Bal Sansar Sanstha

FINANCE AND ACCOUNTINGMANUAL

Note: This is not a static document but a living guideline to guide and advise the Bal Sansar Sanstha management and teams on key organizational Finance and Accounting issues with a flexibility for revision and modification based on emerging needs, feedback and requirement of the time and by adopting a process defined and approved by the EC of Bal Sansar Sanstha. The 1st draft, developed on 17th July 2003; the 2nd draft on 26th September 2003, the 3rd draft in May 2009, 4th draft in May 201, and the latest revision was done in July 2020.

THE ORGANIZATION'S OVERVIEW

Bal Sansar Sanstha is a registered non-profit voluntary organization established in 1992 in Rajasthan (India) and works in the field of community development. This includes policy advocacy and intervention on education, skill development, livelihood, public health, HIV-AIDS prevention and care, with a focus on empowering women and children, adolescents and youth. Bal Sansar Sanstha is dedicaed to improving the lives of children, adolescents, youth, and women through ensuring access to rights, entitlements, and services in the state of Rajasthan and country.

Vision: We envision an equitable, corruption free and just society where everyone gets opportunity to realize one's fullest potential in life, with no discrimination based on gender, religion, caste, creed, social, cultural, and economic status.

Mission is to empower vulnerable community groups enabling them to lead a life with dignity.

We respect & believe in the diversity of social contexts and of individuals. Indigenous wisdom and knowledge that exists in the communities. Professional, scientific, and pragmatic approach of dealing with the problems prevailing in the society. Participatory approaches. Convergence and collaboration with the government systems and agencies active in the social and development sector.

The Goal of Bal Sansar is making a meaningful contribution to the society by empowering the communities to enable them leading a life with dignity, equity, and quality.

Strategies:
· Evidence based programming, situational analysis and need assessment.
· Community mobilization, engaging and working with the community structures, community leaders, GO, NGOs and private sectors.
· Focus on vulnerable communities, groups and areas including PLHAs, OVCs, Orphans and women.
· Thrust for quality by applying management principles.
· Mainstreaming of the learning through sharing and dissemination.
· Promotion of local wisdom, resources and skills through capacity building and handholding.

Programmatic Areas: All our programmes are focused on Women, Children, Adolescents, and youth. Education, Life Skills, Livelihood, Health, Community empowerment and development.

Target Groups: Vulnerable populations, People living with HIV & affected by AIDS, Women-men in sex work, Orphan, Vulnerable Children, Women, Youth, Adolescents, old-aged people.

Type of Activities: Evidence gathering, Project planning and management, Capacity Building, Training, Monitoring and Evaluation, Technical Assistance, Research, Surveys, Policy, Advocacy, Support for development of community-based organizations and management. Documentation and dissemination. Awareness Generation, Networking, Programme Implementation, and management.

Geographical Coverage: Urban Slums and Rural areas. Worked/working in Jaipur, Tonk, Ajmer and Dungarpur districts of Rajasthan but willing to expand in other districts as well. We have partner networks with a strong presence in the other districts of the Rajasthan and are in position to start the interventions immediately.
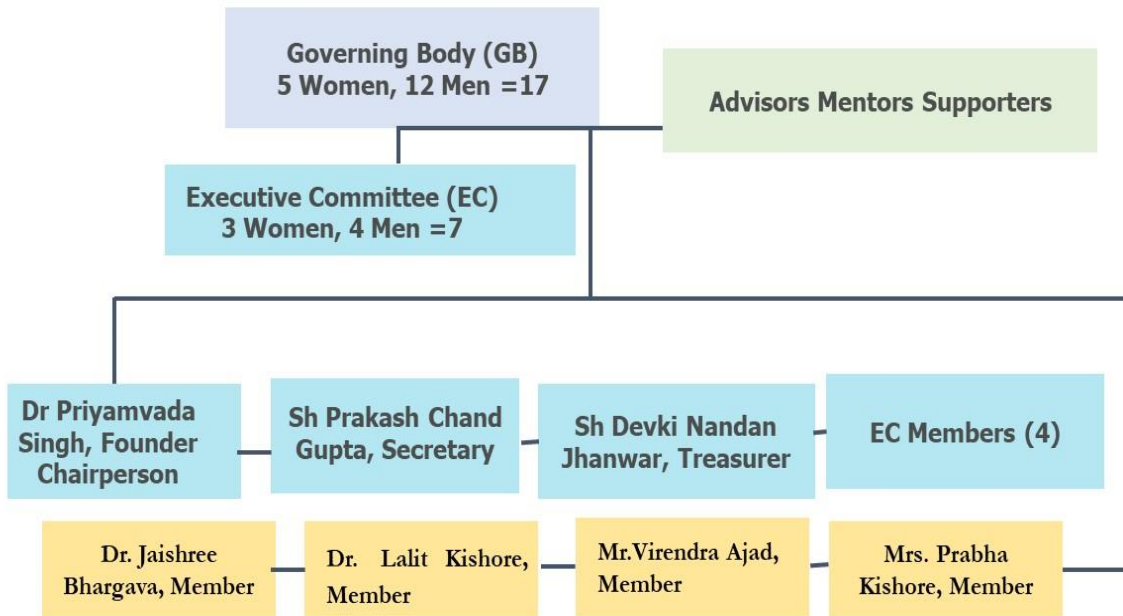
Our Core Strengths:
• Rights based approaches, focusing on the rights of vulnerable women and youth.
• Advanced in organizational understanding of local environment, issues, and cultural contexts.
• Strong community base, field presence, credibility and linkages, Partnership networks with professional agencies, CSOs/ NGOs /CBOs in the state and beyond.
• Efficient coordination with Government departments, district administration, Private agencies, Industries, Clubs, PRIs, Community structures.

- Skilled professionals on the board, local, national, and international level technical expertise available. Capacity to initiate quickly and going on scale with quality.
- High degree of integrity, professionalism, project, and financial management skills n expertise.
- Capacity to meet the strict project timelines.

Bal Sansar Sanstha Governance Organogram

Governing Body (GB)
5 Women, 12 Men =17

Advisors Mentors Supporters

Executive Committee (EC)
3 Women, 4 Men =7

| Dr Priyamvada Singh, Founder Chairperson | Sh Prakash Chand Gupta, Secretary | Sh Devki Nandan Jhanwar, Treasurer | EC Members (4) |
| Dr. Jaishree Bhargava, Member | Dr. Lalit Kishore, Member | Mr.Virendra Ajad, Member | Mrs. Prabha Kishore, Member |

The main purpose of the manual is to:

- *Put in place a proper financial system including forward planning and budget management.*
- *Increase cost effectiveness in implementing the program.*
- *Put in place an internal check and balance system.*
- *Manage Risk coverage on assets and other properties of the organisation.*
- *Increase Effectiveness of the Pay roll policy*
- *Put in place an effective internal audit system.*

Apart from the above, the manual aims to ensure that the following other aspects of financial management are strengthened in the organization:

- *Effective decentralization of finance implementation and monitoring system for the central as well as the branch offices of the organization.*
- *Standardization of reporting formats to get monthly feedback on the implementation of the programs.*
- *Accountability attached to the front line staff of the organization.*
- *Perpetual fund monitoring system.*
- *To upgrade the staff strengths in finance function by doing regular training in the area of finance.*

In what way is the manual useful for the staff of BSS

This manual is user-friendly and self-driven. Each section of the manual covers different components of the finance function and both the finance and the non-finance staff of BSS can benefit from all of the finance issue covered in the manual.

The manual can be used at various levels by all the staff working for BSS. For any clarification, the BSS management / Finance team can be contacted.

Some of the core values we believe in are:

Accountability:
At all levels each of us are accountable for our work in the organization. Cost effective usage of funds at all levels is mandatory and ensuring that the programs are implemented with high degree of acceptance is essential. This also means that we need to make the right decisions about the kind of activities undertaken in different areas for effective program implementation.

Transparency
This is one of the core values of the organization. This helps reflect the integrity within the organization. Apart from transparency, we believe that organisation while engaging in financial dealings plays an important role in ensuring healthy partnerships.

Delegation
The key power of the success of the program is delegation and decentralization. Within the program we work most effectively as a team rather than as individual members. Working together towards the organizational goal following the principle of good practice is our focus.

This manual is simple and easy to understand and aims at trying to address the needs and the concerns of the practices followed in the organization. As the organization grows, it will integrate newer aspects and improve upon regular intervals.

FINANCIAL PROCEDURE FOLLOWED BY THE ORGANISATION

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	11. *New Finance software*
	12. *Training*

Organisation- Details

Name of the Organization	**Bal Sansar Sanstha**
Address, Registered Office- Jaipur	Reg. Office: Bal Sansar Sanstha Swasti, B-88, Saraswati Marg, Bajaj Nagar, Jaipur-302 015. Rajasthan, India.
Telephone	Mobile: +91-9829011880
Address, Field Office-Ajmer	Field Office: Bal Sansar Sanstha Raj Colony, Foysagar Road, Village Hathikhera District Ajmer, PIN Code:305005, Rajasthan, India E-mail: **bsansarindia@yahoo.co.in** Ph.: +91-145-2600415 (M): +91-9829370030/7728004090
Email (Preferred)	bsansarindia@yahoo.co.in
Email (Alternate)	balsansarindia@gmail.com
Web site:	www.balsansarindia.org
Donate to us @online:	https://razorpay.com/payment-button/pl_FjHtmNrT6OwGV4/view/?utm_source=payment_button&utm_medium=button&utm_campaign=payment_button (copy and paste the link in your browser)
LinkedIn Profile:	www.linkedin.com/in/balsansarindia
Like us on Face book	https://www.facebook.com/balsansarsansthango https://www.facebook.com/BalSansarPublicSchoolAjmer/
Follow us @Twitter	https://twitter.com/balsansarindia
See us at YouTube:	http://www.youtube.com/channel/UCrMSPXSEt3ejI1HR-4NdvBA
Adolescents Empowerment Model 'Taiyari (preparation for life)', A video and short Film by UNICEF with Bal Sansar Sanstha	https://www.youtube.com/watch?v=QxIplIR8ADQ
	https://youtu.be/9Zjn1TAC3oA
Connect with us @ Google+	https://plus.google.com/u/0/117117639490722612342/posts

BSS Governance	
Board of Advisors	Mrs. Manju Toshniwal (Ajmer, India) Mr. Surender Talwar (Huston, TX, USA)
Governing Board (GB) Members	17 members (including 7 EC members) (5 Women, 12 Men)

Executive Committee (EC) Officials (3 Women, 4 Men) (Elected for two years will be holding the office till July 2023)	Dr. Priyamvada Singh, Founder Chairperson & CEO Mr. Prakash Chand Gupta, Secretary Mr. Devki Nandan Jhanwar, Treasurer Dr. Jaishree Bhargava, Member Dr. Lalit Kishore, Member Mr. Virendra Ajad, Member Mrs. Prabha Kishore, Member
Chief Functionary	Dr. Priyamvada Singh, Founder Chairperson (+91-9829011880)
Date of Establishment Registration	10th January 1992
Registered under the Law: Society Registration Act 1958	Registration No. 346/91-92 (dated 10th January 1992)

Income Tax Act 1961, article 80G (5) (vi) *80G Renewal details:* Registration No. 80G/2007-08/920 (dated 01/04/2007)

Provisional Approval Number	AAATB9592LF20214
Date of provisional approval	31-05-2021
Section/sub-section/clause/sub-clause/proviso in which provisional approval is being granted	11-Clause (i) of first proviso to sub-section (5) of section 80G
Assessment year or years for which the trust or institution is provisionally approved	From AY 2022-23 to AY 2026-27

Income Tax 12 AA (1) (b) (i) *12A Renewal details:* Reg. No. 2580 dated 12-3-2001 (Valid from 1st April 2000)

Provisional Approval Number	AAATB9592LE20214
Date of provisional approval	31-05-2021
Section/sub-section/clause/sub-clause/proviso in which provisional approval is being granted	01-Sub clause (i) of clause (ac) of sub-section (1) of section 12A
Assessment year or years for which the trust or institution is provisionally approved	From AY 2022-23 to AY 2026-27

Razorpay payment gateway, an online donation option link:	https://razorpay.com/payment-button/pl_FjHtmNrT6OwGV4/view/?utm_source=payment_button&utm_medium=button&utm_campaign=payment_button
Razorpay payment gateway, an online BSPS Fees payment button link at BSS website homepage:	https://razorpay.com/payment-button/pl_HgcyY0fBSCZWnO/view/?utm_source=payment_button&utm_medium=button&utm_campaign=payment_button
IT-PAN No.	**AAATB9592L**
TAN Number	**Allotment of Tax Deduction Account Number (TAN) as per Income Tax Act,1961: JPRB06538A (dated 25 June 2020)**
Foreign Contribution (Regulation) Act, 1976-FCRA	Registration No. 125560132 **(Valid from 13th November 2001, renewed till 31 October 2021)** Note: The renewal application is submitted, under consideration at MoHA, GoI. The MoHA issued a letter on 30 Sept2021, extending the validity of existing certificate till 31 Dec 2021.
Any other Section	THE JUVENILE JUSTICE (CARE AND PROTECTION OF CHILDREN) ACT 2000, State Act, article 34, 2 (d) (iii) and article 48. Certificate No. F 14 (2) Bal Sansar, Ajmer/09/24969-85, dated 21/04/2010, further renewed till 20 April 2017.
Education Department, Government of Rajasthan	**By the Office of the DEO, Elementary Education, Ajmer: School registration & approval code: RJAJM24022** to run an English medium Middle School in Ajmer (Letter #1462 dated 20/07/2018 of DEO, Elementary, Ajmer, GoR.

Rajasthan Knowledge Corporation Limited (RKCL)	**RKCL is a public ltd co. promoted by GoR Website: www.rkcl.in** Authorisation Certificate by RKCL**: ITGK CODE:12290170** **This certificate is issued on 17 Feb. 2021 and is valid up to 10-November-2021**
National Skill Development Corporation (NSDC) Registration	**Training Provider ID: TP070885** **Applicant Type:** Training Partner dated 29 September 2020 NSDC **Website: https://skillindia.nsdcindia.org**
Guide Star Number (GSN) National NGO Network	**4226**
Govt. of Rajasthan, CSR Portal	**Registered at: https://csrrajasthangov.in/admin**
Big Tech - NASSCOM	**Affiliate to receive / promote use of genuine software**
GiveIndia (National NGO Network)	Currently in Tier-II Listing
NGO Partnership System - Niti Aayog, GoI	**Reregistered on NGO Partnership System since 2009 Registration No. RJ/2009/0001344** **Updated on 10 Jan, 2017 on NGO Darpan portal of Niti Aayog, GoI: Regenerated Unique ID is: RJ/2017/0115287** **Web-portal link: http://ngo.india.gov.in/view_ngo_details_p.php**
NGO portal: www.ngoportal.org	http://www2.ngoportal.org/ngo-database-4638-Bal+Sansar+Sanstha.html
Social Justice & Empowerment, GoR	**https://sjms.rajasthan.gov.in/sjms/NgoRegistration.aspx**
SSO ID	BALSANSARSANSTHA
BRN	8005220054000166 https://br.raj.nic.in/SearchBRN.aspx#!

UNICEF India NGO partner profile registration portal:	**Partner Registration ID: 156** **http://www.grapeforms.com/unicef/register**
UNICEF India Vender profile registration portal:	**http://www.grapeforms.com/unicef/register/vendors/registration**
UN agencies have adopted **Harmonized Approach to Cash Transfer (hereinafter referred as HACT)** to transfer the funds to implementing partner.	As per HACT clauses, the UN agencies are getting the Micro (Financial) Assessment of financial system of implementing partners: Based on a '**Checklist Financial Management Questionnaire**' of Micro (Financial) Assessment and detailed assessment, **Risk Analysis / Assessment** of **Bal Sansar Sanstha (BSS)** is assessed & reported "LOW" (a full report dated 25 Feb. 2013 is available; submitted to UNICEF by the Lochan & Co. Chartered Accountants, New Delhi).
CCC Project Evaluation by NACO, GoI	Got "A" Grade
Targeted Intervention Evaluation by NACO (GoI) & RSACS (GoR).	Got Top Ranking, extended project tenure; the project was selected as a "Learning Site" one amongst six in the state, supported by NACO and KHPT.
Awards /Recognition	
Dasra Girl Power Award http://www.dasra.org/	Qualified to be amongst five National Finalists in the 'Life Skills' Category of Awards (Feb. 2014) **http://www.dasraphilanthropyweek.org/dasra-girl-power-awards.html**
Rajasthan NGO Leadership Award 2018	By World CSR Day & World Sustainability Congress, at Radisson Blue, Jaipur, on 27 June 2018 **https://www.cmoasia.org/regional-awards.html**
Rajasthan NGO Leadership Award 2019	By World CSR Day & World Sustainability Congress, at Radisson Blue, Jaipur, on 1st July 2019 https://www.cmoasia.org/regional-awards.html

Super Woman Award for Social Development work	By the Rotary International Jaipur Club Citizen District 3054 in Jaipur, on 17 March 2019
Indo Nepal Samrasta Award for promoting cultural and national integration and harmony	By Indo Nepal Samrasta Munch, in Jaipur, on 13 February 2019
Certificate of merit for Healthcare services - 2020	By World CSR Day & World Sustainability Congress, On 14th February 2020 at Taj Lands End, Mumbai
Rajasthan Women Leadership Award	By CMO Asia and CMO Global presented the Rajasthan Women Leadership Award 27 Nov. 2020, in a virtual event. My award citations byte is from 47:45 to 51:55 minutes in the shared live coverage video link: **https://www.facebook.com/rl.bhatia.14/videos/162340212287530**
Rajasthan Women's Icon award 2021	By Sneh Foundation, Arch Academy and With You For You Foundation, Jaipur, Rajasthan 'Women's Icon award 2021' #celebratingwomenSuccess on 8th March 2021 #internationalwomensday2021
Other Information	
Working Language/s	English, Hindi and Rajasthani
Geographical Area of Operation	National & Rajasthan State
Active in (Name of Place)	Presently active in Jaipur, Ajmer and Tonk districts.
Branch Location/s	During past years- selected clusters of Jaipur and now, in Tonk and Ajmer districts as well.

Bank Accounts		
FCRA Bank Account (this new account is effective from 01 June 2021) We Do Accept International Grants/Donation, the account details are:		**International Donors: For fund transfer from a bank account, other than India:**
		Bank Name	State Bank of India (SBI)
		Bank Address	State Bank of India (SBI),11, Sansad Marg, New Delhi 110 001, India.
		Account Name	Bal Sansar Sanstha
		Account Number(FCRA Saving)	40201825153
		Branch Code	00691
		IFS Code	SBIN0000691
		SWIFT Code	SBININBB104
		Purpose Code	P1303

Local Account For Accepting the Indian Grants/Donations, the bank account details are:		**Indian Donors: For fund transfer from an Indian bank account:**
		Bank Name	HDFC Bank Ltd.
		Bank Address	HDFC Bank Ltd. D-54, Siddi Vinayak, Ashok Marg, C-Scheme, Jaipur-302001 Rajasthan (India)
		Branch Code	0054
		Account Name	Bal Sansar Sanstha
		Account Number	00541450000580
		RTGS/NEFT/ IFSC	HDFC0000054
		MICR Code	302240002
		SWIFT Code	HDFCINBBXXX
		Bank Name	State Bank of India (SBI)
		Bank Address	State Bank of India (SBI), Collectorate Branch, Banipark, Jaipur-302006
		Account Name	Bal Sansar Sanstha
		Account Number	51093326989
		Branch Code	31026
		RTGS/NEFT/ IFSC	SBIN0031026

BSS Corpus Account		
		Bank Name	State Bank of India (SBI)
		Bank Address	State Bank of India (SBI), Collectorate Branch, Banipark, Jaipur-302006
		Account Name	Bal Sansar Sanstha
		Account Number	61247516565
		Branch Code	31026
		RTGS/NEFT/ IFSC	SBIN0031026
		MICR Code	302002100
		SWIFT Code	SBININBBJ05
		Alfa Code	COLL

District/Project Specific Saving Bank Account/s		
	Name:	Bal Sansar Sanstha
	Bank:	HDFC Bank, Near Suchna Kendra, Ajmer-305001
	A/c No.:	02051450000116
	RTGS/NEFT/I FSC Code:	HDFC0000205
	Branch Code:	0205

Name: "Bal Sansar Public School A Unit of BSS"	Bank: HDFC Bank, Near Suchna Kendra, Ajmer-305001 Ajmer
A/c No.: 50100044949443	RTGS/NEFT/IFSC Code: HDFC0000205
Branch Code: 0205	

Account Name: **Bal Sansar Sanstha**
Account Number: SB A/c No. 50100039816267,
Address: HDFC Bank, P. No. 11, College Road, Dungarpur, Pin: 314001, Rajasthan

Account Name: **Bal Sansar Sanstha**
Bank Branch: State Bank of India (SBI) Subhash Chowk, Tonk
A/c No.: (SB) 61157563391
Branch Code: 031087
IFSC Code: **SBIN0031087**
MIRC Code: 304003087

Chartered Accountant Mr. Nitin Gupta, CA, (Current) Rama K. Gupta & Company, Membership No.: 419124 Registration No.: 0005005C UDIN: 19419124AAABV7550	Mr. Vishnu Goyal, Jaipur, Rajasthan (Former) Mr. Nitin Gupta, CA, (Current) Rama K. Gupta & Company, 1879-A Shiv Nagar, Foy Sagar Road, In Front of PNB, Ajmer, Rajasthan 305001. Phone contacts: 9660947307, 0145-2600304
Approximate Annual Budget	During last three years - Rs. 15 Lakh (average of three years)
Other Resource Support	Mobilised through the MPLAD/MLALAD Schemes

Financials: Table: Income and Expenditure in the Past Years:								
Year	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-2020	2020-2021
Income	62,75,161	68,44,555	33,67,845	6,12,791	9,91,549	10,06,173	13,29,126	297524
Expenditures	48,39,056	80,06,136	24,03,518	10,98,752	12,17,629	12,64,047	23,65,248	496530

The Goal of Bal Sansar is making a meaningful contribution to the society by empowering the communities to enable them leading a life with dignity, equity and quality. To pursue and achieve this goal, we have set the following objectives and the sub-objectives under each objective:

Child Rights, Development and Education

- To ensure action and Advocacy for child rights.
- To ensure action and Advocacy for elimination of child labour and abuse.
- To address educational development needs of children living in vulnerabilities, including the orphans.
- To initiate innovative school based and out of school activities for overall development of children.
- To build capacity and strengthening of systems structures and individuals engaged in child education & development activities.

Adolescent and Youth Skill and Entrepreneurship Development

- To train and enhance life skills of adolescents and youth leading to improved employability
- To improve information and knowledge base among youth enabling them making right choices
- To prepare adolescents and youth for facing the realities of life & support them through planned transition to adulthood.

Community Health and Development

- To focus on Rural Areas and Urban Slums.
- To develop and promote voluntary efforts/groups at grass root level by mobilizing local communities in general and youths in particular.
- To address health issues with a focus on women and child health
- To address issues of HIV and AIDS, Prevention, Positive living, Promoting access to treatment, care and support.
- To provide support to the poor communities in emergency situations particularly, to the women and children.
- To build capacity and strengthening of Community Based Organizations (CBOs) for sustainable development.

Women Development & Gender Issue

- To promote gender sensitive atmosphere in the society through IEC support, skill enhancement empowering women and adolescents to increase their control on their lives.
- To address educational and developmental needs of girl child and adolescents.

Research & Documentation

- To promote exchange of experience through document & dissemination.
- To undertake research projects, surveys and studies.
- To create authentic database for planning &implementation of social interventions/projects.

Capacity Building

- To build capacity of the development functionaries, project stakeholders and community structures, NGOs/CBOs/SCOs with a focus on rights perspective, participatory processes and gender dimensions in the social the development programmes.
- Training and capacity building in the field of life skills, education, health, community development, human rights, reproductive health, HIV and AIDS, Community participation, evidence-based planning, project management and advocacy issues.

Networking & Advocacy

To promote networking with grass root/local, regional, national, international agencies, technical institutions and individuals active in the field of social development.

E. Strategies & Framework of Activities:

Strategies	• Evidence based programming, situational analysis and need assessment.
	• Community mobilization, engaging and working with the community structures, community leaders, GO, NGOs and private sectors.
	• Focus on vulnerable communities, groups and areas including PLHAs, OVCs, Orphans and women.
	• Thrust for quality by applying management principles.
	• Mainstreaming of the learning through sharing and dissemination.
	• Promotion of local wisdom, resources and skills through capacity building and

	handholding.
Target Groups	Vulnerable populations, People living with HIV & affected by AIDS, Women-men in sex work, Orphan, Vulnerable Children, Women, Youth, Adolescents, old-aged people.
Programmatic Areas:	All our programmes are focused on Women, Children, Adolescents and youth. Education, Life Skills, Livelihood, Health, Community empowerment and development.
Type of Activities:	Evidence gathering, Project planning and management, Capacity Building, Training, Monitoring and Evaluation, Technical Assistance, Research, Surveys, Policy, Advocacy, Support for development of community-based organizations and management. Documentation and dissemination. Awareness Generation, Networking, Programme Implementation, and management.
Geographical Coverage	Urban Slums and Rural areas. Worked/working in Jaipur, Tonk, Ajmer and Dungarpur districts of Rajasthan but willing to expand in other districts as well. We have partner networks with a strong presence in the other districts of the Rajasthan and are in position to start the interventions immediately.

F. Program Monitoring Evaluation Systems:

Meetings	Reports	Work Plans	Others	Scope for improvement
Weekly Monthly Quarterly Annually	Weekly Monthly Quarterly Annually	Weekly Monthly Quarterly Annually	Stakeholders Meetings	Yes (Always open for suggestions and newer ideas)

Measuring Success in Programmes Undertaken:

- In last three years, in partnership with UNICEF, PRIs and local communities, BSS teams were able to outreach, aware, empower and link over **20000 adolescent boys and girls** with the life skills and services in Jaipur, Ajmer and Tonk districts.

- In last four years, in partnership with RSACS-GoR, reached to **1100 women in sex-work and 400 Man-having sex with man (MSM)** with HIV prevention, care and treatment programmes in Tonk and Dungarpur districts.

- Development of Community Care Center for HIV positive people at Ajmer was one of the success stories of BSS, served about **2500 HIV positive clients and their families** over the five years, as a result of our tireless work with PLHA (people living with HIV) and other stakeholders.

- Supported 20 Orphans and Vulnerable Children (OVC) while supporting their education, food, shelter and overall development through our Care Home 'Sneh Sansar' ('Bal Griha', registered under the juvenile justice act).

- In partnership with Population Foundation of India (PFI), UNDP-NACO, **reached over 14000 rural women and adolescent girls** with awareness generation programmes covering the reproductive, sexual health and HIV-AIDS messages through innovative community radio programme 'Babali-Boli''.

- Over last two decades, successfully participated in the social welfare, community development, **education**, health awareness and HIV/AIDS programmes with network partners and as a result, the Chairperson in her professional capacity was part of the NACP-III design working group on GIPA, Legal - Ethical Issues and a member of Technical Resource Group on Targeted Interventions (TI) for the Migrants.

- Our partnerships with Rajasthan Knowledge Corporation Ltd. (RKCL), GoR **http://rkcl.in**

  Rajasthan State AIDS Control Society (RSACS) **http://www.rsacs.in**

  Dasra (**http://www.dasra.org**), UNICEF Rajasthan/India, and Dimagi (**http://www.dimagi.com**) have added resource support, value and visibility to our credible work.

- Our earned credibility with the government, in the communities we work with, our development partners and with the donor agencies is a matter of pride for us and we keep on investing in the same while making our best efforts for strengthening it.

Core Strengths:

- Rights based approaches, focusing on the rights of vulnerable women and youth.
- Advanced in organizational understanding of local environment, issues, and cultural contexts.
- Strong community base, field presence, credibility and linkages, Partnership networks with professional agencies, CSOs/ NGOs /CBOs in the state and beyond.
- Efficient coordination with Government departments, district administration, Private agencies, Industries, Clubs, PRIs, Community structures.
- Skilled professionals on the board, local, national and international level technical expertise available. Capacity to initiate quickly and going on scale with quality.
- High degree of integrity, professionalism, project and financial management skills n expertise.
- Capacity to meet the strict project timelines.

Impact of organization's activities so far:

Perceived by the organization	Credibility in the target community, mainstreaming of 100% children. Effective relationship with CSOs, UNICEF & GOR. Awareness in the community on education, health and overall development with special focus on young people and children. Sensitization of community system on gender & child labor issues. Successfully advanced in organizational understanding on the issues of poverty, vulnerabilities, gender, health, migration, sex work, HIV-AIDS.
Perceived by the community	Completion of primary education. Developed civic sense amongst children and their families. Access to opportunities to overall development of children and families. As a result of organization's work, an excellent rapport with the Vulnerable populations groups and HIV Positive groups has been build.
Overall assessment	Strong community linkages, Partnership networks with other NGOs in the state and beyond, Broader outreach, Experience of working with diverse partners, in rural and urban areas and in difficult conditions. Within the organization, the national and international level technical expertise is available.

G. Infrastructure:

In Jaipur: Registered office having a conference Hall with basic computer, audio-video aids.
In Ajmer: 10,000 sq. yards land (7000 Sq Ft. Constructed area) available to develop infrastructure to run our project units including:
- ✓ 'Sambal' Skill & Entrepreneurship Development Institute (SEDI)
- ✓ Bal Sansar Public School (BSPS)- a venture to provide quality pre-primary education in rural settings
- ✓ Bal Sansar owns a Maruti Eco & Omini Vans to manage basic movement /mobility among our fields of operations.

H. Our Current Projects

1. **We are running Bal Sansar Public School (BSPS),** Ajmer since April-2013. BSPS aims to provide quality education to the children from play group to elementary level (till grade 8th), under private school registration rules of the government of Rajasthan. We aim to provide support for quality education till senior secondary level in proximity, particularly in the case of girls. The main reason for girls' dropout after fifth and further after 8th grads' education was 'not being allowed to go far from their village' to continue their education till senior secondary and beyond. Our pre-school education is the school readiness programme with development of multiple intelligence of children with age appropriate physical and life-skill activities, cognitive training of senses and creativity of children. The 2019-20 session had enrolled 156 kids (with a ratio of 60:40 girls: boys) from the surrounding villages, most of them come from humble background (80 percent parents are engaged in labour with poor paying capacity). We aim to provide them quality education enabling them to claim equal development and growth opportunities in the life Only 10% children pay their fees, and we are running this school with lots of financial difficulties. Parents are daily

wage labourers and education of their children is not a priority for them. If we can have mid-day meal provision at our school, that will help these poor children not only in improving their nutrition levels but also in their retention and better learning outcomes. We need to mobilize resources to develop essential infrastructure for the school and even support our faculty /school operations and hence, we appeal to the people who can afford to spare some of their earnings for these poor children / supporting their education and development *(even contributing as minimum as INR 1200 (or 20 USD) per month will support education of two children).*

Latest Update on BSPS: From March 2020, schools were shut down following the Covid-19 guidelines issued by the central and state governments. In Feb.2021 the schools were opened following the government's guidelines allowing reopening of schools. However, it didn't continue for long and next guidelines are issued soon to close the schools till next orders. Considering the increase in covid positive cases, it seems, schools are not opening soon, particularly for the primary and elementary classes.

- ✓ Our team worked on spreading awareness on the Covid-19 appropriate behaviours and counselling the parents and children to keep their mental health and wellbeing on priority.
- ✓ Throughout the lockdown period, students were being regularly supported by the BSPS teachers as their voluntary action, in conducting the final exams, preparing results, and promoting students to the next grades. All 156 students are promoted to the next grades, in both the academic years i.e., 2020 and 2021
- ✓ In case of any support needs, students and parents are being invited in very small numbers to visit the school / office while taking all due precautions wearing masks, following sanitization and social distancing).
- ✓ Utilizing this period, documentation of students' profiling / stories were prepared, capturing their experiences and the challenges they faced during the Covid-19 lockdowns/ school closers.
- ✓ Students are being motivated to come in the small numbers (more than10-15 at a time) to use the BSS grounds for sports and yoga activity sessions, facilitated by our team members.

2. 'Taiyari' Planned Transition from Adolescence to Adulthood – Phase-II

As a result of *'Taiyari'* project outcomes during phase-I, two evident support needs that expressed by the adolescents were:

- ✓ Support to dropout girls to continue their education at secondary and senior secondary levels. This was one of the most successful indicators of '***Taiyari'*** phase-1, the organization was able to support more than 50 girls with education at secondary and senior secondary grades through state board of open schooling under the ***'Back to Education'*** initiative.

- ✓ Support for skill trainings that would prepare them for jobs as well as expanding their potentials to earn their livelihood. In response to this demand, the organisation has initiated its skill development programmes under the name of '**Sambal: The Skill and Entrepreneurship Development Institute – SEDI'**

'Sambal: The Skill and Entrepreneurship Development Institute-SEDI' (April-2013- continued): The Project Goal: SEDI aims to address the skill building needs of rural women and youth for their overall development, livelihood and quality survival. This will help rural youth to live their lives with respect and dignity while exploring their fullest potentials in life. To initiate with, the activities of this institute will take place in Ajmer district. We have initiated the action to take-up the SEDI as one of the BSS projects. Currently, computer education, photography classes and sewing courses are initiated. BSS has been approved as a registered TI training centre by the Rajasthan Knowledge Corporation Ltd. (RKCL), GoR **http://rkcl.in** for running two courses namely RS-CIT (Rajasthan State Certificate Course in Information Technology) and RS-CFA (Rajasthan State Certificate Course in Financial Accounting). Over 200 youth completed RS-CIT and sewing certificate courses with three month's durations.

Latest Update on SEDI: Due to continuous lockdowns, the SEDI admissions are badly affected and for the entire period of last

Our plans ahead and the humble appeal to the potential donors to support this cause:
To develop the essential infrastructure and run the SEDI, we would need to explore / mobilize resources from all possible sources benefiting to the neediest rural women, adolescents and youth enhancing their skills and thus, the employability. Together, the BSPS and SEDI infrastructure need 600,00,000 (six hundred lac i.e. 60 million INR catering to about 300,000 (three hundred thousand) rural youth/adolescent/women enhancing their skills, employability the overall quality of life, in next five years.

3. As part of 'Taiyari' Planned Transition from Adolescence to Adulthood – Phase-II, BSS has a new ARSH intervention titled 'Kishor Samvaad ensuring Health, Wellbeing, Life-Skills and Empowerment'. in partnership with Trent Pvt. Ltd. The project aims to spread the ARSH awareness in ten selected schools of Jaipur district. The initiative aims to reach-out to about 2000 adolescents both, boys and girls (age 10 to 19 years), orienting them in Adolescents Health and Life-Skills, in selected schools.

The essential knowledge and awareness on basic health issues is very important for all the students in adolescence phase. These early investment in the lives of adolescents will pay life-long dividends in the form of good health, wellbeing, and better life-skills to deal with the issues, these adolescents face in life.

This is being done through conducting **one hour session in the selected school, per month, for six months, preferably on Saturdays,** transacting structured content on following key themes (30-minute presentation) and then interactive question-answers session (30 minute). The programme will be contributing towards achieving the objectives of the **"Rashtriya Kishor Swasthya Karyakram (RKSK)' the National Adolescent Health Programme**. The following key six topics will be addressed which are also part of the RKSK:

- ✓ Adolescent Reproductive and Sexual Health (ARSH)
- ✓ Nutrition (anemia prevention),
- ✓ Mental Health
- ✓ Injuries and Gender-based Violence
- ✓ Non-Communicable Diseases (NCDs)
- ✓ Substance misuse.

4. Partnerships and Collaborations

Smile Foundation

Smile foundation has evolved a working model social venture philanthropy (SVP) which is based on the successful business model of "Venture Capital". Social venture philanthropy, the application of a hitherto successful business concept to the social and development sector; a concept which pertains to linking social investment strategies to charitable giving with a clear focus on achieving scalability and sustainability, creation a culture of leadership and excellence and inculcating a culture of leadership and excellence and inculcation a deep sense of accountability amongst the non-profits.

Smile foundation has selected the co-implementing partner after conducting its own defined due diligence process. This partnership did not continue in the period of reporting mainly due to Covid-19 and school closer in lockdowns. The Smile Foundation has shifted its focus on Covid-relief work during this time.

Trent Pvt. Ltd.

*A New ARSH intervention***: As part of 'Taiyari' Planned Transition from Adolescence to Adulthood – Phase-II, BSS has a new ARSH intervention titled 'Kishor Samvaad ensuring Health, Wellbeing, Life-Skills and Empowerment'.** in partnership with Trent Pvt. Ltd. The project aims to spread the ARSH awareness in ten selected schools of Jaipur district. The initiative aims to reach-out to about 2000 adolescents both, boys and girls (age 10 to 19 years), orienting them in Adolescents Health and Life-Skills, in selected schools.

GiveIndia:

Fundraisers are created on GiveIndia Platform. Social media posts are made on tweeter, FB and LinkedIn profiles of BSS. However, not much success is seen yet. We'll keep the efforts on. As the result of our approaching GiveIndia to get BSS empaneled for assured giving, under their 'Mission Education' and '**Mission Nutrition, No Child Hungry'.** Based on our proposal and the statutory documents, application details, the team GiveIndia has conducted a due diligence for the proposed partnership. The process is almost completed, and we are hearing a positive consideration from the team

GiveIndia for making BSS a partner under 'Mission Nutrition, No Child Hungry'.

Hero MotoCorp limited (HMCL):

The HR at HMCL has run a weeklong campaign promoting 'Employee Giving' from 1-6 August 2021 and chosen Bal Sansar Sanstha as one for the non-profits to support our cause 'educating rural poor children'. The raised funds would be utilised to ensure smooth running of 'Bal sansar Public School-BSPS', at Ajmer. We are thankful to all the donors and the Hero MotoCorp Ltd.

Strategic engagement and collaboration with CSOs: Bal Sansar Sanstha strongly believe in issue-based collaborations and strategic engagement with the development partners, CSOs, CBOs, Private agencies, and influencers from all fields to impact the programme efficiency and policies on child, women and youth development and empowerment. Our collaborations in addition to the NACO, RSACS, PFI, HLFPPT, INPACT-PSD, UNICEF, GiveIndia, Smile Foundation, Hero moto corp, Toshniwal Industries Pvt. Ltd. (TIPL), include World Youth Council, (WYC); Manthan Sanstha, Kotri, Ajmer, RMKM, Ajmer, Mahaveer International (MI); DISHA Foundation, Jaipur; Rotary International (RI), Raman Development Consultants Private Limited, Ahmedabad; Schools, PRIs.

The Accomplished Projects (in past years):

i. **'Taiyari', (Phase-1) a demonstration model for planned transitions from adolescence to adulthood" Commenced in May 2012 in 3 districts as pilot; extended further in Ajmer and Tonk for 2 years (May 2012 to August 2015):**

Project Goal: To improve the quality of life of adolescents in three districts of Rajasthan by introducing strategies for planned transitions from adolescence to adulthood. To achieve this goal, specific objectives and a result framework has been developed. *Coverage* is about 20,000 adolescents in 2 selected blocks of 2 districts of Rajasthan, namely Ajmer and Tonk (from May 2-13 to August 2015). The project has covered 30 Gram Panchayats (300 PRIs) i.e., 15 GPs in Srinagar block of Ajmer; 15 GPs in Tonk block of Tonk district. The 'Taiyari' pilot was implemented from May 2012 to Jan. 2013 in 50 Gram Panchayats of Jaipur, Tonk and Ajmer districts.

Coverage-Geography: Ajmer and Tonk Districts of Rajasthan

Coverage-Beneficiary: Direct- 1800 adolescents (900 boys and 900 Girls); indirect: 20,000 adolescents

Period: (from May 2012 to August 2015)

Donor: UNICEF Rajasthan

Bal Sansar and Dimagi (**www.dimagi.com/**) have engaged into the partnership to introduce use of technology in 'Taiyari'. It's a USAID funded additional component thru Dimagi. We'll develop a cell-based application to enhance the 'Taiyari' outcomes.

'Taiyari', a demonstration model for planned transition from adolescent to adulthood in 50 Panchayats of Jaipur, Ajmer and Tonk districts – in partnership of UNICEF, Bal Sansar Sanstha and the communities (May 2012 to August 2015): Adolescents Empowerment Model 'Taiyari (preparation for life)', documentation of the project impact:	
A project video by UNICEF with Bal Sansar Sanstha	**https://www.youtube.com/watch?v=QxIplIR8ADQ**
A short film by UNICEF with Bal Sansar Sanstha	**https://youtu.be/9Zjn1TAC3oA**
A print publication by UNICEF on 'Taiyari' impacts	**https://drive.google.com/a/infoobjects.com/file/d/0B1V qKW9oRHAQV09iVzEwSEU4c2c/view?usp=drive_web**

5. **Composite Target Intervention (TI) amongst FSW and MSM Project in Tonk District- Started from 1st March 2011-2015:**

The project aims to control the spread of HIV in groups at high risk i.e., Female Sex Workers (600 FSW) and Men having Sex with Men (200 MSM) by effective outreach to the target population, community mobilization, providing peer counselling for safer behaviour adoption, condom promotion, treatment of STI, referral for HIV testing, treatment and support services through greater involvement of PLHIV while creating an enabling environment that is stigma and discrimination free. The TI Tonk is evaluated by NACO and extended till 2015, also chosen to be developed as one of the 'Best Practice Learning Site', supported by RSACS, KHPT and NACO.

Coverage-Geography: Tonk District

Coverage-Beneficiary: Female Sex Workers (500 FSW) and Men having Sex with Men (200 MSM)
Period: (from March 2011 to 2015)
Donor: Rajasthan State AIDS Control Society (RSACS) **http://www.rsacs.in**

6. **Composite Target Intervention (TI) amongst FSW and MSM Project in Dungarpur District, from 1st March 2014 – 2015.** This has been an opportunity for BSS to expand its presence in southern tribal belt and to work amongst tribal women and girls living in many fold vulnerabilities. The project will reach to high risk i.e. Female Sex Workers (500 FSW) and Men having Sex with Men (200 MSM) by effective outreach to the target population, community mobilization, providing peer counselling for safer behaviour adoption, condom promotion, treatment of STI, referral for HIV testing, treatment and support services through greater involvement of PLHIV while creating an enabling environment that is stigma and discrimination free.
Coverage-Geography: Dungarpur District
Coverage-Beneficiary: Female Sex Workers (500 FSW) and Men having Sex with Men (200 MSM)
Period: (from 1 March 2014 -2015)
Donor: Rajasthan State AIDS Control Society (RSACS)

7. **Training and Capacity building of ANMs on PPTCT (April-July 2013: Specific assignment for conducting ANM** Trainings for PACF funded project in Pali and Dungarpur districts, Rajasthan, for the IMPACT-PSD.

A Project titled **"*Conditional Cash Transfer (CCT) in PPTCT management" (Jan. 2013, to Dec. 2015) is being implemented by*** IHAT in association with IMPACT in ***Pali and Dungarpur districts*** of Rajasthan supported by ViiV Healthcare Positive Action for Children Fund (PACF) grant. This project aims at developing capacities of existing human resources and infrastructure of the Government of Rajasthan to better implement their PPTCT program by enhancing their out-reach to the target population and providing quality of service. The project will contribute to UN Mission of "Countdown zero' for early infant diagnosis. It will test newer methodologies (including conditional cash transfer and decentralised service delivery) to improve access to services by pregnant women for HIV testing, prophylaxis treatment (as required) to HIV mothers' babies and early infant diagnosis. The project aims to gauge the role of CCT in increasing the accessibility to HIV testing among pregnant women as well as proposing to test the effectiveness of Conditional Cash Transfer (CCT) in augmenting the screening for HIV among vulnerable pregnant women, access to prophylaxis treatment as well as early infant diagnosis.

The project shall also test the effectiveness of community engagement through the capacity building of the grassroots health workers and peer educators in the identification, counselling and referral of vulnerable /HIV positive women, follow up through to ensuring prophylaxis treatment. In line with the national agenda of NACP-RCH integration, this project attempts to demonstrate a workable model of RCH-PPTCT integration and hence, is being implemented in collaboration with NRHM, RSACS, UNICEF, having active support of women living with HIV.

A Sub-Contract Agreement between IMPACT and Bal Sansar Sanstha: The ANM capacity building in the context of PPTCT and RCH was one of the planned project activities and IMACT has sought services of Bal Sansar Sanstha (BSS) to facilitate organisation of these trainings in both the project districts. BSS conducted ANM trainings (1195) in the district of Dungarpur and Pali.

Coverage-Geography: Dungarpur and Pali Districts
Coverage-Beneficiary: A total of 1195 ANMs (596 in Pali district and 599 in Dungarpur district)
Period: April-July 2013
Donor: IMPACT-PSD (5.50 Lac)

8. **Sneh Sansar – Started from June 2008 and continued till April 2013:** 'Sneh Sansar' is a Hindi word that literally translates to 'loving World', – A Home Away from Home for the children orphaned due to AIDS. Presently, in our limited resources, we offer ready infrastructure with basic amenities to house 10 children at one point in time (in the batch one, priority was given to the children orphaned due to AIDS). This was achieved thanks to individual donors, Inner Wheel Club- Ajmer who helped us mobilize resources locally and initiate this project.

The home is registered under THE JUVENILE JUSTICE (CARE AND PROTECTION OF CHILDREN) ACT 2000, State Act, article 34, 2 (d) (iii) and article 48. Certificate No. F 14 (2) Bal Sansar, Ajmer/09/24969-85, dated 21/04/2010, further renewed till 20 April 2017.

The four resident children of last year's duration have completed their 9 and 10 standard exams this month and want

to go back to their extended families. The family members have taken them back to the homes and we have informed this in writing to the Child Welfare officer, Ajmer and the department of SJE, Ajmer. We feel contended that the children stayed in Sneh Sansar have acquired education and learnt needed life skills to lead their life with dignity.

The educational status of Sneh Sansar children at the time of entry and leaving (June 2008-April 2013)		
Study level at the time of entry in SS	**No. of Residents**	**Study level at the time of leaving the Sneh Sanssar**
1 class	1	Left same year and at the same standard
2 class	2	Passed 4th class
4 class	2	Passed 9th class
5 class	1	Passed 10th class
6 class	2	1 passed 8th class, and 1 passed 10 class
Note: Total 8 residents from June 2008, 4 HIV infected and 4 were AIDS affected		

On 2nd Sept. 2013, a new batch of 8 most needy children joined and been supported at the Sneh Sansar as residents and studied in standard 4 to 6, passed their classes and joined back their extended families in July 2014. We provided them a safe living place, free education, food, care and development opportunities realising their fullest potentials.

9. **Community Care Centre (CCC)- From June 2008 to March 2013:** Sambal is a 10 bedded CCC for the people living with and affected by HIV and AIDS, in a 10000 sq yard land in the Hathikhera, Ajmer, Rajasthan. It is named 'Sambal', Hindi word which literally translates to "care and support" and aims for 'helping those in pain, with love'. ***The total registered and benefitted people living with HIV (PLHIV) till March 2013 are 2253 (1287 men, 961 women (with a break-up of 199 widows, 5 Transgender, 163 children: i.e. 102 boys, 61 girls).***

Vision of Sambal: Sambal firmly believes that life is God's greatest gift. Supporting those whose life is threatened is considered a divine act.

Goal of Sambal: To provide the opportunity for dignity, choices, and overall quality of life of each resident (PLHA) and their families.

Objectives of Sambal:

- To serve as a link between community and the HIV care and treatment services.
- To help those infected with HIV and AIDS to lead a better life utilizing their personal resources.
- To extend psychosocial and spiritual intervention services to those infected and affected with HIV and AIDS
- To provide rehabilitative services and improve quality of life of persons living with HIV and AIDS.
- To prevent the occurrence and spread of HIV and AIDS through information support.

Funding and Technical Support: was coming from the GFATM- RCC-II, routed through Population Foundation of India (PFI- Principal Recipient) and Hindustan Latex Family Planning Promotion Trust (HLFPPT- Sub Recipient). The project is supported by RSACS and NACO. **Sambal CCC has been Rated "A" by the end-line assessment team appointed by the NACO**. **Phase-I was over, and Ajmer was not announced for the phase-II by the NACO-GoI at that time.**

10. **Community Mobilization for HIV-AIDS Awareness and Prevention "Babli Boli Project"- From August 2009- April 2010:** The project is conceptualized and approved by National AIDS Control Organization (NACO), funded by UNDP, managed by Population Foundation of India (PFI) and implemented Bal Sansar in Ajmer district). The highlights from the "Babli Boli Project":

✓ Formation and maintenance of 100 Rural Women Listeners Clubs having 14670 members.

✓ Training provided to all 100 Club Leaders. Regular community mobilization, promotional activities and special day celebrations in the 100 project villages.

✓ Visits by NACO and RSACS teams and mid-term evaluation by an independent agency, appointed by NACO and PFI. Efforts of the project team commended by all.

✓ Fifty-Two episodes broadcasted on starting from August 2009 to March 2010 resulting into the enhanced level of awareness on HIV-AIDS & STI, amongst rural women, covering an audience of 14670 club members plus 3068 other women & girls.

✓ Women and the adolescent girls are finding this awareness campaign through radio and recommend that the initiative should be continued for a longer duration in these villages while expanding it in the other uncovered areas as well.

11. **Awareness Generation Programme (AGP) – From Feb.2009-March 2010:** Central Social Welfare Board (GoI) supported project for organizing 'Awareness Generation Camps' for 125 rural poor women in 5 villages of Ajmer. As against to the expected, trained 169 rural poor women in the five project villages namely: Chosala, Devpuri, Dholpuria, Bhogadeet and Dorai. Eight days camp covering issues of social, cultural and economic importance, women empowerment, gender, legal rights and PRIs; with a two-day follow-up camp.

12. **Mobilizing Community Structures to Support Integrated Health, Nutrition and Education Outcomes through BCC and Social Change in Uniyara Block of Tonk District –From Oct 2009 to Jan 2010.** This pilot project was implemented by Bal Sansar and supported by UNICEF Rajasthan in one of the blocks of Tonk district, namely Uniyara. The key objective of the project was to influence maternal and child health indicators by promoting desired health seeking behaviours in the rural communities and improving their access to the public health services. The project aimed for formation and strengthening of Village Health and Sanitation Committees (VHSCs) and formation and strengthening of out of school adolescent girls' clubs. Key Accomplishments:
    ✓ VHSC's one day training module developed in Hindi. Thirty-Three trainings were organized for the VHSC members (291 members participated).
    ✓ Three-day training module developed in Hindi for Meena Munchs. Thirty-Three Meena Munchs formed, and 3-day trainings conducted covering 616 participants (534 adolescent girls, 30ASAHs, 52 AWWs),
    ✓ Village profiles of all the 33 Gram Panchayat Headquarters were developed capturing key information enabling us to develop evidence-based plan for the next phase of the project, being shared as a separate document.
    ✓ The team developed good rapport with the PRIs, Block CMHO, CDPO, BPM, ASHA Facilitator, PHC In charges, ANMs, ASHAs, AWWs and GNMs.
    ✓ On World AIDS Day (WAD), a joint event was organized with the IHAT's LWS project staff, in village Dhikoliya. 200 students have organized a rally to spread awareness on HIV-AIDS while carrying slogans and banners of WAD theme. This was followed by a village meeting to discuss the issues of HIV-AIDS and needed response from community's end; 100 villagers and 200 students have participated.

13. **HIV-AIDS Awareness amongst Migrants labours – From 2008 to 2009:** This project aims to increase HIV-AIDS awareness amongst Migrants and linking them with ICTC (Integrated Counselling and Testing Canters), STI and other health services. The project is located in the Marble industry area (Kishangarh). Bal Sansar is working through a Peer Led approach, engaging 8 Peer Educators (PE) from in-Migrants, 2 from MSM and 5 from FSW. We have established 10 Condom Depots in the area managed by the local shopkeepers and tea stalls owners. Information Education Communication and Behaviour Change Communication (BCC) are done through these PE and the Depot Holders. Bal Sansar is exploring funding support to continue with the project activities and sustain the community mobilization earned so far.

14. **Networking and Capacity Building Support to CBOs – From 2006-2013:** Having worked in education, health and community development projects, Bal Sansar has gained desired expertise. We have created strong networks at the community level which allowed us to generate good understanding to work with the vulnerable rural communities, government systems, non-governmental and bilateral agencies active in the development sector. This has helped us in creating and strengthening networks and linkages with key players in the sector.

Fund Utilisation
Funds are utilized as per the grant agreements both for programs and administrative costs based on approved budgets. Mainly this is done along the following routes:

a. Funds utilized for the infrastructure development of BSS
b. Fund utilized for Direct program implementation through the project teams, field offices
c. Fund utilized towards the administrative expenses of running the Organisation and the field offices.

BSS BANKING TRANSACTION:

Bank Account Details:		Authorized Signatories (Single Limit and then double sign)
FCRA SBI ND Bank Account		Dr. Priyamvada Singh, Chairperson (50K) Mr. Devki Nandan Jhanwar, Treasure (10K) Dr. Jaishree Bhargava, Member (20K) Mr. Virendra Ajad, Member (20K)
FCRA Link Account	Bal Sansar Sanstha, State Bank of India(SBI), AC No. 61247516565 Collectorate Branch, Bani Park, DistrictJaipur-302006 (India)	Dr. Priyamvada Singh, Chairperson (50K) Mr. Devki Nandan Jhanwar, Treasure (10K) Dr. Jaishree Bhargava, Member (20K) Mr. Virendra Ajad, Member (20K)

Saving Bank Account/s	SB A/c No. 51093326989, State Bank of India (SBI), Collectorate Branch, Banipark, Jaipur-302006	Dr. Priyamvada Singh, Chairperson (50K) Mr. Devki Nandan Jhanwar, Treasure (10K) Dr. Jaishree Bhargava, Member (20K) Mr. Virendra Ajad, Member (20K)
	Bank: State Bank of India (SBI) Subhash Chowk, Tonk A/c No. (SB) 61157563391,	Dr. Priyamvada Singh, Chairperson (50K) Mr. Devki Nandan Jhanwar, Treasure (10K)
	SB A/c No. 20 51 45 00 00 116, HDFC Bank, Near Suchna Kendra, Ajmer	Dr. Priyamvada Singh, Chairperson (50K) Mr. Devki Nandan Jhanwar, Treasure (10K)
	SB A/c No. 00541450000580, HDFC Bank, Ashok Marg, C-Scheme, Jaipur-302 001	Dr. Priyamvada Singh, Chairperson (50K) Mr. Devki Nandan Jhanwar, Treasure (10K)
	Name: "Bal Sansar Public School A Unit of BSS" Bank: HDFC Bank, Near Suchna Kendra, Ajmer-305001 Ajmer A/c No.: 50100044949443 IFSC Code: HDFC0000205	Dr. Priyamvada Singh, Chairperson (50K) Mr. Devki Nandan Jhanwar, Treasure (10K)
	SB A/c No. 50100039816267, HDFC Bank, P. No. 11, College Road, Dungarpur, Pin: 314001, Rajasthan	Dr. Priyamvada Singh, Chairperson (50K) Mr. Devki Nandan Jhanwar, Treasure (10K)

Process of adding and deleting the signatories:

Whenever there is a need for new signatory/ deletion of the signatories, following procedure will followed:

a. Concerned branch office will intimate BSS Chairperson / BSS management on change requirements of banking signatories mainly due to change in EC office bearers, transfer / resignation of existing signatories.
b. The Treasurer will immediately, draft a resolution for inclusion of new signatory/ deletion of the signatory and circulate the Organisation resolution to all the EC board members for giving the comments (by e-mail) , or else, will place in the EC board meeting (if scheduled closely).
c. Once the EC board members approve the same, a hard copy of the new Organisation resolution will be prepared and sent to the Chairperson, Vice Chairperson or the Secretary and the Treasurer for signing / or done during the EC board meeting (if due closely, taking place quarterly). Signature by the Chairperson and plus two of the above office bearers are needed to pass the resolution.
d. Once it is signed, the same will be sent to respective banks for modification.
e. Lastly, the resolution will be put into the next Organisation's EC board meeting for ratification.

BUDGETING
Budgeting is planning in financial terms. It is important that the plans are translated into the financial figures. BSS's budgeting process looks into the goals of the plans, efficient allocation of limited funds and optimal use of funds in order to ensure maximum benefits to the targeted communities.

Budget period: -
Budget period means the period for which a budget is prepared and employed. The budget period for BSS would depend upon the agreement with different Donors. In normal circumstance BSS would follow the financial year i.e. 01 April to 31st March as its budget year. But in case of any specific requirement by a Donor, BSS would follow the Donor requirement.

Budget preparation and approval procedure: -
BSS receives funds from different donors. Depending on each donor requirements, BSS adopts the budget preparations. For details on the procedure, refer the _Proposal writing guidelines for different programs_ circulated _by the program unit at the beginning of the budget year._ Beside the project budgets, the individual units within BSS also prepare their own budget i.e. Sneh Sansar and Infrastructure development activities.

BSS FLOW CHART OF FUND RECEIPT & UTILIZATION

UNICEF, ILO-NCLP

State & Central Govt.

Local donations

PFI, HLFPPT,

Direct FCR funds (GFATM)

BSS

Direct Local funds

BANK

FCRA A/C

GOVT. FUNDS A/C

LOCAL DONATIONS A/C

Specific Grants for programs

Administration expenses

Utilized according to the approved sanctioned budget.

Corpus

Direct local program
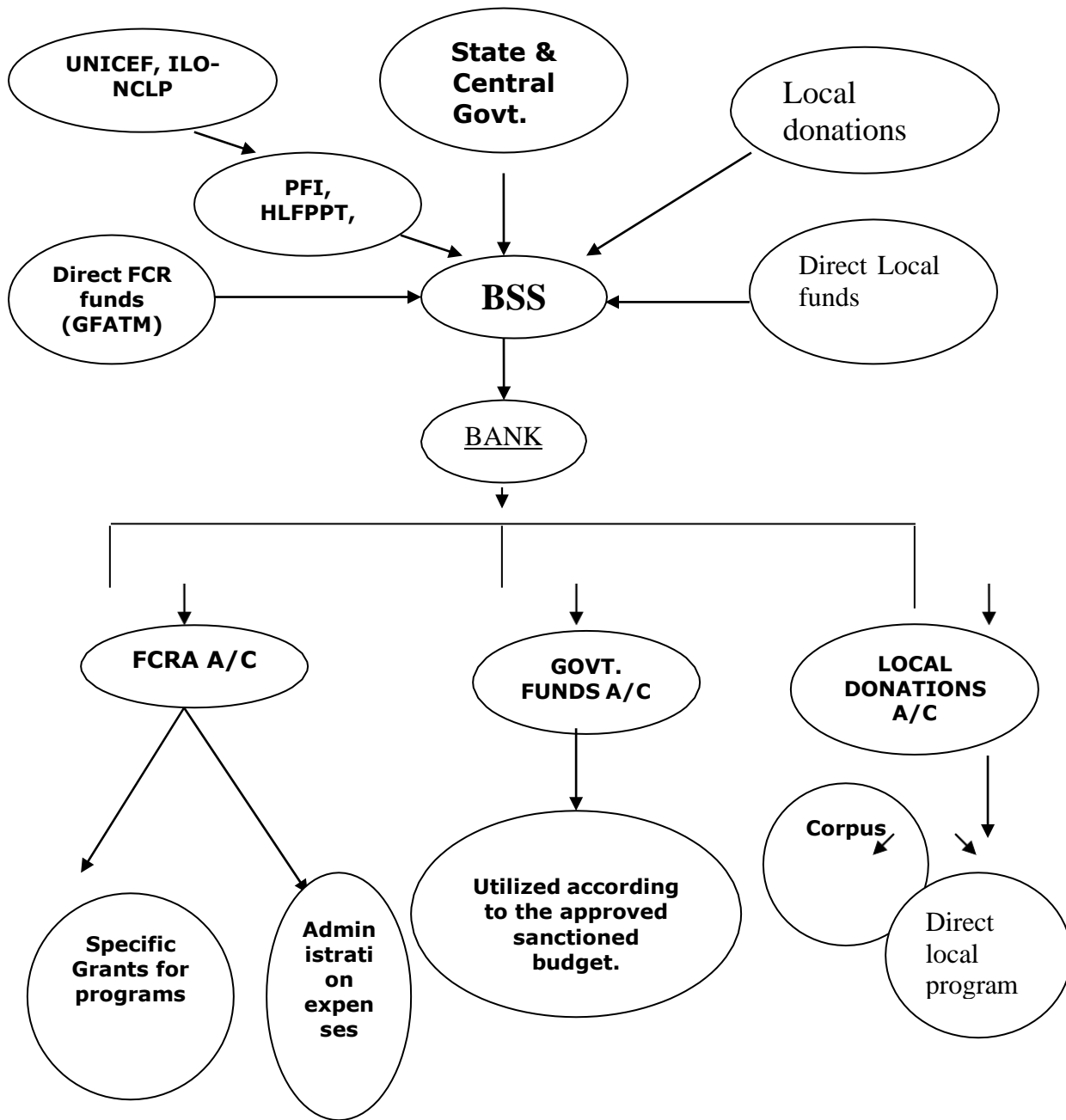
APPROVALS MATRIX FOR STAFF CONTRACTS and SERVICE CONTRACTS
The BSS has a separate Human Resources Manual that determines the HR policy of the organization. As per this all staff are on fixed period contracts. This manual also has a partnership section that clearly defines the various processes in these partnerships. Similarly, services of various nature are procured through contracts.

The BSS has developed a matrix for approvals of payments and has also determined the cheque signing responsibilities within the organisation. BSS currently has the following approval matrix for staff contracts, and the service contracts and cheque signing.

STATUTORY AUDITS
As per the provision of Sec 12A (b) of income tax Act, BSS would get its books audited by a Practicing Chartered Accountant/firm. The EC Board will appoint the Chartered Accountant/firm for the financial year. However, based on satisfactory services, the same CA firm is continued and reported to EC board meetings, unless until there is a need for making a change in CA.

Grant Audit:-
Apart from the above audit of BSS, specific Grant Audit for its different projects is done separately if it is a donor requirement. The auditor of this specific grant is selected as per the donor guidelines that will be approved by the Chairperson and reported in the EC.

REPORTING
As a registered Organisation, BSS has to report the financial statements and the fund utilization to the following legal bodies and Donors:

Legal Bodies within the Country:
A. **Foreign contribution regulation Act**: About the foreign funds received and utilized for the financial year (1st April to 31st March) within 120 days from the financial year-end.

B. **Department of Income tax**: About total funds, for the organisation, received and utilized for the financial year (1st April to 31 March) by 31st of Oct.

C. **Professional Tax for the Employees**: Yearly returns to be submitted within 30 days from the last day of the Financial Year.

Donors: -
Monthly basis with all supporting documents invoices etc for each donor (to HLFPPT) and Quarterly basis to RSACS. However, this reporting is dependent on donor's grant and reporting specifications.

INTERNAL AUDIT

A) Introduction:
As financial monitoring tool, internal audit plays a crucial role of assuring the management of effective utilization of the funds.
For smooth functioning and to provide better services, it is essential for the organization to have strong financial systems and policies in place. Internal audit is one of the tools of an organization to ensure this. Internal Audit by identifying the areas for improvements and strengthening controls ensures a strong financial system and draws attention of management to take immediate/necessary action by bringing into lime light the errors /frauds and inefficiencies.

B) <u>Objectives of Internal Audit:</u>
- To ensure compliance of statutory obligations
- To ensure principles of accounting are strictly followed
- To strengthen the internal control systems and procedures
- To ensure early detection of errors which helps in taking corrective action immediately
- To verify the methods and procedures followed to safeguard the assets
- To suggest improvements in the Accounting and financial systems

C) <u>Terms of Reference</u>:
- Review compliance to the previous Audit Observations
- Verify the statutory compliance to ensure timely filing of returns as per law.
- Look into the system of Internal Controls and suggest areas of improvements, if any.
- Verify the system of Accounting and book keeping and suggest best practices where ever applicable.
- Review methods and procedures followed for Safeguarding the Assets
- To verify the Financial Statements sent to BSS
- Field visit to co-relate the expenses incurred in line with the sanctioned budget and reported.

D) <u>Procedure To Be Followed:</u>
- Preparation internal Audit Plan
- Approval of Internal Audit Plan by the Line manager
- Dates of Auditor's visit will be shared with concerned Programme staff for their confirmation
- Visiting as per the Dates confirmed
- Conducting audit as per the set TOR
- Getting authentication of the partner on the Internal Audit Questionnaire
- Discussion with the Line manager about Audit findings
- Organising a meeting of Director Finance, Project partner and concerned programme staff of BSS to Discuss the critical observations
- Releasing of synopsis/findings for immediate action
- Preparation of Internal Audit Report
- Submission to Line manager for Approval
- Releasing the internal Audit Report

E) <u>Further Documentation needed: -</u>
- **<u>Questionnaire</u>**: Will be filled up by the NGO. This will answer all our legal requirements and authentication.
- **<u>Synopsis:</u>** Will help BSS to take quick steps on important audit findings.

F) <u>period of Audit:</u>
The audit period will be six monthly, i.e. each NGO will be visited twice in a Financial Year

G) <u>Time Frame</u>: -
Audit of one project/organization including the field visit would be completed in 2-3 days depending on the volume of transaction and funding. On the 3rd day we plan to organize a meeting which will be attended by concern program staff BSS, program staff visited, accounts staff and the Treasurer BSS or any staff assigned by him. So far it's been done for the CCC project on quarterly basis and for TI on six monthly basis.

H) Report writing and submission: -
A synopsis of key audit finding would be shared in the audit meeting and a detailed audit report would be shared within 5 days of completion of audit.

I) Follow up on the Audit Response:
After the Release of the final Audit report we would Request the concerned project staff to Respond to the audit observations within 1 week and those observations which are not addressed will be taken up in the next cycle of Audit

TERMS OF REFERENCE FOR AUDIT OF PROJECTS
1. Ensure compliance to the previous Audit Observations
2. Verify the statutory compliance
3. Look into the system of Internal Controls
4. Verify the system of Accounting in Practice
5. Methods and Procedures followed for Maintenance and Safeguarding the Assets
6. TO verify the Quarterly Financial Statements sent to BSS
7. Visit the Area of work under taken and co-relate the same with Expenses incurred in line with the sanctioned budget

TRAINING
One of the important terms of reference of the Finance teams of the donor organizations (associated with BSS till date) is to conduct regular trainings to upgrade the financial skills of the concerned staff working for the organization and for related project teams.

TALLY ACCOUNTING SOFTWARE
BSS got Tally 9.0 Version financial and Accounting software to address the immediate growth and reporting needs of different donors. Tally is a software which is not only user friendly, but also helps in generating simple masters and cost center reports which is quite useful for finance in generating the reports.

Some of the important salient features of the software are:
1. **Voucher Printing:**
At the time of making payment itself we are generating the vouchers from the financial software-Tally which is helping us in saving time by avoiding the preparation of vouchers manually.

2. **Cheque Printing:**
To avoid duplication of the preparing the cheques we have also started using the Cheque printing facility which also help us to saves time apart from avoiding cheque writing mistakes.

3. **Multiple Cost centers:**
Software is also help us to analyzing the transaction donor wise, project wise, unit wise, budget wise and also employee wise and further helps to generate the reports according to the requirements of Organisation and in turn helps management to take quick financial decisions.

4. **Multiple companies:**
This financial software is helping us in using it for generating the financial reports on multiple companies, monitor the branch office transactions and also to consolidate the branch transactions at Head Office level.

Present Master Structure allows us to generate mainly the following reports.
1. Statutory Reports like Trial balance, Income and Expenditure and Balance Sheet
2. Donor wise- Budget wise financial information

3. Project wise financial information
4. Unit wise – Budget financial information
5. Consolidated Budget wise information
6. Employee/Consultants wise salary information

Tally 9.0 version software is also installed in all the field offices of the Organisation and generating the reports as the requirements.

ACCOUNTING SYSTEM AND PROCEDURES FOLLOWED BY THE ORGANISATION

CONTENTS

1.	*System of Accounting*
2.	*Book keeping*
3.	*Vouchers:*
	• *Cash receipt voucher*
	• *Cash payment voucher*
	• *Bank Receipt voucher*
	• *Bank Payment voucher*
	• *Journal voucher*
4.	*Cheque and Cheque signatory*
5.	*Physical verification of cash.*
6.	*Table of tax deduction at source*
7.	*Subsidiary books.*
8.	*Leger*
9.	*Internal check and control system*
10.	*Fixed Assets.*
11.	*Purchase procedure.*
12.	*Vehicle usage and control*
13.	*Payroll procedure.*
14.	*Stock Maintenance.*

SYSTEM OF ACCOUNTING

Bal Sansar Sanstha follows the accrual system of accounting.

Policy:
1. Books of accounts in Tally financial software with the double entry book keeping system as per the Accounting standards.
2. All the filed / Branch office accounts will be consolidated in the Head office books on monthly basis.
3. All the voucher / invoices/bills will be maintained at the Head office for check and review by the auditors.
4. For easy operation of the branch offices, the Organisation has opened different savings bank accounts at the place of branch offices.
5. Each branch is having accounts staff to take care of financial operations and   reports to Head office on regular basis.
6. There will be regular audits by the Head office staff to reconcile the monthly financial figures of all the branches.

Procedures:

1. All expenses will be recorded on actual based on the bills/invoices/statements.
2. All payments will be entered in the Tally financial software after the cheques/demand drafts are paid to suppliers or for cash payments.
3. All advances are regularly reviewed and will be adjusted at the time of final payment.
4. All expenses will be booked on accrual basis.
5. At all branches, concerned District coordinators, designated staff will be in charge for all the expenses incurred.
6. Tax deducted at source either at Head Office or at the branch offices will be consolidated at the Head Office and will be paid directly by the Head office as per the statutory regulations.
7. Contract and other related payments including final settlements for departing staff will be made from the Head Office- Finance department.
8. The following accounting reports will be sent by BSS's branch offices to Head office finance department:

On monthly basis:

- Monthly Statement of expenses.
- Bank reconciliation statements of the branch.
- Project based control accounts and reconciliation.
- Money request for the next month.
- Budget realization statement.
- Vouchers and documents as and when required.
- Monthly TDS statements (if applicable)
- Monthly physical cash counts as certified by the authorized signatory.
- Monthly asset register.
- Monthly outstanding advance status.

BOOK KEEPING:

The Organisation follows the double entry system of accounting. The following books of accounts will be maintained both at Head office and Branch offices:

Cash book

Bank book

Journal Ledger

Purchase register

Stock register

Vehicle log book (currently at Ajmer only).

Fixed asset register

VOUCHER

A voucher will be raised for all expenses and receipts giving details as follows

1. Date

2. Voucher Number

3. Paid To/ Received By (Details)

4. Account Debited/ Credited

5. Purpose of spending

6. Spent by

7. Authorization of Expense

8. Project Type.

9. Name of the Organization.

Voucher should be supported by any or some of the following supporting documents depending on the nature of expense or receipt:

1.   BILLS

2.   INVOICES and Quotations

3.   Authorized papers for payment of advances/Grants to NGO's

4.   Participants/Beneficiary List

5.   Receiver's Acknowledgement

6.   Statement of expenses.

<u>When will be voucher complete?</u>

Ensuring that:

Date of payment voucher is the date of actual cash payment;

- The receiver has signed on the payment voucher at the space provided in the voucher.

- In case of payment in excess of Rs.5000/- , affix revenue stamps and obtain signature on the revenues revenue stamp .

- Ensue to book this under proper account head and account code has been mentioned in the voucher;

- Ensure adequate supports are attached to the voucher.

- In case of numerous supports, prepare an account head wise summary of all the supports.

- Supports are properly defaced. Defacing of the voucher can be done by any of the following methods: put this stamp on each and every support

(Name of Organization)Paid and / or Cancelled

Date:-_____

Cash receipt

BSS's finance department will receive the cash directly in the following cases:
   a.   Any individual donations.
   b.   Travel advance returned.
   c.   Other advances returned.

Generally the cash will be handed over by the above parties to the cashier directly.

Cashier will ensure to issue a receipt for the cash received and take the money to the cash box.

The cash receipt voucher prepared by the Accountant will be checked and reviewed (for the account to be credited) by the senior staff of the finance department.

Then, the voucher will be sent to the PD of a specific project or to the BSS Chairperson for review and authorization.

Some of the salient features of the cash receipts:
   a.   Cash receipt will be always routed through the main books of accounts.
   b.   All cash receipts will be issued with BSS's receipt.

DO'S	DON'TS
Raise receipts in the name of the beneficiaryas and when you receive cash.	Don't issue receipts in other's name.

CASH RECEIPT VOUCHER

BAL SANSAR SANSTHA (HQ or Field Office's Address)			
Received from :		Voucher No.Date :	
Sl.No.	**Description**	**Head of Account**	**Amount**
			Rs. / Ps.
		TOTAL	
Amount in words : Rupees			
Approved by		**Received by**	

CASH

Cash Payment:
To have good control on the system, BSS Head office and Branch office follow the given below system before any payments are made to suppliers/staff/other reimbursements:

a. Bills/statements/ reimbursement claims which are due for payment will be received by the Accountant before 1 pm on any of the working day.
b. The same will be reviewed by the finance staff (verifying the budget head/ project) and get it approved by the authorized signatory for making the payment.
c. If the bills/ statements are approved, the same will be entered in the cash book by the cashier through the accounting software.
d. Necessary voucher (along with the supportive documents) will be generated by the cashier for approval by the authorized signatory.
e. All the vouchers will be authorized by the Director Finance before the payment is done.
f. The cash will be released to the concerned by the end of day by the cashier.

Cash controls in existence:
1. At the beginning of the day, the cashier/ Accounts staff will review the required cash for day.
2. If need, cash will be drawn in consultation with the Chairperson/Treasurer.
3. After making necessary payments, the Accountant will tally the cash and prepare the cash scroll.
4. Cash scroll will be verified by the senior finance staff of the organization before it is approved by the DF/ Branch office in charge
5. DF / Branch office in-charge will approve the cash scroll before the cashier/ Accounts staff leaves the office.
6. BSS has covered the cash box under fidelity and cash safe insurance both at Head office and Branch office.

CASH PAYMENT VOUCHER

BAL SANSAR SANSTHA (HQ or Field Office's Address)				
Paid to :			Voucher No. Date :	
Sl.No.	**Description**	**Head of Account**	**Amount**	
			Rs.	Ps.
		TOTAL		
Amount in words: Rupees				
Prepared by	**Verified by**	**Approved by**	**Received by**	

BANK

Bank receipt

BSS will generally get the funds to their bank accounts from the following sources:
   a. Fund transfer directly from the donors.
   b. Cheque/ DD from the donors.
   c. Advances taken returned.
   d. Lately, at branch office money transfer from the head office

Accountant/ Finance staff will send the confirmation to the donor by e-mail for having received the funds along with the exchange rate (if applicable) on the day it was credited.

Accountant / Finance staff will ensure to issue a receipt to all others specified above for having received the funds and ensure to deposit the money to the respective bank immediately.

Then the Accountant r/ Finance staff will prepare a bank receipt voucher that will be checked and reviewed (for the account to be credited) by the senior staff of the finance department.

Then, the voucher will be sent to Chairperson/ Concerned PD/ Treasurer for authorization.

Some of the salient features of the cash receipts:
   c. All bank receipts will be always routed through the main books of accounts.
   d. All bank receipts will be issued with BSS's receipt.

BANK RECEIPT VOUCHER

BAL SANSAR SANSTHA **(HQ or Field Office's Address)**				
Received from:		Voucher No.Date :		
Sl.No.	**Description**	**Head of Account**	**Amount**	
			Rs.	Ps.
		TOTAL		
Amount in words: Rupees				
Receipt Details:		Cheque No.	Date:	
Approved by		**Received by**		

BANK

Bank Payment:
To have good control on the system, BSS Head office and Branch office follow the given below system before any payments are made to suppliers/staff/other reimbursements:

g. Bills/statements/ reimbursement claims which are due for payment will be received by the concerned finance staff.

h. The same will be verified for approvals along with the Purchase order/s, consultancy agreements by the concerned staff of the unit.

i. If the bills/ statements are approved by the authorized signatory, the same will be entered in the bank book by the cashier through the accounting software and generate the computer bank payment voucher.

j. The authorized senior staff of the unit will verify the voucher by ensuring that the supporting bills/invoices/ statements are in order along with the budget head and the project under which the payment to be charged.

k. After getting the voucher approved by the authorized signatory, the cashier will prepare the cheque (cheque preparation through the cheque preparation - accounting software).

l. Necessary voucher along with the supportive documents/ cheque will be forwarded to the Chairperson for authorization and approval as first signatory for the cheque (if it is over than Rs.10,000/-) and as sole signatory if the payment is less than Rs.10,000/-

m. For second signatory, the papers will be sent to the Treasurer/Mantri for signing.

n. Finally, Accountant will release cheque/ Demand draft (after obtaining from the bank) to the concerned parties/suppliers/staff.

Bank controls in existence:

1. Requirements of the day is worked out based on the required fund out flow for the day (payments to suppliers/ salary payments/ consultancy payments etc.).

2. Concerned finance staff will look into the available balance in the respective bank account and if required plan to premature the FD's kept in the bank.

3. After making the payments, Accounts staff will prepare the cash scroll for the day.

4. The cash scroll will be verified by the senior finance staff of the organization before it is approved by the DF/ Branch office in-charge

5. DF / Branch office in-charge will approve the cash scroll before the cashier/ Accounts staff leaves the office.

DO'S	DON'TS

Cheque has to be properly filled up keeping in mind the following points-
• Proper Date should be filled up sensibly
• Amount in words and figures should be the same.
• Name of the payee should be entered properly (seeing his Bill)
• Cross the cheques before issuing. (i.e Account Payee Cheques)
• use Carbon before writing any cheques. (At least for important and outstation cheques)
• Ensure that the authorized signatories seal has been affixed.
• Cross out all the blank spaces on the cheque to prevent alterations.
• Unused Cheque books should be kept under proper
	The following points should also be noted while filling up the cheques.
	
	a) Improper and irrelevant date should not be written.
	b) Do not issue an antedated cheque.
	    • Never leave any space on the cheque unnecessarily.
	    • Bearer cheques should never be issued
	    • The authorized signatories should sign all the cheques,

and safe custody. • Retain all cancelled cheques.Obtain signatures at the place provided forthem. • Always	

BANK PAYMENT VOUCHER

BAL SANSAR SANSTHA **(HQ or Field Office's Address)**				
Paid to:			Voucher No.Date:	
Sl.No.	**Description**	**Head of Account**	**Amount**	
			Rs.	Ps.
		TOTAL		
Amount in words: Rupees				
Payment Details:		Cheque No.	Date:	
Prepared by	**Verified by**	**Approved by**	**Received by**	

Journal Voucher

Journal vouchers are used for passing rectification entries in the books of accounts. This will affect directly the Ledger accounts without passing through the cash book.

JOURNAL VOUCHER

BAL SANSAR SANSTHA (HQ or Field Office's Address)					
			Voucher No. Date:		
Sl.No.			Rs.	Ps.	Rs.	Ps.
Amount in words : Rupees					
Receipt Details :		.		Date :	
Prepared by	**Verified by**	**Approved by**		**Received by**	

CHEQUES & CHEQUE SIGNATORY

A Cheque is a Negotiable Instrument drawn by the payee on a specified person, payable on order or otherwise. The persons authorized to do so should sign a cheque and it is the only mode to drawn the money out of Bank. The accepted norms for the cheque are as follows: -

1) Ensure that Cheque book should be in the custody of the Account staff both in the HO & at the branch offices.
2) Ensure that cheque book should be kept in the locker.
3) Ensure that as per the norms specified in the organisation resolution, cheque should be signed by the authorized signatory/tories.

4) For all payments, kindly ensure to pay only through cheques so that the cash handling can be minimized.
5) To have control on the banking transactions, ensure to have monthly bank reconciliation done so that the errors identified and be rectified immediately.
6) Ensure that bank deposits prepared and made by someone other than those responsible for cash receipts.
7). Is duplicate (or Counter foils of) receipted deposit slips received from the bank.
8) Is there any comparison of items listed on the duplicate (or counterfoils of) deposit slips with the amounts of cheques recorded in the cash receipts records.
9) Are receipts given for the over the counter collections.
10) Are such collections promptly received and banked.
11) Have you verified all the receipts raised with the corresponding entry in the Cashbook.
12) Has Receipts been verified with the entries in the control register
13) Has pay in slips been verified with that of receipts and entry in the passbook/sheet
14) In case of TT, verify them with the Bank advice and the control register.
15) Has all the receipts been dated, signed and filled up properly.
16) Also see that the relevant account has been credited.
17) Ensure that the Bank receipts are in serial order.
18) Finally, see whether the receipts projected and actual receipts received tallies: in case of any Variations ascertain the reasons for the same.
19) Counterfoil of cheques issued should be maintained.

DO'S	DON'TS
Pertaining to Receipts see whether- . The Proper counterfoil is maintained - Cheque books are under the control of authorized personnel. - Donors name has been entered - Before handing over the cheques ensure voucher got signed, all the requirement on the instrument has been adhered to. - All receipts are recorded in control register - Proper date has been mentioned.	While filling the receipts the following points should be noted- - Do not over write the receipt - Invalid dates should not be written - See whether the receipt has been properly filledup. - Only authorized person should sign on thereceipt. - Cancelled receipt should always be accompaniedby their original copy.

- Amount, Cheque no. Etc… has been properly filled up. - Signature - Filled in duplicate / triplicate.	
Check the Receipt Book with Control Register, Payin Slips and Pass sheets.	Never try to adopt short cut methods while verifyingreceipts,
Deposit all Cheques, DD's the same day or the immediate working day.	Remittance of receipts should never be delayed beyondone working day.
See whether Correct account has been credited	A Credit to an appropriate account should be made, togive a true and fair view.
A cheque has to be signed by two persons who are authorized to do it.	

Physical Verification of Cash

The Cash balance of the organisation has to be verified on daily basis to ensure the physical existence of the cash as reflected in the cashbook. This act has to be carried out by the Director Finance or nominated persons of the Organisation. The Checklist for the above purpose is as follows:

i)   Check the cash physically with the cash denomination sheet, Main cashbook and petty cash book.
ii)   Verify the opening balance (i,e the previous balance taken).
iii)   Verify detail of cash count with denominations and ensure that it tallies with the books of accounts.
iv)   Check whether the cashier has signed the cashbook daily.
v)   Check the totals and balances of the cashbook.
vi)   See whether cash has exceeded the required limit.
vii)   Make sure that the cash Box is under proper and safe custody.
viii)   Also see that there is no amount kept in the suspense (unknown) account.

Tax Deduction At Source:

As an Organisation, under the law of the land BSS is covered under the different legal Acts.
1. In the case of contract payments (both advertising contracts and others), TDS is attracted in the event of any of the following instances:
    - Individual contract payment exceeding Rs. 20,000/-
    - Individual contract payment less than Rs.20,000/- but the annual payments (including other contracts) exceed Rs.50,000/-
2. As may be noticed, the individual TDS rates are in decimals. These decimals may be rounded off to two digits, on the higher side.
3. The TDS rates given above include basic Income tax, Surcharge
4. These rates are applicable only when payments are made / credited to Residents. In the case of Non-residents, the rates vary according to the situations, which is not dealt with here.
5. Service tax is attracted for all the services provided to the organization. Hence, All service providers should be registered with the service tax department and could charge service tax as per the applicable law.

INTERNAL CHECK AND CONTROL SYSTEMS

A. Internal Controls:
Internal Controls are divided into two categories. One is Application Controls and other General Controls.

APPLICATION CONTROLS:
Application Controls are basic controls over the completeness, accuracy and validity of the accounting information. They are so called because they are specific to particular accounting applications.

➢ **Authorisation and Approval:**
In BSS, at the Head office and branch offices levels, the finance staff will ensure that all transactions should require proper authorization or approval by an appropriate responsible person as per the defined limits mentioned in different manuals like finance, procurement, NOG partnership and HR Manuals.

➢ **Arithmetical and Accounting:**
BSS finance staff at Head office/ Brach exercise such controls including checking the arithmetical accuracy of the records, the maintenance and checking of totals, reconciliation, control accounts and trial balances, and accounting for documentation.

➢ Issuing receipts for Grants.
➢ Preparation of Payrolls – Payroll Register.
➢ Voucher maintenance.
➢ Bank Reconciliation.
➢ Fixed Assets Register.
➢ Vehicle Log Book.
➢ Purchases Procedures.
➢ Budgets.

- ➢ Physical Verification of Assets (Including Cash).
- ➢ Advances – Follow-up.

Internal audit:
BSS is having a separate internal audit function. Internal audit by identifying the area for improvement and strengthening controls ensure a strong financial system, and draws attention of management to take immediate/necessary action by bringing into limelight the errors/ frauds and inefficiencies. For details kindly refer to the chapter – internal audit.

Some of the detailed internal control system which are practice are:

GENERAL CONTOLS:

General Controls, as the name implies, are those that determine the environment in which the application controls operate. They would normally include the following types of Controls.

- ➢ **BSS as on Organisation:** Has defined the allocation of responsibilities and identifying lines of reporting for all the aspects of the operations including the controls with proper delegation of authority. Some of them are:
  - • Defined authority on cash operation of the Organisation.
  - • Defined authority and responsibility on all legal documents.
  - • Regular program review by the Board of Organisationees and project steering committee.
  - • Major decisions on the day to day operation of the Organisation by the Core team.
  - • Purchase committee for all purchases (refer purchase manual).
  - • HR & Admin committees for on all HR& administration issues.
  - • On all Organisation related matters by the Board of Organisationees.

- ➢ **Segregation of duties:** One of the prime means of control in BSS is the separation of those responsibilities or duties which would, if combined, enable one individual to record and process a complete transaction. BSS also ensures that by Segregation of duties the risk of intentional manipulation or error is reduced.

- ➢ **Management:** BSS is having a perpetual system of controls exercised by management outside the day-to-day routine of the system. This include the overall supervisory controls exercised by management, the review of management accounts and comparison there of with budgets, the internal audit function and any special review procedures as required by the different funding Agencies.

FIXED ASSETS

Introduction
Fixed Assets Register (FAR) is required to show all the permanent assets owned by the BSS as an organization. It should show the quantity and value of things like chairs, tables, fans, furniture, vehicles, land, buildings etc. and as per the guide line specified in the Income tax Act applicable for the Organisation.

Purpose of FAR

- ➢ Ensure to provide means of controlling the assets including acquisition, disposal and transfer of valuable property.
- ➢ It helps in enabling for accounting calculations to be performed of asset cost.
- ➢ Ensure that assets to be checked regularly (at least once in a year) in order to avoid misuse or misappropriation.

Disclosure in FAR

Following matters must be disclosed in the Fixed Assets Register:

- ➢ From which funding the assets were purchased.
- ➢ Detail of vouchers and date;
- ➢ Bill no. and date;
- ➢ Supplier name and address;
- ➢ Description of asset and no. of units;
- ➢ Identification of the asset;
- ➢ Cost of asset including incidental charges incurred in the course of acquiring a particular asset;
- ➢ Opening balance of asset;
- ➢ Sale/adjustment if any;
- ➢ Location of the asset;
- ➢ Identification of the assets by numbering which should also be recorded in FAR.
- ➢ Remarks if any.

Purchases of Fixed Assets

Introduction

Fixed assets procurement is cover under the procurement manual. Kindly refer for details on any purchases in the referred manual.

Sale/ Disposal of assets

Introduction

- ➢ On disposal of fixed assets whether by sale or scrapping, the difference between any sale price and the net book value of the asset should be taken to the Income and Expenditure account;- Additionally BSS follows the guide lines of the Funding Agencies on disposal of fixed assets.
- ➢ The considerations received, on account of such sales/ disposal, would be shown as receipt in Receipt & Payment account;
- ➢ The consideration received should be deposited in the FC bank account only, if the asset was purchased out of Foreign Contribution Fund or LC bank account if the asset was purchased from Local fund.
- ➢ The consideration amount would be disclosed in the FC-3 return also for the relevant financial year;
- ➢ Any sale/ disposal should have the approval of Organisationees and of funding agency.

Donated Assets

If any of the Assets to be donated, will be donated to projects through the Deed of donation after getting it approved by the Organisationees/ Funding Agencies

Physical Verification of Assets

Need of physical verification of assets

Physical verification of assets is one of the internal control aspects, which is exercised by the management from time to time. This is necessary to safeguard organization's assets lying at different locations with several user/ user departments. This is also important to ensure proper reconciliation between physical assets lying at different locations and assets as per books of accounts.

Steps followed by BSS and its branch offices for physical verification of assets

- ➢ BSS Prepares list of assets, lying at different locations, on the basis of Fixed Assets Register;
- ➢ The list are prepared separately for each location in following manner;

Physical verification of Assets.			Sheet # 1		
Location:					Date
Asset name	Asset code	Physical count	Book balance	variance	Reason for variance
Counted by		Supervised by		Authorized by	

- ➢ Each unit/ department/ location will carrying out the physical verification of assets;

- ➢ The list should, then be compared with the Assets register and case of variances noted;

- ➢ The reason of the variances must be clarified by the branch in charge and forwarded to the Head office and then to Funding agency Regional Office for necessary action;

- ➢ The physical verification of assets should be carried out at least once in a year.

PROCUREMENT

Introduction

Procurement is an important step for efficient management and supply of goods and services. An effective procurement process ensures the availability of the right goods and services in the right quantities, at reasonable prices and at recognizable standards of quality. Sound public procurement is a vital arms for providing good governance and better fiscal management of projects. Given the impact of procurement activities on the operation and effectiveness of health services, it is essential that theses activities be performed by trained staff using sound procedures. Effective procurement is a collaborative process between the procurement office, by the trained staff and an appropriate management system, and committees which make decisions as to which goods and services to buy, in what quantities and from which suppliers. BSS's core principle of procurements are:

- Procurement of goods and services in the right quantities at the appropriate time.
- Selection of reliable suppliers/consultants offering quality products and services.
- Assurance of timely delivery: and
- Ensuring value for money by procuring goods and services which meets technical requirement, quality standards at the lowest possible prices.

VEHICLE USAGE AND CONTROL

Reasons for control

The use of vehicles should be controlled for a number of reasons. These include the need to safeguard assets, ensuring vehicles are available for Programme purposes when they are needed, personnel safety and the prevention of misuse for private purposes. All of these reasons may have a financial impact.

VEHICLE LOG BOOK

All vehicles should have logbooks which record information about the vehicle. The logbook should also record the users and drivers of the vehicle, mileage and fuel consumption, the destination and purpose of each use. The logbook should be maintained in following format

MOTOR LOG book								
Date	Time Opening	Time Closing	Meter reading Opening	Meter reading Closing	Petrol/ diesel purchased	Name of the staff/ Project	Journey details	Users signature.

Review of log book

Log Books should be reviewed monthly by an independent member of staff (e.g. Accountant/ Manager Accounts/Internal Auditor) and the private mileage should be recovered immediately. Periodic reviews should also be performed which compare mileage with fuel consumption over time. This provides a check on whether the fuel being purchased is reasonable and actually being used in the vehicle.

Personal usage of vehicles

➢ Where vehicles are allocated to specific individuals it must also be determined and stated whether private mileage is permitted. Private mileage should be clearly identified in the log book and should be recouped from the respective employee.

➢ All private usage in unallocated vehicles should be approved in advance and be recorded in the log book. It can then be recouped from the related employee

PAYROLL PROCEDURE

One of the important functions of the finance department is Payroll function. Finance department ensures that the disbursements of salary for all staff and consultants is done on the last day of each month after looking into all the statutory obligations ie., Income Tax, Provident Fund, Professional Tax and other liabilities like Insurance premium etc.,

Protocol of the function:

➢ Administration unit will provide Finance unit the attendance information by last week of each month.
➢ Finance officer- pay roll will ensure that all addition/deletions are keyed in to the software.
➢ Finance officer also looks into the attendance register provided by the Admn unit and confirms the same to software so that loss of pay can be also determined.
➢ Then the generation of draft payroll is done and will be forwarded to Deputy Director Finance for verification.
➢ After the approval from the Deputy Director Finance, final generation of Pay roll is done which will be forwarded to Director Finance for approval (including the reconciliation).
➢ Once the same is approved, necessary cheques/ bank transfers are prepared and sent bank for getting the DD's/ Salary transfer.
➢ Simultaneously, pay slips will also be generated and despatched to the staff concerned along with the cheque/ DD's.

- ➢ Finance Officer also ensures that all statutory obligations are taken care within the due date as prescribed by the law of the land ie., PF, PT and IT.
- ➢ Any clarification on the Pay slips / money transfer will be attended by the Finance officer immediately.
- ➢ Employees will acknowledge the same by sign on the copy of the pay slip for month and will forward it finance as a supporting document.

STOCK MAINTENANCE

Meaning

All stock must be well controlled physically by the use of secure and appropriate storage facilities and a proper system of documentation. Stock should be kept in a secure location where it will not deteriorate. Stores should be kept tidy in order that goods are maintained in goods order and that stock counts and spot checks can easily be made.

Procedure of internal check

- ➢ There should be regular checks that stocks which become obsolete or damaged are identified and disposed of in a proper manner (Medicines).
- ➢ Full stock counts should be carried out for all items regularly (at least 4 times a year).
- ➢ Spot checks should also be carried out regularly by the program corned administrative staff and some times the office incharge selected items (preferably high value items) should be counted and checked against stock register.
- ➢ All such counts should be evidenced by initialing the stock card register to show agreement with the quantity shown;
- ➢ Any discrepancies must be immediately investigated.
- ➢ A regular report on stock movements and balances should be produced by concerned administrative staff in order to advise the concerned medical unit for stock requirement and o as well on obsolete and damaged stock;
- ➢ During the periodic stock check, stock should be inspected to determine whether it is in goods condition and likely to be used;
- ➢ Any stock which will not be used because it is badly damaged or is slow moving or no longer has a use because of the expiry date, should be considered for writing off or for exchange.
- ➢ Such items should be thoroughly investigated to establish how and why they were damaged or have become obsolete;
- ➢ This investigation may reveal areas where stores procedures, security or purchasing procedures could be improved.
- ➢ For writing off/ selling of assets proper authorization of the board / funding agency is necessary.
- ➢ The sale proceeds or sale are to be accounted properly.

Stock Control Register

- ➢ Stock control register is maintained to record all the Goods receipts and issues, over a particular period;
- ➢ The stock register should be maintained in such manner so as to disclose, all the information about receipts and issues;

- The register should also disclose the stock position of a particular item. It will be necessary, in case the Goods is required on a recurring basis;

- In case of disbursal of Goods to more than one department on a single date, separate distribution register may be maintained;

- Receiver's signature should be obtained on the distribution register itself. Total of a particular item on a single date should be, then, recorded in the stock register;

- Reference of stock folio number must be given in the distribution register;

- Stock register should be updated each time when an entry for either receipt or issue of Goods is made;

- The balance should be inked on a regular basis;

- Authorized person must check stock register once in a week;

- List of stocks held should be prepared for each item on a monthly basis and a copy ought to be marked to accounts department.

Stock Control Register							
Item Description:Item Code:			Folio No.				
Vr. No./ Date	Particulars	Receipts	Issues	Balance	Remarks/sign.	checked by	
	Supplier / person name 1. Mention supplier's name, bill #/ date, in case of receipt ofGoods; 2. Mention name of the user/ user department						

Physical verification of stock

General
Stock represents those items, which are purchased but not immediately used and normally held centrally, either in the project or elsewhere until they are required.

Physical verification of stock is a part of internal check and control system to monitor stock movements, its storage and authenticity of records, exercised by the management, periodically. The staffs of stores department to check their record keeping for proper control do the stock count.

Stock count
Stock count should be done both on an annual and test check to be done on routine basis.

Annual basis

Prepare a list of items, separately for each location. The list should be in following manner;

Physical verification of stock.			Sheet # 1		
Location:					Date
Item name	Item code	Physical count	Book balance	variance	Reason for variance
Counted by		Supervised by		Authorized by	

> Select staffs to carry out the physical stock taking. The staffs so selected, should, preferably, be other than those responsible for stock maintenance;

> Divide the list of items among staffs and ask them to count the listed items and write the physical count in the list before each item;

> The book balance of each item counted, must be written in the verification sheet;

> In case of variance, reasons of such variance must be obtained from the concerned staffs;

> Write off or write back arising out of physical count, should be authorized by the concerned authorities.

Routine basis

The stores staffs to monitor their daily transactions should do routine checking of stock. But, in case of variance in stocks, reasons of variance must be found and corrective measures are taken.

Following Templates are available and used by BSS on daily basis.
a. Daily Cash scroll format.
b. Receipt format.
c. Advance requisition format.
d. Travel claim format.
e. Local conveyance claim format.
f. Statement of Expenses format.
g. advance requisition format.
h. Deed of donation format