

POLICY & GUIDELINES

2020

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DEVELOPMENT NETWORK AND RESEARCH FOUNDATION

(DNRF is a registered national civil society under SR Act XXI of 1860 Reg. No. – 225/2011)

DNR

25-D, Pocket D, Mayur Vihar Ph-III, New Delhi-110096

9911438554, info@dnrf.org, www.dnrf.org

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DNR

• Preface

Though NGOs are the real heroes of grass root development and playing a prime role in the socio-economic development of the nation. But in a fast-changing scenario and era of globalization, they have to change their selves as per market/community requirements. Our aim to make policy, preparing roadmap, project management and operation through advanced management tools, advance communication system, improved and scientific fundraising mechanism, good governance, transparency etc. for NGOs. Our services/operations are based on highly cost-effectiveness, professionalism, best global standards-practices, compliance-friendly, innovation, measurable indicators, PDCA & YY analysis, SWOT and SMART principle approach. Zilch headache for a corporate partner and of course with ROI but yet simple. Some people think that development issues are not a rocket science. But at DNRF this is one of the critical issues and should be addressed through advanced management system-technology, networking, partnership and continued research. NGOs should also adopt the tools of advance management systems and good governance.

On this line, in the year 2012 marked the first edition of the Policy & Guideline and now revised in January, 2020. This policy is the result of extensive research, feedback from stakeholders and our efforts for continuous improvement and transparency. This policy represents a shift toward centralizing important information that affects all stakeholders.

This policy was developed through a process that included the review of policies and revision by the advisors, review by Board members, adopted best practices of other organisation's policies and with our own experience. Policy-making is an on-going process and thus additional policies will be added as well as policies deleted and modified as needed.

DNRF is grateful to all concerned persons and organisations who have given valuable contributions to this policy formation.

For any feedback and suggestions please write to us on legal@dnrf.org.

A. Procurement Policies

The overall purpose of procurement regulations is to ensure that DNR Foundation gets the highest quality of desired goods and services at the best price possible. Further, the regulations are aimed at streamlining the process of procurement while maintaining adequate controls. These procurement procedures apply to all persons involved in the procurement process and to all types of procurement.

Procurement Principles

1. The following principles should be adhered to in the procurement of materials and services:

(a) Fair Competition

Organization should treat all bidders with fairness and ensure that they are given the same level of information when preparing quotations or tenders.

(b) Conflict of Interest

Situations of conflict of interest with the business should be declared to the DNR Foundation by the code of conduct.

(c) Cost-effectiveness

Quotations and tenders should be evaluated not only on competitiveness in pricing but also on factors such as the **quality of the products/services** and track records of the bidders.

(d) Transparency

To ensure transparency, tender documents should provide all the necessary information to facilitate the submission of appropriate and competitive tenders.

(e) Accountability

DNR Foundation shall be held accountable to the concerned government department/public/donors/funders for any procurement involving the use of their funds.

Types of Procurement

2.The following types of procedures should be adopted according to the amounts and nature of the procurement of goods or services:

(a) Open Tendering (applicable to procurements of value exceeding INR 50000000)

Notice of tender invitations should be advertised in the press/leading online sites for free-response by all interested suppliers or contractors.

(b) Restricted or Single Tendering (applicable to all types of procurement)

This type of tendering applies to procurements of goods or services that can only be provided by a limited number of suppliers or suppliers who are sole agents or patented distributors. Therefore, only one or several suppliers or contractors will be invited to submit written tenders. Sufficient justification should be made for prior approval by the authorized person before proceeding with the tendering exercise. The above information should be clearly recorded in the tender evaluation report for examination by the General Secretary/President

(c) General Procurement (applicable to procurements of value below INR 50000000)

(i) Written Quotation

After obtaining approval from the authorized person (please refer to Paragraph 16 below), written quotations should be sought from three (3) suppliers, including the successful tenderer in the last procurement exercise (whose goods or services meeting the requirements). If a list of suppliers is used, quotations should be sought from the suppliers on the list by rotation. The lowest quotation meeting the requirements should be accepted.

(ii) Verbal Quotation

To enhance administrative efficiency, verbal quotations from not less than two (2) suppliers or contractors may be used for the procurement of miscellaneous items or services that costing INR100000 or below. The responsible officer must make a record of the verbal quotations for review and verification.

(iii) Exemption

All procurements must follow and comply with the above procedures. Only in acceptable circumstances (Emergency like flood, earthquake, fire, medical emergency, immediate operation etc.) where quotation/bid not feasible should be exempted from the above procedures, be granted with special approval from the authorized person holding a higher office (please refer to Paragraph 16 below).

Tendering Procedures

3. The following summarizes the stringent tendering procedures to be followed:

Tender documents / quotations

4. The procurement person should prepare the tender documents/quotation proforma and provide all the required information in the documents to facilitate bidding from tenderers. The information should include tender specifications and requirements, conditions of the

contract, required quantity of items and service and timing of provision, assessment criteria, tender closing date and time, the place for depositing the tender, the contact person, and the officer to whom inquiries may be made.

5. As far as possible, the officer/concern person responsible for seeking quotations from the suppliers or contractors should not be the approving officer for the acceptance of the quotations in the same procurement exercise.

Submission of Tenders / Quotations and Opening of Tenders

6. Unless in the exceptional circumstance of urgency, tenderers should be allowed sufficient time to submit their tenders. Tenderers must submit their tenders before the tender closing date and time specified in the tender documents. Any tenders received after the tender closing time shall not be considered.

7. Tenders/quotations should be deposited in the tender box by tenderers in person (Not in case of digital submission). For confidentiality, the tender box should be properly locked with two individual padlocks, and the respective keys should be separately kept by two authorized persons. To ensure fairness of the procedures, the tenders/quotations should be taken out of the tender box immediately after the tender closing time. All tenders/quotations received after the tender closing time will not be processed. At least two (2) officers shall open the tenders/quotations simultaneously and shall each initial beside each quotation figures as confirmation.

Tender/ Quotation Evaluation

8. In general, tender evaluation should be carried out by an assessment panel consisting of at least two (2) members. Evaluation of quotations of small amounts may be carried out by one staff member.

9. A 'two-envelope system' should be used for procurement involving the technical aspects and service quality. Tenderers should be required to submit price information and technical information in separate envelopes. Appropriate weights should also be given to the two areas. It is normal practice for the assessment panel firstly to evaluate and award an assessment score on technical aspects of the proposals before opening the price envelope to evaluate the price information.

10. The assessment panel should conduct a preliminary evaluation of the tenders based on the required information and documents stipulated in the tender documents. This will ascertain full compliance with the stipulated conditions and requirements.

11. The assessment panel should select the most competitive and cost-effective tender among the eligible tenders by evaluation according to the pre-set assessment criteria. For contracts involving higher construction costs or requiring higher standards in technology and service areas, a scoring system should be adopted for giving scores in terms of tender price, tenderer's reputation, track records, and management quality, as well as the professional and technical standard of staff for implementation of the project/service.

12. The assessment panel shall prepare a tender evaluation report to state clearly its recommendations and the justifications. Where a scoring system has not been adopted and the successful tenderer is not the lowest bidder, full and sufficient justifications must be stated in the evaluation report.

Acceptance of Tender

13. The assessment panel should submit the evaluation report to officers of different ranks for approval (Please refer to Paragraph 16 below) by the guideline. After endorsement and approval of the selection result, the successful tenderer should be officially notified by post and be invited to enter into a contract with the Organization. For the protection of commercial secrets, it should be ensured that disclosure of the details

shall not lead to the revelation of any tender information provided in confidence by other tenderers.

14. Should none of the tenders received can fulfill the required specifications and conditions, the tendering exercise should be canceled. The original specifications and conditions should be amended as necessary for the purpose of re-tendering.

The procedure of Handling Complaints

15. Organization should be committed to maintaining a fair and open procurement system. Tenderers who consider themselves being treated unfairly can complain with the Organization.

Approval

16. Approval or authorization should be sought from the following person(s) before inviting suppliers to submit quotations and/or selecting suppliers for seeking quotations:

- i. Value of the Materials or Services to be procured
- ii. Procurement authorized by General Secretary or Treasurer
- iii. Tender approved by General Secretary or President
- iv. Approval Exemption (Para 2. C. iii) by General Secretary or President

B. Finance and Account Policy

The DNR Foundation will follow the double-entry system of accounting. The books of accounts will be maintained in the computerized form.

1. Separate Books of Accounts will be maintained

- i. Indian Fund
- ii. Foreign Fund

2. Recognition of Revenue Income

The Income will be recognized in the books of accounts as and when it is received.

3. Recognition of Revenue Expenditure

All the expenditure other than depreciation will be recognized as and when it will be incurred. Depreciation will be provided at the end of the financial year on the written down value of the capital items.

4. Recognition of Capital Expenditure

All capital expenditures will be capitalized in the books of accounts and are reflected in the Balance Sheet. The depreciation is provided on a Written down value basis at the end of each financial year.

5. Major Source of Income

- i. Grants
- ii. Contributions
- iii. Donations
- iv. Interest

The income of grants will be received from government and private development agencies from within the country and international donors. The income of contributions

will be received in the form of consultancy charges, accommodation usage charges, equipment usage charges, sale of publications etc. Interest income is received on Fixed Deposits and Savings Bank Account and is accounted on an accrual basis at the end of the year.

6. Major Expenditure

i. Direct Project Expenses

The direct project expenses will be accounted for as and when it will be incurred. The direct project expenses include ledger heads like Rural Development, Disaster Risk Management, Welfare of the Disability, Training and Workshop, Research, Education Material, etc. Based on the agreement with the donors, the budget line for the total amount of the project will be prepared and code is allotted for each head for data entry and easy reporting of expenses. Project wise cost centers will be opened for the project and expenses will be accounted according to the budget head. Simultaneously all the vouchers for the expenses incurred are accounted for in the regular accounting system to prepare income – expenditure statement and Balance Sheet for the Income Tax and other purposes for all the projects.

ii. Fee and Honorarium

The expenditure of fee includes the contract programme staff, consultants, advisors, volunteers etc. along with management contribution for provident fund and gratuity for the eligible staff. The contribution for the provident fund will be paid to the employees if any who are entitled for the provident fund under the Provident fund a/c 1952 and management part of gratuity for the permanent staff. The expenditure of honorarium includes the payment made to the consultants/advisor/volunteers etc.

iii. Administrative Expenditure

The administrative expenditure includes the expenditure other than project expenditure. These expenses will include office maintenance, audit fees, traveling of members, consultants, telephone, postage, courier, finance and management

expenses, local urgent community need, resource mobilization, etc. These expenses will be paid from different project funds built-in project costs as Institutional Development Fund at the rate of 10% of the project cost. Over and above, for the purchase of capital item - movable properties and immovable properties, there will be a separate procedure for the procurement of these items. Movable properties consist of computers, office equipment, furniture and fixtures and vehicles located at different offices. Immovable properties consist of land and building etc.

iv. Depreciation

Depreciation is not considered as expenditure but it is charged to income and expenditure a/c for the usage of capital item and to create the reserve. DNR will follow the WDV (Written down value) for the depreciation as per the Income Tax Act 1961.

7. Management of Project Accounts:

All direct project expenditures will be accounted for based on the budget as determined in agreement between the DNRF and the respective funding agency. The books of accounts are maintained as per the requirement of donors as well as under the Society Registration Act and Income-tax Act 1961. These books of accounts are maintained simultaneously. As per ledger, the details of specific grant income arrived in aggregate (sum up of all the projects), while as per Cost Centers the details of such specific grant will arrive project-wise. As and when accounting entry will be passed, firstly, the grant will be credited in the specific ledger and simultaneously it will be credited in the specifically defined cost center of the respective project. Similarly, as per ledger the detail of specific expenditure will arrive in aggregate (sum up of all the projects), while as per Cost Centre the details of such specific expenditure arrive project-wise. As and when accounting entry will be passed, firstly expenditure will be debited in the specific ledger and simultaneously it will be debited in the specifically defined cost center of the respective project. When the project is completed, the Utilisation Certificate (UC) to be issued to the respective funding

agency will be prepared based upon the data generated/to be generated in the Cost Centre of the respective project.

8. Books of Accounts and Other Documents Maintenance

At DNRF, the a/c keeping would be recorded as per various internal and external audit requirements.

a) List of Books of Accounts

Separate vouchers will be maintained for foreign currency (FC) and Indian accounts with serial numbers and center wise. The list contains Cash Receipt, Cash Payment, Bank Receipt, Bank Payment, Contra, Journal, TDS Journal, Asset Journal, etc. The following books/registers will be maintained for FC and Indian accounts separately (one Kachha Cash Book will also be maintained for day to day cash transaction and from Kachha Cash Book, all vouchers are entered in Computer Cash Book) Kachha cash book meant for internal purpose only. This contains Cash Book, Bank Book, Journal Register, TDS Journal-Register, Asset Journal-Register, etc.

b) Statutory and other Compliances List of Books of account maintained and other documents maintained for Statutory and Internal Audit Requirements. For FC and Indian accounts separate cash and bank receipts, cash and bank books, cash and bank vouchers, contra vouchers and journal vouchers, ledgers for expenses and capital items, asset register, etc. Over and above the kaccha cash book is also been maintained. The following Files/ registers are maintained:

- i) General Correspondence
- ii) TDS Return (Salary, Job Work & Professional Fees):
- iii) TDS needs to be paid before the 7th of the next month in which the tax is being deducted except in the month of March. The Tax is paid before the 30th of April.

iv) Quarterly returns to be filed before the 15th of the succeeding month after the end of quarter except for March, the cutoff date is 30th April.

v) FC Return File:

The FC return duly audited by statutory auditors needs to be filled with the FCRA division of the Ministry of Home Affairs before December 31 of the Financial Year.

vi) Bank Reconciliation File:

Every month bank reconciliation statements are prepared and tallied with the bank passbook after taking necessary accounting action.

Consolidated Balance Sheet and Income expenditure Statement (FC and Indian) Income Tax (IT) Return:

The IT Return needs to be filled before 30th November on completion of the Financial Year.

vii) MIS (project-wise): The budget-wise expenditure statement is prepared & submitted before the 10th of the succeeding month to all the project heads for the review.

viii) Financial statements for the governing council:

A minute book is maintained for governing council meetings as well as for general body meetings. The governing council meeting will be held a minimum of Two times in a year.

9. Bank Operation & Transaction.

a) Bank Operation

An account will be opened in any recognized bank that has a pan India operation. The cheque will be signed by an authorized person as per DNR Rules & Regulation and Bylaws. Internet banking, ATM/Credit Card will be operated by the

same authorized member or person nominated by authorized person. DNRF may be open as many as account across India as and when required.

b) Transactions:

All payments will be done through Cheque/Online/BD etc.

Cash transactions will be done as per Section 269ST/269SS. In special circumstances, after legal justification, can cross the limit fixed by the Government of India

10. Physical Verification and Reconciliation:

a) Physical Verification of Cash

The physical verification of cash will be conducted by the Internal Auditor /Finance Manager/Concern Person at every quarter and will be reconciled with the cash book. Also, surprise physical verification of cash will be conducted by a concerned person.

b) Physical Verification of Assets

The physical verification of assets will be done jointly by the Management along with the internal auditor once in a year.

Any excess shortage in cash or in assets is dealt with proper accounting action.

1. Appointing and Paying Consultants/Advisors/Volunteers

a) Consultants/Advisors/Volunteers services shall be sought for:

- i. A job for which the required technical expertise does not exist in-house at DNR Foundation
- ii. A job that is not ongoing and hence does not require full-time staff.
- iii. A job that does not require more than 6-months continuous engagement.
- iv. A job that that can be done by honorarium based volunteers more effectively

b) The following procedure shall be observed for engaging the services of a consultant

- i. The decision to hire the services of Consultants / Advisors/Volunteers shall be taken by the General Secretary in liaison with the heads of the various projects if required.
- ii. The General Secretary shall send an invitation to the specific appropriate consultant(s) requesting for proposal for the consultancy by a stated date or request received by consultants/advisors either written/verbal.
- iii. The terms of reference for the consultancy/advisory shall be mutually agreed upon.
- iv. The contract agreement shall be signed by both parties on commencement of the consultancy/advisor assignment. This is not applicable in the case of volunteers. Volunteers will work on the lump sum honorarium as per project nature.

- v. Payment is conditional on satisfactory completion of the whole job unless the agreement provides for installments at the completion of specifically agreed components/tasks.
- vi. Payment shall be made at the end of the day/month/services.

2. Appointing and Paying Temporary Staff

Temporary staff includes locum, short-term project staff engaged for on-off tasks. The following procedure shall be observed for engaging the services of temporary staff;

- I. The temporary staff is engaged by the General Secretary.
- II. The letter of engagement is issued by the General Secretary stating the temporary status of the engagement and the agreed terms.
- III. Temporary staff is expected to comply with all the policies of DNR Foundation while in the service.
- IV. Payment shall be made at the end of the month/services.

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D.Travel Policy

Purpose

NGO's work required extensive travel for projects and other needs of NGO. So we have tried to explain extensively. The purpose of this policy is to:

Describe the types of expenditures that are reimbursable by the D NRF.

Inform advisors/members/consultants/vendors/volunteers others of their responsibilities to control and report travel and entertainment.

Describe the process for advisors/members/consultants/vendors/ volunteers/advisors /members /consultants/vendors/volunteers/employees/others/others to file and obtain travel expenses and reimbursement.

This policy/guide is intended to aid the D NRF business traveler and D NRF management by setting forth guidelines and reporting requirements related to D NRF expectations.

All travelers and members bear responsibility for cost-effective business travel. Each member should carefully review and approve all Expense Reports. Items not considered reimbursable should be brought to the attention of each advisor/member/consultants/vendors/volunteers/others before being submitted to accounting/concerned person. D NRF's General Secretary is liable for all compliances and legalities, his approval/consent will be always required irrespective of position/ranked in D NRF.

While these guidelines are intended to be comprehensive, it is impossible to anticipate every situation encountered by a traveler. The traveler is expected to apply these guidelines on a conservative basis, consistent with normal living standards and, where the policy is silent, to exercise good business judgment for D NRF objectives.

1. General Travel Policy

- i. It is the DNRF's policy to advisors/members/consultants/vendors/volunteers /employees /other for all expenses necessary, reasonable, and actually incurred when traveling on authorized DNRF business.
- ii. Travel expenses must be properly documented and approved on a Travel Expense Report.
- iii. It is each advisor/member/consultants/vendors/volunteers/others' responsibility to adhere to the policy when involved with expenditures on behalf of the DNRF. Further, it is the responsibility of the members to be familiar with the reason for the expenditures and to be satisfied that they have been reported in a manner consistent with the recognized policy.
- iv. Advisors/members/consultants/vendors/volunteers/employees/others-are expected to:
- v. Exercise good judgment with respect to expenses.
- vi. Spend the DNRF's money as carefully and judiciously as they would their own.
- vii. Report all expenses and advances promptly and accurately with the required documentation.

2. Travel Agent Procedures

- i. Travel arrangements may be booked through any available agent or an authorized agent of DNRF. If a travel authorized agent is not available arrangements will be made by the traveler himself/herself.

- ii. The travel agent will be responsible for obtaining the lowest fares and lodging expenses available. If you need to stay at a particular hotel that is more expensive than the designated hotel, you must have proper justification to do so before travel arrangements are booked. The same procedure applies to cars, airfares, etc.

3. Air Travel

- i. All advisors/members/consultants/vendors/volunteers/others traveling via air carrier must utilize the Lowest Fare Routing (LFR). LFR is quoted logical lowest fare for the business trip, which will (where possible):
 - ii. Provide cost savings for the round trip air ticket.
 - iii. Result in total layover time not exceeding one hour.
 - iv. Increase the one-way total elapsed trip time by no more than two and one-half hours.
 - v. Require no more than one interim stop each way.
 - vi. Exceptions to this policy statement will be allowed with approval by the supervisor so that additional cost is authorized.
 - vii. International air travel outside of India and overseas locations will be by LFR.
 - viii. All travel reservations should be made as far in advance as possible to take advantage of available discounted airfares.
 - ix. Business and First Class travel are not allowed unless it is at the advisors/members/consultants/vendors/volunteers/employees/others expense.

Advisors/members/consultants/vendors/volunteers/employees/ others who are enrolled in airline incentive programs are permitted to utilize their personal upgrades along with the DNRF's booking of the lowest available fare.

- x. Reasonable stopovers en route may be approved provided that:
 - a. They do not interfere or adversely affect the achievement of the desired business objective.
 - b. They do not result in any significant loss of work time.
 - c. The travel expense claimed from the DNRF does not exceed either the actual cost or the cost of the applicable airfare between the place of departure and the business destination, whichever is the lesser.
 - d. Approval must be obtained in advance from the appropriate supervisor.
 - e. If such a stopover is made, the DNRF assumes no responsibility or liability of any kind for any advisors/members/consultants/vendors/volunteers/employees/other actions or activities during or occasioned by the stopover.
- xi. Airline tickets are considered legal tender and care should be taken not to lose or destroy them.
- xii. Advisors/members/consultants/vendors/volunteers/employees/others will be required to submit all DNRF paid airfare receipts incurred while traveling. Used airline tickets should be attached to your expense report.

3. Car Rental

Please note that car rental discounts are based on volume. The travel agent will be able to tell you which rental agency we use at the time you make your reservations.

- i. All travelers should follow the listed guidelines:

Number of Travelers	Class of Car
1-3	Compact (like Wagon-R)
4-5	Full Size (Any fitted for travelers)

- ii. Insurance should not be purchased from the rental agency and will not be reimbursed. All drivers must hold a valid driver's license or a car may not be rented.
- iii. Car rentals are generally the most expensive mode of transportation and should only be used when the nature of the trip or the locations of the project/clients being visited is such that the use of local transportation (i.e. taxis) is not practical or would be more expensive.

4. **Personal Car/Bike**

An automobile personally owned by advisors/members/consultants/vendors /volunteers/employees/others and authorized for business use will be compensated when driven for such purpose and will be reimbursed a fixed amount of INR 10 for 4 wheelers & INR 3 for two-wheeler per KM. Mileage should be fully documented as to date, starting location, ending location, persons visited, the business purpose, and the business KM.

5. **Taxis**

Taxis should be used when other reasonable and less expensive forms of transportation are not readily available. In traveling away from home, overnight living accommodations should to the extent practicable, be selected to eliminate or minimize the need to use taxis or other local transportation. When taxis are

used, they should be shared to the maximum extent possible by advisors/members/consultants /vendors/volunteers/employees/others traveling together on the DNRF business. A receipt for the fare charged must be obtained.

6. Hotels

At the time the hotel reservations are made through the travel agent or by own, the best available rate with reasonable quality accommodations, at the most convenient location, will be obtained. Upon arrival, the traveler should verify that the rate that is shown on the itinerary is the rate they receive.

7. Meals

The advisors/members/consultants/vendors/volunteers/employees/others should normally select restaurants that are reasonably priced for the locality and which are consistent with normal living standards. Receipts must be attached for all meals purchase while on business.

Business-related meals (if more than INR 500/day/person) for clients or with other advisors/ members/consultants/vendors/ volunteers/employees/others must be described as follows: date, amount, place and explanation of the nature of business. A list of names of those entertained must be included. A receipt is required for all entertainment expenses regardless of the amount. Business conferences over meals may be reimbursed with proper approval. Wine and bar tabs are reimbursable only if they are associated with a business meeting and are not excessive. Entertaining other advisors/members/consultants/vendors/volunteers/employees/others, unless for stated business purpose, is not a reimbursable expense.

8. Business Entertainment

Only in case of strictly dire need related to DNRF's objectives.

Business entertainment is limited to the cost of meals and beverages furnished in a hotel dining room or a restaurant.

Since the presumption is made by the DNRF board that entertainment is not related to the DNRF's business, it is generally necessary to demonstrate that such expenses are associated with the active conduct of DNRF's business. Therefore, such entertainment must have either directly preceded or followed a bona fide business discussion. Since the DNRF must be prepared to substantiate this expense, the following information is required when reporting DNRF expenses:

- i. Date and place of entertainment
- ii. The party's name, title and firm must be stated on the Travel Expense Report.

9. Long Distance Calls

- i. Advisors/members/consultants/vendors/volunteers/employees/others traveling on DNRF's business are permitted a reasonable number of telephone calls home to verify arrival at the destination, make arrangements for returning home, and to take care of urgent personal matters which cannot wait.

10. Mobile Phones

Mobile phone expenses are reimbursable on monthly as follows:

For Project Heads/Members:

- i. 50% of monthly service charge
- ii. 50% of all taxes
- iii. All business-related calls

For all other advisors/consultants/vendors/volunteers/employees/others:

- i. Business-related calls only.

The following items are not reimbursable:

- i. Initial purchase, lease, or installation of mobile phones.
- ii. Personal calls.
- iii. Answering services on mobile phones.

A copy of the mobile phone bill with all business-related calls must be high-lighted in the Expense Report.

11. Cash Advances

- i. Upon Request, frequent DNRF's business travelers will be given an advance to provide funds for authorized future DNRF expenses. Advances will only be given to advisors/members /consultants/vendors/volunteers/employees/others traveling on the DNRF business.
- ii. A cash advance of up to INR 2000 per day of travel on DNRF business may be requested by completing a Check Request for Cash Advance.

- iii. All requests for Travel Advance must be approved and submitted to the Accounts Payable Department/concerned person at least (3) business days before the traveler's departure.
- iv. Any excess of advanced funds over expenses must be remitted promptly with the expense report. Delinquent notices will be sent on advances that have not cleared within thirty (30) days from the issue date. You may not request any further advance if you currently have an advance outstanding that has not been resolved.

12. Miscellaneous

- i. The DNRF does not pay for dry cleaning expenses while on a trip of less than five (5) days duration. However, where circumstances require these services, these expenses will be reimbursed. Please document your explanations on the Expense Report.
- ii. The payment of tips and gratuities should be limited to those situations and services where such payments are normal practice. The amount of percentage of any gratuity paid should not exceed that which is reasonable and customary for the particular type of category of personal service. The range of 5-10% is considered applicable to most forms of personal service, including restaurant service.

The following are not reimbursable:

- i. Annual credit card fees
- ii. In-room or in-flight movies

- iii. Personal reading materials
- iv. Airline, hotel and car rental club memberships
- v. Restaurant count club memberships
- vi. If necessary for DNRF's objective, then board approval is required.

13. Receipts (Proof of Payment)

The DNRF requests that receipts for all expenditures should be submitted, and receipts must be submitted for all expenses over INR 1000. DNRF will not reimburse expenditure greater than INR 1000 without a receipt.

14. Approval

- i. All Expense Reports must be approved by the authorized supervisor. Expense reports must be submitted to the Accounts Payable Department/concern person within thirty (30) days of first expenditure incurred or reimbursement can be delayed while current reports are processed

15. Expense Report

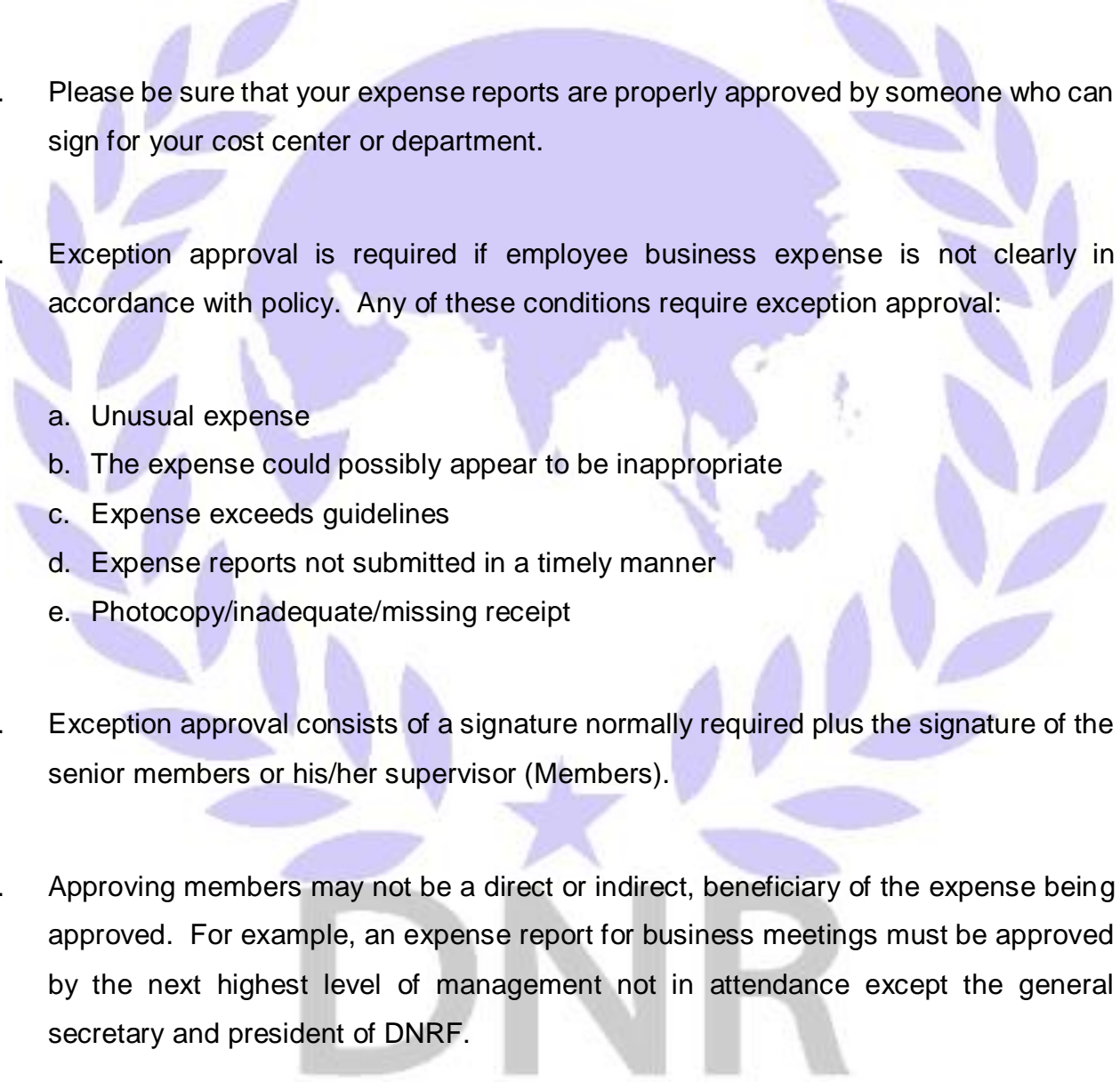
- i. DNRF regulations require that traveling personnel maintain an adequate record for each trip and post all pertinent information in support of each expenditure (who, what, why, when, and how much). Expense Reports are due no later than thirty (30) days of first expenditure incurred.
- ii. Entertainment expenses incurred in the process of completing DNRF's business objectives should be supported by receipts for all expenditures and documentation detailing dates and places of entertainment, names and number of people

involved, business relationship of all involved, business purpose, and amount of each separate expenditure. All names should be listed.

16. Business Expenses

Advisors/members/consultants/vendors/volunteers/employees/others responsibilities:

- i. Use good judgment when incurring business expenses. Consider less expensive alternatives to a trip such as a conference call.
- ii. Submit expense claims (expense reports) within 7 days for trips requiring air and or overnight travel. Expense reports may be submitted every two weeks if on an extended business trip. Advanced purchases of airline tickets may be expensed in advance if the charge card bill is received before the trip.
- iii. Obtain appropriate approval signatures, including exception approvals when required. Permission on e-mail will suffice.
- iv. Provide accurate actual expense details on the appropriate form for reimbursement. Adequate documentation includes a daily recording of actual expenses by categories in INR. All required fields must be completed with original receipts.
- v. Use DNRF contracted travel agencies (If any) for all airfare, automobile rental, and lodging.
- vi. Adhere to meal guidelines.
- vii. When possible schedule travels 14-21 days in advance.

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- viii. Obtain pre-approval for travel on a Travel Authorization Form or e-mail.
 - ix. Repay DNRF amounts due promptly.
 - x. Please be sure that your expense reports are properly approved by someone who can sign for your cost center or department.
 - xi. Exception approval is required if employee business expense is not clearly in accordance with policy. Any of these conditions require exception approval:
 - a. Unusual expense
 - b. The expense could possibly appear to be inappropriate
 - c. Expense exceeds guidelines
 - d. Expense reports not submitted in a timely manner
 - e. Photocopy/inadequate/missing receipt
 - xii. Exception approval consists of a signature normally required plus the signature of the senior members or his/her supervisor (Members).
 - xiii. Approving members may not be a direct or indirect, beneficiary of the expense being approved. For example, an expense report for business meetings must be approved by the next highest level of management not in attendance except the general secretary and president of DNRF.
 - xiv. Receipts are required for reimbursements of all authorized business expenses. The receipt must identify the name of establishment, date, actual amount incurred, description, and receipt of payment. Items considered non-receptacle such as housekeeping/porter tips and some highway tolls can be reimbursed without a receipt.

Photocopies and missing receipts require exception approval. Telephone receipts should include phone detail identifying business from personal calls.

- xv. Field advisors/members/consultants/vendors/volunteers/employees/others are required to obtain approval from their respective supervisor before submitting expenses for reimbursement.

17. Corporate Charge Card and Advances (If approved by the board)

- i. Corporate charge card (if any) will be issued to frequent travelers who anticipate incurring two business-related expenses a year. The corporate card must be used for business travel-related expenses (business, meetings, air, auto, hotel, meals etc.).
- ii. To minimize the need for business advances, advisors/members/consultants /vendors/volunteers/ employees /others are expected to use corporate charge cards for travel to pay for travel expenses.
- iii. Travel advances are also available to assist advisors/members/consultants/ vendors/volunteers/employees/others in paying out of the pocket business expense.

18. Approver's Responsibilities

- i. Ensure all expenses are reasonable, in support of business goals, and in accordance with the DNRF policy.

- ii. Approve expenditures for which no direct or indirect benefit (e.g. in attendance at the meeting) was received.
- iii. Only authorize reimbursement for air, car, and hotel expense if booked through the agency/own under contract.
- iv. Cost-effective management of business expenses.

19. In emergency situation/projects (like an accident, urgent hospitalization, earthquake, flood relief etc.) the above policy will be not applicable



E. Communication Policy

This communications policy sets out the guidelines governing communication with the internal and external stakeholders of DNRF.

DNRF is committed to the dissemination of timely, accurate and quality information to its internal and external stakeholders. All internal and external communications should be aimed towards the achievement of DNRF vision and mission, should be in line with its approved strategy. All communication should be in line with DNRF-approved standards. Only Authorized Persons are permitted to undertake DNRF's internal and external communications.

1. Definitions for purpose of this Policy, the following definitions apply:

- i. Authorized Persons- means General Secretary/President/Chief Executive Officer /Chairman and other individuals specifically approved by the General Secretary from time to time for specific kinds of communications on behalf of the DNRF.
- ii. Basic DNRF Information- is any information about DNRF, including its project, products, services, finances, financing plans, operations, objectives, Members and other business/partner relationships, personnel, and financial and operating results
- iii. Confidential DNRF Information- is any information that has not been made publicly available by DNRF, as well as information of third parties that the DNRF is obligated to keep confidential
- iv. External Communication- is the dissemination of information to external stakeholders
- v. External Stakeholders- refer to Regulators, Government and other Authorities; DNRF Partners; Corporate Partners, NGO Partners, Media, Service Providers, the general public, etc.
- vi. Internal Communication is the dissemination of information to internal stakeholders
- vii. Internal Stakeholders-refer to DNRF Employees, Chairman, Management and Board Members

- viii. Press Media- includes delivering news to the general public or a target public. These include print media (newspapers, news magazines), broadcast news (radio and television), and the Internet (online newspapers, news blogs, Facebook, Twitter, LinkedIn etc.)

2. General Code

- i. DNRf recognizes that active communication with different stakeholders and the general public is an integral part of its Strategy. To reach its overall goals for communication, the following guiding principles should always be adhered to:
- ii. Only authorized persons shall be permitted to have formal engagements with external stakeholders via media engagements and press releases
- iii. All information must be conveyed through the appropriate and approved communication channels to DNRf's stakeholders in a timely manner.
- iv. All requests for information by any stakeholders shall be responded to by the concerned person without unnecessary delays.
- v. A turnaround time of three (3) working days shall apply to all requests; where the information sought may require more time to deliver, an acknowledgment of the request must be made within the stipulated period.
- vi. As an NGO and self-regulatory organisation, all information disseminated to stakeholders shall be accurate, transparent and open as possible, while considering the need to protect DNRf's confidential information
- vii. All advisors /members /consultants /vendors /volunteers/employees/ others shall proactively develop contacts with its target stakeholder groups and ensure timely, open and constant communication.

- viii. All communication must be clear, concise and intentional.
- ix. Regular feedback will be encouraged from all DNRF stakeholders and will be applied towards ensuring better service delivery.
- x. All DNRF communication must be consistent in style and message to build stakeholder trust.

3. External Communication

- i. The support and participation of DNRF's external stakeholders are crucial to its long-term success and archiving objective and is therefore always desired.
- ii. External communication should also promote overall knowledge and awareness of DNRF, its project, vision, goal, market, products, services, achievement etc., among the different external stakeholder categories.
- iii. All external communication must be approved by the authorized persons (sec E-1-i) to all communication with government representatives and NGO's (DNRF) regulators, as well as confidential or sensitive information.
- iv. Exceptions may exist in situations where such communication is part of project functions.
- v. All presentations/materials for external use must be reviewed by authorized persons prior to exposing these documents to the stakeholders or prospective donors to ensure compliance and accuracy of information related to the DNRF. This includes presentations to external stakeholders/donors at meetings, seminars, conferences, etc. and materials to be uploaded to the website.
- vi. Communication and promotion of partner companies, organizations and donors will be conducted strictly as per agreement. No communication will be conducted on behalf of funding companies, organizations and donors without prior permission from the same.

- vii. DNRF will not use any logo/name of donors in external communication without prior permission from the respective organization.
- viii. No documents will be shared of one company information about project, budget, plan/strategy to another company, without prior permission of the respective companies.
- ix. DNRF will not share the information of advisors/members/consultants/vendors /volunteers to any external agency/organization other than a legal requirement by a government agency. If sharing such info to non-government organizations an NDA will be executed after prior permission from said advisors/members/consultants/vendors /volunteers
- x. No documents will be shared by DNRF to any organizations which are in breach of NDA (Non-Discloser Agreement) with any person or organization.
- xi. For submitting a project proposal to donor organizations, only relevant documents will be provided which are open for the public domain.
- xii. DNRF's relationship with the press media, particularly business reporters, is at the heart of its success. The media, which serves as the medium through which DNRF reaches external stakeholders, is accorded high priority in DNRF. As such, communication with media is to be handled with the highest levels of sensitivity and professionalism and must always be handled by an authorized person.
- xiii. Only authorized persons shall be permitted to grant interviews of any sort (print, TV, online) and be quoted with respect to DNRF's external communications.

4. Internal Communication

- i. DNRF's internal communication is targeted at all its internal stakeholders, towards the achievement of its overall objectives. Furthermore, internal communication is aimed at strengthening the organisational culture and feeling of commitment among the internal stakeholders, thereby increasing active participation and team spirit.
- ii. Internal communication shall be handled by the authorized persons

- iii. Communication between and amongst advisors/members/consultants/vendors /volunteers must be professional at all times.
- iv. Advisors/members/consultants/vendors /volunteers are to be addressed by either their first names or by their initials in all written communication, except letters which must bear the full name.
- v. The use of titles, nicknames, or any other names is strictly prohibited in written communication.
- vi. Internal communication will be done by e-mail which is registered in DNRf's record. DNRf encourage only electronic medium.

5. Disclosure of Confidential Information

DNRf is committed to providing timely, accurate, and complete disclosure of its basic NGO information appropriately. Disclosure of confidential information is however strictly prohibited as detailed in the DNRf Confidentiality and Non-Disclosure Agreement which is signed by advisors/members/ consultants/vendors/volunteers upon assumption of duty. Violation of this Agreement may attract legal redress.

6. Public Statements of Personal Opinion

DNRf advisors/members/ consultants/vendors/volunteers should refrain from making public statements of personal opinion regarding DNRf or its partner organisations. Such public statements may include quotes given to media, contribution to blogs, published articles, etc. Any such public statements must be approved by the authorized person before publication.

F. Grant/Fund Request Policy

DNRF doesn't consider that all grants and funds available for NGOs are acceptable. DNRF will not approach the companies for funding nor entertain those companies whose integrity is in question or not abiding by the laws of India or internationally recognized organisations like the United Nations. DNRF will avoid the company's products or services are a direct threat to humankind. DNRF will follow an SOP while communicating for partnership.

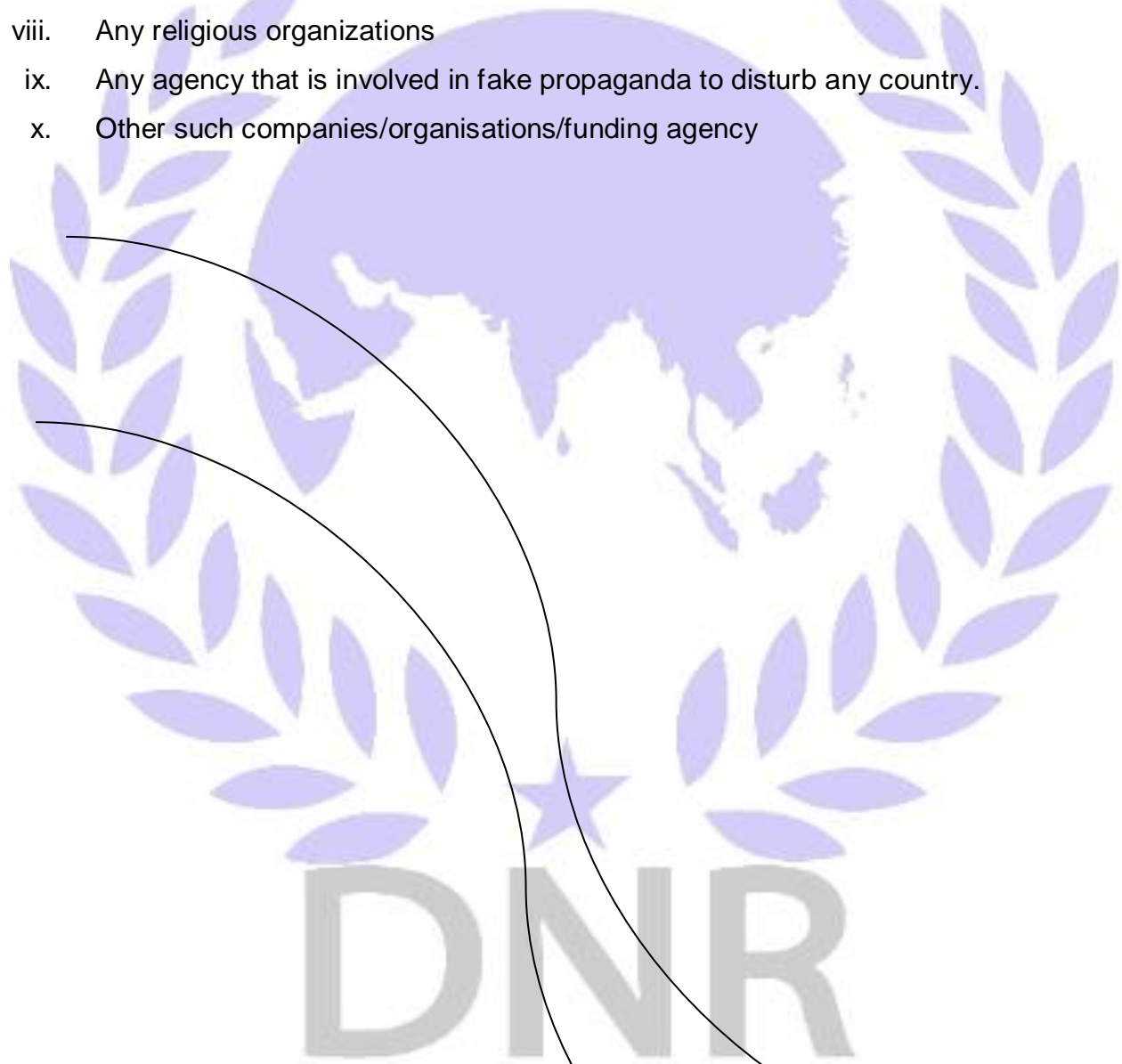
1. The process to approach the corporate/funding partner

- i. First, send a draft concept note as per our requirement or as per corporate/funding partner request.
- ii. After approval of the draft concept, a draft proposal will be sent. After feedback final proposal will be sent with an estimated budget.
- iii. Organisations will be not permitted to share the concept note, draft proposal, or final proposal without the written consent of DNRF with other organisation.
- iv. DNRF will work on mutual respect partnership principles. DNRF will never work on the mercy principle.
- v. The project will be kick-off only after formal agreement and as per terms and conditions.
- vi. Without a need assessment, no project will be done if that particular project is required so. If already need an assessment done by a partner, DNRF may consider that need assessment, on written request by the partner company.

2. The following type of companies will be not entertained by DNRF for funding or do any type of partnership. Though they are registered as a legal entity in India and abroad.

- i. Any company making arms/weapons etc.
- ii. Any company making liquor, cigarette, tobacco etc.
- iii. Any company involved in child labor

- iv. Any company not following labor laws
- v. Any company not following environmental laws.
- vi. Any MNC whose parent countries policy is a threat to the Indian community and integrity.
- vii. Any funding agency that is blacklisted by the Government of India.
- viii. Any religious organizations
- ix. Any agency that is involved in fake propaganda to disturb any country.
- x. Other such companies/organisations/funding agency



G. Disclaimer

- i. This policy and guideline-2020 however, cannot anticipate every situation or answer every question of all stakeholders of DNRF. The procedures and practices stated in this policy are subject to change. To maintain flexibility in the administration of DNRF's policies and procedures, the DNRF reserves the right to revise or rescind any provisions of this handbook without notice.
- ii. But DNRF will honor the agreements done, during the current policy was in force.
- iii. ***In emergency situations/projects (like an accident, urgent hospitalization, earthquake, flood relief etc.) the above policies (A~F) will be not applicable and DNRF will act as per the situation. DNRF will try to full fill all compliances later on if possible.***
- iv. If any dispute arises legal or non-legal, the rules and regulations as well as MoA of DNRF will prevail as per SR Act XXI of 1860.
- v. Any NGO can adopt this policy but prior written consent from DNRF is mandatory.
- vi. In this policy the total number of pages is 39.



Binod Kumar
President



Abhishek kumar
General Secretary