



Finance Policy

/

Accounts Manual

NAV BHARAT JAGRITI KENDRA

Head Office - At: Bahera, Post – Brindavan, Via – Chouparan,
Hazaribag, Jharkhand – 825406

Coordination Office - At: Amrit Nagar, PO – Korrah, Hazaribagh,
Jharkhand – 825301

nbjk.org

4th Edition

TABLE OF CONTENT

S.NO.	PARTICULARS	PAGE NO.
01	INTRODUCTION	03
02	THE VISION	03
03	THE MISSION	04
04	LEGAL STATUS	04
05	ACCOUNTING SYSTEM	04
06	BUDGET	05
07	INCOME	06
08	EXPENDITURE	07
09	SALARY	09
10	PAYMENTS	10
11	AUDITS	11
12	REPORTS	12
13	PROCUREMENT POLICY	13
14	FORMATS	14
15	MANUAL RECORDS	15

01. INTRODUCTION

NBJK a registered society since 1974 under Society Registration Act, XXI, 1860 from IG. Registration, Govt. of Bihar has been doing service in its rural development mission. The range of services of the organization range from education, sanitation, hospitals, healthcare, microfinance, credit plus, family counselling, and community mental health to name a few. Consequently, the competencies required for manning these services is diverse and eclectic.

In addition to the diverse competencies required as mentioned above three additional issues add to the complexity. The first being that most services offered by the organization are funded by donor agencies and trusts. Hence the services are project based. The projects typically range between one to three years in duration. Second, the services are required and are offered in rural interiors. It needs to be mentioned here that the two states in which the organization is operational are amongst the most backward in terms of any Human Resources Development index. Third, NBJK being a development sector organization, and not being a commercial one, is unable to pay competitive salaries.

Given the varied specialized competencies required and the complexities involved as mentioned above, the issue of recruitment and selection to the organization becomes vexing. The organization has adopted a pragmatic solution of employing local people. NBJK has been successful in attracting talented and highly qualified women and men who are dedicated in working for a social cause.

It is the commitment of NBJK to provide equal employment opportunity for all applicants and to subscribe fully to the doctrine of non-discrimination in employment regardless of race, colour, caste, creed, religion, sex or age. Also, NBJK shall not discriminate in the administration of personnel actions, such as compensation, benefits or any other aspect, on the basis of race, colour, caste, creed, sex or age.

02. THE VISION OF THE ORGANISATION

To establish a progressive, peaceful, and a just society based on the values of equality, fraternity and mutual help.

03. THE MISSION OF THE ORGANISATION

To educate, organize and empower the rural poor to promote development as a liberating force, for achieving social justice, economic growth and self-reliance.

04. LEGAL STATUS OF ORGANISATION

NBJK is a registered society since 1974 under Society Registration Act, XXI, 1860. Registration No **390/2005-06 Dated 22.03.2006 (Govt of Jharkhand)**. Old Registration No 61/1974-75 Dated 26.09.1974 (Govt of Bihar).

NBJK got FCRA status in 1976 from the Govt. of India for receiving foreign contributions and grants. Registration No **337750015 Valid till March 2027**.

12A Registration under Income Tax Act. Registration No **AAAAN0398RE2021401 Valid till AY 2026-27**

80G Registration under Income Tax Act. Registration No **AAAAN0398RF2021401 Valid till AY 2026-27**

PAN : **AAAAN0398R**

TAN : **RCHN00140A**

CSR Registration : **CSR00001693**

Niti Aayog Portal Darpan Uniq Identification No : **JH/2009/0020483**

GST Jharkhand : **20AAAAN0398R1ZB**

GST Bihar : **10AAAAN0398R1ZC**

Udyam registration No : **JH-11-0007734**

05. ACCOUNTING SYSTEM

- I. The Organization is following the double entry system of accounting. The books of accounts are maintained in the computerized form. The accounts are prepared in Tally software and update on time to time as available.
- II. Separate Books of accounts are maintained for Indian Fund and Foreign Fund. Separate Company created in Tally for Foreign funds and Indian Funds.

- III. Manual Cash Book, Bank Book, Journal Book and other registers are maintained separately for Indian Fund and Foreign Fund.

06. BUDGET

- I. When the project is sanctioned, Project budget will be formed as per annexures A13(1). Then Annual budget (expenditure and income) will be formed in the format A51 & A51(A).
- II. The annual Budget will be according to the financial year i.e. from April- March. If a project starts from January and ends in December in the same year, the annual budget will be from January- March and then from April-December. The budget balance of the previous year will be added head wise in the next year budget (unless the budget balance is refunded to the funding agency as per their guidelines).
- III. On the basis of yearly budget monthly Expenditure & Income budget in Annexure A13 and A14 will be formed. The annexures for detail budget head wise annexure 13A and A14A will be attached.
- IV. Annual and Monthly budget will be made by the head of the project i.e. Program Manager / Hospital Administrator / Principal etc., modified and certified by the Branch Manager and send to Program Director (PD) and after review and approval, the PD will send to Executive Director (ED) / Secretary for final approval by 5th of every month. The Expenditure or Income will be done on the basis of the budget approved by the ED / Secretary / PD. The copy of approved budget will be sent to Program Manager (PM), Manager – Finance (MF), Asst. Manager Finance (AMF) Branch Manager and the Account Incharge of the branch and also to CO Representative.
- V. If a project from CO or any Branch runs also in different branches, then the budget for the whole project will be made in and also it will be bifurcated Branch wise.
- VI. In Annexure A 13 and A14, the previous month Expenditure or Income will be taken from accounts department record. Last month expenditure/income will be taken from the budget sheet actually spent during last month.
- VII. After approved budget each branch / Project will spend the money by the program manager / Branch Manager and will submit the vouchers on weekly basis i.e. 7th, 14th, 21st and last day of each month. If these days are holiday or Sunday, one day before the voucher should submit to accounts department.
- VIII. Vouchers will be made on project wise basis. General Fund (GF), EPF, SWF etc. will also be treated as the separate projects.

- IX. Though the yearly salary and travel sheet will be approved by ED, it will also be approved on monthly basis with budget approval sheet A13. If some staff is transferred or removed and another staff takes his place then new salary and travel sheet will be formed for the new staff and salary and travel sheet of old staff will be removed. If any project will add or remove, then only the project and head will modify, not the amount.

07. Incomes

- I. The organization has several sources of income i.e. Grants and donations, Interest Income, Income from Hospitals and Vision Centers, Income from Micro Financing Activities, Income from School and Training activities, Income from Sale of Vermi Compost and Waste Managements and other income.
- a) **Grants and Donations** – The grants and donations received from different donors should issue money receipt. The details of donor will be kept by the branch accountant / Manager – Finance i.e. donor MoU, PAN, Address, Contact details etc. The donor details will send to CO if donations received at branch level. Foreign Grants will only be received in organization’s Main FCRA Account in SBI New Delhi Account No 40012348468. Indian Grants and donations receive in other accounts not designated for FC Projects.
 - b) **Interest** – Amount received from bank as interest from saving accounts, Fixed Deposits should be taken in income from bank interest.
 - c) **Hospitals and Vision centers** – NBJK is running Eye Hospitals and Vision Centers for charitable purpose and the source of income is from patient (OPD, IPD, Sales of Medicine and Spectacles etc.), Insurance Agencies and other supports. The amount receives in Cash / UPI / Cards / Bank.
 - d) **Micro Financing Activities** – NBJK is giving loans to SHGs and JLGs as micro financing activities and source of income is Membership Fee, Loan Processing Fee and sale of stationeries related to this activity. The amount receives in Cash / UPI / Cards / Bank.
 - e) **Schools and Training Activities** - NBJK is running CBSE Affiliated Schools and other schools for marginalized community and the fees are very nominal. The source of income is from Fees, Sale of books, dress, stationaries etc. The amount receives in Cash / UPI / Cards / Bank.
 - f) **Vermi Compost and Waste Managements** – For Preservation of environment, NBJK is running Vermi Compost Unit and Green Mill Board. Source of Income is sale of Vermi Compost, sale of Green Mill Board (Hand Made Paper) and cleaning services given to different organizations.

- g) **Other Source of Income** as NBJK charges Vehicle Cost, rent for fooding and hall charges, building rent etc. to different projects and other organizations.

08. EXPENDITURES

- I. After approved budget each branch / Project will spend the money by the program manager / Branch Manager and will submit the vouchers on weekly basis i.e. 7th, 14th, 21st and last day of each month. If these days are holyday or Sunday, one day before the voucher should submit to accounts department.
- II. On the basis of approved budget, the expenditure or income voucher will be made by the Program Manager / Project Coordinator and also enter the expenditure and income in annexure A13 or A14 and then put up to the accounts department. The accountant will verify the vouchers with all the details and related annexures / supportings and modify both voucher and annexures (A13 or A14) if required. Accounts department will check the voucher as per accounting norms. After the finalization of voucher with all required supportings, the branch Manager would approve the vouchers and then the accountant will finally enter in Cash Book / Bank Book or Journal Book and then it will be punched in Tally. Cash Book / Bank Book or Journal Book page number should mention on voucher.
- III. Voucher Number of each bank should start from 0001 in Bank Book and start again by change of each financial year. Voucher Number of Journal Book should start from 1001 and Cash Book from 5001 and start again by change of each financial year. These numbers are for each branch / location / Fund (FC and Local). The voucher numbers will be written on manual voucher and same voucher number would punch in Tally.
- IV. The copy of approved budget should print and keep in file with page numbers and the vouchers should verify by the budget and budget page number should mention on voucher.
- V. After all checking, reviews, verification and approval till branch manager level, Tally Punching, the Branch Accountant will send the original vouchers with all required supportings to Coordination Office (Except HO, Ranchi and Khunti) along with photocopy of Cash Book, Bank Book, Journal Book, approved budget copy with expenditures remark on weekly basis i.e. 8th, 16th, 22nd and 3rd of next month.
- VI. The Program Manager of each project can advise that Program coordinator or other staff can take advance from the branch for program expenses after submitting Annexure A19B. Program advance cannot be given for Foreign Fund and only be given by national fund by submission of advance breakup.
- VII. The Program Advance be given by the bank only. Cash advance below Rs 10,000/- can be taken for emergency purposes after submitting Annexure A19B. Advance to program

manager or branch manager will not be given in other branches except the permission is taken by ED. This is advisable that Branch Manager / Program Manager should not take advances or spent money directly. They have to review and verify the expenditure and advance settlement.

- VIII. The advance amount should settle on weekly basis by submitting bills and vouchers on weekly basis to accounts department.
- IX. If some program advance is not settled exceptionally due to non-availability of bills or any other emergent reason, the statement giving detailed breakup signed by branch manager and accountant will be sent to CO accounts office and will be certified by Executive Director. The advance breakup will come in the format A19 annexed with annexure A19 A.
- X. If the program advance is not settled or advance breakup is not submitted up-to 1st of the next month, salary of the staff will not be transferred and will be kept as payable. The salary will be transferred with the next month salary, if the advance is properly cleared or with the approval of ED.
- XI. In case the previous advance is not settled due to some emergent reasons, the next advance can only be given by ED permission giving sufficient reason for not settling the advance.
- XII. On last day of every month, advance of all staff annexure A19 will be sent to CO with detail breakup A19 (A).
- XIII. The bills / Invoices should be proper and to be submitted original to accounts department with the vouchers. If the expenses of small amounts where bill is not available with vendor, Annexure A25 should be used for expenditure bill / supporting.
- XIV. If any material / item purchased then it should physically verify by store incharge / program Manager / Branch Manager / Accountant and item wise voucher entry would be punch in tally. Fixed Assets / Capital Expenditure items shall punch in Tally with the location for item purchased for. Consumable items shall punch with Main Location or OT Location and after that the item will issue with Issue register and consume with consumption report in Tally.
- XV. Surgical consumable items at hospitals would issue through separate issue register for OT, OPD, Pathology and discharge and punched in Tally with that register. The consumption of those items would punch in Tally and signed copy of location wise stock should be file with the store incharge / MIS.

- XVI. Physical verification of Asset will be done once in a year. Branch Manager / Program Manager / Accountant / Office Manager will jointly held this activity and submit the report to CO within starting of financial year.
- XVII. If some project does not have sufficient fund due to non-receipt of installments from funding agencies or unavailability of fund, the fund from General Fund (GF) may be transferred in that respective project by taking loan. The loan will be taken on monthly basis and will be approved by ED. The loan from National fund will only be taken by national project and the loan for foreign project will be taken only from foreign project.
- XVIII. The Capital Expenditure purchase from donor fund in current financial year shall create Asset Fund and carry forward next year. The depreciation of Fixed Asset would charge as per income tax rule and should be deduct with Asset Fund also.

09. Salary

- I. NBJK has centralized accounting system and all staff salary is calculated at coordination office.
- II. Coordination Office (CO) in charge will verify and check the attendance, leave and absentee of all staff of the Branches on the basis of daily plan report, absentee statement attendance software & attendance taken on telephone up to 20th of every month and finalize monthly attendance in HR Software. A copy from CO to Branch will be sent every month. If the software for DPR is functional DPR will be done accordingly. Attendance of all staff will be from 21st of the previous month to 20th of the current month
- III. Daily attendance up to half an hour of reporting time daily and DPR up to next day will be sent from branch to CO. DPR will include every half an Hour of time place and unit wise daily report per staff.
- IV. On the basis of final absentee updated in HR Software and statement A1, Accountant at CO/AMF will make salary and feed in the HR software. Microcredit department of CO will also be treated as separate branch.
- V. Branch Accountant Will prepare Annexure A-2, verified by accountant at CO. The salary will prepare in HR Software by CO accountants of respective branches and will be verified by Asst. Manager Finance and Manager Finance for CO salary and approved by ED.
- VI. The Program advance details with breakup A19 will be sent to CO AM(F) on last date of every month.
- VII. The personal advance will be deducted from the salary and will be included in the pay slip. Program advance will not be included in the pay slip. Till last day of every month, all the staff will need to settle all the advance with the accounts department and the

accountant will send the report to CO latest by last day of every month after which salary will be transferred in the Bank.

- VIII. If the program advance is not settled or certified up-to last day of the month, salary of the staff will not be transferred and will be kept as payable. The salary will be transferred with the next month salary, if the advance is properly cleared or after approval of ED.
- IX. From salary sheet, Staff Welfare Fund (SWF) contribution, SWF loan and gratuity contribution sheet annexure A7 will be made. TDS report annexure A8, annexure A8(A) , annexure A8(B),A8(C)(House Rent) and PF report annexure A7(1) will be generated. The generated copies will be sent to Branches by AMF CO with signature of ED.
- X. Micro credit loan of staff will be deducted from salary and then transferred to Micro Credit Department through Coordination Office.
- XI. The salary will be transferred in individuals Bank account on 5th of every month (if the program advance is properly settled). No cash salary will be paid to any staff. Any staff after joining will give accounts details to personnel manager only then salary will be paid. If for some reason salary is paid in cash special written permission is required by ED.
- XII. No personal advance will be given between 25th to last day of the month, without permission of ED.
- XIII. After the calculation of EPF, rest amount of basic Salary will be calculated into SWF and deposited in the organization (Same calculation as EPF) as SWF Contribution of staff. Staff can Withdraw their SWF Contribution or take loan against SWF Contribution deposited by staff. The SWF loan amount will charges @11% P.A. interest to beneficiaries and contribution amount will pay the interest @8.75% P.A.
- XIV. The gratuity amount will pay to staff at the time of leaving the organization or death, if fulfilling the gratuity law's terms and condition.
- XV. At the time of Final settlement of staff, Annexure A-39 will prepare by AMF and after calculation of all payables and deductibles, final amount of staff to pay by Bank after approval of ED.

10. Payments

- I. All payment should made through bank. The payment below Rs 10,000/- can be paid in cash but the cheque payment is desirable wherever possible.
- II. The Program Manager will prepare the fund requisition Annexure A15 on the basis of approved budget, original bills / invoices, processed vouchers, Purchase orders and then put up to the branch accountant. The branch accountant will verify the fund requisition with tally and other required documents and send the requisition to CO.

- III. CO Accountants for branch / AMF will review and verify the fund requisition and send to ED / Secretary / PD for approval. After the approval, the cheque and NEFT sheet will issue to bank for payment.
- IV. The cheques will be kept at CO with AMF and at Branch with branch manager and will be given to accountant for withdrawal whenever required. All the cheques shall be signed by any two authorized person including President, Secretary, Treasurer, Program Director.
- V. Cash amount at branches, schools and hospitals should be deposited into very next day and the cash balance should be maximum for 2-3 days receiving. It is the responsibility of branch managers to monitor the cash in the box on daily basis. He/she has to see that the cash is manage properly and is not mis-utilized. If there is more cash in the box the branch manager has to keep watch on it for its security and safety. Cash will be Physically verified by Manager / Incharge / Internal Auditor / Manager Finance on every month.
- VI. Cash book, journal book, bank book will be check by the branch manager on weekly basis. The records will be checked and the tallied by the branch manager on weekly basis. Signature on records with seal will be done by branch managers and accountants on weekly basis. The date and seal will also be given.
- VII. Program Manager / Branch manager / Manager – Finance / accountant at branches will review the fund position of Projects and about due installment to the funding agencies on monthly basis. Program managers and Branch managers will send reminders of required documents to funding agency.
- VIII. In the branches accountant and branch manager both will be responsible for proper accounting.

11. Audit

- I. Internal audit of all branches to be done by AM(F) CO. The accountants will keep all the vouchers with other necessary documents (manual cash book, journal book, bank book, manual advance book, attendance sheet, annexures A1 , A2 , A3 , A4 , A4(1) , A4(2) , A5(1) , A5(2) , A5(3) , A6(A) , A6(B) A7 ,A(1) , A8 , A8(A) , A8(B) , A9 , A10 with A10(A) , A10(B) , A11 , A12 with A12(A) , A13 with A13(A) & A13(A2) , A14 with A14(A) , A13(A3) with A13(A3A) , A14(3) with A14(3A) , A15 , A15 A , A15 B , A15 C , A15 D , A18 , A19 with A4(2) , A20 , A21 , A22 , A31 , A35), inventory records, physical verification report ready for internal Audit.
- II. The AM(F) will visit to branch or review the documents at CO as per the need of Audit. Audit observations will be presented to ED on the last day of the audit in format for internal audit A54.

- III. The Cheque books of all branches will be kept at CO and issued to bank for payment after approval of ED / Secretary / PD. At the Branches where the cheque books will be kept the accountants/Branch Managers will keep pre signed cheques from CO representative or office bearer for one month.
- IV. External audit of all projects will be done at CO (CO, M/C, Dumka, Patna, Koderma, Bodh Gaya, Kaajha and Deoghar), HO & Ranchi (Ranchi & Khunti) as all records will be maintained in that locations. External Audit Report / Financial Review by other organization will share to ED on last day of the Audit.
- V. Statutory Audit will be prepared consolidation of project wise Audit Report. Statutory Auditor will finalized by general body.
- VI. Income Tax return will file by Statutory Auditor and Manager-Finance will review and check the details. The return must be file on or before due dates.
- VII. FCRA Return will file by Manager Finance after duly audited by statutory Auditor on or before due date.

12. Reports

- I. Branch Accountant / CO Accountant for Branch / Manager Finance will submit the Financial Reports to donor in donor prescribed format or organization format (A11).
- II. Monthly Financial Report of all projects will be made by branch accountant in form annexure A11, A12, A12A, A16, A16A, A17, A18, A19, A20, A21, A31 and sent to CO by 15th of the next month. CO Accountant for Branch will verify the report with tally. AMF and Manager Finance will review the Report and discuss observation report with ED.
- III. NBJK cheque book receipt and stock report Anne A 31 , Cheque/draft receipt register/sheet A31 (A) , Cheque/ Draft issue register/sheet A31(B) , Voucher contingency receipt-sent report Anne A 32 , Asset transfer to report A31 (C) , Asset transfer from report A31 (D) , new files and registers open report Anne A35 ,Report of final accounting of staff resigned Annexure A39 , FD investment, Security etc. report annexure A41 will be sent up to 15th of the month.
- IV. If some projects are a part of other Branch and accounting done at other branch then voucher to be submit from implementation branch to accounting branch in Annexure 10. The advance will be shown in the name of CO or branch. CO will also open a ledger in the name of that branch and project and the amount will be transferred from CO to the branch on monthly basis.
- V. After the end of the month, the vouchers will be separated project-wise and filed separately in project voucher file.

- VI. Branch Accountant will prepare and submit the sales report for GST to CO and CO Accountant for branch will verify it with Tally. CO Accountant responsible to submit the GST return will file the return on or before time. Manager Finance will supervise the return.
- VII. Branch Accountant will prepare and submit the TDS Report to CO and CO Accountant for branch will verify it with Tally. CO Accountant responsible to prepare the TDS payment will file the return. Form 16 will be issue quarterly to the person whom TDS has been deducted. Manager Finance will supervise the return.
- VIII. Professional Tax amount will deduct from the salary of Staff who are eligible for deduction as per Jharkhand Government Commercial tax Rule and the amount will pay quarterly. Manager Finance will supervise the return.

13. Procurement Policy

- I. The purpose of the procurement policy is to ensure procurement of relevant goods and services with market appropriate and competitive rates, ensuring quality and timely delivery. It also ensures transparency and accountability in the procurement system. However, it needs to be understood that while the procedures are important it shall not undermine the relevance of the purpose, i.e. if any relief material has to be purchased, it has to be as per the requirement of the local people and so timely delivered that it reduces human suffering.
- II. A purchase committee of Five members will be formed which have ED, Secretary, PD, Related branch Manager, Related Program Manager, Accountant, AMF / MF, Office Manager (At Least one from ED / Secretary / PD) will be the members. The procedure will be written in Purchase committee meeting register which will be kept at every branch. The procurement will be on basis of budget approved by ED / Secretary / PD.
- III. For purchase of above Rs 50,000 three quotations will collect by the program manager and purchase committee will recommend the material / services to be purchased by one party giving justification with respect to rate, quality, transportation, duration, goodwill, Payment terms of the supplier etc. If needed, the committee shall negotiate for lower rate.
- IV. Purchase committee in the meeting will discuss and take final decision. If ED or MF from CO are not present in the branches, the discussion will be done on telephone and consent will be noted in the register. The material will be purchased accordingly.
- V. For purchase of amount below Rs 50,000, written quotation will not be required but the program manager and one representative decided by the ED will take rate from at least three party and document in the meeting book with his/her recommendation. After

discussion with the members personally or on phone the decision will be taken on the purchase.

- VI. For emergency purchase the program manager can purchase upto Rs 10,000 by taking consent by branch manager and ED on telephone.
- VII. For the purchase of items like vehicles, Equipment etc. if there is a single dealer in the city, the item can be procured directly, however, it shall be documented and approved by the purchase committee.

14. Formats

Sr. no.	Activities	Annexure	Responsibility	Up-to (Date)	Remarks
1.	Attendance of staff from all branches and sub branches including CO	A1	Office Manager CO	21 st of every month	
2.	Annexure for salary payment	A2	Branch manager/ Accountant of all branches, AMF	25 th of month	
3,	a) Advance Break up of all staff to AMF co by Branch Manager / Accountant	A19 & A19 (A)	1. Branch Manager/ Accountant AMF	Last day of month	
4.	a) Fund requisition b) Cheque requisition c) Cheque utilization) CO Receipts	A15 A15(A) A15(B) A9	Branch Accountant, Accountant at CO, AMF, MF	5 th of every month	
5.	Monthly Expenditure and income budget	A13, 13(A), A14, 14(A), with A13(3) & A14(3) if required	Program Manager / Branch Manager	1 st of Month	
6.	a) SWF contribution, Loan, Gratuity b) PF contribution c) TDS contribution	A7 A7(1) A8, A8(A), A8(B)	M(F) to branch after approval.	5 th of every month	
7.	Account statement of all projects with fund position for Branches/CO	A10(A), A10, A10(B)	AMF to ED,	6 th of every month	

			M(F) to ED for CO		
8.	Last month income and expenditure analysis with 13A annexure. Take report from accounts.		Branch Manager at branches and Program Manager at CO to ED	6 th of every month	
9.	a) Inter project loan b) Inter project advance c) Debtors & Creditors report d) Project wise fund position e) Details of GF	A16 A18 A20 A21	M(F) for Co AMF for Branchers	6 th of every month	
10.	a) Accounting of resigned staff b) Branch wise project wise expenditure c) Account statement d) BRS of all banks e) Cheque book stock f) Cheque draft receipt g) cheque draft issue h) Asset transferred to i) Asset transferred from j) Receipt Book issue register j) FD, Security register k) File keeping register	A39 A10(A) A11 A12 & A12(A) A22 A31 A31(A) A31(B) A31(C) A31 (D) A32 A41 A35	M(F) for Co AMF for Branches	10 th of every month	
11.	Project Budget	A13(1)	Branch Manager/ Program Manager	5 th of month	
12.	Annual Budget	A51, & A51(A)	Branch Manager & Program manager	1 st week of April	
13.	Internal Audit of all Branches at CO	A54	Accountants of all Branches, AMF	20 th of month	
14.	Statutory Audit		Manager Finance	30 th May	

15. Manual Records, Books and Registers

- I. Daily Cash Book, Bank Book and Journal book
- II. Advance file with page No. updated every month Staff No. wise/Arch file Page No.

- III. Log book (with office)
- IV. Salary and Travel approval budget sheet.
- V. Cheque, Draft, Receipt, Issue register.
- VI. TDS register
- VII. Voucher file project wise (with numbering)
- VIII. Budget file project wise with page No.
- IX. Internal audit and report file(Branch Wise)
- X. External audit report file by funding agencies(Project wise)
- XI. Statutory external audit report file [one for consolidated audit, one for national consolidation, one for FCRA consolidation, one for project wise]
- XII. Day book file
- XIII. Bank reconciliation file
- XIV. Challan file (office)
- XV. Quotation file
- XVI. Purchase Register (office)
- XVII. Issue Register
- XVIII. FD and Investment file & other register
- XIX. NGO Partner Audit Report File
- XX. Security Deposit Register
- XXI. Lease and Advance, Security Deposit register and file.
- XXII. Stock book to be maintained *as stated above in purchase book*
- XXIII. Fixed Asset Register (Branch wise) (LNJP, SPPS, AAHS separate)
- XXIV. Project Register
- XXV. Donation Register
- XXVI. Personal or Individual Asset book (branch wise)
- XXVII. Listing of files and registers
- XXVIII. Contingency file and register
- XXIX. Purchase Committee Minutes Register
- XXX. Format and Forms file
- XXXI. Finance and Accounts manual
- XXXII. Document and Journal file

This accounts manual is applicable for all branches / sub branches / offices of NBJK.

Girija Nandan Girija Satish

Date: 21-11-2024

President