प्रक्रियाएँ]

**4. टिप्पणियाँ (यदि कोई हों):**

[यहाँ कोई अतिरिक्त जानकारी या टिप्पणियाँ लिखें]

---

**घोषणा:**

हम दोनों पक्ष यह पुष्टि करते हैं कि उपरोक्त विवरण के अनुसार हैंडओवर और टेकओवर प्रक्रिया पूर्ण हो चुकी है और किसी भी प्रकार की जानकारी या सामग्री बकाया नहीं है।

---

**हस्ताक्षर:**

हस्तांतरणकर्ता का हस्ताक्षर:

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नाम:

पद:

दिनांक:

ग्रहणकर्ता का हस्ताक्षर:

---

नाम:

पद:

दिनांक:

**साक्षी (यदि आवश्यक हो):**

नाम: \_\_\_\_\_

हस्ताक्षर: \_\_\_\_\_

पद: \_\_\_\_\_

दिनांक: \_\_\_\_\_

**नो ड्यूज प्रमाण पत्र\***  
(No Dues Certificate)

दिनांक:-

सेवा में,

वित्त प्रबंधक/मुख्य कार्यकारी  
ROSA, वाराणसी

यह प्रमाणित किया जाता है कि श्री/श्रीमती/कुमारी ....., जो हमारी कार्यालय ..... में पद ..... के रूप में कार्यरत थे/थीं, उन्होंने अंतिम कार्य दिवस दिनांक ..... तक हमारे कार्यालय से सम्बन्धी किसी प्रकार का कोई (संस्था के वेंडर, कार्यालय से सम्बन्धी कार्यकर्ता, मकान मालिक से सम्बन्धी, कार्य क्षेत्र से सम्बन्धी) बकाया शेष नहीं है।

उपरोक्त कर्मचारी द्वारा संबंधित सभी देनदारियाँ एवं दायित्व पूर्ण रूप से निपटाए जा चुके हैं। हमारे कार्यालय ..... को उनके विरुद्ध कोई आपत्ति नहीं है, हम उनके उज्जवल भविष्य के लिए शुभकामनाएँ देते हैं।

भवदीय,

नाम-

पदनाम-

**प्रतिलिपि** – सम्बंधित कार्यकर्ता (मूल प्रति).

- प्रधान कार्यालय के लिए (फोटो कॉपी)/(स्कैन कॉपी ईमेल के माध्यम से तत्काल भेजे)
- कार्यालय प्रति (फोटो कॉपी) लगाये.

कृपया मूल प्रति के साथ एक माह के भीतर प्रधान कार्यालय के वित्त विभाग में उपस्थित होकर अपने वेतन और लाभ आदि का हिसाब करा लें. यदि आपका निवास 100 किमी की दूरी पर है तो मूल प्रति को पंजीकृत डाक से प्रधान कार्यालय के वित्त को भेज दें और ऑनलाइन उपस्थित होकर हिसाब करा ले .

.....

कार्यक्रम समन्वयक/मानव संसाधन एवं वित्त प्रबंधक

**RURAL ORGANIZATION FOR SOCIAL ADVANCEMENT**

**Kakarmatta, DLW, Varanasi-221004**

**Out station travel claim form**

Date: - ..... Project.....

Name:- ..... Designation:- ..... Address:- .....

Departure date & time ..... Arrival date & time ..... Total days.....

Purpose.....

Date	From	To	Mode	Amount
Sub Total				
Food & allowance details				Amount
Breakfast				
Lunch				
Dinner				
Daily Allowance				
Sub Total				
Grand Total				

Total amount (in words) .....

**Secretary**

**Accountant**

**Signature**



## रसीद (RECEIPT)

दिनांक (Date):

प्राप्त किया गया (Received from): Rural Organization for Social Advancement

पता:

राशि (Amount): ₹ ..... (अक्षरों में: ..... रुपये मात्र)

प्राप्ति का कारण (Towards): .....

भुगतान का माध्यम (Mode of Payment):

☐ नकद (Cash)

☐ चेक (Cheque No. \_\_\_\_\_, बैंक \_\_\_\_\_)

☐ ऑनलाइन ट्रांसफर (UTR No./Txn ID: .....

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राशि प्राप्तकर्ता (Received by):

हस्ताक्षर:

नाम:....., पदनाम:....., पता: .....

Contact No. -

Details of Work if any

SL. No.	Date	Village

## वाहन खर्च प्राप्ति रसीद

दिनांक : 23 August 2025

मैं, ..... निवासी ....., यह  
स्वीकार करता/करती हूँ कि मुझे वाहन के खर्च हेतु "ROSA" से ₹ ..... (राशि शब्दों में  
:.....) प्राप्त हुई है।

### वाहन का विवरण :

वाहन संख्या :

वाहन का प्रकार :

कहा से कहा तक :

खर्च का प्रयोजन :

समय अवधि :

### भुगतान विवरण :

भुगतान का माध्यम :

### हस्ताक्षर :

प्राप्तकर्ता का नाम एवं हस्ताक्षर :

प्राप्तकर्ता के मोबाइल संख्या:

भुगतानकर्ता का नाम एवं हस्ताक्षर :

उपयोगकर्ता के नाम, पद व हस्ताक्षर

**Rural Organization for Social Advancement -ROSA**

**Kakarmatta, Varanasi**

**स्थानीय यात्रा दावा प्रपत्र (बाइक व सार्वजनिक साधन)**

कर्मचारी का नाम : ..... परियोजना का नाम .....

उद्देश्य .....

यात्रा की तिथि	प्रस्थान स्थान	गंतव्य स्थान	यात्रा का साधन	दूरी (कि.मी.)	किराया/भाड़ा (₹)

कुल दावा राशि (₹): ..... (शब्दों में .....)

मैं प्रमाणित करता/करती हूँ कि उपरोक्त विवरण सत्य है एवं यह यात्रा कार्यालयीय कार्य हेतु की गई है।

लेखाकार का हस्ताक्षर

समन्वयक का हस्ताक्षर

कर्मचारी का हस्ताक्षर