


POLICIES AND STANDARD OPERATING PROCEDURES

**Society for Promotion of Youth & Masses (SPYM)
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Section I: Preamble

Mission Statement

Our mission is to reach out to the most disadvantaged section in our society. The main purpose is to enable people to maximize their potential, increase their ability and enhance human dignity by providing quality services within available resource. SPYM has been working towards multi-pronged approach to prevent substance dependency, treatment of drug dependents and their rehabilitation including skill-set building.

Background

SPYM is a national organization with a countrywide network working **in the area of health and socio-economic development since 1986**. SPYM aims to provide quality services within available resources which enable people to maximize their potential, increase their abilities, preserve and enhance human dignity/worth and prevent or reduce the need for services.

SPYM has been active at the national and state level for providing technical support in partnership with RRTCs to more than 500 NGOs across the country and is one of the pioneering organizations to advocate for interventions on HIV/AIDS and drug abuse. SPYM has a team of professionals duly qualified and experienced in the area of health care and socio-economic development.

Domains

SPYM works in the domains of:

- Prevention of Drug use and rehabilitation of children and youth dependent on drugs
- Healthcare (Reproductive & sexual health, HIV/AIDS, Tuberculosis etc.)
- Intervention with street children on life-skills & education
- Community Development
- Capacity Building
- Research & Innovation

In these domains SPYM provides customized services through the following functional areas:

- Capacity building of service providers,
- Planning & policy making including direct implementation,
- Action research and implementation,
- Management services,
- Knowledge management,
- Consultancy services,
- Microfinance and,
- Documentation development.

Registered Office

The registered office of SPYM is located in Vasant Kunj, Delhi. The project office of the organization is located opposite to the registered office premise in Delhi with the 20,000 sq. ft. of covered area. It has network of branches in different parts of the country. It has experienced professional team for policy planning, networking, advocacy and partnership building. SPYM has a full-time core team from multidisciplinary areas. A strong network of project-based staff from various states provides its support to the core team.

The organization has full-fledged capacity building training/learning center, research, data analysis & documentation center, documentary production unit and library/resource center. The center is equipped with all the necessary modern communications technologies, including internet, computers, telephones and fax.

Advisory Services to government/Donor Agencies

SPYM has collaborated with and was supported by developmental partners / both government & non-government including **NACO, Ministry of Health and Family Welfare, Ministry of Social Justice & Empowerment, Ministry of Women and Child Development, Ministry of Youth Affairs and Sports, Ministry of Panchayati Raj, Ministry of Human Resource Development, Government of India, various state governments including Government of NCT of Delhi**, multi-lateral institutions (including **World Bank, UN institutions- WHO, UNICEF, UNAIDS, UNDP, UNFPA, UNODC, UNIFEM**), bilateral institutions (**DFID, CIDA, USAID**), international NGOs and CBOs.

Besides a long-standing experience in direct field implementation of HIV-related projects, SPYM has been instrumental in hand-holding and mentoring numerous NGOs and Community Based Organizations (CBOs) on drug use-related health care aspects, inter-sectoral convergence and collaboration, capacity building of NGOs/ Panchayati Raj Institutions (PRI), developing and strengthening linkages with government departments, other donor agencies, and premier research and health institutions at the state/national as well as international levels.

SPYM has national presence through network partners and its offices are located in about 10 states namely Delhi, Punjab, Rajasthan, Jammu & Kashmir, Manipur, Tripura, Kerala, Haryana, Chandigarh and West Bengal.

SPYM also holds a special consultative status with the Economic and Social Council (ECOSOC) of the United Nation.

Networking & Partnerships

SPYM has been instrumental in the formation of numerous National and Regional networks, bringing together agencies working in the prevention of drug abuse and HIV/AIDS.

SPYM is elected as the National Secretary for three National Networks:

- Federation of Indian NGOs for Drugs and AIDS Prevention (FINGODAP)
- Indian Harm Reduction Network (IHRN)
- Association of Resource Managers against Alcohol & Drug Abuse (ARMADA), ILO

Memberships

- Member, Juvenile Justice Committee, Hon'ble High Court of Delhi.
- Associate Member, Dianova Network Spain

- Host National Chapter - India, International Society of Substance Use Prevention & Treatment Professionals (ISSUP)
- Technical Resource Groups (TRGs), National AIDS Control Organization (NACO), Ministry of Health & Family Welfare, Govt. of India
- Member, National Consultative Committee on De-addiction and Rehabilitation (NCCDR), GOI

Objectives of the Operational Manual

This manual aims to:

- Offer guidance material for management and staff regarding policies and standard operating procedures to be followed mandatorily.
- Establish policies to manage risks, to foster inclusive and non-discriminatory environment, to ensuring the safety, protection, and well-being of children, to promote gender equality and address gender-related issues.
- Establish clear guidelines for internal administration, finance, and management control procedures.
- Offer clear guidance for handling and reporting financial transactions to enhance accountability.
- Provide a comprehensive manual outlining the required accounting records.

Section II: Good Governance

Introduction

SPYM believes that effective and transparent governance is essential for the dynamic organization. It is organization's continuous endeavor to improve upon these aspects and achieve long term value and relationship with the partners.

Objectives

- To provide guidance framework for the positive and transparent management of various functions.
- To hire competent people in the organization, provide suitable training and periodically review their performance.
- To institute, update and test the existence and effectiveness of internal controls in the organization.
- To capture, accurately process and timely report pertinent information.
- To comply with the statutory requirements envisaged in various acts and pronouncements.
- To suitably align authority with responsibility & skill sets, consistently throughout the organization.

Policies and Procedures

Guidelines:

- All the provisions of the Societies Registration Act XXI of 1860 (Punjab Amendment Act, 1957) as extended to the Union Territory of Delhi will apply to this Society.
- The Government of India shall have power to issue such directives as they deem fit from time to time for furtherance of the objectives laid down in Memorandum of Association of the Society / grants in aid scheme.

Governing Body

- The power of making By-laws to regulate the duties of the Executive Director shall be vested in the Governing Body who shall at their discretion be entitled to amend and alter any such By-laws from time to time.
- No proposition for altering or amending the objects and purposes for which SPYM is established or for amalgamating SPYM with any other Association or Society shall be taken into consideration as contemplated by Section 12 of Societies Registration Act XXI of 1860 without the previous approval of Governing Body.

- Except for the final rule and regulation, the Rules and Regulations of SPYM are subject to potential alteration by the Governing Body through a resolution passed by a two-thirds majority of the members present at any convened meeting for this purpose.

Members of the Society

- For the purposes of this Act a member of a Society shall be a person who having been admitted therein according to the rules and regulations thereof shall have signed the roll or list of members thereof and shall not have resigned in accordance with such rules and regulations.

Annual General Meeting

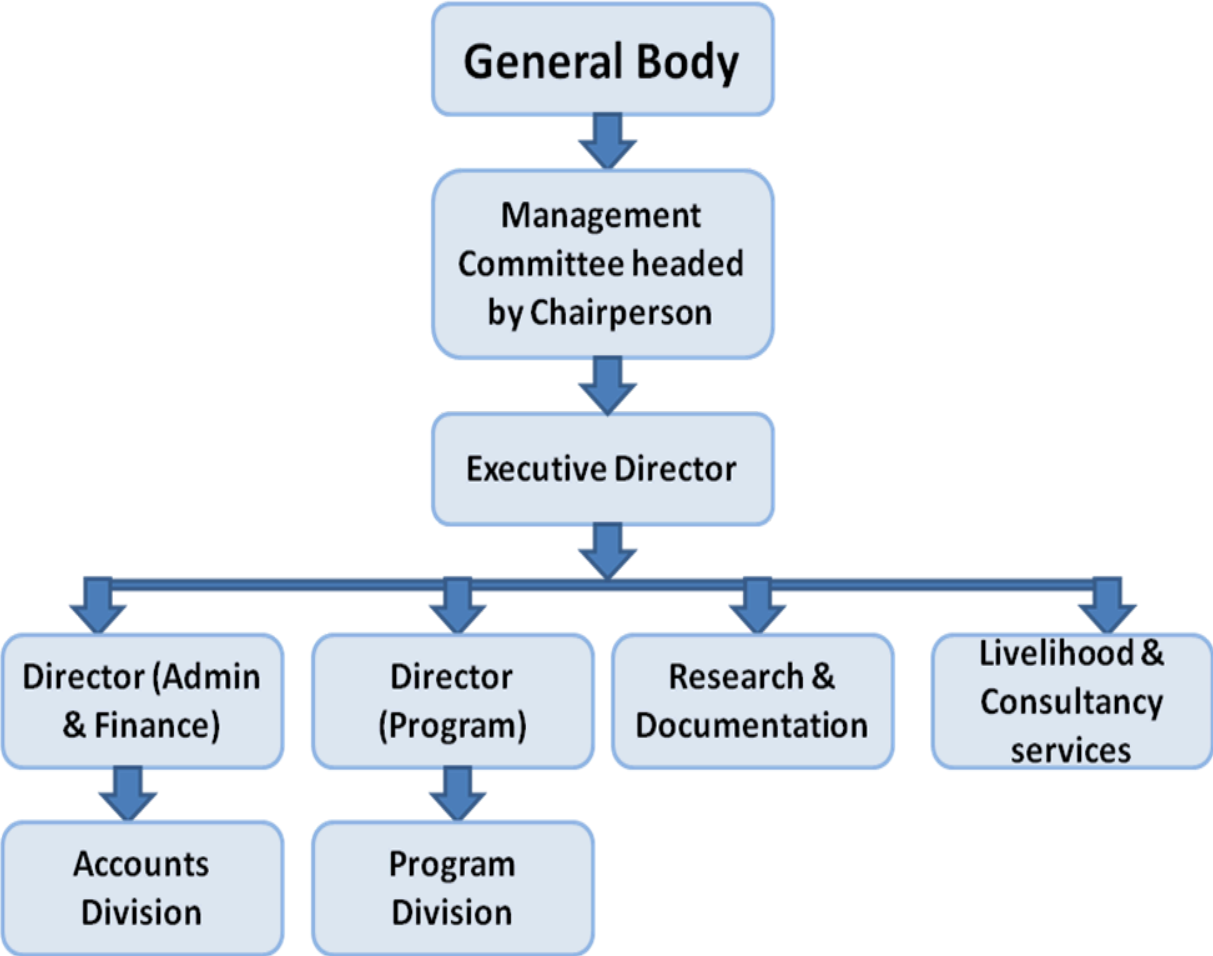
- A draft annual report and the yearly accounts of SPYM shall be placed before the Governing Body at its annual meeting for consideration and approval. A copy of the annual report and audited statement of accounts as finally approved by the Governing Body shall be forwarded within six months to the concerned department
- A notice may be served upon any member of SPYM either personally or by sending it through the post in an envelope addressed to such members at his address entered in the roll of membership.

Dissolution of society

- Any number not less than three-fifths of the members of the Society may determine that it shall be dissolved or at the time then agreed upon and all necessary steps shall be taken for the disposal and settlement of the property of the Society, its claims and liabilities according to the Rules of the Society applicable thereto if any, and if not then as the Governing Body shall find expedient provided that in the event of any dispute arising among the said Governing Body or the members of the Society the adjustment of its affairs shall be referred to the Central Government and the Central Government shall make such order in the matter as it shall deem requisite.
- Provided that the Society shall not be dissolved unless three-fifths of the members shall have expressed a wish for such dissolution by their votes delivered in person or by proxy at a general meeting convened for the purpose.
- Upon the dissolution of the Society registered under this Act there shall remain after the satisfaction of all its debts and liabilities any property whatsoever the same shall not be paid to or distributed among the members of the said society or any of them.
- The income and properties of SPYM howsoever, derived shall be applied towards the objects thereof as set forth in this Memorandum of Association subject to such limitations as the Government of India may from time to time impose. No portion of the income or the properties of SPYM shall be paid or transferred directly or indirectly by way of dividends, bonus or otherwise howsoever, by way of profit to the persons who at any time are, or have been members of SPYM or to any of them or to any person claiming through them or any of them provided that nothing herein contained shall prevent payment in good faith to any individuals in return for the services rendered by them to SPYM or for travelling allowance, honorarium and other charges.

- In the interest of the Organization it is important that the team which runs it has clear lines of control and communication.
- It is important to maintain the minutes of all official meetings held such as project review meetings which should be documented and preserved for future references.
- All records shall need to be maintained after the completion of the project for inspection by authorized representatives at least for 3 years or suitable period as per the project norm or as decided by the organization.

Section III: Organization Chart



Section IV – Equality, Safety, Security and Environment

Introduction

Organization is conscious of its responsibilities to ensure Equality amongst the employees, ensure their Safety and Security, and also contribute towards protecting the surrounding environment. Consequently, organization aspires to attain high standards of practice through a process of continuous improvement and the adoption of international codes and standards wherever they are practical to implement in order to improve the delivery of services as well as to make the organisation a better place for everyone to work.

Policies and Procedures

Equality & Diversity

- Organization encourages an open workplace culture based on trust, gender equity, mutual respect and is comprised of individuals from different backgrounds / genders / ethnicities / values / sexual orientation. The organization stands committed to value these differences.
- Members of staff are expected to carry out their work with due regard for the dignity of their colleagues regardless of differences in personal backgrounds, genders, qualifications and characteristics.
- No discrimination is permitted against employees/ prospective employees in case they are different gender or HIV/ AIDS affected or suffering from any such diseases.
- No discrimination is permitted against employees/ prospective employees in case they have been rehabilitated after drug usage.
- Any discrimination against any employee on account of any of the reasons mentioned above shall be punishable to the extent of termination.

Fire Emergency

- If a member of staff discovers a fire, they should stay calm and shout 'FIRE' to evacuate the building. Call the receptionist and give details of the emergency e.g. the nature of the fire and its position. Staff should not take any risks with their own safety. Staff should make their way out of the building using the existing staircase.

Electrical Safety

- Electrical equipment is potentially dangerous and must be operated responsibly. There is a risk of an electric shock from electric equipment, particularly if the item is damaged. Electrician is available at SPYM as a regular staff member therefore, staff must take care when using electrical equipment and notify the concerned person immediately if they discover any damaged or unsafe appliance. All electrical equipments should be inspected and documented periodically for signs of damage or overheating by the concerned person who has been assigned this responsibility by the organization.

Security

- The office will have at least one Security Guard present on rotation basis during the working hours.
- Office keys will be held by authorized personnel and Office Assistant who have been authorized to hold them. It is important to ensure a limited number of keys are made, and who is holding them. At the end of each working day the last person to leave must make sure that all computers and screens, photocopiers, air-conditioners / fans and lights are switched off, and filing cabinets and almirah are locked.

Section V – Planning, Budgets & Grant Management

Introduction

Organization is committed to ensure effective and efficient utilization of funds through preparation of budgets in the format required and monitoring the process of actual performance.

Objectives

- To prepare annual budget
- To compare and monitor cumulative expenditure project wise against the allocated budget by donors/funding agency.

Policies and Procedures

Budgets

- It is necessary that for every activity taken up by the organisation is interpreted in financial terms and prior approval of the designated authority in the organisation is taken. Such interpretation takes the form of budgets detailing each and every component of the activity so that a clear evaluation of the total activity and the components thereof can be made before approval. Such budgets normally become necessary, for the following activities:
 - i. Meetings & conferences
 - ii. Special events related to various projects
 - iii. Remuneration of Staff & Consultants
 - iv. Capacity Building & other Training Programmes
 - v. Office Running Expenses
 - vi. Travel etc.
- However, most of the times the expenses incurred on these activities are part of the programme budget and specific grants are allocated for such expenses, and would require only a simple sanction. It is therefore necessary that the budget for such activities is prepared at the time of preparation of the project plan itself. The processes to be followed are:
 - i. Budget for each activity to be prepared giving break up of sub-activities and related costs. The budget has to be verified and certified by the accounts/finance department to ensure that the costs are realistic as compared to the activities, and the budget captures all the required costs for such activities only.

It is necessary to obtain an approval of the budget for incorporation into the Project Plan. Wherever there are procurement of supplies and services, for such activities, the formalities with regard to multiple quotations, evaluations, etc. have to be followed.

Grant Management

- **Grant Identification:**

- i) Identify Grant Opportunities: Research and identify potential grant opportunities that align with the organization's mission and projects.

- ii) Evaluate Eligibility: Review the grant requirements to ensure the organization meets the eligibility criteria.

- **Grant Application:**

- i) Prepare Application: Gather necessary information and documentation, including project details, budget, and organizational information.

- ii) Write Proposal: Develop a compelling grant proposal, including goals, objectives, methodologies, and expected outcomes.

- iii) Submit Application: Submit the completed grant application before the deadline.

- **Grant Award and Acceptance:**

- i) Receive Notification: Receive notification of grant award or rejection.

- ii) Review Grant Agreement: Carefully review the grant agreement terms and conditions.

- iii) Accept Grant: Formally accept the grant and sign the agreement.

- **Grant Implementation:**

- i) Project Planning: Develop a detailed project plan, including timelines, milestones, and responsibilities.

- ii) Budget Allocation: Allocate the grant funds according to the approved budget by the donor.

- iii) Initiate Project: Start the project activities as outlined in the grant proposal.

- **Grant Monitoring and Reporting:**

- i) Track Progress: Monitor project progress against the plan, ensuring milestones are met.

- ii) Financial Management: Track expenditures and ensure they align with the budget.

- iii) Prepare Reports: Regularly prepare progress and financial reports as required by the grantor.

- iv) Submit Reports: Submit the required reports on time to the grantor.

- **Grant Compliance and Auditing:**

- i) Ensure Compliance: all activities and expenditures comply with the grant terms and conditions.

- ii) Conduct Internal Audits: Periodically conduct internal audits to ensure proper grant management.

- iii) External Audits: Cooperate with any external audits conducted by the grantor / government appointed auditors.

- **Grant Closure:** Prepare and submit a final report summarizing the project outcomes, achievements, and financial status.

Section VI – Finance and Accounts

Introduction

The organization is committed to ensure that the books of accounts reflect fairly the operations and ethical practices being followed in the organization's financial management. Consequently, it aspires to attain high standards of practice through the adoption of accounting practices prescribed by the Institute of Chartered Accountants of India (ICAI), wherever applicable.

Objectives

- To record all financial transactions
- To monitor and control expenditures
- To satisfy statutory reporting requirements
- To ensure timely and accurate financial and management reporting to donors and funding agencies.

Policies and Procedures

Accounting for income

- **Identify Sources of Income:**
 - i) Donations and Contributions: Funds received from individuals, corporations, and other entities.
 - ii) Grants: Funds received from government bodies, CSR, and other organizations.
 - iii) Investment Income from Fixed Deposit: Earnings from investments, i.e. interest.
 - iv) Other Income: Miscellaneous income
- **Record Income:**
 - i) Documentation: Ensure all income is supported by appropriate documentation, such as donation receipts, grant agreements, invoices, and bank statements.
 - ii) Accounting Entries: Record income in the accounting system using appropriate journal entries.
- **Allocate Income:** Each project will have a separate account as per the requirement of donor / project and the same will be tracked accordingly.
- **Bank Reconciliation:** Monthly Reconciliation: Reconcile bank statements monthly to ensure that all recorded income matches bank deposits.
- **Reporting:**
 - i) Internal Reports: Prepare internal financial reports for management committee. Include details on income sources, amounts.
 - ii) External Reports: Prepare and submit required financial reports to donors or grantors.

Cash Management

Cash Account and Transactions: Cash transactions will be entered only for petty expenses and when/where banking facilities are not available. As per Income Tax Rules, no claim exceeding Rs. 2,000/- will be settled through cash payments. The payment will invariably be made only by bank transfer including account payee cheques/ online payment. As a matter of procedure and control, the organization will try to minimize the number of cash transactions.

Monthly Cash Balance: The denomination of the closing balance of the cash will be entered on a monthly basis and signed by the Accountant. This register/record will be maintained from the beginning of the financial year throughout the financial year.

Withdrawal of Cash from Bank: Withdrawal of cash can only be done after filling up the requisite “Cash withdrawal/Money Indent” (*Annexure-1*). Voucher shall be prepared by the respective project accountant, approved by the project heads and followed finally by the Director (F&A) / Executive Director. The authorized persons will verify the requirement before signing the cheque for withdrawal of cash.

Cash Payments

- Cash payments will be made only after preparing the Voucher.
- Voucher shall be prepared by respective project accountant, approved by the project heads and followed finally by the Director (F & A) / Executive Director. The authorized persons will verify the payment for the same.
- The Payee must sign the voucher for having received the payment or provide stamped receipt or sign on the bill for the acknowledgement of the payment received.
- As per Income Tax Rules, no cash payment of more than Rs.10,000/- is permitted.
- All cash payments exceeding Rs. 5,000/- will be receipted with a revenue stamp. For the voucher in name of staff no revenue stamp is required.
- The number of cash payments should be reduced by converting settlements through cheque payments.

Cash Verification

- The Finance Officer will physically verify the cash balance on a monthly basis.
- The Cash Account record will be signed by the Accountant/ Cashier and Director (F & A) as and when the physical verification of cash is carried out.
- Any discrepancy noticed during the physical verification will be recorded and reported in writing to the person concerned immediately.

Advances

Allotment of advances:

- Amounts paid to any staff member for meeting official expenses should be charged to the floating account but for simplification of the process they are to be treated as general advances keeping an account of them against the respective employee name.
- Staff can obtain advances mainly for the following expenses:
 - i. Travel and Subsistence related to the project activities
 - ii. Purchase of goods & services
 - iii. Training program/Conference and Workshop
- All such requests should be made in the “Advance Requisition Form” as per prescribed format in *Annexure-2* and duly approved by the Director (Program) / Executive Director, after the accounts department has duly noted any previous outstanding advances in the staff’s name.
- Requests submitted should be complete in all respects and the purpose clearly mentioned. In case of staff travelling, “Travel Requisition” as per *Annexure-3* to be filled up, the period and dates and purpose should be specified. The travel needs to be duly approved by the Director (Program)/ Executive Director.

It is essential to understand that small cash advance needs to be given for routine expenditure and is unavoidable however, strict control has to be exercised in order to keep track over the same.

All the advances given should be settled in the same month.

- A fresh advance should not be given to any person/s without settlement of the old advance (except under exceptional circumstances and duly approved by the competent authority/ Management team of SPYM).

Settling of advances

- The outstanding amount against a staff member should be settled - before submitting any requisition for advance
- In case any advance has been taken, an “Advance Settlement/Expense claim form” is required to be submitted to settle the account and the same is required to be approved by the Director (A&F)/ Executive Director. (*Annexure –4*). Further, a “Trip Report” (*Annexure-5*) is also required to be attached with the settlement form in case of travel advance.
- It is suggested that there is no advance outstanding on the last day of the financial year end.

Bank management and Book Keeping

Opening of bank accounts: Bank accounts are opened as per the Bank Opening mandate or requirements of the Project Office and the organization rules and regulations.

Authorized Signatories

- Every cheque/instrument is signed by two authorized signatories.
- The authorized signatories are as follows:
 - i. Chairperson
 - ii. Executive Director
 - iii. Or a authorized person by the governing body/executive director
- The authorized signatories sign the cheques/instruments for and on behalf of the organization, and it is therefore necessary that the Rubber Stamp (or printed by the bank as such) “for ‘name of the organization’. Authorized signatories” should be affixed on every cheque/instrument, below which only signature should be put.
- The Employees who are custodian of the cheque books and petty cash are not entitled to be an authorized signatory.

Closing of Bank Accounts

- When it is decided to close the bank account, the following actions should be completed:
 - i. Necessary authorization from Organization/Management Committee etc.
 - ii. Transfer balance in the account (leaving the minimum amount required) to the other bank account.
 - iii. Surrender all the cheque leaves to the bank under a receipt.
 - iv. After receipt of the resolution, deliver it to the bank under receipt and transfer the balance to another account.
 - v. Confirm closure of the bank account and transfer of balance to the competent.

Bank Transactions: The operations and opening of bank accounts should be in line with the operations and the donor requirements. There can be only one designated bank account wherein the foreign funds can be deposited and is designated as FCRA bank account, whereas there can be different local currency accounts either savings account or current account as per the need.

Bank Payments

- Payment Voucher has to be prepared before preparing any cheque.
- Voucher shall be prepared by the respective project accountant, approved by the project

heads and followed finally by the Project Coordinator/Team Leader/ Director (Program)/ Executive Director. The authorized persons will verify the payment for the same.

- Payment has to be made only against original bills and claims. Any type of copy of bill or claim could only be entertained in exceptional circumstances.
- All supporting documents should be attached with the Payment Voucher and filed according to the serial number.
- Cheques should be written legibly and ensured that the amount in words and figures are the same.
- Cheques have to be specially crossed. A Rubber Stamp stating “A/c Payee Only” should be put on every cheque. Generally bearer cheques should be avoided.
- Post-dated cheques are not to be issued.
- The cheque number should be written on every Payment Voucher. Preferably the payment voucher should be generated from the accounting package itself as this will reduce the duplication of efforts for preparing the vouchers manually and then entering the same in the accounts package.
- All letters/instructions to the bank should be signed by the authorized signatories only.
- Never sign cheques in advance or in blank.
- Un-cashed cheques should be cancelled within a reasonable period.
- Do not leave specimen signatures around.
- Cheque books should always be kept under lock and key. Only custodian of the cheque book (person designated to hold the custody of the cheque book) should handle them.
- Receipts for payments made or signature of the recipient should be taken at the time of issuing of all the cheques.

Bank Reconciliation Statement

- Bank reconciliation statement should be prepared before 10th of the succeeding month, to ensure the balances as per the bankbook and the bank statement.
- Following the reconciliation make sure that the entries are passed (if any) for bank charges, interest received etc. in the books immediately.

Vouchers

- All accounting transactions are supported by vouchers.

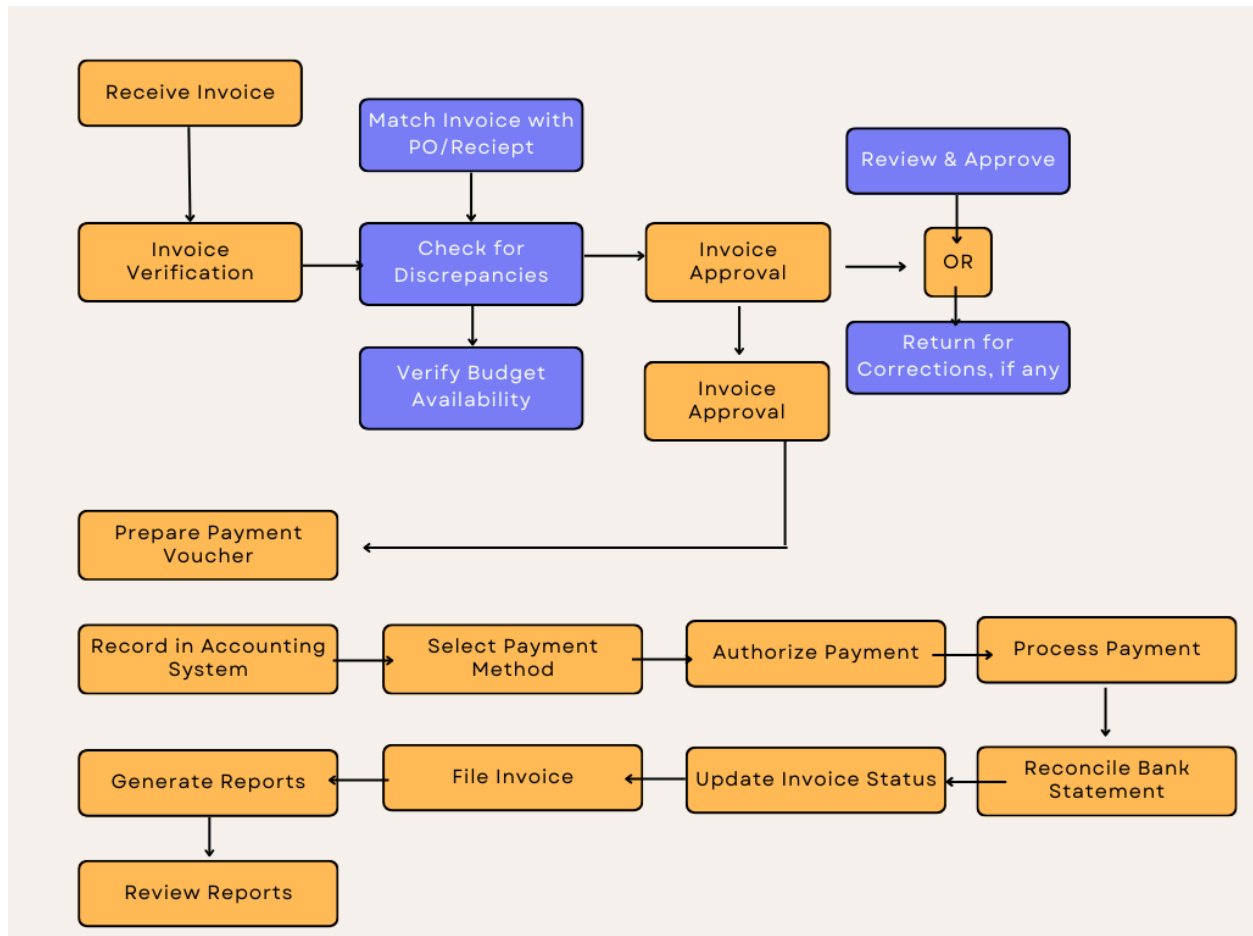
- Checks to be done before passing a voucher for payment:
 - i. Whether supporting documents required are present.
 - ii. Checking the supporting document
 - iii. Payment should be made only against a valid invoice in original issued in the name of SPYM.
 - iv. Approval by concerned person & authorised signatory.
 - v. Verification of accuracy in accordance with the order/letter/other documents, if any.
 - vi. Verification of numerical accuracy.
 - vii. Checking of advance payments made if any or details of part payments made if any.
 - viii. Making sure that payment has not been made twice for e.g., by making all extra copies of bills as “extra copies” and by making all paid vouchers as paid.
 - ix. Ensure that payments are made on time (Time Limit?).
 - x. Project stamp on voucher

- Supporting document for vouchers
 - i. All supporting documents should be signed by the person initiating the payment.
 - ii. It is the responsibility of each person who is responsible for buying goods/ services in the project office to check each bill for its validity. i.e., check that the description of items, number of items, cost per unit and total cost, date of the bill and name of payee (i.e. name of project) are accurate. Payments should be made only after checking these details.
 - iii. Any mistake/ discrepancy should be pointed out to supplier /shop keeper before payment and if an alteration is necessary, the supplier /shop keeper should make the change right then and put his/her initials and date. If this results in a change in any of the amounts on the bill it is particularly important that supplier /shop keeper clearly writes himself/herself on the bill the payment received in words. The management reserves the right to accept such altered bills or not. A better option would be to obtain a fresh bill if possible.
 - iv. Alteration is unavoidable e.g., a mistake in the date by supplier which was not corrected such a bill should be brought to the attention of recommending authority who should change it and initial it and a note should be put on the bill why alteration was necessary. The management reserves the right to accept such bills or not.
 - v. Invoices should only be in the name of the ORGANISATION and not in the name of the staff.
 - vi. Where bills are in local language, please indicate briefly in English the purpose /item on the bill.
 - vii. Immediately after payment original bills/supporting should be defaced with

“PAID” stamp.

Bills/Invoice Processing:

- **Invoice Receipt:** Receive Invoice: Invoice is received from vendor/supplier via mail, email, or delivery.
- **Invoice Verification**
 - i) Match Invoice with Purchase Order: Verify that the invoice matches the purchase order (PO)
 - ii) Check for Discrepancies: Ensure the invoice amount, quantities, and terms match the PO and received goods/services.
 - iii) Verify Budget Availability: Check if there are sufficient funds available in the relevant budget.
- **Approval Process:**
 - i) The Invoice will be forwarded by the project manager/ authorised staff for Approval
 - ii) Review and Approve Invoice: Authorised Approver will review the invoice for accuracy
- **Payment Preparation:**
 - i) Prepare Payment Voucher: Create a payment voucher by the project accountant, including all necessary details and approvals.
 - ii) Record in Accounting System: Enter the invoice details into the accounting software for record-keeping and payment processing.
- **Payment Execution by the account section:**
 - i) Select Payment Method: Determine the appropriate payment method (e.g., check, bank transfer, online payment).
 - ii) Authorize Payment: Authorized personnel review and sign off on the payment.
 - iii) Process Payment: Execute the payment according to the selected method.
- **Reconciliation and Filing:**
 - i) Reconcile Bank Statement: Ensure the payment is reflected accurately in the bank statement.
 - ii) Update Records: Mark the invoice as paid and stamped of the project in the tracking system.
 - iii) File Invoice: Store the paid invoice and supporting documents (e.g., PO, receipt, payment voucher) in the records for future reference and audits.
- **Reporting: Generate Reports:** Produce financial reports as per the project requirement.



Accounting and Book Closing

- The financial year starts from the month of April and ends in the month of March next year.
- It maintains its accounts in the double entry system of accounting. The organization follows the cash basis of accounting and the accounts are maintained as per the standard accounting practices prescribed by the Institute of Chartered Accountants of India (ICA)
- Account Books and Documents to be maintained:
 - i. Cash Payment Vouchers & Book
 - ii. Bank Payment Vouchers & Book
 - iii. Summary/Daily Petty Cash Book
 - iv. Ledger
 - v. Trial balance
 - vi. Annual accounts which would include receipt and payment account and balance sheet showing the affairs as at a particular date.
 - vii. Fixed Assets Register
 - viii. Contracts of national/local Consultants.

- ix. Attendance Register/Time sheet.
- x. Signed and approved budget Copies of various grants.
- xi. Copies of Consultancy agreements.
- xii. File of bills of assets purchased.
- xiii. Copies of all Contracts and agreements.
- xiv. Stationery Register.
- xv. Quotations file for all purchases.
- xvi. Advance Payment Register (Advance to Staff).

Income Tax – TDS, Provident fund and other statutory requirements

- The applicable Income tax provisions under the Income tax Act 1961 should be followed by organization which includes Tax Deduction at Source. There is no provision of Provident fund for the employees of the organization as the whole staff is contractual and project based. However, the provision can be considered subject to the project needs.

Chart of Accounts

Category	Sub-Category	Particular
Assets	Current Assets	Cash - Checking
		Bank - Savings
		Grants Receivable
	Fixed Assets	Land
		Buildings
		Furniture and Fixtures
		Office Equipment
		Computer Equipment
		Vehicles
Liabilities	Current Liabilities	Accounts Payable
		Accrued Expenses
		Deferred Revenue
		Current Portion of Long-term Debt
		Payroll Liabilities
		Taxes Payable
Revenue	Contributions & Donations	Individual Contributions
		Corporate/ Foundation (CSR) Contributions

		Government Grants
	Other Revenue	Interest Income
		Miscellaneous Income
Expenses	Program Expenses	
	Supporting Services Expenses	Depreciation - Office Equipment
		Insurance
	Other Expenses	Bank Charges
		Miscellaneous Expenses

Group of Accounts

- **Assets:**
 - i) Current Assets: Cash, deposits, loan & advances, Bank Accounts, Accrued interest, grants receivable, security deposit, TDS receivable.
 - ii) Fixed Assets: Furniture & Fixture, Land, Plant & Machinery, Vehicle.
- **Liabilities:**
 - i) Current Liabilities: Expense Payable, Bank Overdraft.
- **Revenue:**
 - i) Contributions: Donations from individuals, CSR Funds.
 - ii) Grants: Government / Corporate / other grant income.
 - iii) Other Revenue: Interests from Fixed Deposits, Miscellaneous income.
- **Expenses:**
 - i) Program Expenses: Costs directly related to the organization's mission and programs.
 - Salaries and wages
 - Supplies and materials
 - Travel and transportation
 - Contracted services
 - Program-specific grants, etc.
 - ii) Supporting Services Expenses
 - iii) Management and General Expenses: Administrative costs, utilities, insurance, professional fees (e.g., legal and accounting services).
 - iv) Other Expenses: Miscellaneous expenses, interest expense, bank charges, depreciation.

Fraud and Misappropriation

Introduction: SPYM requires all staff at all times to act honestly, and with integrity and to safeguard the organization resources for which they are responsible. Fraud and theft is an ever present threat to these resources and hence must be a concern to all members of staff. SPYM views fraud and theft as an extremely serious matter & is committed to the promotion of Anti fraud and theft culture throughout the organization. This section explains SPYM and staff responsibilities in relation to both prevention and detection of fraud and theft.

Fraud: A person is guilty of Fraud if he/she commits

- Fraud by false representation;
- Fraud by failing to disclose information;
- Fraud by abuse of position;

In addition to the above act fraud may be perpetrated in breach of several acts. For the purposes of this document fraud may involve:

- (i) Manipulation, falsification or alteration of records or documents;
- (ii) Suppression or omission of the effects of transactions from records or documents;
- (iii) Recording of transactions without substance;
- (iv) Misappropriation (theft) or willful destruction or loss of assets including cash;
- (v) Deliberate misapplication of accounting or other regulations or policies; and
- (vi) Bribery and corruption

Computer fraud is covered by the Information Technology Act 2000. Such fraud arises where information technology equipment has been used to manipulate programs or data dishonestly (for example, by altering, substituting or destroying records, or creating spurious records), or where the use of an IT system was a material factor in the perpetration of fraud. Theft or fraudulent use of computer time and resources is included in this definition.

SPYM's Responsibilities: SPYM is responsible for undertaking thorough investigations where there is suspected fraud and theft taking the appropriate legal and/or disciplinary action in all cases where that would be justified.

Investigations should consider any control failures and make recommendations on systems and procedures to minimize the risk of a recurrence and SPYM should also take appropriate disciplinary action where supervisory or management failures have occurred. Responsibility for exercising disciplinary powers rests with the Executive Director. Accounts department will have details of all discovered fraud and theft, proven or suspected, on a monthly and annual basis. All such frauds and thefts will be reported immediately.

Managing the risk of fraud and theft

Responsibilities: The Director of Finance is responsible for establishing and maintaining a sound system of internal control that supports the achievement of SPYM policies, aims and objectives. The system of internal control is designed to respond to and manage the whole range of risks that SPYM faces. The system of internal control is based on an ongoing process designed to identify the principal risks, to evaluate the nature and extent of those risks and to manage them effectively.

Managing fraud and theft risk will be seen in the context of the management of this wider range of risks and involves:

- Developing a system to undertake regular review of the fraud risks associated with each of the key organizational objectives in order to keep the profile current;
- Designing an effective control environment to prevent fraud and theft commensurate with the fraud and theft risk register;
- Establishing appropriate mechanisms for:
 - i. Reporting fraud and theft risk issues;
 - ii. Reporting incidents of fraud and theft to the management;
 - iii. Coordinating assurances about the effectiveness of anti-fraud and theft policies
 - iv. Making sure that all staff members are aware of the organization's anti-fraud and theft policy and know what their responsibilities are in relation to combating fraud and theft;
 - v. Ensuring that vigorous and prompt investigations are carried out if fraud or theft occurs or is suspected;
 - vi. Taking appropriate legal and/or disciplinary action against perpetrators of fraud and theft;
 - vii. Taking appropriate disciplinary action against staff who fail to report fraud or theft;
 - viii. Taking appropriate action to recover assets;
 - ix. Ensuring that appropriate action is taken to minimize the risk of similar thefts and frauds occurring in future.
 - x. Ensuring that controls are being complied with and their systems continue to operate effectively;
 - xi. Implementing new controls to reduce the risk of similar thefts and fraud occurring where thefts or frauds have taken place
- Internal audit is responsible for:
 - i. Delivering an opinion to the Executive Director on the adequacy of arrangements for managing the risk of thefts and fraud and ensuring that the SPYM promotes an anti-fraud and theft culture
 - ii. The Internal Audit will be conducted every 6 months.
- Every member of staff is responsible for:
 - i. Acting with propriety in the use of Organizational resources and the handling and use of Organizational funds whether they are involved with cash or payments systems, receipts or dealing with suppliers.
 - ii. Being alert to the possibility that unusual events or transactions could be indicators of fraud and theft;
 - iii. Reporting details immediately through the appropriate channel if they suspect that a fraud or

theft has been committed or see any suspicious acts or events;

- iv. Co-operating fully with whoever is conducting internal checks, reviews or fraud and theft investigations.
- Internal Audit is available to offer advice and assistance on control issues as necessary. In terms of establishing and maintaining effective controls it is generally desirable that:
 - i. Supervisory/management checks are established in each area of work, and such checks are carried out routinely and periodically by management;
 - ii. Wherever possible, there is a separation of duties so that control of a key function is not vested in one individual;
 - iii. Payment Back-logs are not allowed to accumulate; and

Fraud and theft detection: Staff should be alert to the possibility that unusual events or transactions could be symptoms of fraud and theft or attempted fraud and theft. Fraud and theft may also be highlighted as a result of specific management checks or be brought to management's attention by a third party. Additionally, irregularities occasionally come to light in the course of audit reviews.

Irrespective of the source of suspicion, it is for management to undertake an initial enquiry to ascertain the facts. This enquiry should be carried out as speedily as possible after suspicion has been aroused: prompt action is essential. The purpose of the initial enquiry is to confirm or repudiate the suspicions which have arisen so that, if necessary, further investigation may be instigated.

The factors which gave rise to the suspicion should be determined and examined to clarify whether a genuine mistake has been made or an irregularity has occurred. An irregularity may be defined as any incident or action which is not part of the normal operation of the system or the expected course of events. Preliminary examination may involve discrete enquiries with staff or the review of documents. It is important for staff to be clear that any irregularity of this type, however apparently innocent, will be analyzed.

If initial examination confirms the suspicion that a fraud or theft has been perpetrated, then to prevent the loss of evidence which may prove essential for subsequent disciplinary action or prosecution, Management should:

- Take steps to ensure that all original evidence is secured as soon as possible;
- Be able to account for the security of the evidence at all times after it has been secured,
- Not alter or amend the evidence in any way;
- Keep a note of when they came into possession of the evidence. This will be useful later if proceedings take place;
- Remember that all memoranda relating to the investigation must be disclosed to the defense in the event of formal proceedings and so it is important to carefully consider what information needs to be recorded.

Particular care must be taken with phrases such as “discrepancy” and “irregularity” when what is really meant is fraud or theft.

Additionally, SPYM may suspend any member of staff involved pending the outcome of an investigation. Suspension itself does not imply guilt; it can be however another safeguard to prevent the removal or

destruction of evidence.

Reporting: The staff must promptly notify management of any confirmed or suspected instances of theft or fraud occurring within the organization, whether perpetrated by employees, members of the public, creditors, or contractors.

Disciplinary action: After proper investigation, SPYM will take disciplinary action in all cases where it is considered appropriate and there will be consistent handling of cases without regard to position or length of service. In general, SPYM policy in regard to proven thefts and frauds or suspected thefts or frauds which come to light, whether perpetrated by a member of staff or by person's external to the organisation, is that the case will be referred to the police at the earliest possible opportunity.

SPYM will co-operate fully with police enquiries and these may result in the offender(s) being prosecuted. Steps need to be taken to attempt to recover all losses resulting from the fraud or theft. The investigations described above will also consider whether there has been any failure of supervision. Where this has occurred appropriate disciplinary action will be taken against those responsible.

Learning from experience: Where a fraud or theft has occurred management must make any necessary changes to systems and procedures to ensure that similar thefts and frauds will not recur. The investigation may have pointed up where there has been a failure of supervision, a breakdown in or an absence of control. Internal Audit is available to offer advice and assistance on matters relating to internal control.

SPYM public interest disclosure policy

All of us at one time or another have concerns about what is happening at work, and usually these concerns are easily resolved. However, when they are about unlawful conduct, financial malpractice, dangers to the public, serious safety or security issues or a breach of confidence, it can be difficult to know what to do.

You may be worried about raising such issues or may want to keep the concerns to yourself, perhaps feeling it is none of your business or that it is only a suspicion. You may feel that raising the matter would be disloyal to colleagues, Managers or the group. You may decide to say something but find that you have spoken to the wrong person or raised the issue in the wrong way and are not sure what to do next.

SPYM has introduced this procedure to enable you to raise your concerns about such malpractice at an early stage and in the correct manner. The organization would want you to raise the matter when it is just a concern rather than wait for proof. If something is troubling you that you think organization should know about or look into, please use this procedure. This Public Interest Disclosure procedure is primarily for concerns where the interests of others or of the Organization itself are at risk. It is not designed to question financial or business decisions taken by management nor should it be used to reconsider any matters which have already been addressed under other procedures.

Scope of Policy

This policy applies not only to all employees of SPYM, but also to external consultants, and contractors. It is impossible to give an exhaustive list of the activities that could cause concern, but they include:

- Financial malpractice, impropriety or fraud
- Dangers to health and safety or the environment

- Criminal activity including theft
- Attempts to conceal any of the above

Protection: The Executive Director and Senior Management are committed to this policy. If you raise a genuine concern under this policy, you will not be at risk of losing your job or suffering any form of retribution as a result. Provided you are acting in good faith, it does not matter if you are mistaken. This assurance is not extended to someone who maliciously raises a matter they know is untrue or to someone who chooses to make disclosures outside the scope of the procedures set out in this policy.

Confidence: The group will not tolerate the harassment or victimization of anyone raising a genuine concern. However, we recognize that you may nonetheless want to raise a concern in confidence under this policy. If you ask us to protect your identity by keeping your confidence, we will not disclose it without your consent. If the situation arises where we are not able to resolve the concern without revealing your identity (for instance because your evidence is needed in court), we will discuss with you whether and how we can proceed.

Anonymity: If you do not tell us who you are it will be much more difficult for us to look into the matter to protect your position and to give you feedback. Accordingly, while we will consider anonymous reports, these arrangements are not well suited to deal with concerns raised anonymously.

How to raise a concern internally

Option One: If you have a concern about malpractice, we hope you will feel confident to raise it first with your Project Coordinator. This may be done in writing.

Option Two: If you feel unable to raise the matter with your Project Coordinator, for whatever reason, please raise the matter with Director Finance. Please state if you want to raise the matter in confidence so that they can make appropriate arrangements.

Option Three: If these channels have been followed and you still have concerns, or if you feel that the matter is so serious that you cannot discuss it with any of the above, please contact Executive Director.

How will we handle the matter: Once a concern has been raised, organization will consider initially what action should be taken. This may involve an internal inquiry or a more formal investigation. Organization will inform who are handling the matter, how one can contact him/her and whether further assistance may be needed.

Monitoring this Policy: The Director of Finance will maintain a confidential record of concerns raised under this policy together with the outcome and will report as necessary to the governing body.

Review of Policy: The governing body has a responsibility to review this policy annually, including an assessment of its effectiveness. Changes to the policy will be notified to employees when they occur.

Conclusion: The circumstances of individual thefts and frauds will vary. But it is important that all are vigorously and promptly investigated and that appropriate action is taken. To repeat, SPYM views thefts and fraud extremely seriously and all suspicion of fraud and theft will be acted upon in accordance with this policy. Proven fraud or theft can ultimately result in dismissal.

Internal and Statutory Audit

- For statutory audit, organization will appoint an independent auditor with detailed ToR in writing. Auditors will be Chartered Accountancy firm registered with the ICAI.
- For the audit to be carried out, organization will prepare and maintain annual accounts for all the projects in accordance with specified finance and accounts procedures prescribed by ICAI. Purpose of the audit will be to determine whether the funds are being utilized in accordance with the project norms of various donors/funders.
- Internal audit will be conducted on half yearly basis whereas statutory audit will be done after the closer of books on accounts at the end of financial year.
- Statutory audit report should be shared and approved by the General Body in its annual meeting.

Investing idle or surplus funds

- **Assessment and Planning:**
 - i) Identify Surplus Funds: Determine the amount of funds available for the fixed deposit.
- **Review and Reassessment:**
 - i) Periodic Review: Enquire from the banks time to time for better interest rate.

Section VII: Procurement and Inventory

Introduction

The organization will constantly endeavor to procure material in line with the overall commitment to quality and efficiency. Its procurement procedures commit the organization to buying the right material and services, at the right time and at the right price.

Objectives

The purpose of procurement procedure is to ensure that the:

- Procurements are made to the maximum extent possible on a practical, open and freely competitive basis
- Organization obtains the maximum value for money on all its procurement of goods and services
- Procured goods and services are delivered in the correct quantity & quality and in a timely manner.

Policies & Procedures

Purchase of consumables

- For all purchases of capital good, and goods purchased in bulk like stationary and other supplies of more than Rupees 25000, three quotations should be obtained. Then the final supplier is decided upon. However justification should be given in case the lowest of quotes is not selected. Quotations should be attached with the relevant file while submitting the same for checking.
- Requirement for consumables is required to be given if amount of purchase is more than Rupees 5,000/- in the format specified in the “Requirement form” as per *Annexure 6*.

Purchasing Capital Assets

- Any non consumable item of equipment, needed to start program operations and major capital expenditures as outlined in the plans and budgets are called fixed assets.
- In the case of capital asset purchases, it is always healthy to issue purchase orders clearly spelling out the terms and conditions of purchase.
- As mentioned above, all non consumable items of expenditure should be purchased with three quotations. It is important here to understand that attractive assets like camera, tape recorder etc also form the part of fixed assets, even though their value might not be very high. Office equipment and IT equipment will also form part of the fixed assets.
- All incidental charges which are incurred to get the asset to the place where it is situated and to get the asset into operating condition must be added to the cost of the asset.
- An inventory of the capital assets should be maintained.
- The fixed assets or inventory of capital assets register needs to be verified by a person authorized to do so, at least every six months.

Stock Records

- A stock register should be maintained for all items purchased in bulk at the main office and the field sites.
- Materials should be issued from the stock register based on the requisitions.
- Physical verification of stock should be undertaken at the office by someone other than the person responsible for stock every six months. The person checking shall sign and date the register.
- Stock should be maintained on a FIFO (First in first out) basis. This means that the batch received earlier should be issued out first.
- Any damaged or old goods should be written off with the permission from the authority.

Maintaining a Stock register

- This is to be maintained at the office where the goods are purchased or stored centrally.

- This register shall be updated on the receipts column as and when fresh stocks arrive. It is important that the person responsible for the stocks initials the quantity in the stock book.
- All requisitions must be numbered and in duplicate. One copy has to be maintained at the central store and the duplicate given to the accounts.
- All issues shall be recorded immediately in the stock register and this must be updated on the daily basis.
- The stock registers should be maintained on a FIFO basis.

Managing fixed assets:

- **Asset Acquisition:**
 - i) Identify Need: Determine the need for the asset as per the project need.
 - ii) Purchase Asset: Procure the asset following the organization's procurement policies.
 - iii) Record Acquisition: Enter asset details (e.g., description, cost, date of acquisition) into the fixed assets register.
- **Asset Tagging and Classification:**
 - i) Tag Asset: Assign a unique identification number and tag the asset.
 - ii) Classify Asset: Categorize the asset based on type (e.g., equipment, vehicle, building).
- **Asset Utilization:**
 - i) Assign Asset: Allocate the asset to a specific department or individual.
 - ii) Monitor Usage: Track asset usage to ensure it is used effectively and responsibly.
- **Asset Depreciation:**
 - i) Calculate Depreciation: Follow the Income Tax provisions for depreciation.
 - ii) Record Depreciation: Enter depreciation expenses into the accounting system annually.
- **Asset Disposal:**
 - i) Identify Disposal Need: Determine when an asset is no longer needed or useful.
 - ii) Approve Disposal: Get approval from relevant authorities.
 - iii) Dispose of Asset: Follow the organization's disposal policies (e.g., sale, donation, recycling).
 - iv) Record Disposal: Remove the asset from the fixed assets register and record any proceeds from the disposal.

Fixed Assets Management

- **Regular Maintenance:** Ensure that assets are regularly maintained to prolong their useful life and avoid unnecessary repairs.
- **Depreciation Management:** Accurately calculate and record depreciation to reflect the true value of assets over time.
- **Compliance and Reporting:** Adhere to regulatory requirements and produce transparent reports for stakeholders.

- Periodic (twice in a year) Audits: Conduct regular audits to verify the existence and condition of assets and to detect any discrepancies.

Section VIII: Human Resources

Introduction

The HR policies commit the Organization to carefully select, train and develop the people to be creative, empower them to take decisions with confidence and spirit of teamwork.

Objectives

- To ensure proper manpower planning for attainment of organizational goals and objectives.
- To place the right kind of person for the right job at the right time.
- To impart requisite training to all new recruits about Organization's Vision, Mission, structure, rules & regulations etc.
- To ensure effective and timely compensation management.
- To ensure first rate employee conduct and behavior.
- To assess and reward the performance of all employees.
- To ensure effective & timely settlement of claims and dues of separating employees.

Policies & Procedures

Staffing Requirements

- Staff as per the project proposal needs to be in place.
- All staff positions as mentioned in the proposal document to the donor agencies need to be in place. They must be suitably qualified and experienced, in order to ensure proper programme delivery and management.

Job Descriptions

- Every employee working with the Organization is required to have a proper job description and an official designation. The staffs are expected to have a copy of job description provided to them along with the appointment letter.

Recruitment Procedures

- If a vacancy arises, either through internal transfer/promotion, or newly identified need in the organization, the responsible Project Coordinator informs the Administrative Officer. For existing positions, Project Coordinator with the assistance of Administrative Officer, reviews

job description, and updates it if necessary. For new positions Project Coordinator with the assistance of Administrative Officer, prepares job description and justification of the position.

- Administrative Officer obtains formal approval for hiring from Director (A&F) /Executive Director, based on updated/new job description and justification of position (for new positions).
- Administrative Officer, with the assistance of Project Coordinator, prepares job announcement, based on a shortened job description. All job announcements will specify, minimum key job responsibilities, key requirements.
- Administrative Officer invites applications for the position, through
 - a) Posting of job announcement on Internet and in national and/or local printed newspapers if and when deemed appropriate and desirable
 - b) In special cases, e.g. if exceptionally well suited external candidates have been identified or internal potential has been identified, Director (A&F)/Executive Director may directly, or through others, encourage potential candidates to apply.
- In general, a response deadline of one-two weeks will be specified.
- Upon receipt of applications Administrative Officer will carry out a first scan to weed out unsuitable candidates, defined as not having the prerequisite experience and/or education requirements. The remainder of the applications will be handed to the recruiting team member for short listing.
- The recruiting team members will shortlist suitable candidates for interviews. Administrative Officer will invite candidates for interviews.
- Interviews by the concerned persons in the organization would normally be held within two weeks of the closing date of the job announcement.
- Final decision on a selected candidate and terms of offer is responsibility of the concerned persons in the organization.
- If selected candidate turned down offer and/or no suitable candidate has been identified, management will review applications once more, and/or initiate repeat job announcement.
- Since the projects need diverse backgrounds and are of limited duration, the human resource is allocated to various projects subject to required qualification and experience. Moreover, reallocated positions may have enhanced remuneration depending on the budget available and hence, the internal candidate will be considered.

Working Hours

- Normal office hours are 9.30 am to 5.30 pm Monday to Saturday, with one hour for lunch and second and fourth Saturday as holiday. Staff in the same sections of the office should try to coordinate their lunch breaks as far as possible to ensure continuous coverage. Staff may be

required to vary or change their normal working hours according to the needs of the programme.

- If a member of staff is late for whatever reason, including public transport difficulties, they may be asked to make up the time, according to the needs of the programme. Persistent lateness may result in disciplinary action being taken against the staff member concerned.

Annual/Sick Leave

- All staff is entitled to 18 days holiday/leave, (apart from the list of holidays which would be decided at the beginning of each calendar year) per annum. Holidays are to be agreed and authorized by the authorized person in the organization.
- Requests for holiday leave for more than 2 days will need to be made a minimum of 1 week in advance. Occasional days leave can be granted at short-notice, but approved by the authorized person.
- Once the dates have been agreed, it is the staff members' responsibility to complete the "Application for Leave" form. The same is required to be approved by:
 - a) Project Officer (Admin) for Projects and subsequently by the Director (A&F)/ Executive Director
 - b) Director (A&F)/ Executive Director in case of HO employees.
 - c) Format of "Application for Leave" form is attached in *Annexure 7*
- A "Joining Report" is required to be submitted by any employee joining office after at least three days of leave, as per format in *Annexure 8*.

Personal records

- The personal files of all employees will be maintained by the organisation and it includes:
 - a) Appointment letter
 - b) Job description
 - c) Leave documents
 - d) Curriculum Vitae (CV) with copy of educational certificates

Attendance registers

- The attendance register would be maintained at project sites to track employees' job attendance.

Salary Advance

The following norms are to be followed for staff advances:

- Employees shall be entitled for Advances against salary for personal needs.
- One is eligible to apply for staff advance only if one has served in the Company for more than ONE YEAR continuously.
- The maximum advance available is one month's gross salary only.
- The minimum deduction per month will be at least 15% of one month's gross salary.

- An employee having a balance of previous advance cannot take further advance until the previous balance is fully repaid.
- All staff advance will be paid by cheque.
- The application for advance must be made in the standard format. “*Annexure 9*”

The application will be routed as follows:

- a) Step 1: Make an application in the prescribed format and handover for the approval of the reporting Person. The reporting person will approve and forward the application to Accounts Dept.
- b) Step 2: The Accounts Dept. shall verify, satisfy all conditions and make necessary endorsements on the application.
- c) Step 3: The Accounts Dept. shall obtain the final approval from Director, and such approved application will be returned to Accounts Dept. for payment. It is the discretion of the Director, to grant or refuse an application, even if otherwise eligible.

Travel Policy

The employees, while on official travel, are entitled for reimbursement of the actual expenses of travel, local conveyance, food and accommodation subject to the limit specified by the project for which the visit is made.

Local Travel

- When travelling locally, the office vehicle is the preferred mode of travel and taxi/auto is to be used where the office vehicle is either busy or not available in the office location.
- The Administrative Officer will maintain contact information of at least 2 Taxi Services for usage by the organization.
- The number of the stand should be circulated within the office but the ultimate responsibility of booking of Taxi’s rests with the Administrative Officer. Only if Administrative Officer is unavailable, e.g., late at night or weekends, employee should contact service provider directly
- The bills should be settled within a month of the usage of the external service.

Outstation Travel

- When travelling for any official work, the employee needs to exhibit high ethical values and ensure that social service becomes a role model. The employee is encouraged to stay at a Partner Guest House wherever the facility is available.
- When travelling out of the place of his/her posting an employee can claim reimbursement as under:
 - a. From the airport/station provided the office vehicle is not available

- b. Flight and train bookings should be made only through the Administrative Officer who may use the authorized travel agent.
 - c. An employee can make his/her own bookings through bidding and would be reimbursed the same provided it does not exceed the actual cost of the ticket.
- Employees at all levels only get reimbursed for travel as under:
 - a. For flights: “Economy” class
 - b. Train: up to 2nd AC depending on distance and project sanction
(Any deviations can only be approved by the project head/Executive Director)
- An employee can either choose to have his/her bookings for accommodation made through Partner Organization or choose to stay at a place of his/her choice. All reimbursements would be made on actual only and are guided by the budget of the respective project.
- For all claims the originals of the respective supporting document is required.
- The consultant is not required to provide receipts for reimbursement. The consultant will have to complete the travel expense form and submit the same along with the trip report. They will be paid as per the contract terms.

Performance Appraisal system

- This is a continuous process that is designed to identify good performance of the staff members or to assist them where performance is not satisfactory. This process is necessary in order to ensure the improvement in the functioning of the staff. Performance Appraisal will be conducted periodically.
 - a. The system follows a performance appraisal cycle that includes;
 - b. Planning (Action plans, work plans etc)
 - c. Implementing
 - d. Reviewing (Monthly report reviews, monitoring reports)
 - e. Appraisal (end of year appraisal) “*Annexure 10*”
- For the planning stage each member of staff will have a Job description (or Terms of Reference) for their post. They will also agree an Action plan, Work plan, and Activity schedule with their Project Coordinator/In-charge, and these should refer to the work plans for their projects and the TORs of the Organization.
- Then as each member of staff implements their work they will be subject to continual feedback to assist their development and recognize areas of best practice.
- At the end of the reporting year a formal appraisal will take place and performance will be measured against the following:

- a. The terms of reference for the post
 - b. Feedback received on the individuals performance, from stakeholders
 - c. Achievement of targets against the Action plan, Work plans
 - d. Self Assessment
- This formal appraisal will be recorded and filed on the personnel file of the staff member.
 - Any issues arising from this process, e.g. Areas for development, training requirements etc. must be highlighted to the management of the organization.

Disciplinary Policy

It prefers to deal with minor cases of unsatisfactory performance and misconduct by informal means. A counseling approach will normally be undertaken in preference to formal disciplinary action as we recognize that it is often a more satisfactory way of resolving problems. In instances where the counseling approach is ineffective or inappropriate disciplinary action would need to be taken. At all stages in the process staff, members will have the opportunity to state their case at a formal hearing and answer any allegations.

Misconduct

- Staff members will maintain good standards of conduct, time-keeping and attendance and will comply with all rules and procedures.
- Most cases of misconduct will be dealt with by informal advice and counselling and these remedies do not form part of the disciplinary procedure. Where these informal remedies have proved ineffective or are inappropriate the staff member will be invited to attend a formal hearing. Staff members will be given at least two days' notice of such a hearing.
- What may be considered as Misconduct:
 - a. Failure to observe rules and procedures
 - b. Downloading software or programme (xxx.exe) files from the Internet
 - c. Viewing and/or downloading of pornographic or other offensive material from the Internet
 - d. Copying organizational documents without formal approval from the concerned authority
 - e. Abusive behavior
 - f. Harassment of another staff member which may amount to sexual harassment
 - g. Poor time-keeping
 - h. Excessive or unexplained or unreasonable absence
- What may be considered Gross Misconduct:
 - a. Unauthorized possession or misuse of office property
 - b. Use of the Internet for any form of illegal activity

- c. Serious infringement of health and safety rules or procedures
- d. Serious incapability whilst on duty due to alcohol or illegal drugs
- e. Being convicted of a serious criminal offence
- f. Serious bullying or harassment of another staff member
- g. Physical violence
- h. Deliberate damage to property
- i. Serious negligence which causes or might cause unacceptable loss, damage, insult or injury to the organization or the employee of the organization
- j. Committing a material act of dishonesty
- k. Falsification of reports, accounts or expense claims

Grievance Procedure

Organization recognizes that from time to time employees may wish to seek redress for grievances relating to their work. In the first instance staff should raise the matter with their Project Coordinator. If the staff member is unsatisfied at this stage and wishes to take the grievance further he/she may raise it with the higher authority. In following this procedure the member of staff may be accompanied by a work colleague of their choice. In all such cases a staff member's complaint will be dealt with/in confidence.

Confidentiality

All information, which comes to a member of staff during the course of work, should be treated as confidential. Staff must not divulge any information relating to the programme to an external person or persons, unless authorized by the organization. Any breach of this rule will be regarded as serious misconduct and will result in disciplinary action.

Personal Property and Valuables

Staff must take care of personal items, as organization is not liable for loss or damage to personal property.

Section IX: Information Systems

Introduction

The organization believes that the information systems form a critical part in the overall delivery mechanism and front end activities. Its information system policies commit the Organization to be cost effective and efficient in all aspects of its operations and focus on flawless delivery.

Objectives

- To ensure physical and environmental security of Information Systems.
- To ensure that information is accessible only to those authorized to have access.
- To ensure purchase of authentic applications & usage as per specifications.

- To manage authentic, reliable and useable records, for as long as they are required and backup of data for speedy recovery in the event of any disaster.
- To ensure the identification and preservation of permanently valuable records and the destruction of all other records in a timely, secure and environmentally sound manner.

Policies and Procedures

- All the staff members are required to use computers and are expected to have the minimum skills required. If additional skills are needed in order to work effectively additional training may be provided. Personal use of IT facilities is strongly discouraged. It is expected that staff will act responsibly when using the photocopiers.
- Access to the IT system should be restricted to authorized personnel only.
- Records should be backed up on regular basis.
- System should be virus checked on a regular basis.
- Consistent abuse of the above conditions may force a review of policy on individual use.
- Unauthorized software is also a potential source for computer viruses and is prohibited.
- Employees are expected to use common sense in choice of screensavers.
- Failure to observe these guidelines may lead to disciplinary action being taken against the member of staff. Additionally, the misuse of IT may have legal consequences resulting in criminal or civil prosecution, for the staff member.

Section X: General Administration

Introduction

The organization believes that the administrative support functions play an important part in its overall service delivery efficiency.

Objectives

- To ensure completeness and enforceability of contracts entered.
- To ensure provision of support services to complement routine functioning.
- To ensure maintenance and safeguard of the organization's assets, utilities and office records.

Policies and Procedures

Post

- All in-coming mail should be date stamped when received. A circulation procedure for correspondence is in place.
- A dispatch book should be kept for correspondence being hand-delivered, the item should be signed for in the book, to record that it has been delivered to the recipient.

Speed Post/Registered Post/Couriers

Speed Post/Registered Post and couriers may be used for deliveries. Items must be passed to Reception/Administrative Officer. Outstation deliveries should be passed to Reception/ Administrative Officer at the earliest.

Office Maintenance

- The Office Assistant is responsible to ensure office is kept clean and tidy.
- All faults with office equipments must be reported to the Administrative Officer. Faults must be attended promptly, and staff responsible should be pro-active in getting the same repaired/replaced in time.

Documentation

A paperless office is what organization strives to achieve. At present all documentation is maintained in both soft & hard copies and is stored in a similar index in the office.

Respecting the environment

Organization encourages a healthy environment in the office. Usable waste paper should be placed in the recycling bin for its utilization wherever possible.

Contact Lists

Lists including names, phone numbers, addresses etc. are to be compiled and maintained by the person concerned in the office for updating the contact details which are very important to organisation's work and operations.

Transport

Currently office vehicle/hired vehicles are available for the use of official purposes only. Vehicles are also intended for the use of visiting consultants.

Section XI: Conflict of Interest Management

Introduction

The purpose of the conflict-of-interest policy is to protect this tax-exempt organization's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer / employee or any member of the organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to non-profit and charitable organizations.

Definitions

1. **Interested Person:** Any employee, principal officer, or member of a committee with governing board-delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.
2. **Financial Interest:** A person has a financial interest if the person has, directly or indirectly, through business, investment, or family
 - a. An ownership or investment interest in any entity with which the organization has a transaction or arrangement,
 - b. A compensation arrangement with the organization or with any entity or individual with which the organization has a transaction or arrangement, or
 - c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial. A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Policies and Procedures

1. **Duty To Disclose** In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board-delegated powers considering the proposed transaction or arrangement.
2. **Determining Whether a Conflict of Interest Exists** After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he or she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest:

- a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he or she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The chair of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the governing board or committee shall determine whether the organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination, it shall make its decision as to whether to enter into the transaction or arrangement.

4. Violations of the Conflicts-of-Interest Policy

- a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Records of Proceedings

The minutes of the governing board and all committees with board-delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Compensation

- A voting member of the governing board who receives compensation, directly or indirectly, from the organization for services is precluded from voting on matters pertaining to that member's compensation.
- A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the organization for services is precluded from voting on matters pertaining to that member's compensation.
- No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Annual Statements

Each director, principal officer, and member of a committee with governing board–delegated powers shall annually sign a statement that affirms such person:

- Has received a copy of the conflict-of-interest policy,
- Has read and understands the policy,
- Has agreed to comply with the policy, and
- Understands the organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities that accomplish one or more of its tax-exempt purposes.

Periodic Reviews

To ensure the organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's-length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes, and do not result in increment, impermissible private benefit, or in an excess benefit transaction.

Section XII: Management Information System

Introduction

The organization's management information system provides the information necessary for managing the organization effectively.

Objectives

- To assist management in making routine decisions.
- To provide the information necessary to make non-routine decisions.
- To improve competitiveness and effectiveness of managers in decision-making process
- To provide an objective system for recording and aggregating information.
- To provide a basis to analyze warning signals that can originate both externally and internally
- To enhance communication among employees.

Policies and Procedures

List of MIS has been provided below: (Alingment with current process)

Report Type	Description	Frequency	Source
Cash Account	Shows cash receipts and payments during the month	End of each month	Finance/Accounts
Cash Reconciliation	Shows reconciliation of physical cash count and cashbook balance	Monthly	Finance/Accounts
Bank Account	This report shows bank receipts and payments during the month	End of each month	Finance/Accounts
Bank Reconciliation	Reconciliation of bank statement and cashbook balances	End of each month	Finance/Accounts
Advances	Shows unsettled advances by staff as at month end.	End of each month	Finance/Accounts

- The financial reports and schedules as prescribed below should be sent to the Executive Director as per timelines stipulated below.

Section XIII: Program Management and Monitoring & Evaluation Framework

Introduction

SPYM is committed to implementing effective program management, monitoring, and evaluation systems to ensure the successful delivery of our mission and objectives. This policy outlines the principles, processes, and responsibilities related to program management, monitoring, evaluation, and data management.

Program Management

Objective: To plan, implement, and oversee programs efficiently and effectively to achieve desired outcomes.

Responsibilities:

Program Managers: Responsible for the overall planning, execution, and monitoring of programs.

Processes:

- **Program Planning:** Develop comprehensive program plans, including objectives, activities, timelines, and budgets.
- **Implementation:** Execute programs according to the established plans, ensuring adherence to quality standards and best practices.
- **Monitoring:** Regularly monitor program activities, outputs, and outcomes to track progress and identify challenges or areas for improvement.
- **Reporting:** Provide timely and accurate reports on program implementation, including achievements, challenges, and lessons learned.

Monitoring and Evaluation (M&E)

Objective: To assess the effectiveness, efficiency, and impact of programs and interventions.

Responsibilities:

- M&E Officers: Design and implement M&E frameworks, tools, and systems.
- Program Managers: Collaborate with M&E officers to collect data and facilitate evaluations.

Processes:

- **Indicator Development:** Define clear and measurable indicators to track program progress and outcomes.
- **Data Collection:** Collect relevant data using appropriate methods and tools, ensuring accuracy, reliability, and ethical considerations.

- **Data Analysis:** Analyze collected data to assess program performance, identify trends, and draw conclusions.
- **Evaluation:** Conduct periodic evaluations to assess the overall effectiveness and impact of programs, using both quantitative and qualitative methods.
- **Utilization of Findings:** Use M&E findings to inform decision-making, improve program effectiveness, and enhance accountability.

Conclusion

SPYM is committed to upholding high standards of program management, monitoring, evaluation, and data management to maximize the impact of our interventions and fulfill our mission. All staff members are expected to adhere to the principles and processes outlined in this policy, ensuring accountability, transparency, and continuous improvement in our programs and operations.

Section XIV: Data Management Policy

Objective

To ensure the proper collection, storage, analysis, and use of data for informed decision-making and reporting.

Responsibilities

Program Staff: Collect and input data accurately and promptly, following established protocols and standards.

Processes

- **Data Collection:** Collect relevant data using standardized tools and methodologies, ensuring consistency and quality.
- **Data Storage:** Maintain secure and organized data repositories, with appropriate access controls and backups.
- **Data Analysis:** Analyze collected data using statistical software or other appropriate tools to generate insights and inform decision-making.
- **Data Reporting:** Prepare and disseminate reports based on analyzed data, ensuring accuracy, relevance, and timeliness.

Section XV: Risk Management Policy

Introduction

This Risk Management Policy is integral to SPYM's governance and control framework. Risk management is an integrated component, along with planning, project management, and performance management, within the broader context of effective governance and administration. The primary focus is on identifying and addressing risks that have the potential to impede the achievement of SPYM's strategic objectives.

Objectives

The objective of this policy and its accompanying guidance is to establish SPYM's fundamental approach to risk management. It outlines the context of risk management within the comprehensive system of internal controls and the mechanisms for periodic review. The policy endeavors to provide support to staff members who are actively engaged in anticipating, evaluating, and mitigating risks, enabling them to make well-informed decisions in a timely manner.

SPYM's objectives concerning risk management encompass the following:

- Establishing an appropriate risk appetite.
- Implementing best practices for anticipating, promptly identifying, evaluating, and efficiently controlling risks associated with routine and exceptional business operations.
- Ensuring adverse risks are mitigated, avoided, or managed to an acceptable level in a timely and continuous manner.
- Supporting individual staff members and teams in making informed, risk-based decisions, fostering responsible risk-taking guided by an understanding of risk and potential benefits, with the assistance of senior colleagues when necessary.
- Maintaining business continuity whenever feasible and responding effectively to any threats to it.
- Establishing a robust audit trail to demonstrate our capability in managing risk effectively.
- Prioritizing risk assessment and management efforts towards addressing the most significant threats to achieving our strategic objectives, while also identifying opportunities to enhance them.
- Providing assurance to funders/investors by demonstrating a robust approach to assessing and managing risk.

Policies and Procedures

Risk Identification

- Regularly identify and assess risks associated with our activities, projects, and interventions related to substance use prevention, drug demand reduction, and health interventions.
- Consider risks such as program failure, inadequate funding, legal and regulatory compliance, health and safety hazards, and reputational risks.

Risk Assessment

- Evaluate the likelihood and potential impact of identified risks using qualitative and quantitative methods.
- Prioritize risks based on their significance to the organization's objectives and the welfare of our beneficiaries.

Risk Mitigation

- Develop and implement strategies to mitigate or manage identified risks effectively.
- Examples of risk mitigation measures include:
 - a. Implementing robust health and safety protocols for staff and beneficiaries.
 - b. Diversifying funding sources to reduce financial risks.
 - c. Ensuring compliance with relevant laws, regulations, and ethical standards.
 - d. Establishing emergency response plans to address health crises or program disruptions.

Monitoring and Review

- Continuously monitor the effectiveness of risk mitigation measures and reassess risks as necessary.
- Review risk management policies and procedures periodically to ensure they remain relevant and aligned with organizational goals and external developments.

Roles and Responsibilities

- Executive Director: Implement risk management policies and procedures and report on risk-related matters to the Board.
- Program Managers: Identify, assess, and manage risks specific to their respective programs and projects.
- Finance and Administration Department: Ensure financial risks are adequately managed and that internal controls are in place to safeguard assets and resources.

Communication and Training

- Promote a culture of risk awareness and accountability among staff and stakeholders through regular communication and training.
- Encourage open dialogue and reporting of potential risks and concerns at all levels of the organization.

Compliance and Reporting

- Ensure compliance with relevant laws, regulations, and donor requirements related to risk management.

- Provide timely and accurate reporting on risk management activities to the Board of Directors, donors, and other stakeholders as required.

Conclusion

SPYM is committed to implementing robust risk management practices to safeguard our programs, projects, and interventions in substance use prevention, drug demand reduction, and health interventions. By proactively identifying, assessing, and mitigating risks, we aim to ensure the effectiveness, sustainability, and impact of our efforts in promoting health and well-being in the communities we serve.

Section XVI: Inclusion and Non-Discrimination Policy

Introduction

SPYM is committed to fostering an inclusive and non-discriminatory environment in all aspects of our work related to substance use prevention, drug demand reduction, and health interventions. We believe in upholding the principles of equality, diversity, and respect for all individuals, regardless of their race, ethnicity, nationality, gender, sexual orientation, disability, religion, or socioeconomic status. This policy outlines our commitment to promoting inclusivity and combating discrimination within our organization and in the communities we serve.

Principles

- **Respect for Diversity:** To value and respect the diversity of backgrounds, experiences, and perspectives among our staff, volunteers, beneficiaries, and stakeholders.
- **Equal Opportunities:** To provide equal opportunities for all individuals to access our programs, services, and employment opportunities, without discrimination or prejudice.
- **Non-Discrimination:** To prohibit discrimination based on race, ethnicity, nationality, gender, sexual orientation, disability, religion, or any other characteristic protected by law or human rights standards.
- **Inclusivity:** To create an inclusive environment where all voices are heard, and all individuals feel welcome, valued, and empowered to participate fully in our activities and decision-making processes.

Implementation

- **Recruitment and Employment:** To recruit, hire, train, promote, and compensate employees based on merit, qualifications, and performance, without discrimination.
- **Program Delivery:** To ensure that our programs, services, and interventions are accessible and inclusive to all individuals, regardless of their background or identity.
- **Training and Capacity Building:** To provide training and capacity-building opportunities to enhance awareness, knowledge, and skills related to diversity, inclusion, and anti-discrimination among our staff and volunteers.
- **Complaints and Grievances:** To establish procedures for reporting and addressing instances of discrimination, harassment, or unfair treatment, and we take appropriate action to address such incidents promptly and effectively.

Communication and Awareness

- To communicate our commitment to inclusivity and non-discrimination through internal policies, codes of conduct, and public statements.

- To raise awareness about diversity, inclusion, and anti-discrimination principles through staff meetings, training sessions, awareness campaigns, and community outreach activities.

Monitoring and Review

- To regularly monitor and evaluate our practices, policies, and procedures to ensure compliance with our inclusive and non-discriminatory principles.
- To solicit feedback from staff, volunteers, beneficiaries, and stakeholders to identify areas for improvement and address any concerns related to diversity and inclusion.

Conclusion

SPYM is dedicated to promoting inclusivity, diversity, and non-discrimination in all aspects of our work. By upholding these principles, we strive to create a welcoming and supportive environment where everyone has the opportunity to thrive and contribute to our shared mission of promoting health and well-being in our communities.

Section XVII: Child Protection Policy

Introduction

SPYM is committed to ensuring the safety, protection, and well-being of children in all aspects of our work. We have adopted the Government of India Child Protection Policy to safeguard children from abuse, exploitation, and neglect. This policy is applicable to all our centers and programs working directly with children. It is imperative that all staff members adhere to the guidelines outlined in this policy to create a safe and nurturing environment for children.

Guidelines to be followed by SPYM

1. Display of Child Protection Policy:

- The policy is to be displayed prominently at all centers and facilities where children are served.

2. Declaration for Child Protection:

- All employees and contractual workers must sign a declaration agreeing to abide by the child protection policy and code of conduct.

3. Zero Tolerance of Child Abuse:

- SPYM maintains a zero-tolerance policy towards child abuse and exploitation.

4. Code of Conduct for Employees:

- Employees must treat all children with empathy and respect, irrespective of their background or identity.
- Staff members should always listen to children and respect their views.

5. Prohibited Behaviors:

- Employees must not engage in any behavior that is inappropriate, abusive, or sexually provocative towards children.
- They must not develop any form of exploitative or abusive relationships with children.

6. Designated Responsibility:

- Each organization must designate a specific staff member responsible for ensuring child protection procedures are in place and reported incidents are addressed promptly.

7. Reporting Mechanism:

- Any individual who suspects child abuse or exploitation must report it to CHILDLINE 1098, police, or Child Welfare Committee.
- The identity of the informant will be protected.

8. Emergency Response:

- In emergency situations, accurate information about the child's location and circumstances must be provided to relevant authorities for prompt action.

9. Professional Obligations:

- Professionals working with children must follow child protection policies and procedures to ensure the safety and welfare of children.

10. Access to Support Services:

- All employees must be aware of support services available for children and ensure their accessibility.

11. Background Checks:

- Concerned departments must conduct stringent background checks, including police verification, for all employees, volunteers, and others who may come in contact with children.

12. Training on Child Rights:

- All employees must be trained on child rights and relevant legislations to prevent abuse and exploitation.

13. Orientation for Children:

- Age-appropriate modules and materials must be developed to educate children about abuse prevention and available support services.

14. Ethical Research Practices:

- Departments conducting research on children must ensure ethical practices and protection of children from harm or trauma.

15. Child-Friendly Spaces:

- Child-friendly zones must be provided for employees' children, and safe spaces for mothers to care for infants should be established.

Conclusion

SPYM is dedicated to upholding the principles of child protection and ensuring the safety and well-being of all children. We are committed to implementing these guidelines effectively to create a secure and nurturing environment for children in our care.

Section XVIII: Gender Related Policy

Introduction

SPYM is committed to promote gender equality and address gender-related issues in all aspects of our work. This policy aims to ensure that our organization fosters a culture of inclusivity, respect, and empowerment for individuals of all genders. We recognize the importance of gender equality in achieving our mission and objectives effectively.

Policy Statement

The whole SPYM family is to dedicatedly:

1. Promote Gender Equality:
 - To eliminate gender-based discrimination, stereotypes, and biases within our organization and in the communities we serve.
 - To providing equal opportunities for all individuals, regardless of gender, in recruitment, employment, and participation in our programs and activities.
2. Prevent Gender-Based Violence:
 - By having zero tolerance for any form of gender-based violence, including sexual harassment, abuse, or exploitation, within our organization and in the communities, we work with.
 - To provide support and resources to individuals who have experienced gender-based violence, including access to counseling and legal assistance.
3. Empower Women and Girls:
 - To prioritize the empowerment of women and girls by providing opportunities for leadership, education, skills development, and economic empowerment.
 - To support initiatives that promote women's rights, reproductive health, and access to resources and services.
4. Engage Men and Boys:
 - To recognize the importance of engaging men and boys as allies in promoting gender equality and preventing gender-based violence.
 - To encourage men and boys to challenge harmful gender norms and stereotypes and to actively participate in gender equality initiatives.
5. Provide Advocacy and Awareness:
 - To advocate for policies and practices that promote gender equality and women's rights at local, national, and international levels.

- To raise awareness about gender-related issues and promote dialogue and education to challenge discriminatory attitudes and behaviors.

Implementation

- All staff members, volunteers, and partners are expected to adhere to this gender-related policy and actively contribute to its implementation.
- Training and capacity-building initiatives on gender equality and women's rights are to be provided to staff members and volunteers to enhance their understanding and commitment to gender-related issues.

Monitoring and Evaluation

- To regularly monitor and evaluate the implementation of this policy to assess its effectiveness and identify areas for improvement.
- To solicit feedback from staff members, beneficiaries, and stakeholders to ensure the relevance and impact of our gender-related initiatives.

Conclusion

SPYM is committed to advancing gender equality and empowering individuals of all genders to reach their full potential. Through the implementation of this policy, we strive to create a more inclusive and equitable society where everyone can thrive.

Section XIX: Code of Conduct Policy

Introduction

The Code of Conduct Policy of SPYM is designed to ensure that all employees, volunteers, interns, and stakeholders adhere to a high standard of behavior that promotes a respectful, ethical, and professional work environment. By establishing clear expectations for conduct, this policy aims to uphold SPYM's mission and values, fostering a positive and inclusive workplace.

Policy Statement

- **Purpose:** The purpose of this Code of Conduct Policy is to define the standards of behavior expected from all employees, volunteers, interns, and stakeholders of SPYM. These standards are intended to ensure a respectful, ethical, and professional work environment that aligns with SPYM's core values.
- **Scope:** This policy applies to all employees, volunteers, interns, and individuals representing SPYM in any capacity.

Implementation

General Principles

- **Integrity:** All individuals are expected to act with honesty, fairness, and transparency in their interactions.
- **Respect:** Every person should be treated with dignity and respect, fostering a positive and inclusive workplace, especially in the context of marginalized populations.
- **Accountability:** Each individual is responsible for their actions and decisions, adhering to organizational policies and procedures.

Professional Behaviour

- **Work Ethic:** Demonstrate a commitment to the organization's mission and goals by fulfilling job responsibilities diligently.
- **Confidentiality:** Protect confidential information obtained through your role and do not disclose it without proper authorization.
- **Compliance:** Adhere to all applicable laws, regulations, and organizational policies.

Respectful Workplace

- **Harassment:** Engaging in any form of harassment, including sexual, verbal, or psychological, is prohibited. Report any incidents to the project head or designated authority immediately.
- **Discrimination:** Ensure that all interactions are free from discrimination based on caste, gender, age, religion, disability, sexual orientation, or any other protected characteristic.
- **Bullying:** Avoid behaviors that could be perceived as bullying or intimidation, including aggressive language or actions.

Use of Resources

- **Organizational Resources:** Use organizational resources, including time, equipment, and funds, solely for organizational purposes and not for personal gain.
- **Expenses:** Adhere to organizational policies for expense reimbursement and ensure all claims are accurate and justified.

Professional Conduct

- **Workplace Behaviour:** Maintain professional behavior at all times, including during meetings, communications, and interactions with external parties.

Social Media and Public Communication

- **Representation:** When representing the organization in public or on social media, reflect SPYM's values and maintain its reputation.
- **Confidentiality:** Do not disclose confidential or sensitive information about the organization on social media or public platforms.

Reporting Violations

- **Reporting:** Report any violations of this Code of Conduct or unethical behavior to the project head or designated person.
- **Protection:** SPYM will protect individuals from retaliation for reporting misconduct in good faith.

Disciplinary Actions

- **Consequences:** Violations of this Code of Conduct may result in disciplinary actions, up to and including termination of employment or volunteer service.
- **Procedures:** Disciplinary actions will be conducted fairly and consistently, following established procedures.

Training and Awareness

- **Orientation:** All new employees and volunteers will receive training on the Code of Conduct as part of their orientation process.
- **Ongoing Training:** Regular refresher training will be provided to ensure continued awareness and understanding of the Code of Conduct.

Conclusion

This Code of Conduct Policy is integral to maintaining a professional and ethical work environment at SPYM. Adherence to these guidelines is crucial for fostering a respectful and productive workplace. All employees, volunteers, interns, and stakeholders are expected to uphold these standards and contribute to the positive reputation and integrity of SPYM.

Section XX: Consultant Policy

Introduction

The Consultant Policy at SPYM is designed to provide clear guidelines and procedures for engaging and managing consultants. This policy aims to ensure that consultants are utilized effectively, aligning with organizational needs and legal requirements, while maintaining consistency and transparency in the consultant engagement process.

Policy Statement

- **Purpose:** The purpose of this Consultant Policy is to establish clear guidelines and procedures for engaging and managing consultants at SPYM. It ensures that consultants are utilized effectively and in accordance with organizational needs and legal requirements.
- **Scope:** This policy applies to all projects and staff involved in hiring and managing consultants, as well as the consultants themselves.

- **Definitions**

Consultant: An individual or firm hired on a temporary basis to provide specialized expertise or services.

Consulting Contract: A formal contract outlining the terms and conditions of the consultant's engagement, including:

- Scope of work
- Deliverables and timelines
- Fees and payment terms
- Confidentiality and non-disclosure clauses
- Termination conditions
- Intellectual property rights

Implementation

Objectives

- **Selection:** Ensure that consultants are selected based on merit and alignment with the organization's needs.
- **Engagement:** Define clear terms of engagement and set expectations for consultants.
- **Performance Management:** Monitor and manage consultant performance effectively.

Consultant Selection

- **Identification of Need:** Identify the need for consulting services based on specific projects or organizational requirements.
- **Selection Process:** Consultants may be selected through advertisement on platforms such as Devnet/SPYM Website or through recommendations from former employees.

Consultant Management

- **Onboarding:**
 - Provide consultants with an orientation about SPYM’s mission, values, and relevant policies.
 - Assign a point of contact within the organization to facilitate communication and provide support.
- **Performance Monitoring:**
 - Monitor consultant performance based on agreed deliverables and timelines.
 - Schedule regular check-ins or progress meetings to review work and address any issues.
- **Payment and Invoicing:**
 - Ensure consultants submit detailed invoices as per the agreed payment terms.
 - Review and approve invoices for payment based on satisfactory performance and completed deliverables.

Confidentiality and Compliance

- **Confidentiality:**
 - Consultants must sign a confidentiality agreement to protect SPYM’s sensitive information.
 - Ensure that consultants understand their obligations regarding confidentiality and data protection.
- **Compliance:**
 - Ensure that consultants comply with relevant laws, regulations, and organizational policies.
 - Provide guidance on compliance requirements if necessary.

Termination of Engagement

- **Termination Conditions:**
 - Define the conditions under which the consulting agreement can be terminated by either party.
 - Provide a notice period as specified in the agreement, unless immediate termination is required due to a breach of terms.
- **Finalization:**
 - Ensure all final deliverables are completed and received.
 - Conduct a final review and provide feedback to the consultant.

Conclusion

The Consultant Policy is essential for managing consultant engagements at SPYM. By adhering to these guidelines, SPYM ensures that consultants are effectively utilized, performance is monitored, and compliance with organizational and legal standards is maintained. This structured approach helps to foster productive and mutually beneficial consultant relationships, supporting SPYM’s mission and goals.