



National Disability and Development Forum(NDF)

Standard Operating Procedures (SOPs)

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Who should read this Manual

Every National Disability and Development Forum (NDF) employee shall have access to a copy of this manual; they will be sent revisions, updates, amendments and all new policies and procedures that are established from time to time within NDF. It covers policies and procedures related to the personnel engaged at the project. This manual is informational and is neither intended to create nor should it be construed to constitute a contract between NDF and its staffs. It will be their responsibility to ensure that they have read and understood all revisions, cancellations and updates contained within this manual. However, as this is a live document, its development and maintenance in the written form shall be the responsibility of the Manager Human Resources.

This manual is the property of NDF. The use and distribution of this in whole or in part by staff for any other purpose (other than NDF use) is strictly prohibited.



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1. Introduction about the Organization

National Disability and Development Forum (NDF), a non-political, non-profit making and non-governmental organization (NGO) recognized at the national level, was founded in September 21st 2010 and registered under the Societies Act XXI of 1860 Registration No: SK/1786-2014-15. National Disability and Development Forum (NDF) provides quality and standardized services to the marginalized and deprived community of rural and remote areas of Sindh.

NDF strategy is Village Based, People-centered, action-oriented, self-reliant, environmentally sustainable integrated agricultural and rural development program to alleviate poverty and to improve the quality of life of the rural poor.

NDF development journey from a small initiative, launched in Concerned about depleting sources of livelihood and employment, increasing poverty and social deprivation in rural Sindh and propelled by its own vision of sustainable, equitable and just society, objective of providing integrated services to the most deprived communities in difficult to reach areas

NDF works in the following activity sectors:

- Inclusion and Disability (Advocacy and Rehabilitation)
- Gender and Development
- Governance, globalization, advocacy and networking
- Enterprise Development and Capacity building
- Disaster Management and Emergency Response
- Social Mobilization
- Capacity Development
- Agriculture and human resource development
- Health
- Education and Skills Development
- Vocational training of women and youth
- Human Rights

1.1 Vision of National Disability and Development (NDF)

An inclusive & accessible society in which everybody including poor, marginalized and disadvantaged communities have equal opportunities and facilities

1.2 Mission of National Disability and Development Forum

Empowerment of people with/without disabilities through awareness, skill development, access to health, education, livelihood & recreational services and enhancing the life standard in qualitative and quantitative terms.



2. NDF Governance

NDF is headed by Chief Executive officer (CEO), elected by the Board for a two (2) years term. The day today business of the organization is run by the management team. The forum of the organization consists of Thirty (20) General Bodies, Eleven (07) Board Members who take main decision of the organization. The board meets at least two times in a year and provides direction in setting strategic goals, framing policies and reviewing periodic progress of the organization.

3. Employment Rules

These rules may be called the “NDF Employment ‘Rules 2012”, as amended from time to time. These rules shall come into force with immediate effect and shall be deemed to be applicable to all existing employees of National Disability and Development Forum, and shall supersede any existing employment rules, administrative practices or precedents currently being followed.

Where the rules are silent on a subject the matter will be referred to the HR Manager for clarification.

3.1 Applicability

These rules shall apply to all persons employed currently, or in the future, by the NDF on monthly basis, contractual (long term and Short Term). These rules shall not apply to persons employed by NDF on daily wages such as support staff. For such employees, separate rules may be formulated, which may be approved by the management.

3.2 Interpretation

The Management shall be sole judge of the interpretation of any of these rules and its decision shall be final and binding on all persons to whom these rules are applicable.

3.3 Alteration of rules

The Management shall have full powers to make any amendment, addition or alteration in these rules, from time to time as may be necessary, provided that at least two-thirds of the existing members of the Management approve such amendments, additions or alterations. The approved revisions to the rules shall be deemed effective from the date; the said amendments, addition or alteration is approved. Manager HR will be responsible to communicate all these amendments, additions and alterations.

4. Working Environment

4.1 Skill Development

Our long-term objectives are the basis on which to determine what skills and qualifications our people should have. The Department Heads and the employee together must analyze the actual level of competence and take whatever measures are deemed necessary to achieve the desired level. Personal and professional development is important not only for the Management but also for the Individual. NDF is cognizant of the necessity to provide a working environment, which takes care of the individual employee needs for development and growth of his/her knowledge



and skills. The individual's supervisors will fully support this process by providing appropriate information and opportunities.

4.2 Freedom and Empowerment

Responsibility and authority may be delegated as often as possible in accordance with the employee's capacity and willingness to accept these, and will be based on the job description of the respective position assigned to the employee.

4.3 Involvement

Every employee must be provided the opportunity to contribute effectively to his/her department's efficiency. Ideas and opinions of the individual will be valued and treated constructively. Consultation will be the underlying spirit in the working environment of National Disability and Development Forum.

4.4 Fairness

Every employee must receive fair and objective treatment.

4.5 Our Values

- Concern for poor people
- Human dignity
- Belief in human capacity
- Gender equity
- Discipline
- Creativity and innovation
- Participation
- Accountability
- Teamwork
- Transparency
- Respect for the environment
- Social Justice

Sustained success is generally the result of a strong culture. NDF culture is based on the values of job satisfaction, honesty, teamwork, initiative and quality of work. These values characterize everything we do and represent the foundation upon which our operations are based. They should be reinforced in our dealings with each other, in our contacts and with society at large.



5. Remuneration and Recognition

Remuneration means the salary and benefits; while, recognition means any act of acknowledgement or appreciation for a job well done and being rewarded for the same. Salary and benefits are set individually within the framework of Management's salary structure, wherever possible according to the position's degree of complexity, the individual's competence, individual performance record and external market conditions.

The benefit and compensation package of NDF is designed around the Grading structure of the Management. All employees must know what Grade they belong to according to the Management's policy in order to fully understand their entitlements. Employees shall draw their pay, allowances and fringe benefits as per the grades approved by the Management. Below is the Salary Breakup for the employees of the National Disability and Development Forum (NDF) according to the grades assigned to each. The table shows fixed basic pay of each grade.

Titles	GRADE	Gross Pay (In Rs.)	Maximum Limit
Chief Executive Officer	A1	60000	200000
Managers	A	30000	150000
Project Managers	B1	30000	125000
Program Officers (H.O.)	B	25000	60000
Field Technical Staff	C1	20000	60000
Field Mobilisation Staff	C	18000	50000
Auxiliary Staff	D	15000	30000

The annual increment of 05% is allowed for consecutive three years after date of appointment until the ceiling is reached.

The Human Resources Department will keep track of Grade assignment as per policy. Each employee will be notified about his/her grade, as per NDF structure, on the appointment letter.

5.1 Criteria for Setting Remuneration

Salary levels are determined based on the following criteria:

- Job description
- External job/labor market
- Job content and impact on Management results & organization
- Area and level of responsibility
- Qualifications and experience on the job
- Assessment of capabilities
- Relevant aptitude
- Grading System of the Management



6. Working hours, Leaves & Compensation

6.1 Official Working Hours

Working days of **NDF** will be 6 days in a week starting from Monday to Saturday. The office timings will be from 0900 hours to 1700 hours, with a lunch and prayer break of 1 hour in a working day, except Friday wherein the break will be for one and half hour. **NDF** prefers to maintain regular hours of work, to the extent possible, considering the nature of its activities. Only for short duration of period and staff may be granted a flexible time schedule duly recommended by the immediate supervisor and approved in writing by the Chief Executive Officer (CEO), not exceeding a period of 30 days.

However staffs may be asked to work beyond normal work hours as and when required. Every effort will be made to notify staffs at the earliest opportunity possible of changes in work schedules that become absolutely necessary. Excessive tardiness or absenteeism will be considered a lack of dedication, and duly noted in an staff's personal file. Staffs are expected to report to work on schedule unless excused by their supervisors. During the holy month of Ramazan special timings are observed. Staffs will be given adequate notice of these timings.

6.2 Attendance

1. Attendance sheet will be made available at Head Office/Field Offices respectively.
2. Lateness is defined as employee not checked in by 9:15 AM. The sheet will be picked up exactly at 9:15 AM to mark absence and/or lateness.
3. Attendance will be marked by placing a "Signature" in the respective date in the sheet provided at the reception. Administrator at the head office/ Field Offices may delegate this responsibility.
4. If checking in after 9:15AM the attendance will be marked in CEO/Manager HR office. CEO/Manager HR office will put a cross "X" on the respective date indicating that the respective employee had not checked-in by 9:15AM.
5. However if, an employee was on official duty/ Field for that day or comes late (with the consent of the respective department head) attendance will be marked by putting "OD"/"F" in the respective date, highlighting that the employee is checking in late because of official duty /Field the day before or for that day. In case an employee was on official duty/Field and was traveling overnight, a clearance note from the respective department head verifying the travel and authorizing employee to report to work late may be required to avoid the deduction. This should be done the same day in order to avoid any confusion. Manager HR may verify the employee's claim that she/he was on official duty on that day or the day before.
6. If no mark is made for a day, it will be considered a leave, marked as an "L" in the sheet and proper corresponding leave application for that day will be required.
7. An "L" or "OD"/ "F" mark may be placed on the sheet in advance in case an employee knows that she/he will be away from the office due to leave or official duty, to avoid confusion.
8. Payroll will be generated based on the information recorded in the attendance register.



6.3 Temporary absence during working hours

Employees who wish to leave work before scheduled time or request a temporary leave of absence during working hours shall obtain his/ her Department Head approval prior to leaving. In case the Department Head is not available the Head Office employees shall inform either Manager Human Resources or receptionist.

Field Offices employees shall inform the respective Line Manager or in his/her absence the Finance/Admin Officer. Respective Line Manager shall inform Head Office for all temporary absences.

6.4 Holidays

Sundays are official holidays observed by the **NDF**, other public holidays as announced by the Government of Pakistan and respective provincial governments are also observed.

7. Guidelines for selection, induction, confirmation & transfers of staff

1. Appointments shall be made only against established agreed upon titles/positions for which approved job descriptions and budget provisions exist.
2. Appointments shall be made in one of the following ways:
 - a. By direct recruitment
 - b. By borrowing services of personnel from other Local Bodies or other NGOs
3. A candidate shall in no case be less than 18 years of age at the time of recruitment to grades C2 and below and 21 years from grade C1 and above.
4. Hiring of relatives must be disclosed, failing which will be considered as withholding information, which calls for a disciplinary action.
5. Relatives other than spouses are not allowed to work at a same location.

8. Recruitment of staff

8.1 Addition/ Replacement of Employees Head Office/Field Offices

1. Manpower Requisition Form shall be completed by the representative Department Head and sent to Manager Human Resources for approval by the Chief Executive Officer . This should then be sent back to Human Resources Department for necessary action.
2. All positions being filled for the first time should be advertised. In case a job was advertised within last 6 months, internal database should be reviewed before placing an advertisement.
3. Human Resource Department will prepare the contents of the advertisement in consultation with the respective Department head. Department head will arrange its publication in the newspaper.
4. Manager Human Resources will receive all applications and will short list them and prepare summaries for review by the respective Department Head.
5. Administrator will send the interview call letters after consultation with the respective Department Head. The interview board will consist of:
 - a. Head of the respective department



b. Manager Human Resources

6. All interviewers will assess the candidates on the prescribed interview appraisal forms.
7. For category B3 and above the interview board will short-list at least five candidates for a final interview with the President, which will be arranged by the Manager Human Resources. For categories 'C' and 'D' respective Department Head will send Employee Status Form, Applicant's Job application, Interview Appraisal Forms, Two (2) photographs of employee, Copy of the national ID Card and completed Employee Fact Sheet to Manager Human Resources. Manager Human Resources will issue the appointment letter; appointments shall be finalized within seven (7) working days after the receipt of all documentation from Department Head. Manager Human Resources will sign the appointment letter for all employees.
8. Department Heads will not induct any employee unless she/he has an appointment letter issued by Manager Human Resources on official letterhead of National Disability and Development Forum(NDF).
9. All unsuccessful applications will be retained by the Human Resources Department for future reference and similar positions for a period of one (1) year.
10. Depending upon the job and/or legal requirement, Manager Human Resources may check in writing or verbally with the previous employers and references given by the applicant. A prescribed reference check form will be used for this purpose. All such appointments are subject to satisfactory reference checks and verification.
11. Manager Human Resources will send Employee Status Form to the Finance Department to inform them about the new addition. Salary of a new employee will not be processed by the Finance Department unless they have received an Employee Status Form approved by the Manager Human Resources.
12. Manager Human Resources can reject a successful candidate later if proper documentation is not/can not be provided and subject to unsatisfactory reference checks.

All employees will be on three months' probation (extendable to additional months), unless specified differently in the contract. Manager Human Resources will inform the respective Department Head two weeks before the expiry of the probationary period, for those employees who are completing their probationary period. Department Head will conduct the Probationary Evaluation and notify HR Department for appropriate action at least five (5) days before the completion of the probationary period. Manager Human Resources will then issue the letter, based on the Department Head's comments.

8.2 Temporary/Casual Employees

Casual employees are those inducted without written contracts. They are not eligible for any benefits, such as medical insurance, annual leave etc. Following procedure will be adopted to induct a casual and / or temporary personnel.

1. Department Head of their respective offices will justify and communicate the need for such inductions to Manager Human Resources.
2. Manager Human Resources will sanction the headcount/budget for such inductions with approval of the Chief Executive Officer.
3. All such inductions must be notified to Manager Human Resources by submitting a Employee fact sheet, a photograph and a copy of the National ID card.
4. No offer letter and/or appointment letter is issued to temporary/casual employees, inducted on daily wages.



8.3 Consultancies

1. Consultants are hired on a short-term basis for specific assignments as per their Terms of Reference (TOR), when the required skills are not available in the organization or if staff is not free to undertake that particular task.
2. They may be required to work full time/Part Time with **NDF** during the consultancy period. The Chief Executive Officer shall sanction all consultancy contracts.
3. Appointment by contract as a consultant may be made for special projects/purposes or obtaining the services of specially qualified persons.
4. Consultants' services shall be governed by the clauses/rules stated in respective consultancy agreements.
5. Department Heads incorporating terms of the contract shall issue the Consultancy Contracts/Special Services Agreements.

8.4 Internees (Head Office /Field Offices)

Internees are personnel inducted for a specific program in order to ensure system wide continued management coverage and proper succession planning. They will not be eligible for any benefits.

Following procedure will be adopted to induct a Internee.

1. Candidates for Internship Program at **NDF** preferably should have a Master's degree to qualify.
2. Department Head of respective offices will justify and communicate the need for such inductions to Manager Human Resources.
3. Manager Human Resources will sanction the headcount/Internee stipend for such inductions with approval of the Chief Executive Officer .
4. All such inductions must be notified to Manager Human Resources along with Employee Status Form, Applicant's application, Interview Appraisal Forms, Two (2) photographs of employee, Copy of the national ID Card and completed Fact Sheet to Manager Human Resources. Manager Human Resources will issue a Internship letter. No Internee should be enrolled without a Internship letter issued by the Manager Human Resources. Induction shall be finalized within seven (7) working days after the receipt of all documentation from Department Head. Manager Human Resources will sign the Internship letter for all Internees.
5. Respective Department Heads in consultation with the respective Manager/Coordinators will conduct a performance review after 6 (Six) months to evaluate the performance of respective Internee. Department Heads, if deem appropriate, can reduce the evaluation period to less than six months. The evaluation period can be extended to a maximum of another six months, if the evaluators decide that they require more time to evaluate the performance. The Internship in no case shall be extended for more than 6 (Six) months.



6. Based on the joint evaluation, recommendations will be made by the respective Department Head for the regularization of Internee against a specific budgeted position for which the internee was trained. Subject to availability of a vacant slot Internee can be appointed to a position based on the requirements for that specific position. Program head will recommend the appointment and HR Department will complete the process. The person so appointed will be subject to normal process after appointment and can be transferred to any location decided by the respective Department Head.

9. Employee Exit

9.1 Resignations

If an employee wishes to resign and leave the services of the Management, the employee must inform his/her department head of their intention. The Management requires one-month notice from all full-time employees. The head of the department will endorse appropriate comments and pass the letter along with the Final Settlement form to the Human Resources Department for final settlement.. The Human Resources Department will ensure to seize all the benefits (whichever applies to the respective employee) and inform Finance Department for final settlement. All benefits, except retirement, will be paid at a pro-rata basis with immediate effect, once an employee has served the notice.

9.2 Terminations

In case of gross misconduct and/or serious performance concerns, the appointing authority may terminate the services of an employee by giving one-month notice or one month salary in lieu of notice.

Department heads will inform the Manager Human Resources whenever they wish to terminate an employee. All terminations should be in line with Management & Development Foundation's Disciplinary Policy. To ensure that all legal obligations are fulfilled, only Manager Human Resources is authorized to issue termination letter.

9.3 No Call / No Show

If an employee has not come to work for three consecutive days, the department head should try to locate the employee either by telephone or by mail. Appropriate documents (such as phone bill/log and Courier) must be kept to prove that an effort was made to contact the employee. In case no contact is made the department head should forward the case to the Manager Human Resources.

The Manager Human Resources after proper investigation will send a show cause notice to the employee and in case the employee gives no response within 7 working days, will inform Finance Department for appropriate action.

9.4 Retrenchment

Services of an employee shall be dispensed with in the event of budgetary constraints or abolition of the particular post. The employee will be entitled to the prescribed terminal benefits.



9.5 Exit Interview

The Manager Human Resources may conduct an exit interview to ascertain the reasons of resignation and inform the management if the cause merits their attention.

10. Internal Staff Transfer

Due to operational requirements, the Management may at times transfer or rotate any employee from his/her present position or change the type of work performed by the employee. Such transfers are regarded as positive, both for the employee as well as the Management and shall be encouraged by the Management as a method of development for mutual benefit. These transfers will be based on the Management's needs and the employee's area of residence will be considered, where possible, while making such decisions.

Directors of respective Programs shall communicate the need of a transfer to Manager Human Resources, who will initiate the transfer process after consulting with respective Department Head. Unless absolutely necessary, internal transfers should be done before 15th of every month, in order to avoid payroll discrepancies.

Manager Human Resources will inform respective departments and locations of this change after updating the employee database, no transfer will be considered official unless a notification is issued by the Human Resources Department announcing the transfer to all concerned.

No employee can be relieved and/or accepted at any location unless an official notification issued by the Human Resources Department is released.

Seven days joining time will be allowed on inter-province and three days joining time will be allowed on within-province transfers. A joining report issued by the receiving Department Head should reach HR Department within 5 (Five) working days, verifying the transfer of an employee.

All employees shall accept the transfer orders as per the appointment letter; Failure to comply with transfer orders may result in disciplinary action.

11. Employee Identification Cards

1. Printing of cards with duly authorized designations shall be the responsibility of the Administration Department.
2. Every employee and consultant will be entitled to have NDF Identity card.
3. It will be the responsibility of the employee to prevent misuse of identity card.



4. The staff will be required to sign a receipt as acknowledgement for receiving the card
5. By virtue of these rules, employees obtaining **NDF** cards indemnify NDF for any loss or liability to National Disability and Development Forum, actual or implied, caused by the misuse of the cards.
6. In case of losing the NDF identity card, an employee shall immediately inform the Administration Department. The employee shall also file a report of the loss with the respective police station.
7. A new card will be issued upon payment of Rs. 250/- (Rupees Two Hundred and Fifty Only).
8. When an employee leaves the service of NDF, the identity card should be returned to the HR Department, as part of the clearance procedure.

12. Change in personal particulars

It is the responsibility of all employees to inform Human Resources Department about any changes in their personal particulars such as change in the address, telephone number, marital status, dependents information etc. The Manager Human Resources will be responsible to keep all staff's information up-to-date.

13. Rules of Conduct

In order to ensure a smooth and professional workflow, following rules of conduct will be applicable for all employees. The immediate supervisor and/or Manager Human Resources depending on the specifics of each case, as well as factors such as frequency, severity and precedents will determine the specific disciplinary action. Before any decision on disciplinary action is made, the employee will be informed that s/he has failed to meet NDF required standards or violated a policy/procedure.

14. Disciplinary Policy

Employees are expected to report for work on time, to perform their tasks diligently and to an acceptable NDF standard and to follow the instructions of those in authority. Employees should not conduct themselves in a manner that is detrimental to the interests of NDF. Poor performance or misconduct that does not result in summary dismissal can result in the following disciplinary procedures. Exact disciplinary step taken will be determined based on the circumstances of the violation.

14.1 Initial Warning

For minor/initial cases of misconduct, an initial warning will be given on prescribed form. A copy should be sent to Manager Human Resources for the employee's personnel file. Initial warning will stay live for 12 weeks and will be considered while conducting performance review, if the performance review falls within next 12 weeks.



14.2 Final Warning

For more serious or repeated violations or misconduct, or for continuing poor performance, the employee will be given a final warning on prescribed form. This will state that if any misconduct occurs again or poor performance continues, demotion, suspension or dismissal may result. A copy should be sent to Manager Human Resources for the employee's personnel file. Final warning will stay live for 24 weeks and will be considered while conducting performance review, if the performance review falls within next 24 weeks.

14.3 Disciplinary Suspension

The employee may be suspended from work without pay for a period (maximum one month) determined by immediate Supervisor. Only Manager Human Resources will issue the suspension notice based on the recommendations made by the immediate supervisor. Manager Human Resources has the authority to revise the duration of such suspension. A copy of the suspension notice will be kept in the employee's personnel file. Suspension will stay live for 52 weeks and will be considered while conducting performance review.

14.4 Dismissal

For serious or repeated violations or for continued poor performance, an employee may be dismissed, with appropriate notice by the appointing authority. Following procedure should be adopted:

Department Heads should submit an Incident Report and Copies of all Warnings issued to the employee to Manager Human Resources for review/investigation. Manager Human Resources will review/investigate the case as per NDF Disciplinary Policy and will submit the recommendation to the Chief Executive Officer, for approval, after reviewing:

- The incident report.
- Employee's work history and warning records.
- Information gathered by the witnesses.
- Other investigative tools.

14.5 Penalties

An employee who is found guilty of breach or regulations of the NDF, or of discipline, or contravenes instructions/orders issued to him/her in connections with his/her official work, or who displays negligence may be subject to one or more of the following penalties along with a warning by the appointing authority, depending upon the gravity of the offense:

- Postponement or stoppage of increment
- Forfeiture of pay for any period of unauthorized absence from duty



- Recovery from pay of the whole or part of any financial loss caused to National Disability and Development Forum by the employee.
- Reversion to a lower stage of pay in the same grade or to a lower grade
- Removal from services or call upon the employee to resign from service.

14.6 Examples of Misconduct, which will lead to Disciplinary Action

This list is not intended to be exhaustive or to imply that there are no other cases of dishonesty and/or misconduct which warrant or may result in disciplinary action being taken up to and including dismissal. They are not listed in any particular order:

- i. Willful insubordination or disobedience of a legal order of the superior.
- ii. Violation of NDF policies or failing to perform an acceptable standard of work.
- iii. Negligence or carelessness, which results in personal harm or injury to other employees or damage and destruction of NDF property.
- iv. Being habitually late or absent without permission.
- v. Leaving the job without permission or conducting personal affairs at work without authorization.
- vi. Committing any act or omission that could affect the safety of others.
- vii. Tardiness in filling out any required time card or losing, damaging falsifying a time card.
- viii. Disturbing the performance of other employees during work hours.
- ix. Tardiness in performing work or neglect of duty.
- x. Eating, drinking or smoking in times or places not permitted
- xi. Failing to give a superior sufficient time to arrange a replacement when unable to attend work as scheduled.
- xii. Failing to meet specific performance targets outlined by NDF.
- xiii. Failure to show a serious attitude or lack of diligence in carrying out work.
- xiv. Accessing restricted areas, property or records, or removing NDF/other employee's property without proper authorization.
- xv. Misappropriation/Mishandling of Management's property.
- xvi. Making false injury claims.
- xvii. Incompetent or inefficient job performance.
- xviii. Using profane, obscene, vile or abusive language while on duty.
- xix. Bringing in weapons or using any object as an implement of a weapon.
- xx. Committing any act on or off the job that will bring bad repute to the Management.
- xxi. Unauthorized use of NDF letterhead or logo
- xxii. Making unauthorized commitments on behalf of NDF.

Other instances of a similar nature as those mentioned above.



15. Right to Appeal Against Disciplinary Action.

Before any disciplinary action is taken against an employee, the employee will be given the opportunity to state his or her own case before any decision is reached. If an employee is dissatisfied with any disciplinary action taken, he or she has the right to take the matter up with the immediate Supervisor or if the disciplinary action was taken by the immediate Supervisor, with the Manager Human Resource.

16. Leave Rules

The purpose of leave policy is to define the types of leave admissible to **NDF** staffs and to inform them of leave benefits, limitation and procedure.

Respective Department Heads are authorized to sanction leaves for all employees within that department. In case the respective department head is not available, leave requests must be forwarded to Manager Human Resources for approval

Leave shall not be claimed as a matter of right. When exigencies of service arise, the Chief Executive Officer , or an Official on his behalf, may refuse to grant leave, or cancel leave previously approved, change the nature of leave or recall the staff before the expiry of his/her leaves. Staff is not entitled to any leave other than leave without pay during the probation

All leave application must be forwarded to Manager Human Resources for record keeping. Finance and Administration Officer will ensure that leave applications are attached with the attendance sheet and all leaves availed are reflected on the attendance sheet.

Manager Human Resources will keep track of all leave entitlements and leave balances; this information will be forwarded to Finance Department for leave encashment (as per **NDF** policy) at the time of employee exit.

17. Leave entitlements

17.1 Annual leave

It can be availed anytime during the year with prior approval of supervisor provided that availing leave at that time would not adversely affect the work in progress. Staffs are entitled to annual leave at the rate of 2 days per month during a year. In order to earn annual leave at the rate of 2 days per month, a staff must work minimum of 25 days during the month. There would be no prorated amount of leave credited to a staff if he/she works less than 25 days during the month.

It is the responsibility of the supervisor to ensure that appropriate measures are taken so that each staff is permitted to take a regular vacation each year. This would benefit both the staff and **NDF**. All staffs should be granted,



consistent with work requirements of the office involved, sufficient continuous leave for vacation purposes to provide adequate period of rest and recuperation. Leave must be approved by the staff's supervisor on the prescribed form and reported for record keeping purpose to Administration. Weekends, gazette and public holidays do not constitute part of the Annual leave

17.2 Sick Leave

At the beginning of each calendar year each staff will be credited with twelve (12) workdays of sick leave. A staff member who enters into a contract after the beginning of the year will receive a prorated amount of sick leave for the remainder of the year. Sick leave is authorized when the staff is unable to work because of sickness or injury or when he/she needs a medical examination or treatment, which can be obtained only during the time when the staff would normally, be working. Sick leave may not be used by the staff in connection with the care of a family member or to obtain medical examination or treatment for family members. Absences such as these are to be charged to annual leave, casual leave or leave without pay.

It is every staff's responsibility to report sick leave so that appropriate charge of sick leave is made. An absence of more than three consecutive workdays must be supported by a physician's certificate. A physician's certificate may be required for an absence of three days or less if the staff's supervisor or the HRM unit has reason to believe that the staff is using sick leave improperly.

Advancement of sick leave is not permitted beyond what an staff is entitled to each year. Any sick leave not used during the year cannot be carried over to the next year. When a staff member is sick he/she must inform his/her immediate supervisor that he/she is unable to come to work that particular day. It is the staff's responsibility to get the leave approved the day the staff returns back to work and he/she must ensure that it is forwarded to the Human Resource Department so that appropriate charge of leave is made in the records.

17.3 Casual Leave

Casual leave is paid leave without charge to annual leave. At the beginning of each year an staff will be credited with 24 working days of causal leave. It can be availed anytime during the year, although prior approval of such leave must be obtained from the staff's supervisor. An staff, who enters into employment after the beginning of year, will receive a prorated amount of casual leave for the remainder of the year. Casual leave can be availed any time during the year with prior permission of the immediate supervisor to a maximum of two (2) days.

Advancement of casual leave is not permitted beyond what an staff is entitled to each year. Any casual leave not used during the year cannot be taken over to next year. There would be no lump sum payment made for unused casual leave at the end of the year or upon separation. Weekends and gazetted and public holidays do not constitute part of casual leave and will not be debited as such either.



If the staff member fails to take prior approval for casual leave, he/she must inform his/her immediate supervisor on the day he/she is unable to attend the office. The leave must be approved the day the staff returns to work and the relevant form forwarded to the Human Resource Department so that appropriate charge of leave can be reflected in the records.

17.4 Compensatory leave

In a situation where an employee has availed all his leave and wishes to take a day off, the respective head of the department may recommend a compensatory leave. This is a discretionary paid leave and following criteria will be used to grant such leave:

- Compassionate grounds
- Work situation
- Availability of replacements
- All other leaves already availed
- Employee's Performance
- Leave history

Only Manager Human Resources can sanction Compensatory leaves.

17.5 Leave without pay

Generally, leave without pay is not permitted. However, the Management shall consider such leave requests based on the following criteria;

- Compassionate grounds
- Work situations
- Availability of replacements

Only the Manager Human Resources (after approval from the Chief Executive Officer) can sanction such leave, provided employee has availed all other leaves. Leaves without pay cannot be given for more than 15 days

17.6 Maternity leave

Female staff members, who have completed one (1) year of service, will be entitled, upon a properly documented request, to maternity leave for 90 calendar days including weekends, gazetted & public holidays. While on maternity leave, the staff will continue to receive full salary and allowances. Maternity leave can be availed for a maximum of three times during the total period of service.



Female staffs with less than one year of service, who require absence for maternity reason will be charged to annual leave, casual leave, sick leave, and/ or leave without pay as applicable.

17.7 Absence from work

Any absence from work, under any circumstances other than those mentioned in this manual, may make the individual liable for disciplinary action and or dismissal from employment. These leaves may be deducted from the annual leave allowance upon the discretion of the management.

18. Compensation Rules

18.1 Salary

Salaries are paid once a month, generally on the last working day and will be transferred to the employee's account or through cheques / cash as the case may be. While it is the responsibility of the employee to pay taxes, income tax shall be deducted from salaries as per the prevailing tax structure. Any adjustments needed for excess/short deductions will be made at the end of the financial year.

While it is the responsibility of the employee to file the income tax return in accordance with the Income Tax laws, the Finance Department of NDF may assist employees in completing their tax return forms.

18.2 Overtime policy and procedures

Over time compensation for **NDF** staff members consists of overtime work payment and holiday work compensation. The rule shall apply to only Support Staff. Overtime or holiday work is ordered only as an emergency measure to avoid serious backlogging of regular work or to meet some temporary crisis. It must be kept to a minimum.

When overtime work appears to be of a continuing nature, the workload and the workweek should be reviewed to determine how to eliminate or reduce regular overtime. At this point, attempts should be made by the management to distribute workloads to determine how to reduce or eliminate the overtime.

It is the policy of **NDF** to operate within the established basic workweek. Overtime or holiday work, or compensatory time is approved only when it is determined absolutely necessary to meet urgent deadlines or to provide essential services. It shall be reimbursed only if approved in advance by the management.

Overtime

- a) Overtime work is all work ordered to be performed other than during the staff member's working hours.
- b) All Supporting Staff of **National Disability and Development Forum** shall be allowed payment of overtime as calculation/formula cited below.

(i) **Gross Salary**
_____ = **One day Salary**



Working Days

(24 days per month)

(ii) One Day Salary

=

One Hour Salary

Working Hours

(08 hours Per day)

- c) The staff shall be eligible for payment of Overtime provided required to come at office before 8.30am or work at least 30 minutes beyond normal official timing i.e 05:30 pm
- d) Support staff, if required to perform work on holiday, may receive compensation at basic hourly rate for regular days and 1.5 times of the basic hourly rate for holidays up to a maximum of 45 hours a month.

Calculation/Formula cited below

(i) Gross Salary*1.5

=

One day Salary

Working Days

(24 days per month)

(iii) One Day Salary

=

One Hour Salary

Working Hours

(Holidays hours)

- The prior permission for overtime shall be obtained from the Human Resource Department.
- Before initiating the process of disbursing the payment of overtime, the verification shall be obtained from the respective Incharge of staff.
- The payment of overtime shall be made together with regular monthly salary. However, the payment of overtime for the last two/three days (if any) shall be included in the following/next month.

19. Traveling regulations

19.1 Travel Request

The employee, for all travels payable by the Management, shall complete a Travel Request Form. This form should be completed and approved at least 24 hours before the travel. Approved form must be forwarded to Administration in order to make necessary arrangements. Unless it is an emergency, the administration department will arrange for only those official trips for which a request was made 24 hours before the commencement of the travel. The



Management will only pay for the bills that are properly approved and endorsed by Administration Department and is accompanied by a trip report highlighting the purpose of the trip.

To ensure employee safety traveling at night is not admissible unless it is an emergency and it cannot be delayed till next day, in such cases approval from the Chief Executive Officer will be required. Travel cases where anticipated arrival time is past 10:00PM are not allowed. Nighttime traveling for female employees is not allowed. Under any circumstances traveling time (by road) should not exceed more than 8 consecutive hours on any given day.

20. Domestic Travel

Entitlement for Domestic travel shall be as follows:

Category	Travel
	Domestic
A	Economy Class
B	Economy Class
C	Bus / Train
D	Bus / Train

The Administration Department will arrange all domestic travel and hotel accommodation upon receipt of duly approved authorization. While it is the responsibility of the employee to ensure that the travel request form is correctly filled out, administration department will check for accuracy. There are occasions when due to constraints of availability there will be expectations and deviations which requires consideration of the concerned Department Head.

Both the travel request form and tickets receipts shall be submitted to the Administration Department for verification and shall be forwarded to the Finance department. Travel claims not endorsed by Administration Department will not be entertained by Finance Department. All employees must return the boarding passes/used ticket stubs, upon return, to the Administration Department. Administrator will forward all such claims to Finance Department for final settlement within 3 (Three) working days.

In case where employee bought his/her own Air, Bus and Train ticket, reimbursement will be made against actual receipts/used tickets provided it is accompanied by approval from respective Department Head, endorsement by Chief Executive Officer and a trip report.

20.1 Hotel Accommodation

Administration department shall maintain a list of hotels/motels in each category where arrangements have been made for Management's employees.



Hotel entitlements are as follows:

Category	Hotel
	Domestic
A	5 Star
B	3 Star
C	Motel
D	Motel

During special circumstances, when a group of people is traveling together, this entitlement will be on twin sharing basis provided people from the same grades are represented in the group. Exception can be made in case of females where grouping might not be possible.

When a hotel bill is received for payment by NDF for an official travel of a staff, such staff, upon return to the duty station, shall verify/sign official expenses for food, communication etc. Personal expenses (Laundry, Personal phone calls), if any, included in the hotel bill, shall be charged by NDF to the personal account of the staff and deducted from the total bill.

20.2 Travel Advance

If a travel advance is required, this should be requested on a Travel Expense Form and shall be approved by the concerned Department head. Such advances may be drawn up to 80%.

21. Overseas Travel

- a) Travel authorization shall be submitted to the Administration & Finance Section at least 14 days before actual travel dates, after obtaining approval of the President of the Board.
- b) Travel mode shall be Economy Class.
- c) The section shall explore for all possible routes available from destination to destination.
- d) All travel expense claims shall be made through reimbursement form and addressed to Finance Section and shall be supported by original receipts. Used tickets and boarding card stubs shall be handed over to the section within five working days of returning to the office.
- e) Account shall be settled within ten working days of returning to the office. In case the accounts are not settled within the stipulated time then the advance will be settled against the salary of the employee for that month.
- f) All donor requirements relating to international travel shall be adhered to.



21.1 Travel Expense Claim

Travel expense claim shall be submitted no later than 7 (Seven) days after the return from a trip. Receipts for all expenses being claimed shall be attached to the travel expense claim form. The traveler shall enter explanations on travel expenditure claims when the nature or amount appears abnormally high.

All travel expense claims forms for overseas travel must be approved by the Chief Executive Officer for payment and shall be submitted to Finance Department for settlement.

21.2 Excess Luggage

The Management will pay for excess luggage only where Management equipment is being carried in personal baggage and only against valid receipts. Advance approval is required for this.

22. Management's Vehicles/Transport Policy

General Rules to be observed with regards to NDF vehicles:

In order to ensure that the use of NDF vehicles is in the best interests of the NDF, following rules must be observed:

1. Vehicles will normally be used for NDF official business.
2. Administration Department shall ensure that the insurance certificates, registration, driver's handbook (manual) as well as other relevant documents provided with the vehicle are renewed and will also keep the vehicle comprehensively insured.
3. Vehicles will be released on **first come first serve basis**; it is therefore advisable to inform Administration Department as early as possible to ensure availability.
4. Vehicles are to be used on Management business **only** and should be shared between two or more employees depending on the work priorities and visit plans.
5. The vehicle fuel tank must be filled completely at each fueling so that the fuel consumption rate/Km may be verified.
6. Only the **authorized NDF drivers** will drive the vehicles.
7. Drivers must be physically and mentally fit to operate the vehicle and must not have consumed any drugs or intoxicants that can cause drowsiness.
8. Before and after normal working hours, all official vehicles **must** be parked at the NDF office compound, except when they are used for out station official purpose, or at a secure area designated by the Administrator.
9. Vehicles must be maintained in good working condition to ensure maximum degree of safety.

22.1 Vehicle Daily Logs



Each NDF vehicle will be equipped with a log book. It is the responsibility of the driver designated to that vehicle to maintain the log up-to-date. Administration Department will be responsible to review the log the following day for completeness and accuracy. Logs must be signed as evidence that a review was made. Administration Department can delegate the task of physically verifying the odometer to Administration officer/Administration Assistant.

22.2 Vehicle History Records

A vehicle History Record will be maintained for each NDF Vehicle. These records include the following:

- a. Average monthly Gasoline Consumption
- b. Repairs or Maintenance (both scheduled and unscheduled) and service

22.3 Authorized use of NDF Vehicle for personal use

Employees in Category A & B can request a vehicle for personal use, however that request is subject to approval from the Chief Executive Officer and/or availability of the vehicle and a driver. A NDF driver will drive vehicles used for non-official business. The charge to the employee for such benefit will be Rupees 30.00/kilometer and the overtime of the driver (if any).

22.4 Accidents during unofficial use

The employee availing the facility of using NDF vehicle for personal use may be liable for payment of part or all of the damage costs not covered by the insurance. In such cases, recommendations of the Administration Department, will serve as the basis for assessment.

22.5 Use of personal vehicles for official business

In case the employee is traveling by road using personal vehicle for official purpose (provided an approved travel request form is attached and official transport was not available on that route on that day), a flat reimbursement of Rupees 50.00/km will be made to cover all expenses including fuel, maintenance, insurance and depreciation cost. Toll taxes will be paid separately against actual receipts.

23. Gender Policy

Gender equity is the process of being fair to women and men. To ensure fairness, measures must often be available to compensate for historical and social disadvantages that prevent women and men from otherwise operating on a level playing field. Equity leads to equality. Gender equality means that women and men enjoy the same status. Gender equality means that women and men have equal conditions for realizing their full human rights and potential to contribute to national, political, economic, social and cultural development, and to benefit from the results. Gender equality is therefore the equal valuing by society of both the similarities and differences between women and men, and the varying roles that they play.



The goal of NDF's gender equality policy is to support equal opportunities of growth and participation of men and women in development.

The objectives of gender policy are:

- to provide an equal platform for men and women to participate in development process equitably
- to support women's participation in the realization of their full human rights
- to reduce gender disparities in access to and control over the resources and benefits of development

NDF's policy on gender equality is rooted in the following principles:

- a. Gender equality must be considered as an integral part of all NDF policies, programs and projects including its Board of Governance where equality between male and female must be met if possible otherwise efforts must be done in order to meet minimum gender equality ratio in its board of Governance.
- b. Achieving gender equality does not mean that women become the same as men. Equality means that one's rights or opportunities do not depend on being male or female
- c. NDF considers women empowerment central in achieving gender equality
- d. NDF provides equal opportunities to men, women, disabled and other advantaged social groups in job placement, training and capacity building
- e. NDF steps up to involve men and women in the programme activity wherever it launches its programme interventions
- f. Promoting livelihoods of economically vulnerable segments of society

24. Anti-Sexual Harassment

Sexual harassment is not only against NDF policy but also against the national law. It constitutes a prohibited personnel practice, which serves to undermine the integrity of staff relations, debilitates and damages morale, and interferes with productivity of the organisation. Sexual harassment is unacceptable conduct in the work place and will not be tolerated. This applies to all staffs at all levels and all nationalities. Those who violate this policy will be subject to disciplinary action, which can include dismissal from NDF employment. Sexual harassment is the attempt to make advances, requests and other verbal or physical conduct of a sexual nature aimed at securing sexual favours against the will of the opposite or similar sex at the work place. The following facts, conditions and circumstances constitute, but are not limited to sexual harassment.

- Conduct made implicitly or explicitly as a basis of employment decisions affecting such individual.
- An NDF staff found guilty of sexual harassment of a community member where he/she is engaged for the execution of official duties of NDF.



24.1 Reporting of the Sexual Harassment

The Chief Executive Officer will appoint a focal person each year, preferably a female staff member, for reporting of sexual harassment. The focal person after receiving a complaint must inform the Chief Executive Officer immediately. Strict confidentiality should be ensured in dealing with and handling of matters pertaining to sexual harassment.

24.2 Procedure

The following procedures will be adopted when conducting an enquiry into the sexual harassment cases.

24.2.1 Informal Approach

- a) An informal approach to resolve a complaint of sexual harassment can be through mediation between the parties involved and by providing advice and counselling on a strictly confidential basis.
- b) A staff member can report an incident of sexual harassment informally to the focal person, in which case the focal person can address the issue at his/her discretion in the spirit of this Code. The request may be made orally or in writing.
- c) If the incident or the case reported does constitute sexual harassment of a higher degree and the officer reviewing the case feels that it needs to be pursued formally for a disciplinary action, with the agreement of the complainant, the case can be taken up formally.

24.2.2 Formal Approach

A complainant does not necessarily have to take a complaint of sexual harassment through the informal channel. She/he can launch a formal complaint at any time.

Launching the Complaint:

The Complainant can launch a formal complaint to the Chief Executive Officer. Chief Executive Officer will constitute a three member enquiry committee, where one member must be a female.

Investigation:

In case a complaint is launched against a member of the senior management, no member of the Enquiry Committee should be in a position where they are directly or indirectly reporting to the accused. Assistance in the inquiry procedure could also be sought from the Board.

24.3 Conducive Environment for Inquiry:

- a) The management should do its best to temporarily make adjustments so that the accused and the complainant do not have to interact intensely for official purposes during the investigation period. This would include temporarily changing the office, in case both sit in one office, or taking away any extra charge (over and above



his/her contract), which may give one party excessive powers over the other's job conditions. The management can also decide to send the accused on leave, or suspend the accused in accordance with the applicable laws/procedures for dealing with the cases of misconduct, if required.

- b) Retaliation from either party should be strictly monitored. During the process of the investigation work, evaluations, daily duties, reporting structure and any parallel inquiries initiated should be strictly monitored to avoid any retaliation from either side. In case the senior management has been accused of being a party, it is essential that outside monitoring and control be exercised.

Evidence

- a) It is acknowledged that sexual harassment usually occurs between colleagues when they are alone; therefore usually it is difficult to produce evidence. It is strongly recommended that staff should report an offensive behaviour immediately to someone they trust, even if they do not wish to launch a formal complaint at the time. Although not reporting immediately should not affect the merits of the case.
 - a. Detailed account of the complainant and the accused form a part of the evidence.
 - b. Witness statements
 - c. Statements of persons with whom the complainant might have discussed the incident, statements of persons from whom advice may have informally been sought, should be considered as evidence.
 - d. Any other document, audio or video records can be submitted. Expert technical advice can be sought for such submissions.

Inquiry

- a) Upon receiving a formal complaint, the Committee shall ask the complainant to prepare a detailed statement of incidents in case the written complaint is not detailed. A statement of allegations will be drawn by the Committee and sent to the accused
- b) The accused will be asked to prepare a response to the statement of allegations and submit to the Committee within a specified time.
- c) The statements and other evidence acquired in the inquiry process will be considered confidential materials.
- d) An officer in the organization could be designated to provide advice and assistance to each party.
- e) Parties, the complainant and the accused, will have the right to be represented or accompanied by a friend or a colleague.
- f) The Committee will organize verbal hearings with the complainant and the accused.
- g) Upon conclusion of the inquiry the report would be submitted to the Chief Executive Officer /President with recommendations for further action.



25. General Anti-Harassment Policy

NDF Policy on Harassment recognises that harassment is unacceptable behaviour. The organization will ensure utmost that the staff is not subjected to harassment. Harassment is verbal or physical conduct, which because of its severity and/or persistence, is likely to create a hostile or intimidating environment and detrimentally affect an individual's progress. Harassment is defined by reference to the nature and consequences of the behaviour, not the intent of the initiator.

25.1 Harassing Conduct Includes:

- a) Communication of spoken, written, graphic and computer mediated material that denigrates or shows hostility or aversion to individuals or groups on the grounds of actual or perceived race, nationality, gender, transgender status, marital status, disability, homosexuality, age, family responsibilities, careers' responsibilities, political conviction or religious belief;
- b) threatening, intimidating or demeaning behaviour directed at individuals or groups outlined above;
- c) acts of vilification, i.e. public acts which may have the effect of inciting others to hate, have serious contempt for, or seriously ridicule a person or group of people, on the grounds of actual or perceived race, AIDS or HIV-positive status, homosexuality, or transgender status;
- d) sexual harassment, which is defined as unwelcome sexual advances, requests for sexual contact and verbal or physical conduct of a sexual nature, when submission to or rejection of such advances, requests or conduct is explicitly or implicitly a term or condition affecting work environment

25.2 Procedure for Handling Harassment

Staff filing harassment shall have at every "step" the right to present witnesses and evidence to support the harassment. Staff is not to be penalized in any way for proper use of the Grievance Procedure. Time spent in harassment discussions with the administration would be considered time worked with pay.

Step 1

Any staff who wishes to file harassment shall first discuss his/her complaint with his/her immediate supervisor. After the aforementioned discussion with the staff, the supervisor shall have five (5) working days in which to reply to the staff's grievance. If the supervisor fails to reply to the grievance/ harassment or if his/her answer is not satisfactory to the staff, the staff may present his/her grievance/ harassment at Step 2.

Step 2

If the disposition of the grievance in Step 1 is not acceptable, the staff shall, within five (5) working days, prepare a written statement stating the basis for the grievance/ harassment and a requested settlement. He/she shall then



discuss his/her problem with the Section Head or HRM Head (in cases where the section head is the direct supervisor), who shall have five working days in which to present a written reply to the staff's complaint. If a mutually acceptable settlement cannot be reached, the staff will have five working days in which to present his/her grievance/ harassment in Step 3. The grievant should process his/her grievance/ harassment to Step 3 through the office of Head of NDF.

Step 3

If the disposition of the grievance/ harassment in Step 2 is not acceptable and the staff wishes to have the grievance considered further, the Chief Executive Officer will notify a committee to investigate the allegations and make arrangements to hear the staff's complaint and the departmental charges if any. The committee will take decision in consultation with the Chief Executive Officer that will be considered as final.

25.3 Exceptional Cases

In exceptional cases where the Head of Section or Senior Level Officials reporting directly to the Organisational Head, wishes to file a grievance/ harassment shall first discuss his/her grievance/ harassment with the Organisational Head. If the Organisational Head fails to reply to the grievance/ harassment or if his/her answer is not satisfactory to the staff, the officer may present his/her grievance/ harassment to the board member nominated by the Chairperson of the board. Grievances processed under such circumstances shall be reviewed and a response shall be provided within thirty (30) days.

26. CHILD PROTECTION POLICY

NDF will not tolerate child abuse and is committed to:

- Taking into account, in all of its planning and activities, the interests and wellbeing of children;
- Respecting the rights, wishes and feelings of the children with whom NDF works;
- Taking all reasonable steps to protect children from neglect and physical, sexual, psychological and emotional abuse;
- Responding to all suspicions and allegations of abuse swiftly and appropriately; and,
- Recruiting NDF volunteers and staff to work with children with regard to their suitability for that responsibility and providing them with training in good practice and Child Protection procedures.

27. CONFLICT OF INTEREST

In order to assure continued public trust in the work of NDF a nonprofit organization, all team members must operate in a manner that avoids any conflict of interest between a team member and organizations other than nonprofit organization with which the employee is associated. This policy identifies the types of outside professional relationships in which employees may engage, and provides disclosure and approval procedures to help avoid situations in which these relationships may cause conflicts of interest. This disclosure and approval process does not ban, any particular relationship, but relies on the good judgment of employees and NDF management, as well as the cleansing effect of disclosure, to discourage improper relationships.



NDF role as a decision making body with members, community and the general public have a high level of trust. In order to preserve this trust, NDF must assure that employees make technical and management decisions free from possible conflict or even appearance of conflict arising from commitments. This policy governing professional activities with other organizations will help provide guidance to the employees in maintaining these standards.

27.1 Scope of the Policies

The given policy applies to NDF BoG and all Employees (Assistants/Social Organizers/Mobilizers/Support Staff/Managers/Coordinators of administration and department heads). Further, it is intended to serve as a guide line for persons employed by NDF, regardless of position.

27.2 Disclosure and Confidentiality

Disclosure is required of the administrator concerning all relationships and business affiliations that reasonably could give rise to a conflict of interest involving NDF. This disclosure shall be continuously reported and kept current, as set forth below, if the staff member or a member of his or her family is: An officer, director, trustee, partner and employee of an organization doing business with NDF materially benefited through substantial receipt of cash or other property (exclusive of dividends or interest) from such organization. Disclosure of an affiliation of a family member should be made if it is felt that any affiliation may create a conflict of interest with NDF, Such interests should be monitored and carefully avoided.

28. ANTI-CORRUPTION POLICY

As per the national anti-corruption strategy of Pakistan, a broad definition be applied is "Corruption involves behavior on the part of office holders in the public and private sectors, in which they improperly and unlawfully enrich themselves and/or those close to them, or induce others to do so, by misusing the position in which they are placed." More simply it comprises "the misuse of entrusted power for private benefit."¹

National Disability and Development Forum (NDF) is committed to the highest standards of ethical conduct and integrity in its business activities. The organization will not tolerate any form of corruption by its employees, agents, consultants, subcontractors, or any person or body acting on its behalf. The organization is committed to comply with all the rules and regulations related to the anti-corruption in its business activities in Pakistan. Every individual and associated person acting for, or on behalf of the organization is responsible for maintaining the highest standards of business conduct. All individuals and associated persons are required to familiarize themselves and comply with this policy, including any future updates that may be issued from time to time by the organization. Any breach of this policy is likely to constitute a serious disciplinary, contractual and criminal matter for the individual concerned.

This document describes the Organization's policy prohibiting bribery and other improper payments in the conduct of the Organization's business operations and also establishes processes to ensure compliance with the Anti-corruption policy and applicable laws and regulations. Compliance with this policy and these laws is a condition of continued

¹<http://www.nab.gov.pk/Downloads/Doc/NACS.pdf>



employment or association with the Organization and violations will not be tolerated – any alleged breach will be investigated and disciplinary action taken as appropriate. Failure by employees, and officers to comply with this Policy may expose the Organization to substantial risk and could risk its operation and reputation.

REPORTING OF VIOLATION

The Organizations personnel who are or become aware of or suspect a violation of this Policy and/or the Anti-Corruption laws are under an obligation to report the same to the Organization. Violations or suspected violations should be reported by contacting the Chief Executive Officer, which will then report it to the Board of Governance. Reports may also be made anonymously.

The Organization will not adverse action against anyone for providing truthful information relating to a violation of law or Organization policy, and the Organization will not tolerate any retaliation against persons asking questions or making good faith reports of possible violations of this Policy. Anyone who retaliates or attempts to retaliate will be disciplined.

INVESTIGATIONS

Investigations of an alleged violation of the Policy or the procedures shall not be commenced in any form by any business unit/department/project site without the written approval of the Board of Governance. All employees and third parties are expected to cooperate with investigations undertaken or approved by the Chief Executive Officer, Board of Governance and the Legal Team)

DISCIPLINARY ACTION ON NON-COMPLIANCE

Violations of this Policy will not be tolerated. Any NDF Personnel who violates this Policy will be subject to disciplinary action up to and including termination of employment or relationship with Organization.

IMPLEMENTATION OF THE POLICY & PROCEDURES

Within an organization, compliance begins with the board of directors and senior management setting the proper tone for the rest of the Organization. Hence, the Board of Directors and the senior management should play a role in the launching of the programme and demonstrate ownership and commitment to the policy “tone from the top”.

The Organization will inform all existing personnel about this policy and their role in the implementation of the policy. All personnel are required to adhere to and support the implementation of the policy. This policy will be implemented through the development and maintenance of procedures, using template forms and guidance in the form of trainings, other communications given to employees on the process.

29. FINANCIAL POLICIES

The purpose of the financial policies is to develop an internal control system that provides assurance about the safeguarding of assets and detection/prevention of intentional or unintentional material misstatement. These policies and procedures are also useful for the fair presentation of financial statements.



A. Internal Controls

NDF shall maintain an effective system of internal control in order to monitor compliance with policies and procedures set out as under:

- Adequate segregation of duties, wherever practicable;
- Proper authorization of transactions and activities;
- Adequate documents and records;
- Physical control over assets and records; and
- Independent checks on financial and non-financial activities

29.1 Segregation of Duties

Segregation of duties means distributing the execution of one activity over more than one person in such a manner that no one person has power to override the policies and procedures. It includes segregation of duties in such manner that:

- A person responsible for procuring goods and services for the organization should not also be responsible for payments to supplier
- The recording, checking and authorizing payments would be carried out independently of the person disbursing the payment
- Segregation of duties should operate in all NDF units wherever practicable.

NDF shall ensure the segregation of duties for its activities wherever practicable. Senior managers should ensure that all transactions are duly authorized and supported with all necessary documents and properly recorded in books of accounts in a timely manner. Moreover, Chief Executive Officer, NDF shall closely monitor the financial/non-financial reports and take timely decisions on it.

Delegation of Powers for signings

Type of Transaction	Requested or Prepared by	Reviewed by	Approved by
Grant Agreement with Donors	CEO,MP,FM	--	Board Donors
NDF's Annual Strategy and Budget	CEO,MP,FM	--	Board Donors
Donors Advance Requests	MP,FM	--	CEO
Workshop Advance and Expense	Project Officer	MP,FM	CEO
Travel Advances and Expenses *	Staff Traveling	Supervisor, FM	CEO
Payroll*	Finance Officer & Admin Manager	FM	CEO
Employment Contracts*	Admin/HR Manager		CEO (Board for CEO contract)



Lease Agreement	Admin Manager	FM	CEO
Consultant Contracts-- General	Admin/HR Manager	FM	CEO

PC : Program Coordinator
MP: Manager Program

FM: Finance and Administration Manager

Note:

Donors may be require prior for purchases over an established amount, setting of salaries or for international travel.

29.2 Charts of Accounts

The chart of accounts will act as a guiding and referring tool to the finance personnel while they post accounting entries to their respective head of accounts. In order to keep a vigilant control over accounting framework of the organization, no accounting personnel is allowed to make amendment (including opening a new head of account) in the chart of accounts unless specific written approval thereof is duly sanctioned by the Chief Executive Officer.

NDF shall maintain chart of accounts in order to cater the present and future monetary transactions with an objective of coming up with timely, accurate and meaningful reporting for the Board and donors.

29.3 Audit Trail

At the time of approving the accounting entry, the Manager Finance will ensure that adequate and reliable audit trail of the subject transaction exists and that the entry will be easily auditable at the time of internal or external audit. Such audit trail would, ideally, start from the financial statements and end up at the related source document(s).

29.4 Fixed Assets

Control shall be maintained over fixed assets and their related records to ensure that:

- All fixed assets are recorded and coded;
- All recorded assets exist; and
- All recorded assets are in use for operations.

All assets shall be recognized in books of account in accordance with recommended General Accounting Practices.

Additions: All additions to fixed assets shall be properly authorized

Accurate Record: Accurate records shall be maintained of the cost and accumulated depreciation of fixed assets.



Depreciation: The cost (less scrape value) of all fixed assets shall be allocated (depreciated) over the estimated useful lives of the assets.

Disposal: Disposal of fixed assets shall occur only after proper authorization has been given

Items to be capitalized: Non-expendable items shall be recognized as fixed assets, when:

- It is probable that future economic benefit will flow to the organization;
- The cost per individual item exceeds Rupees 25,000; and/or increases the worth and economic life of the capital item
- Items have useful life of more than one year.

Cost of an asset includes purchase price, installation cost, import duties, all non-refundable Governmental taxes and cost of bringing the asset into working condition. All trade discounts and rebates are deducted in arriving at the purchase price.

Any subsequent expenditure on non-expendable items, which extend the useful lives, enhance the capacity or substantially reduce the operating cost, should be capitalized.

Purchase Procedure

- All purchases of fixed assets shall be made only after proper authorization and review to ensure compliance with the policies of the NDF.
- At the time of acquisition, all assets shall have been identified, tagged, and entered into the detail fixed assets ledger.
- Donor insignia shall be affixed on all donated assets.
- A register will be maintained for all fixed assets, containing
 - Description of each item
 - Cost of the item
 - Date of acquisition
 - Name of supplier
 - Location



- Rate of depreciation
 - Depreciation charge for the year
 - Accumulated depreciation
 - Disposal value
 - Mode of disposal
 - Gain and loss on disposal of fixed assets
- NDF shall take a physical inventory of all fixed assets at least annually to ensure the completeness and accuracy of the organization's records
 - The inventory of assets on hand shall be compared to the detail records.
 - All the differences shall be resolved by a responsible management employee
 - All assets shall be examined to determine that they are currently being used.
- **Depreciation:** All the tangible fixed assets should be depreciated by using 'declining balance method' at following rates to write off the cost of each asset over its expected useful life, as follows:

Nature of Assets	Rate of Depreciation
○ Furniture and fixture	10%
○ Office equipment	20%
○ Computer equipment	33.33%
○ Motor vehicles	20%
○ Lease hold improvements	20%

- The useful life of an asset shall be estimated after consideration of following factors:
 - Expected physical wear and tear; and
 - Technological obsolescence
- **Transfer of Assets:** All the fixed assets shall be recorded in the register, where the location of asset would be clearly mentioned. If any asset transferred from one unit to another, the transferee shall submit the transfer of asset form to Admin Officer.
- **Disposals:** All fixed assets shall be removed from the premises after properly authorized by the responsible official who is knowledgeable and not directly responsible for the assets
- At the time the asset is retired, the following procedures shall apply to record the transaction:
 - The cost shall be removed from the account of that asset;



- Any assets having value exceeding Rupees 100,000/= should be disposed off with the approval of Board of Directors, any other case approval or disposal of fixed assets should be approved by the Chief Executive Officer
- Before disposal, the Finance Manager will submit Asset disposal form to the Chief Executive Officer or Board of Directors as the case may be
- The related accumulated depreciation shall be removed from the allowance for depreciation account; and
- The profit and loss account, adjusted for the cost of removal, shall be recorded as income(gain) or expense(loss).

29.5 Bank Accounts and Authorized Signatures

All the project/main accounts shall be operated in the name of NDF. Board of Directors has power to open or close bank accounts of the organization.

- Board of Director / Chairperson shall authorize to open the bank account in the name of NDF
- Three signatories duly authorized by the Board of Directors / Chairperson shall operate bank accounts jointly, whereas the signature of CEO will be mandatory. A copy of approved signatories and specimens of their signatures will be lodged with the bank.
- The signatories will be:

President, Board of Directors	(Alternate Signatory)
Chief Executive Officer	(Mandatory signatory)
Finance Manager/Finance Secretary	(Secondary Signatory)

Each financial instrument should bear two signatures with compulsory signature of Chief Executive Officer and any one of secondary signatories.

In case if mandatory or secondary signatory is out of office for more than two week time, then one alternate can be taken as signatory. In case if two of the signatories (including the mandatory) are out of the office, the Board will authorize one of the management staff to operate on behalf of the signatories. However the amount more than Rs. 500,000/= cannot be operated by them.

Finance Manager shall make payments in accordance with standard operating procedures.

Separate bank account shall be opened for each project activity if donor required.



Accessibility of the Cheque-book should be strictly limited to Accounts Officer/Accountant or any other person designated by the Board.

29.5.1 Receipts

Control shall be established over all cash and cheques received, and they shall be deposited promptly in bank accounts in the name of the organization.

- All amounts received by NDF shall be in the form of crossed cheque drawn in the name of NDF.
- Finance Manager shall issue the pre-numbered official receipt as an evidence of acknowledging the receipt.
- All cash/cheques should be deposited intact. A monthly reconciliation should be prepared for the comparison of deposit slips with bank statements/listing of cheques received and receipt book.

29.5.2 Disbursements

Disbursement from the bank account shall be made only for valid transactions:

- Each signatory shall ensure that all supporting documents duly attached with vouchers and signed by responsible official.
- All payments exceeding Rs. 10,000 should be made through crossed cheques. However, utility bills, Government taxes and staff travel advance may be paid through cash.

29.6 Petty Cash Imprest

Reimbursement of imprest and similar funds shall be made only when the funds reaches at replenishment level. Appropriate limit should be fixed for petty cash imprest.

- A voucher shall be prepared having supporting evidence for the disbursement of funds / payment of expenses.
- A summary of all the disbursements shall be prepared.
- Imprest account should be replenished to bring the balance up to the imprest limit.



29.7 Bank Reconciliation

Adequate steps shall be taken to ensure the accuracy of the bank balances shown in the organization's (NDF) books of accounts. Bank balance shall be reconciled on monthly basis.

- Bank balances, as shown by the bank statements, shall be reconciled on monthly basis with the books of accounts of the NDF; and maintained with copy of Bank statement and cash book with the signature of authorized persons.
- Any un-reconciled items shall be scrutinized and adjusted accordingly.

29.8 Procurement of Goods and Services

Control shall be established over the procurement of goods and services to ensure the better utilization of the NDF's resources.

- **Authorization Requests:** All requests to spend money for purchase of goods must have justification. Normally, the request is included in the budget proposal and accordingly approved as part of that budget.
- The criteria for approving such expenditure will take into account the operational as well as financial factors.
- All requests for purchase of goods and services above Rs. 10,000 shall be made on a Standard Purchase Requisition Form.
- Person making the request will submit the purchase requisition form to Finance Manager, who will check the availability of budget.
- **Quotation:** Where value of goods is in the range of Rupees 25000 to Rs 100,000, quotations shall be obtained from at least three parties. Following factors will be considered in reviewing quotation and awarding contracts:
 - Prices;
 - Bidders previous record of performance and service; and
 - Ability of bidder to render satisfactory service.
- After all quotations have been received and examined for completeness, a summary sheet shall be prepared. Contract shall be awarded to the lowest bidder after an evaluation of the quotations.
- In case of supplier who is not "the lowest" or "the best", but the goods or services offered by such supplier are comparable to "the best" supplier, then contract may be awarded to the supplier who is not "lowest" or



“the best”. Moreover, a written explanation of those factors that led to the decision to award the contract to any bidder other than the low bidder should be documented.

- **Approval Requirement for Requisitions:** Requisitions for purchase of goods must be approved by the management committee and purchase committee will procure the item through issuance of purchase order. Personnel authorized to approve such requisitions are:

29.8.1 Table of Authority

Value of Purchase/ Service request	Approval Required from	Formal Contract / Agreement Requirement
Up to Rs. 24,999/-	Unit Manager	Yes
Rs. 25,000/- Rs 499,999/-	Chief Executive Officer	Yes
Rs. 500,000/- Rs, 2,499,999	Chief Executive Officer subject to the recommendation of the Purchase committee	Yes
Rs. 2,500,000 and above	Board of Directors	Yes

29.8.2 Purchase Committee

The purchase committee shall consist on following members

- Manager Finance
- Procurement Officer
- Technical Person
- BOD Member

29.8.3 Procurement Policy

PKR 1- 9,999	Minimum 1 quotations / Petty Cash
PKR 25,000- 100,000	Minimum 3 quotations
PKR 100,000 – Above	Minimum 3 bids/ Tenders

Procedure:

- 01- Request of supplies from field/section.
- 02- Approval by competent authority for procurement.
- 03- Quotations, Bids/Tenders will be called as per above ceilings.
- 04- Comparative statement will be prepared with recommendations and approval by competent authority.
- 05- Purchase Order will be issued to successful supplier.
- 06- Inspection will be carried out by at least one person or inspection agency in case of bid/tender.
- 07- Upon satisfactory completion, Supplier will submit the invoice with delivery challan for payment.
- 08- Register for stock will be maintained where supplies inward / outward recorded accordingly.

Bid / Tender Committee:



- Chief Executive Officer
- Manager Finance
- Procurement Officer
- Technical Person

29.9 Revenue

NDF shall consider as revenue the service charges earned from consultancies, trainings, dividends, and fund raising activities.

29.10 Voucher (Source Documents) and Their Types

Source documents or voucher are prepared to evidence transactions and their authorization. All the supporting documents to evidence a transaction are attached with the relevant voucher. The following types of vouchers will be prepared for internal evidence by the accounts unit:

- Payment voucher;
- Receipt voucher;
- Journal voucher.

a. Payment Voucher

- All payments will be made after approval of payment vouchers. Payment vouchers will be supported with bills or other documents on the basis of which payment is to be made. All such bills and payment evidences will be scrutinized by the accounts unit prior to their submission for sanction of payment before the approving authority;
- All cash payments will be recorded through Cash Payment Voucher and all bank payments will be recorded through Bank Payment Voucher;

b. Receipt Voucher

- Receipt voucher will be prepared to record the receipts and collections in the relevant cash and bank accounts.
- Cash receipt transactions will be recorded through Cash Receipt Voucher and bank receipts shall be recorded through Bank Receipt Voucher;

c. Journal Voucher



- Journal voucher is prepared to evidence the authorization to record non-cash transactions. A non-cash transaction is one which does not involve the actual; receipt or/and payment of funds but the recognition of which, in the books of account, is fundamental as to properly reflect the operating results and financial position of the organization

- NDF shall keep at least the following financial information / record:
 - Cash/Bank Book
 - General Ledger
 - Salary Register
 - Bank Statements
 - Bank Reconciliation
 - Lease Agreement
 - Fixed Assets Register
 - Receipt Book
 - Receipt/Payment Vouchers
 - Journal Vouchers
 - Vehicle Log Book
 - Purchase Requisition
 - Receiving Reports
 - Work Orders
 - Employee Personal File

29.11 General

- All foreign currency transactions can be exchanged from open market or from bank. All open market transactions should be made with the authorized Dealer of State Bank of Pakistan and official receipt should be obtained.
- Periodic cash flow analysis be made and idle cash should be deposited in high yield investment schemes.
- All third party invoices should be on preprinted paper and invoices properly addressed to the organization. Where proper invoices are not available, the person making payment should submit than statutory declaration that all expenditures are incurred for the purposes of business of the organization and are true and correct.
- All the accounting records, including but not limited to ledgers, statements, accounts, vouchers, invoices, banking records, record of procurement and sales, etc. should be in the custody of the accounting personnel. The Finance Manager should ensure that adequate facilities exist for custody of accounting records. Such records should be kept and maintained for a minimum 5 years from the relevant year-end.
- A “PAID” stamp should be affixed on all invoices and supporting documents.



- NDF allows bridge financing among the projects for specific period and reasons
- Following certificates/documents should be obtained before making payment to supplier:

Document required

- Sales tax registration certificate
- Income tax exemption certificate
- National Tax Number (NTN)
- Tax payment challans

When required

Supplier charge sales tax

Where supplier claims exemption from deducting income tax.

Before payment, in order to determine the amount of tax to be deducted on such payment.

Where parties deduct income tax on payment made to NDF.



B. Recommended Accounting Practices

The main objective of Recommended Accounting Practices (RAP) is to establish and improve the standards of financial reporting and provide the uniform reporting framework for the better understanding of the financial affairs of the NDF. These practices should be applied only to ²material items.

The financial statements are prepared to provide information and enable the users of the financial statements to understand the financial affairs of the organization. The main objective of the directive of Recommended Accounting Practices (RAP) is to improve the quality of financial reporting and provide true and fair basis for assessment of financial affairs of the organization.

These Recommended Accounting Practices are based on all International Financial Reporting Standards (IFRS) as applicable in Pakistan and Generally Accepted Accounting Practices/principles (GAAP).

29.12 Financial Statements and Audit

Financial statements for each individual project activity and consolidated financial statements for all projects activities shall be prepared periodically.

- Consolidated report of all project activities (financial statements) should be prepared annually, comprising of:
 - statement of financial position (balance sheet);
 - statement of financial activities (income statement);
 - cash flow statement; and
 - all supplementary notes
- Financial report of an individual project activity should include:
 - statement of receipts and disbursements;
 - statement of fund; and
 - all supplementary notes
-
- The corresponding figures for the previous reporting period should be provided in the respective financial statement.
- Expenditure reported in statement of financial activities (Income Statement) should be classified as Direct Programme Cost and Administrative Support Cost.

² Material: An item is material if, taking all the circumstances into account, its inclusion/or exclusion would likely to influence on user of the financial statements.



Offsetting: Income and expenditures shall not be offset except when offsetting is required by the applicable International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAP).

Basis of Accounting: Consolidated report of all project activities carried out by the NDF should be prepared on ³accrual basis of accounting. While financial report of individual project activity should be based on ⁴cash basis of accounting both the accrual and cash basis.

Safeguard of Accounting Data: NDF shall maintain an effective system to safeguard accounting records and books effectively. The password controls placed in the computerized accounting data & on sheets to prevent unauthorized access. The backup of computer data should be made frequently to avoid loss due to either computer malfunction or human error.

29.13 Accounting Year

The financial year of NDF is from July 01 – June 30 (12 months).

29.14 Appointment of Auditors

- **Financial statement of each project shall be audited on annual basis.**
- NDF shall appoint the auditors with the recommendation of Board of Directors in regular Board meeting in accordance with the respective statutory legislation.
- NDF will endeavor to get its financial statements audited by a reputed firm of chartered accountants. This is expected to give more credibility to its financials and would increase its standing in the eyes of our donor agencies.
- The accounts of NDF for the external audit will be approved by the Management & the Board. Besides, the donor at its discretion may also opt to get the financials of the relevant project audited by an independent firm of chartered accountants. In this case, notwithstanding the external audit by the auditing firm of the NDF, any project's accounts will again be subject to audit by another chartered accountant.
- The management letter by the auditors will be discussed in the meeting of Board of Directors for the betterment of the organization.
- External auditors will be changed after every three years



29.15 Accounting Policies and Recognition Criteria

Grants: Grants are recognized when it can be reasonably ensured that the NDF shall certainly comply with all conditions attached to grants.

Incoming Resources: All incoming resources are recognized when it is probable that the economic benefit associated with the transaction will flow to the enterprise.

Grants related to Assets: Grants related to assets are recognized as deferred credit and amortized over the period of useful life of respective assets.

Fixed Assets: These are stated at cost less accumulated depreciation (Declining Balance Methods). Depreciation on these assets is calculated by applying the - Declining Balance Method at specified rates to write off the cost of assets over their estimated useful lives. Full year's depreciation is charged in the year of addition while no depreciation is charged in the year of disposal.

Major renewals and improvements are capitalized whereas normal repair and maintenance costs are charged to income as and when incurred. Gain or loss, if any, on disposal of assets is included in current year's income.

In case of financial reporting of individual project activity all fixed assets are recognized as period cost. However, detail of the assets as on reporting period should be disclosed in the financial statements.

Allocation of Common Cost: Common costs are costs used by more than one activity and cannot be allocated to single activity of the organization. Such costs are allocated to the activities on a basis consistent with the actual use of the resources by those activities.

30 Annual Budget Reporting

A budget is a financial plan of an entity relating to a period of time. It is prepared from a range of available data, within the overall guidelines and long term plans of the NDF. As a part of monitoring funds and expenses, all NDF offices should prepare the following Budgets:

- Revenue Expenditure Budget
- Capital Expenditure Budget

Budgets should be prepared in accordance with the guidelines provided by the donor agency with the support of the component Head of Department including finance head and Manager Operations. The budget should be forwarded to Board by the Chief Executive Officer for approval once in a year during opening of the fiscal year. All NDF programs



and projects must operate within the budget approved by the Donor Agency dully approved from Board of Directors of NDF prior the execution of the projects.

The Finance Manager shall ensure that expenditure should not be overrun. Any saving under the head of “Fixed Expenditures” such as staff cost, rent, insurance, premium, utilities bill and capital expenditure will be utilized as per the term of the agreement between the NDF and the donor.

30.1 Monitoring/Review /Analysis and Re-appropriateness of Annual Budget

The Finance Manager will generate the actual Vs budget comparison report every month for the program managers and the Chief Executive Officer. It’s the duty of the program managers to monitor their projects regularly and compare them with actual. Any over or less spending should be investigated. While carrying out scrutiny, reasons for unusual or unforeseen fluctuations in the budget expenditures would be noted and report should be submitted to the Chief Executive Officer for their perusal. These revisions will be prepared by the program manager and sent to the respective donor for their approval in case of variation is more than the allowed percentage. To avoid any confusion and disallowed cost it is recommended to get the approval from the donor prior to the actual expense that are moving above than the budgeted amounts. And after getting approval from the donor the revised budget will be forwarded to Finance Manager for putting the revisions in General ledger/accounting software.

The third quarter financial report is very critical as this is the last quarter to use the NDF allocation. Therefore financial report should be discussed and reviewed in the general staff meeting with all staff.

Work Plan

Financial management involves many different tasks and routines. It is therefore important to plan tasks involved during the financial year, such as:

- **Financial accounting routines** – e.g. recording, reconciling and trial balance
- **Reporting schedules** – especially to meet donors’ requirements
- **Budgeting process**
- **Reviews** – e.g. assets Sheet, finance manual and insurance cover
- **Year-end procedures** – e.g. preparation for audit

One of the best ways to do this is to use a yearly planning by the finance manager on his performance plan. This helps to schedule tasks and allocate tasks to staff so that deadlines can be met. The finance department should involve with the program department since the proposal stage upto the final donor reporting to the donor.

Financial Reporting

The following financial reports are produced as an integral part of the finance function.

- a) Internal reports
- b) External reports



Internal Reports:

Managers need financial information throughout the financial year to monitor project progress. Ideally, management reports should be produced monthly or at least every quarter. Since the reports are produced so that managers can take decisions about the future management of the organization, the meetings of the governing body should be set to coincide with the management Accounts cycle so that the information is still timely.

There are two kinds of reports that will be of use to managers:

- The Budget Compared to Actual Performance Report and
- The Cash flow Report.

Besides those reports NDF finance department will also produce the following reports for the management

- Consolidated report of all project activities
- Bank reconciliation statements
- Trial Balance
- Balance Sheet
- Receipt & Payment Account, classified into direct program cost and administrative support cost.

Cash flow analysis

Cash flow analysis on a quarterly basis. This is prepared by the finance manager, indicating cash needs for the next three months, and reviewed by the Chief Executive Officer .

The finance manager is responsible for drawing up a schedule of reports due from the finance department and for monitoring their preparation throughout the year.

Variance (Actual Vs. Budget) reporting

Every month, budget monitoring reports are printed and distributed to the project officers. On receipt of these reports the project officers are responsible for reviewing the actual costs recorded compared with the relevant budget. Project officers are then required to prepare a brief report explaining significant variances (say, +/- 10%) between budget and actual performance for discussion with the Chief Executive Officer and submission to the finance department.

This involves looking at the significant variations from the budget and seeking to explain why it exists and what can be done to remedy the situation. Variances are often described as either 'favorable' (generally good news) or 'adverse' (generally bad news):



Favorable means

- When actual income is higher than the budgeted amount, or
- When actual spending is lower than budgeted (but is not always good news for an NGO).

Adverse means

- When actual income is lower than the budgeted amount, or
- When actual spending is higher than budgeted

External Reports:

- Donor reporting
- Audited Financial Statements
- Annual Report

Donor reporting

Donor reporting requirements are identified in the contract the organization has with the donor. The contract will usually specify

- Frequency of reporting
- Format to be used
- Supporting documentation necessary

In the absence of guidance on formats to be used, it is usual to report financial performance in the same format and at the same level of analysis as the budget included in the agreement. It is important to prepare financial reports in donor currency.

Reporting timetable

On receipt of a new grant, the due dates for financial reports will be added to the reporting schedule by the finance manager. It is his/her responsibility to ensure that reports are prepared in accordance with this schedule. It will be responsibility of the Finance Manager to brief the Chief Executive Officer about the deadlines, contents, frequency, etc., of reports that are required by the donor agencies together with the arrangement made by the concerned NDF offices to meet such deadlines on time.

Preparation

Responsibility for the preparation of the financial reports for donor purposes is shared between the project officer and the finance manager. While the finance manager will provide financial analysis, explanations concerning actual financial performance are likely to require the input of the relevant project officer.

This will also ensure consistency between these explanations and the narrative report written by the project officer.



Review

All financial reports must undergo a review process comprising the following

When ready for review, the draft should be ready for completion by reviewers and accompanied by a clean copy for dispatch to the donor.

The first review should be done by finance manager and requires the following checks

- That the format used is in agreement with the donor requirement.
- That all additions are correct with no rounding errors.
- That the totals in the report agree with MYOB accounts.
- That all financial commitments have been included in the report.
- That figures and explanations quoted in the financial report are consistent with the rest of the donor report
- That any supporting documentation to be provided to the donor easily reconciles with the analysis given in the report.

The FM will submit this report to the relevant project officer/manager for 2nd review

- All the field activities on which the budget spent are reflected in the financial report
- Relevant program person will use the report in preparation of the narrative report.
- All the reasons for major over spending should be properly explain in the narrative report
- In case of program staff find any activity not properly reflected in the financial statement, he/she will immediately inform the finance department for cross check and making required adjustments.

For quality control purposes, the financial report must be reviewed by the Chief Executive Officer and confirm that the report can now be dispatched to the donor.

Where errors are identified which require the report to be amended, the CEO will send it back to finance manager or the project/program officer to amend this report.

The photocopy of the final report sent to the donor should then be filed on the grant file. And copies of all financial reports sent during the last board meeting should be presented in the next Board meeting.



Importance of the timely reporting

Accurate and timely donor reporting is important because

- The reports help the organization to monitor project's progress.
- Further funds can then be released, which eases the organization's cash flow.
- It enhances good relationships with donors, which in turn can help secure more funding. It avoids the possibility of under-claiming for expenditure.

Reporting disclosure requirement

The reviewers of the donor reporting must take into account/disclose the following factors while finalizing donor reports.

- Funds received from the donor for the reporting period concerned
- Interest earned (if any) on donor project funds under a revenue heading of "interest earned" in the report and applied to the activity for approved purposes
- Actual expenditure by line item against the agreed budget line items.
- Provide explanations when line items exceed a 10% (or any percentage agreed in the project agreement) variation from the agreed budget.
- Funds remaining should be mentioned at the end of the report at the end of the reporting period. These funds should be disclosed in next report as being carried forward to the new reporting period.
- The exchange rate used for the acquittal if the acquittal is in another currency.

All reporting should be based on an actual cash expenditure-reporting basis. Accrual accounting is not permitted for financial reporting purposes.

The agreed/approved budgets should be incorporated in the financial statement as a separate column against which actual expenditure can be compared.

Donor reporting should be properly certified by the CEO. The expenditure disclosed in the report should be correct and true and should have been extracted from the accounting records.

Unspent Funds on Completion of Project

Unspent funds, interest and exchange rate gains remaining after provision of the completion report should be refunded to the donor or a supplementary budget is prepared as a no cost extension of the project to finish up activities. The donor written permission has to take first for such budgets before funds are spent



SHORT TERM OPERATING ADVANCES, DEPOSITS, TRAVEL ADVANCE

Operating Advances

Short-Term Operating Advances (A/C - Other advances) represent the amounts issued to employees for meeting short-term business needs. Specific examples of applications for this account are as follows:

- Cash transferred to employees for direct programmatic expenditures, such as training activities or the procurement of goods and services
- Issuances of cash to employees for transfer to sub-offices or field offices.
- Purchase of miscellaneous small items that cannot be purchased through check

The advance request form as per **Annexure 11** of Admin section should be raised by the employee along with his signature to the finance department for review and then get the approval from CEO. Then came to finance department for payment and finance department will do the following entry

41704	other advances – (Dr)		
	45401	Bank of ____ currency Account	(Cr)

The employee will adjust this advance as soon as the expenditure is done or maximum upto 5 days on the specified form as per **Annexure 9**. The voucher used to record the liquidation may be a Receipt Voucher, a General Journal Voucher or a Disbursement Voucher depending on the circumstances. If the employee, in an effort to liquidate the advance in full, returns all expenditure documentation along with the remaining cash from the advance, the transaction would be recorded on a Receipt Voucher. If the employee spends less than the amount advanced and does not return any cash at the time the expenditure documentation is submitted, the expenditures would be recorded via the use of a General Journal Voucher. If the employee spends more than the amount advanced, the employee will get paid for the difference, the transactions would be recorded on a Disbursement Voucher.

Deposits

Advances will also be made to NGO/CBO partners based on an approved partner agreement and will be adjusted maximum by quarterly or as per the agreement. Payments may also be made as deposits, for example for telephone lines, internet connection etc. Deposits should be held in a Security deposit account.

Travel Advances

All people engaged on NDF and entitled to claim expenses are included in this policy. This includes NDF board members and staff, volunteers and consultants. The advance will be given to all the travelers on production of advance request form before 48 hours of the travel. Advance to staff should be settled within one week after the workshop or travel. NDF reserves the right to deducted unjustified advances from a staff member's salary at the end of each month if not adjusted on time. New travel advances cannot be issued to the same staff member until all previous advances have been settled.



Domestic travel is general for technical support to NGO partners or workshops in the provinces in accordance with annual and quarterly work plans and budgets. All travel must be approved by the Chief Executive Officer and Finance and Administration Manager on the Travel Approval and Expenses Form. All expenses must be agreed beforehand with the Chief Executive Officer.

If the NDF vehicle is to be used for travel to the provinces, use of the vehicle will be scheduled during program planning meetings. Travel by other than normal public transport (i.e. by air, taxi, car hire etc.), must be approved by the Chief Executive Officer. If arrangements need to be made for use of other vehicles, a request should be submitted to the Secretary/Administration Assistant to identify potential rental vehicles and negotiate rental terms following standard procurement policies. If airline tickets need to be purchased, a Purchase Request should be completed specifying the name of Traveler(s), destination(s), and dates of travel. The Secretary/Administrative Assistant will arrange for purchase of air tickets at the lowest available fare.

Accommodations will be reimbursed on production of receipts up to a maximum of Rs.5000 per night. It is expected that people will share rooms whenever possible. On occasions when NDF staff anticipate a heavier preparation or reporting workload than is normal for technical support visits and with approval from the Chief Executive Officer, an extra room may be provided for their use.

Entertainment Expenses

NDF will provide imprest account in each of its field station and head office for entertainment of its staff including tea and other entertainment as per decision of Project Coordinator/Manager/Chief Executive Officer. Other entertainment expenses include Rs.75 for breakfast, Rs.100 for lunch, Rs.100 for dinner and Rs.75 for incidental with sole permission from Chief Executive Officer.

External and Internal Audit Policy

The Manager F&A should keep a close liaison with the Chief Executive Officer in the execution of day-to-day affairs of the NDF, including but not limited to satisfactory execution of various projects undertaken.

All internal and external reports generated by the Finance Department would be sent to the Chief Executive Officer for its review on the monthly, quarterly or half yearly (as per nature of project) basis for onward submission to donor / Board of Governance. The Board of Governance should hold deliberations and discussions over such reports and suggest modifications, amendments, and rectifications. The details of business conducted during meeting of the Chief Executive Officer / BoG should be duly recorded and its minutes should be circulated to all relevant staff.

External Audit

Financial statement of the NDF for each program/project should be audited on annual basis.

The audit will be conducted after the year end close i.e. June 30 with the well-recognized Chartered Accountant & QCR listed Firm. This audited report than circulated to donors and Govt. authorities for their information.

The auditors should be appointed by the Board by keeping in view the reputation and the cost therein. NDF should endeavor to get its financial statements audited by renowned and reputed firm of chartered accountants. This is expected to give more credibility to its financials and to increase its integrity in the eyes of its donor agencies and the community it serves.



External auditors should be changed after every three years. If, for any reason this is impractical, NDF Board may at a minimum, request for rotating the partner in charge of its audit engagement

In addition to this, the donor at its discretion may also get the financials of the relevant project audited by an independent firm of chartered accountants. In this case, notwithstanding the external audit by the auditing firm of the donor organization, any projects' accounts could again be subject to audit by another chartered accountant.

Operating Expenses

Audit Tests

Select material transaction for major heads of expenses and check the following:

- Supporting documents
- Approval of competent authority
- Payment voucher
- Bank Statements
- Bank Reconciliations

1. Prepare analytical review by comprising actual expenses of the month with last month and enquire the reason for major variation.

DONATION AND GRANTS

Audit Tests

1. Select all transaction for every head of donation and grants and ensure the following:

- i) Receipts have been issued
- ii) Posting in daily bank book
- iii) Posting in General Ledger
- iv) Posting in cash ledger
- v) Check bank receipt voucher
- vi) Check cash receipt voucher
- vii) Check Bank Payment Voucher
- viii) Supporting i.e. agreement or the payment schedule

2. Prepare analytical review of recorded months of donation and grants with last month and enquire reason for major variation.

CASH AND BANK

Audit Tests

1. Trace opening balances from last month audited or un-audited accounts
2. Sent direct confirmation to bank and enquire difference (if any) in amount(s)
3. Obtain bank reconciliation statement at the month end and perform the following:



- i) Check recording of payment / receipt voucher in proper heads
- ii) Verification of expenses
- iii) Approval of competent authority
- iv) Trace in bank ledger, cash book and advances ledger
- v) Posting in general ledger
- vi) Posting in Payable ledger

ADVANCES, DEPOSITS, PREPAYMENTS & OTHER RECEIVABLE

Audit Tests

1. Obtain/Prepare separate movement schedules of advances, deposits, prepayments and other receivables showing additions and adjustments made during the month.
2. Trace opening balances from the last month audited or un-audited accounts.
3. For verification of advances made during the month perform the following.
 - i) Enquire the nature of the advances
 - ii) Approval of component authority
 - iii) Check with bank statement
 - iv) Posting in advances ledger
 - v) Posting in general and bank ledger
4. For verification of adjustment of advance during a month and perform the following:
 - i) Verify Journal Voucher
 - ii) Check approvals
 - iii) Posting in General Ledger
5. For verification payments made during a month and perform the following.
 - i) Nature of payment
 - ii) Verify payment voucher with supporting documents
 - iii) Check bank statement
 - iv) Ensure that prepayment is for the period after the month end
6. For verification of prepayment expired during the period ensure that they are properly accounted for.
7. For verification of receivables during a month and perform the following.
 - i) Check bill / invoice
 - ii) Approval of competent authority
 - iii) Posting in account receivable
 - iv) Posting in General Ledger
8. Ensure that items are properly classified as advances deposit prepayment and other receivables.
9. Agree closing balance with GL



INVENTORY

Audit Tests

1. Obtain schedule of stock
2. Trace opening balance from the last month audited or un-audited account
3. Perform physical inventory count on random basis and enquire reason for difference if any.
4. For additions made during a month and perform the following.
 - i) Check supporting
 - ii) Check payment voucher
 - iii) Check approval of competent authority
 - iv) Trace payment in bank statement
 - v) Posting in stock ledger
 - vi) Posting in GL

ACCRUED EXPENSES AND OTHER LIABILITIES

Audit Tests

1. Obtain schedule of payables and check subsequent verification of payables.
2. Sent direct confirmation to major creditors.
3. Check subsequent payment vouchers of every month to ensure that liabilities pertaining to current year have been recorded.
4. Ensure that accrued liabilities have been properly classified in creditors, accrued and others liabilities.

FIXED ASSETS

Audit Tests

1. Obtain schedule of fixed assets and
 - i) Trace opening balance with the last month's audited or un-audited account
 - ii) Check casting
2. Obtain list of addition during the month and check
 - i) Supplier's invoice
 - ii) Approval of competent authority
 - iii) Check payment vouchers
 - iv) Asset in the name of organization
 - v) Check that all addition is recorded in fixed assets Sheet
3. Obtain list of disposal during the month and check
 - i) Calculation of gain or loss on disposal
 - ii) Removal from fixed asset Sheet
 - iii) No depreciation is charges during the year
4. Ensure that depreciation has been calculated in accordance with the organization policy and method of depreciation is consistent with prior year.
5. To ensure 4 (above), check the following.



- i) Calculation of depreciation
 - ii) Method of depreciation
 - iii) Rate of depreciation
6. Ensure that all fixed asset have been adequately insured.
7. Agree with closing balance and GL

Planning Financial Management Improvements

What are the actions you need to take at this time, based on the assessment data, to make your financial management systems and procedures more effective and efficient.

For each of these actions, complete the following steps in the action plan. You will need a set of these steps for each action you plan to take.

Action to be taken:

Write an objective statement that describes what you want to achieve by taking this action. This is a statement of expected results.

Who will be primarily responsible for achieving this objective?

Who else will need to be involved?

What specific tasks need to be carried out to achieve the objective?

For each task, list how long in person days or hours you think it will take to complete and the latest acceptable time for completion of the task. Use the following format or create your own.

Task to be completed	Time required	Latest acceptable date for completion

List any special equipment or materials required to accomplish this task.

How will you evaluate the results of this action plan?

31. NDF PERSONNEL SAFETY & SECURITY POLICY

31.1 Principles on Safety and Security

The safety and security of personnel key responsibility of the organization. With an increasing number of travels to several places like remote areas, declared no go areas and identified dangerous areas and also night time particularly in Sindh Province, accordingly the organization is committed to a clear, relevant and proportional personnel security policy, protocols, plans and reporting. The aim of the policy is to increase the security awareness of all staff including field teams involved so as to create a culture of security, and ultimately, to enable the travels that our work requires.

The key to effective safety and security management is the creation of a culture of security and NDF will work to create such an environment. Each staff and field team member has a responsibility for their own safety and security and that of others. Furthermore, we do believe that each member has a duty to address and share issues of safety and security – proactively and frankly – at all times.



31.2 Security Strategy

NDF adopts the principals of non-partiality and neutrality that steer the thinking of the majority of organisations in the humanitarian world. These principles are the foundation of a strategy based upon acceptance by the host community. This is a strategy that NDF considers most appropriate.

The acceptance strategy can, dependent on the level of risk in a country/province/district & even village level, be combined with protective measures. We avoid deterrence measures as much as possible. Even though protection measures may be necessary, the centre of gravity rests with an acceptance approach. NDF and its representing staff will avoid the use of armed protection.

31.3 Design and Implementation of the Security Policy and Protocols

The security policy and protocols are developed by the NDF with the approval by the Board, in concurrence with all NDF staff. The policy and protocols will be reviewed and updated on two yearly basis or when it requires and when changes in circumstances affecting NDF in any way require it. Feedback and suggestions for changes to the policy would be forwarded to the Board of Governance.

Review and implementation of the policy and protocols lie with the NDF Chief Executive Officer, who is held responsible by the NDF Board of Governance. Special consideration for safety & security for women and the policy applies for temporary/project staff as well as permanent staff.

31.4 Roles and Responsibilities

Every individual staff member at every level has specific roles and responsibilities. This chapter outlines at which level certain responsibilities lie and where staff member should look for guidance or action concerning safety and security issues.

31.4.1 Head Office Level

Chief Executive Officer

- Thoroughly reading, accepting and complying with the NDF safety & Security Policy;
- Setting the security policy and protocols for the organisation;
- Producing security plans and SOPs for the field missions, which can then be adapted by each different field context;
- Insurance Policy;
- Training to the staff on safety and security policy;
- Planning of field operations considering the safety & security issues;
- Allocating sufficient resources, both financial and human;
- Providing support to field teams whenever and wherever necessary;
- Monitoring the effectiveness of security management in the field;
- Ensuring lessons are learned from experience and that policy and procedures are updated accordingly; and
- Taking appropriate corrective action to address deficiencies in security procedures.



Board of Governance

- Thoroughly reading, accepting and complying with the NDF Security Policy and Security Plan;
- Overruling the team leaders' decisions when necessary (except in the case of evacuation). This should only rarely be necessary if the team leader is competent, experienced and well prepared;
- Ensuring that designated staff at Head Office is well prepared to take timely security related decisions when necessary. This includes the preparedness and implementation of a crisis management team for managing certain serious or high-profile incidents;
- Being aware of the extent of legal liability if various contingencies if occurred; and
- Taking appropriate corrective action to address deficiencies in security procedures.

31.4.2 Head Office and Field Level

Team Member

- Thoroughly reading, accepting and complying with the NDF Security Policy, Plan and SOPs;
- Participating actively and proactively in security assessments during the field operation;
- Contributing actively to developing the rules for the trip and committing to active participation in the establishment of these;
- Taking appropriate corrective action to address deficiencies in security procedures; and
- Acknowledging the authority of the NDF team leader in security and behavioural aspects.

Team Leader (Project Manager/Project Coordinator/Managers)

- Thoroughly reading, accepting and complying with the NDF Security Policy, NDF Security Plan and SOPs;
- Guiding of and taking responsibility for all team members, under delegated authority of NDF;
- Taking local responsibility for implementation of security measures and behavioural aspects;
- Taking responsibility for field operations, including NDF assets, under delegated authority of NDF;
- Assessing the security situation during the field operation and or visiting various stakeholders;
- Reviewing and completing the field security plan developed by NDF;
- Reviewing and completing the SOPs developed by NDF;
- Staying in contact with NDF Head Office
- Deciding on evacuation; and
- Taking appropriate corrective action to address deficiencies in security procedures.

31.5 Extent of the Security Policy and Protocols

All NDF staff and individuals contracted on a professional or voluntary basis are covered under this policy and protocols. It does not cover family members of the individuals and staff under contract with other NGOs or institutions

31.6 Nature of the Security Policy and Protocols

Adherence to the policy and protocols is a requirement. Only in life threatening situations team leaders have the authority to bypass these to a certain extent.



All staff and field team members covered under the policy and protocols as stipulated in section 5, have the right to decline to enter high risk environments without impacting employment. They also have the right to leave locations where their personal assessment is that their safety and security or that of others is being compromised.

When despite of the risk assessment the security situation deteriorates beyond limits of acceptability both NDF Head Office as well as NDF team leader has the responsibility to decide upon evacuation and this decision cannot be overruled. Both scenarios will be under full responsibility of NDF as are the costs incurred.

If and when an individual team member within a team does no longer feel comfortable with the security situation, the team member has the right to depart earlier at his own costs and responsibility.

31.7 Code of Conduct

This code of conduct seeks to guard our standards of behaviour. It is not about operational details, such as how one should handle NDF finances or mobile telephone. Rather, it seeks to maintain the high standards of independence, effectiveness and impact to which NDF aspires.

Respect and Care for the Participant/Client

We shall adopt a professional association with participants/clients and respect their culture, beliefs and background. We take community participants seriously; “there are no irrelevant questions”. We develop a safe learning environment, where participants/clients feel comfortable to approach us. Training courses can be overwhelming and participants can get emotional. Please take this into consideration. Controversial topics (such as drugs, abortion, faith and politics) must be treated with sensitivity.

Respect for Culture and Custom

We will endeavour to respect the culture, structures and customs of the communities in the area we are working in. As a team member of NDF, one is automatically a representative of the organisation. The team member will act as an “ambassador” as much as he is a trainer or consultant.

NDF and its representatives will respect the law and the culture of the host community. This implies that cultural rules concerning expected dress codes, non-use of alcohol and other restrictions are respected to a sensible degree. Before each travel the individual has the obligation to study the context and the cultural custom of the area.

Continuous Improvement

We want to improve constantly, maintaining and heightening the standard of our activities. NDF’s representatives shall provide feedback to NDF and be honest about it. Complaints shall be addressed to NDF, not to participants or clients.

31.8 Protocols

NDF considers the following protocols, part of the security policy, to be binding for all individuals covered under the security policy as stated in section 5.

31.8.1 Travel – Execution

Composing SOPs

Staff at all levels should continually monitor significant political, social, economic and military events in the areas where NDF works. Often those best able to conduct assessments in a specific area where the field teams working. Therefore, team and team leader have primary responsibility for composing Standard Operating Procedures (SOPs).



Writing the SOPs is not, however, a onetime event. It is a continuous process. Threats and organisational vulnerabilities co change frequently. With each change, the risk to field teams may increase or decrease and safety and security measures should be adjusted accordingly.

31.8.2 Communication

Contact within the team will be preserved at all times. Team members must be aware of the location and communication means of their travel companions. If the team goes separate ways for whichever reason, team leader will ensure that the different parties have means of communication and will determine the

Interval of the communication.

Mobile Telephone

The NDF team leader and each individual member of the NDF field team have the obligation to be able to use and operate a mobile telephone.

31.8.3 Crisis Management

NDF defines as a crisis any unstable situation of extreme danger or difficulty, which harmfully affects or can harmfully affect the organisation and/or its representatives.

Evacuation

When during field operations the security situation deteriorates beyond limits of acceptability both NDF Chief Executive Officer as well as NDF team leader has the possibility to decide upon evacuation and this decision cannot be overruled. Both scenarios will be under full responsibility of NDF.

31.8.4 Incident Reporting

NDF defines as an incident all events, which have caused, are likely to cause or could have caused the low profile of the organization and/or its representatives to be harmed (e.g. unwanted contacts with or questioning by police, intelligence services or any other authorities).

All incidents involving NDF team members must be reported as soon as possible by all means to the NDF office. Ultimately, a full written incident report shall be handed over by the NDF team leader with an analysis of the sequence of events, and conclusions and recommendations (see Annex for template full incident report).

Full Incident Report

Date :

Author :

Role of Author (involved or not) :

Full chronological account of the incident



Who was involved?
Reasons for any decisions taken
Identification of any failure of procedures or plans, and recommendations for any actions

32. HIV/AIDS Workplace Policy

It is due to this background that we accordingly establish this HIV&AIDS workplace policy to serve as the basis for handling employee situations and concerns related to HIV infection and AIDS.

This policy covers permanent / project / contractual staff and members of the Board. The Board consists of members who render free services to the Organization but have a great bearing on the staff output and the overall performance of the Organization. The effect of HIV/AIDS on them therefore directly impacts on the organization. Non-contractual staff members include volunteers, part time and casual workers, these shall only be catered for under section 28.2.0 of policy document.

NDF is therefore committed to implement an HIV/AIDS work policy to support their staff and Board members in the event of ill health emanating from HIV/AIDS. The policy focuses on HIV/AIDS in the following perspectives;

1. HIV/AIDS and Human resource planning, development and management
2. HIV/AIDS prevention at the workplace
3. Care and support to staff and Board members living with HIV/AIDS.

32.1 HIV/AIDS AND HUMAN RESOURCE PLANNING, DEVELOPMENT AND MANAGEMENT

32.1.1 Recruitment, training and promotion

- HIV/AIDS shall not be a pre-requisite for recruitment/appointment/election and training of NDF staff and Board members.
- Where an employee's performance has been found satisfactory by the relevant authority and thereby warranting a promotion of any nature, should such an employee shall not be denied the opportunity on the basis of his/her status as long as he/she can still perform and carry out such tasks without such promotion affecting his/her health.



32.1.2 Disclosure of the HIV/AIDS status

- Only members with disclosed status in accordance with provision shall access the benefits accruing to people living with HIV/AIDS.
- No staff or Board member shall be compelled to undergo HIV/AIDS testing and counseling although all parties are advised and encouraged to do so voluntarily.
- A Staff or Board member willing to disclose his/her HIV/AIDS status for purposes of accessing support from TTP shall do so in confidence and privacy to the Chief Executive Officer or any official designated for that purpose.
- Information about an employee's medical condition is private and shall be treated in a confidential manner. Only managers directly involved in providing treatment may need to know an employee's diagnosis. Others, who may acquire such information, even if obtained personally from the individual, shall respect the confidentiality of the medical information.
- The Officer in custody of staff status information shall exercise confidentiality and privacy while handling affairs of a staff shall be reprimanded for any breach of this principle.

32.1.3 HIV/AIDS and the work environment

- NDF shall at all times assess its working environment and comply with all social, physical and psychological workplace standards to ensure that it poses no threat to staff and Board members/volunteers as far as exposure to HIV/AIDS infection is concerned.
- Any staff or Board member/volunteer assigned a task which to the best of his/her knowledge feels will expose him or her to HIV/AIDS infection, or worsen his declared status shall have the right to appeal to his/her immediate supervisor against that assignment (the assignment itself may be potentially dangerous or the tools to be used may be potentially dangerous). In case of a disagreement the matter shall be forwarded to the Board of Directors for arbitration

32.1.4 HIV/AIDS and gender at the workplace

- NDF shall exercise the equal employment opportunity principle as regards gender.
- While exercising gender equality NDF staff/supervisors shall look at men and women issues separately to ensure that work operations do not expose either sex directly or indirectly to HIV/AIDS infection.
- NDF shall give special attention to the issues of women and persons with disabilities' exposure to HIV/AIDS at the work place.



- Sexual exploitation of women, men and persons with disabilities at the work place by all parties is expressly prohibited.
- All employees male or female shall reserve the right to report any case of sexual exploitation by an opposite sex counterpart be it a supervisor or not, or report any case of intended sexual exploitation by the same party above. Such cases shall be reported in camera to any preferred member of the Personnel Committee who will register the case and put it to the attention of the Committee. The Committee shall then summon the parties and hear the case in camera. While hearing the case the Committee shall exercise the principle of “utmost good faith” and distinguish cases of genuine sexual exploitation from malice and formal sexual encounters. The Committee shall also desist from hearing cases meant for the police such as rape cases, indecent assault etc. The complainants shall whence be advised to report directly to the police.

32.1.5 General conditions

- No staff or Board member shall discriminate against another on the basis of his/her status, by doing so he or she will have committed an offence in breach of NDF’s Code of conduct and shall be dealt with accordingly.
- No staff or Board member shall insult/abuse another with reference to one’s HIV/AIDS status, by doing so he/she will have committed an offence in breach of NDF’s Code of conduct and shall be dealt with accordingly.

32.2 HIV/AIDS PREVENTION AT THE WORK PLACE

NDF recognizes the need to prevent rather than to treat HIV/AIDS as a first priority and therefore;

- It will remain the sole responsibility an HIV&AIDS focal person to continuously update members on trends and developments related to the spread and control of HIV/AIDS, including available service providers. This may be done through meetings, seminars, distribution of written materials (articles and magazines), audio visual materials etc.
- The Chief Executive Officer /B.O.D/ top management committee may select an HIV/AIDS Focal person to whom he can delegate some of the roles for support but will remain answerable for all matters related to HIV/AIDS because these are serious policy matters that require high decision making authority.
- NDF will Endeavour to promote the ABC strategy and also Endeavour to provide first aid kits to mitigate the spread of HIV/AIDS at the workplace. The later may include items such as condoms, gloves; plasters etc and it will remain at the discretion of individual members to use them or not to.



- NDF shall establish an HIV/AIDS Notice Board and resource centre on which all communications relating to the subject matter shall be exposed for public consumption.
- NDF shall put in place incentives for members to voluntarily go for counseling and testing. These may include free testing and counseling at any institution preferred by the member within Pakistan. Such incentives shall be decided upon by the Board of Governance from time to time.

32.3 HIV/AIDS CARE AND SUPPORT AT THE WORK PLACE

NDF needs to recognize the economic and psychological stress that HIV/AIDS inflicts on its staff and Board members.

- For staff and Board members who will have declared their status, NDF shall provide treatment for opportunistic infections for its staff and immediate family that is two recognized children below 18 years of age and a spouse, all at a recognized clinic. The total cost of the treatment shall depend on the available resources allocated for this particular program.
- Provision is to be reviewed as and when the prices of ARVs significantly change.
- If certified terminally ill the staff/ member may request voluntary retirement and on the Chief Executive Officer's approval, receive outstanding benefits like salary and approved accumulated leave salary package less statutory deductions and other debts owed to the organization. Such entitlements will only be valid if declaration was made prior to any proceedings by the organization to terminate the staff member's employment.
- Information regarding chronic illness of any description will be kept confidential unless the employee directly affected sanctions otherwise. However medical reports will be required, should the employee be requesting special conditions or assistance related to his/ her illness.
- Confidentiality is to be adhered to and shall be shared to the significant few only if it is in the interest of the individual and or the smooth running of NDF services. Staffs are encouraged to test and share their status with the officer in charge in order to benefit from the available facilities.
- In case the sick leave granted is exhausted beyond 4 weeks management may affect an evaluation for a reasonable conclusion, in light of the following:
 - Extension of the sick leave, under what circumstances
 - Re-deployment according to the nature of the illness if such duties are available
 - Retirement



- It is not the preference of the organization to institute proceedings for compulsory termination of staff unless circumstances dictate so e.g. the health of staff member, health of other staff members are endangered with continued employment of the said staff. Management may terminate the services of the employee if he/she does not work for at least 3 months. In the event of the termination under these circumstances NDF will pay the full employed staff member compensation as covered in their contract letters.
- Management may re-deploy a staff due to illness for the good of his/her health. In such a case the salary of the affected staff may be adjusted to the level of the duties allocated e.g. moving a scale(s) downwards.
- This is a policy of good faith therefore all provisions herein shall be fulfilled/adjusted in accordance with NDF's financial position at the time, NDF shall not remain answerable for provisions which may fall outside its financial capabilities at the time of any particular incident. NDF's financial capability shall be ascertained from its cash balances on the relevant budget line and the statutory capacity to make authorised variations in its budget.

33. Grievance procedures

- In the first instance the employee should request a meeting with his/her line manager/Coordinator and try to resolve the matter. The employee if wishes be accompanied by a person of similar status to help the present case.
- If the matter is not resolved at first stage the employee should register the complaint in writing within one week of the meeting outlined in the first stage with the Manager Operation. The Manger Operations will try to resolve the matter by discussing with the employee and the concerned line manager.
- In the case matter can still not be resolved. Written request will then be made to the Chief Executive Officer within two weeks of the written grievance being registered with the Manager Operations. The decision of President taken in consultation with Manger Operations shall be final.
- A serious matter may directly be referred to the Chief Executive Officer / Manger Operations, if deemed necessary by the employee.
- Copies of all relevant material developed under stage, 1, 2 and 3 would go to the personal files of the employee.

34. Equal Employment Opportunity Policy

NDF is committed to providing a non-discriminatory employment environment for its employees.

The policy of the NDF is to fully comply with applicable federal, state and local laws, rules and regulations in the area of non-discrimination in employment. Discrimination against employees and applicants due to race, color, religion, sex (including sexual harassment), national origin, disability, age status is prohibited. Violations of this policy will be subject to discipline, up to and including termination.



Equal employment opportunity and non-discriminatory commitments include, but are not limited to, the areas of hiring, promotion, demotion or transfer, recruitment, discipline, layoff or termination, rate of compensation and company sponsored training.

All employees are expected to comply with this Equal Employment Opportunity Policy. Managers and supervisors who are responsible for meeting business objectives are expected to cooperate fully in meeting NDF's equal employment opportunity objectives.

Any employee who believes he or she has been discriminated against must immediately report any incident to the NDF's designated HR Manager.

NDF will not tolerate retaliation against any employee who reports acts of discrimination or provides information in connection with any such complaint.