: B-3, Sudarshan Park, Vedant Nagar, in front of MIDC Regional Office, Railway Station road, Chh. Sambhajinagar-431005. (MS)
: (0240) 2320444, : dilasango@gmail.com, : www.dilasango.org

Policy Reviewed & Approved

DILASA'S INTERNAL RISK MANAGEMENT POLICY

Sr. No.	Description	Date
1	1st review	12-05-2021
2	2nd review	17-06-2022
3	3rd review	18-03-2023
4	4th review	10-04-2024
5	5th review	12-08-2025

INTERNAL RISK MANAGEMENT POLICY

1. Purpose

This policy outlines the approach of **Dilasa Janvikas Pratishthan** (hereafter "Dilasa") towards identifying, assessing, managing, and mitigating risks that may impact its ability to achieve its mission. The goal is to promote transparency, strengthen governance, and ensure the long-term sustainability of the organization.

---

2. Scope

This policy applies to all operational, financial, legal, programmatic, environmental, and reputational risks across all departments, projects, and geographies where Dilasa operates.

---

3. Objectives

- To proactively identify and assess potential internal and external risks.
- To reduce the likelihood and impact of negative events.
- To establish a consistent approach to risk management across all levels.
- To ensure compliance with legal, donor, and regulatory obligations.

---

4. Types of Risks

Risk Category	Examples
Strategic Risks	Change in donor priorities, poor planning, loss of credibility
Operational Risks	Staff turnover, inadequate systems, supply chain issues
Financial Risks	Misuse of funds, delayed grants, weak financial controls
Compliance Risks	Breach of statutory laws, donor guidelines, FCRA
Technological Risks	Data breach, system failure, lack of backup
Environmental Risks	Natural disasters, climate change impacts on project areas
Reputational Risks	Negative media, stakeholder dissatisfaction

---

5. Risk Management Process

a) Identification

- Risks are identified at project design, implementation, and review stages.
- Staff and managers must report emerging risks regularly.

b) Assessment

- Risks are evaluated based on:
  - **Probability (Low / Medium / High)**
  - **Impact (Minor / Moderate / Major)**

c) Mitigation

- Risk response may include:
  - Avoidance
  - Reduction
  - Sharing (e.g., insurance)
  - Acceptance (with monitoring)

d) Monitoring

- Risks are reviewed during monthly team meetings and quarterly by the management.
- A risk register is maintained and updated regularly.

e) Reporting

- The Executive Director/Secretary reports key risks to the Board of Trustees.
- Critical risks are documented with mitigation actions.

---

6. Roles and Responsibilities

Role	Responsibility
Board of Trustees	Oversight and approval of risk strategy
Secretary / Executive Director	Implementation of policy and risk response coordination
Department Heads / Project Leads	Identification and management of project-specific risks
All Staff	Awareness and reporting of risks in their areas

---

7. Risk Register Template (to be maintained quarterly)

Risk Category Likelihood Impact Mitigation Action Owner Status

---

8. Review and Update

This policy will be reviewed **annually** or in response to significant organizational or regulatory changes.

---

9. Policy Compliance

Non-compliance with this policy will result in internal review and may lead to administrative or disciplinary actions.

---

10. Approval

Approved By: Board of Trustees **Dated : 12 August 2025**

DILASA JANVIKAS PRATISHTHAN
Regd.No.MAH/AGD-47/91 F-2458
VEDANT NAGAR, STN.ROAD, AURANGABAD

Sanjeev Unhale
Secretary, Dilasa Janvikas Pratishthan

: B-3, Sudarshan Park, Vedant Nagar, in front of MIDC Regional Office, Railway Station road, Chh. Sambhajinagar-431005. (MS)
: (0240) 2320444, : dilasango@gmail.com, : www.dilasango.org

Policy Reviewed & Approved

DILASA'S CONFLICT OF INTEREST POLICY

Sr. No.	Description	Date
1	1st review	12-05-2021
2	2nd review	17-06-2022
3	3rd review	18-03-2023
4	4th review	10-04-2024
5	5th review	12-08-2025

CONFLICT OF INTEREST POLICY

Purpose: The purpose of this policy is to ensure fairness in DILASA JANVIKAS PRATISTHAN's decision-making, to protect the reputation and integrity of DILASA JANVIKAS PRATISTHAN and its interests, and to ensure broad public trust and confidence in DILASA JANVIKAS PRATISTHAN activities.

Principles: DILASA JANVIKAS PRATISTHAN strives:

- To operate in a balanced, ethical, collaborative, transparent and open manner;
- To prevent the financial interests of persons from compromising their duties and responsibilities.

Policy:

Staff members and other persons acting on behalf of DILASA JANVIKAS PRATISTHAN or sitting on DILASA JANVIKAS PRATISTHAN panel should not generally participate in any decision involving a transaction in which they may have a conflict of interest.

Definitions:

a. Conflict of interest:

A "conflict of interest" arises when a DILASA JANVIKAS PRATISTHAN person participates personally and substantially in an official capacity in any particular matter in which, to his/her knowledge, he or she or an associated person or an associated institution has a financial interest, if the particular matter will have a direct and predictable effect on that interest.

b. DILASA JANVIKAS PRATISTHAN person:

"DILASA JANVIKAS PRATISTHAN person" includes (a) staff members, (b) other persons acting on behalf of DILASA JANVIKAS PRATISTHAN to whom this policy is expressly applied, and (c) any person sitting on the DILASA JANVIKAS PRATISTHAN panel, such as trustees, Directors of DILASA JANVIKAS PRATISTHAN offices and experts appointed to panels for specific situations.

c. Associated person:

"Associated person" means DILASA JANVIKAS PRATISTHAN person's parent, spouse, domestic partner, child, brother, sister, business partner, relative, friend or person by whom the DILASA JANVIKAS PRATISTHAN person is employed or with whom he or she is negotiating or has an arrangement concerning prospective employment.

d. Associated institution:

"Associated institution" means (i) any legal entity in which a DILASA JANVIKAS PRATISTHAN person is serving as a member of any governing body, or of which a DILASA JANVIKAS PRATISTHAN person is an employee or a consultant, that receives or may receive funding from DILASA JANVIKAS PRATISTHAN or with which DILASA JANVIKAS PRATISTHAN has a contractual or other legal relationship; or (ii) any legal entity with whom a DILASA JANVIKAS PRATISTHAN person is negotiating or has an arrangement concerning prospective employment.

e. A panel, panel member:

A "panel" is any committee deciding on contract or grant awards, or any other standing or ad hoc committee, panel or board created within DILASA JANVIKAS PRATISTHAN. A "panel member" is any member of such a panel.

Nepotism and favouritism:

We will not favour friends, family or other personal relations in recruitment, procurement, aid delivery or other situations.

Nepotism is favouritism toward relatives and friends. For instance, offering friends or family members a contract, despite the fact that there are other alternatives available who are better qualified and willing to perform the job, or offering higher earnings and other benefits to employees who have a personal relation to the management. To avoid favouritism and nepotism in procurement we follow DILASA JANVIKAS PRATISTHAN's "Standard Operating Procedure (SOP) about Procurement procedures." In recruitment at DILASA JANVIKAS PRATISTHAN, general transparent procedures are followed in order to identify the best candidate. It is important to underline that if conflicts of interests are handled, it can in some cases be acceptable to hire/collaborate with family or friends.

Procedure for disclosing and dealing with conflicts of interest:

(1) Staff members

Duty to disclose:

All DILASA JANVIKAS PRATISTHAN staff members have a duty to disclose:

- the existence of any conflict of interest (actual or potential); and
- the nature of that conflict of interest,

Whenever he or she becomes aware that a conflict actually exists or that it is reasonably likely to occur.

Who to tell about a conflict of Interest:

Disclosures of conflict of interest should be made to the Designated Person. If the Designated Person may him/herself be subject to a conflict of interest, the matter shall be dealt with by the Designated Alternate; at DILASA JANVIKAS PRATISTHAN, this is the Management Trustee.

Dealing with conflict:

The Designated Person or Alternate will decide how to deal with the conflict of interest in that particular circumstance of the conflict and will direct the affected person regarding his or her future duties and involvement in DILASA JANVIKAS PRATISTHAN's work so that they are not prejudiced by the conflict. However, where a conflict of interest exists, the DILASA JANVIKAS PRATISTHAN staff member will not participate in the matter that has given rise to the conflict.

Disciplinary action for non-disclosure:

Where a DILASA JANVIKAS PRATISTHAN staff member is believed to have a conflict of interest that has not been disclosed to the Designated Person or Alternate as required by this policy, the staff person will be told why it is believed a conflict exists and be given the opportunity to explain his/her non-disclosure. If, after hearing the response and making further investigations, the Designated Person or Alternate determines that the staff member has failed to disclose a conflict of interest, he/she may decide that disciplinary action should be taken by DILASA JANVIKAS PRATISTHAN in accordance with its grievance and disciplinary procedures. This will depend on the materiality of the conflict and the reasons for non-disclosure.

Procedure for disclosing and dealing with conflicts of interest:

(2) Panel members:

Any DILASA JANVIKAS PRATISTHAN panel, as defined above, shall apply the following regulations within the context of this policy:

1. A panel member at the beginning of the first meeting of the Panel shall read this policy and shall sign the attached Conflict of Interest Statement (see Appendix).
2. Any conflict of interest shall be disclosed by the panel member to the Panel immediately s/he becomes aware of its existence or aware that it may arise.
3. Any other person participating in the meeting of the Panel (in whatever capacity, whether a member of the Panel or an observer) having information regarding any conflict of interest shall immediately report it to the Panel.
4. It is the duty of the Panel (in the absence of the panel member) to review these disclosures and to decide by majority vote (the Chair has the casting vote in the event of a tie) whether a conflict of interest exists or may arise, and to decide whether to issue a waiver defining the extent to which that panel member may participate in any discussion of the issue that has given rise to the conflict.
5. Where the panel member failed to disclose a conflict of interest reported to the Panel by any other person, s/he shall withdraw from the Panel.
6. The quorum of the Panel's meeting shall not include the panel member, with regard to the matter in respect of which he or she has a conflict of interest. This means that the panel member may not vote on that matter.

Where obliged by a legal agreement with a donor, DILASA JANVIKAS PRATISTHAN shall report a conflict of interest to the donor after all necessary and relevant investigations and decisions have been made.

In the event of a Panel becoming aware of a potential conflict of interest only after a decision has been made, the Chair of the Panel may, if reconvening the Panel is not practical, declare the decision null and void.

However, where possible the Panel shall reconvene to consider the potential conflict in accordance with this Policy. If the Panel determines that a conflict exists, the members of the Panel shall further determine whether the decision of the conflicted member would have affected each of their votes. If each panel member determines that his or her vote would not have been affected, the initial decision will stand. However, if any member states that their vote would have been affected, the vote will be retaken with each affected vote being reversed.

Examples of actual and potential conflicts of interest:

1. A DILASA JANVIKAS PRATISTHAN person advocates the approval of a particular policy from which an associated person or institution will realise some direct financial benefit.
2. A DILASA JANVIKAS PRATISTHAN person participates in the assessment of an associated institution as a grantee of DILASA JANVIKAS PRATISTHAN.
3. A panel member advocates approval of a particular grant or contract whereby an associated person or institution will benefit either as a recipient of funds or by playing some other direct project implementation role.
4. DILASA JANVIKAS PRATISTHAN appoints an expert to review a specification, and the expert is employed or has some other financial interest in a potential bidder.
5. A decision maker's associated institution has a cooperation agreement with an applicant participating in a call for proposals.
6. An associated person has a shareholding in an organisation which has tendered to provide services to DILASA JANVIKAS PRATISTHAN.
7. A panel member is involved with an applicant for funding as a result of his/her providing a service to that applicant through their intellectual activity, such as freelance writing or media work.

Updated and Approved in Board Meeting on 12/08/2025

DILASA JANVIKAS PRATISHTHAN
Regd. No. MAH/
AGD-47/91
F-2458
VEDANT NAGAR, STN.ROAD, AURANGABAD

Dilasa Janvikas Pratishthan
: B-3, Sudarshan Park, Vedant Nagar, in front of MIDC Regional Office, Railway Station road, Chh. Sambhajinagar-431005. (MS)
: (0240) 2320444, : dilasango@gmail.com, : www.dilasango.org

Policy Reviewed & Approved

DILASA'S PREVENTION OF SEXUAL HARASSMENT POLICY AT WORKPLACE

Sr. No.	Description	Date
1	1st review	12-05-2021
2	2nd review	17-06-2022
3	3rd review	18-03-2023
4	4th review	10-04-2024
5	5th review	12-08-2025

POLICY ON PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE

Dilasa Janvikas Pratishthan

COMMITMENT:

Dilasa Janvikas Pratishthan is committed to providing work environment that ensures every employee is treated with dignity and respect and afforded equitable treatment. Dilasa is also committed to promoting a work environment that is conducive to the professional growth of its employees and encourages equality of opportunity. Dilasa will not tolerate any form of sexual harassment and is committed to take all necessary steps to ensure that its employees are not subjected to any form of harassment.

SCOPE

This policy applies to all categories of employees of Dilasa Janvikas Pratishthan, including permanent management and workmen, temporaries, trainees and employees on contract at their workplace or at sites. Dilasa Janvikas Pratishthan will not tolerate sexual harassment, if engaged in by any. The workplace includes: 1. All offices or other premises where the Dilasa's operation is conducted. 2. Any social, business or other functions where the conduct or comments may have an adverse impact on the workplace or workplace relations.

DEFINITION OF SEXUAL HARASSMENT:

Sexual harassment may be one or a series of incidents involving unsolicited and unwelcome sexual advances, requests for sexual favours, or any other verbal or physical conduct of sexual nature. Sexual Harassment at the workplace includes:

1. Unwelcome sexual advances (verbal, written or physical),
2. Demand or request for sexual favours,
3. Any other type of sexually-oriented conduct,
4. Verbal abuse or 'joking' that is sex-oriented,
5. Any conduct that has the purpose or the effect of interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment and/or submission to such conduct is either an explicit or implicit term or condition of employment and /or submission or rejection of the conduct is used as a basis for making employment decisions.

RESPONSIBILITIES REGARDING SEXUAL HARASSMENT:

All employees of Dilasa have a personal responsibility to ensure that their behavior is not contrary to this policy. All employees are encouraged to reinforce the maintenance of a work environment free from sexual harassment.

COMPLAINT MECHANISM:

An appropriate complaint mechanism in the form of "Complaints Committee" has been created in Dilasa for time-bound redressal of the complaint made by the victim.

COMPLAINTS COMMITTEE

Dilasa has instituted a Complaints Committee for redressal of sexual harassment complaint (made by the victim) and for ensuring time bound treatment of such complaints. Initially, and **till** further notice, the Complaints Committee will comprise of the following four members out of which at least two members will be of the same gender as that of the complainant:

1. Dr. Anagha Patil (Presiding Officer)
2. Ms. Vaishalee Khadilkar (Member)
3. Mrs. Divija Unhale (Member)
4. Mrs. Vandana Gole (Member)
5. Ms. Chinmayee Bhatlavande (Member)

The Complaints Committee is responsible for:

- Investigating every formal written complaint of sexual harassment
    - Taking appropriate remedial measures to respond to any substantiated allegations of sexual harassment.
- Discouraging and preventing employment-related sexual harassment.

PROCEDURES FOR RESOLUTION, SETTLEMENT OR PROSECUTION OF ACTS OF SEXUAL HARASSMENT:

The Company is committed to providing a supportive environment to resolve concerns of sexual harassment as under:

A. Informal Resolution Options: When an incident of sexual harassment occurs, the victim of such conduct can communicate their disapproval and objections immediately to the harasser and request the harasser to behave decently. If the harassment does not stop or if victim is not comfortable with addressing the harasser directly, the victim can bring their concern to the attention of the Complaints Committee for redressal of their grievances. The Complaints Committee will thereafter provide advice or extend support as requested and will undertake prompt investigation to resolve the matter.

B. Complaints:

1. An employee with a harassment concern, who is not comfortable with the informal resolution options or has exhausted such options, may make a formal complaint to the Presiding Officer of the Complaints Committee constituted by the Management. The complaint shall have to be in writing and can be in form of a letter, preferably within 15 days from the date of occurrence of the alleged incident, sent in a sealed envelope. Alternately, the employee can send complaint through an email. The employee is required to disclose their name, department, division and location they are working in, to enable the Presiding Officer to contact them and take the matter forward.
2. The Presiding Officer of the Complaints Committee will proceed to determine whether the allegations (assuming them to be true only for the purpose of this determination) made in the complaint fall under the purview of Sexual Harassment, preferably within 30 days from receipt of the complaint. In the event, the allegation does not fall under the purview of Sexual Harassment or the allegation does not constitute an offence of Sexual Harassment, the Presiding Officer will record this finding with reasons and communicate the same to the complainant.
3. If the Presiding Officer of the Complaints Committee determines that the allegations constitute an act of sexual harassment, he/ she will proceed to investigate the allegation with the assistance of the Complaints Committee.

4. Where such conduct, on the part of the accused, amounts to a specific offence under the law, the Company shall initiate appropriate action in accordance with law by making a complaint with the appropriate authority.

5. The Complaints Committee shall conduct such investigations in a timely manner and shall submit a written report containing the findings and recommendations to the Executive Director & Head-P&A as soon as practically possible and in any case, not later than 90 days from the date of receipt of the complaint.

The Secretary will ensure corrective action on the recommendations of the Complaints Committee and keep the complainant informed of the same.

Corrective action may include any of the following:

a) Formal apology
b) Counselling
c) Written warning to the perpetrator and a copy of it maintained in the employee's file.
d) Change of work assignment / transfer for either the perpetrator or the victim.
e) Suspension or termination of services of the employee found guilty of the offence

6. In case the complaint is found to be false, the Complainant shall, if deemed fit, be liable for appropriate disciplinary action by the Management. (For more details, refer to the pictorial representation of the process flow given in Annexure

CONFIDENTIALITY:

The Company understands that it is difficult for the victim to come forward with a complaint of sexual harassment and recognizes the victim's interest in keeping the matter confidential. To protect the interests of the victim, the accused person and others who may report incidents of sexual harassment, confidentiality will be maintained throughout the investigatory process to the extent practicable and appropriate under the circumstances.

ACCESS TO REPORTS AND DOCUMENTS:

All records of complaints, including contents of meetings, results of investigations and other relevant material will be kept confidential by Dilasa except where disclosure is required under disciplinary or other remedial processes.

PROTECTION TO COMPLAINANT/ VICTIM:

Dilasa is committed to ensuring that no employee who brings forward a harassment concern is subject to any form of reprisal. Any reprisal will be subject to disciplinary action. Dilasa will ensure that the victim or witnesses are not victimized or discriminated against while dealing with complaints of sexual harassment. However, anyone who abuses the procedure (for example, by maliciously putting an allegation knowing it to be untrue) will be subject to disciplinary action.

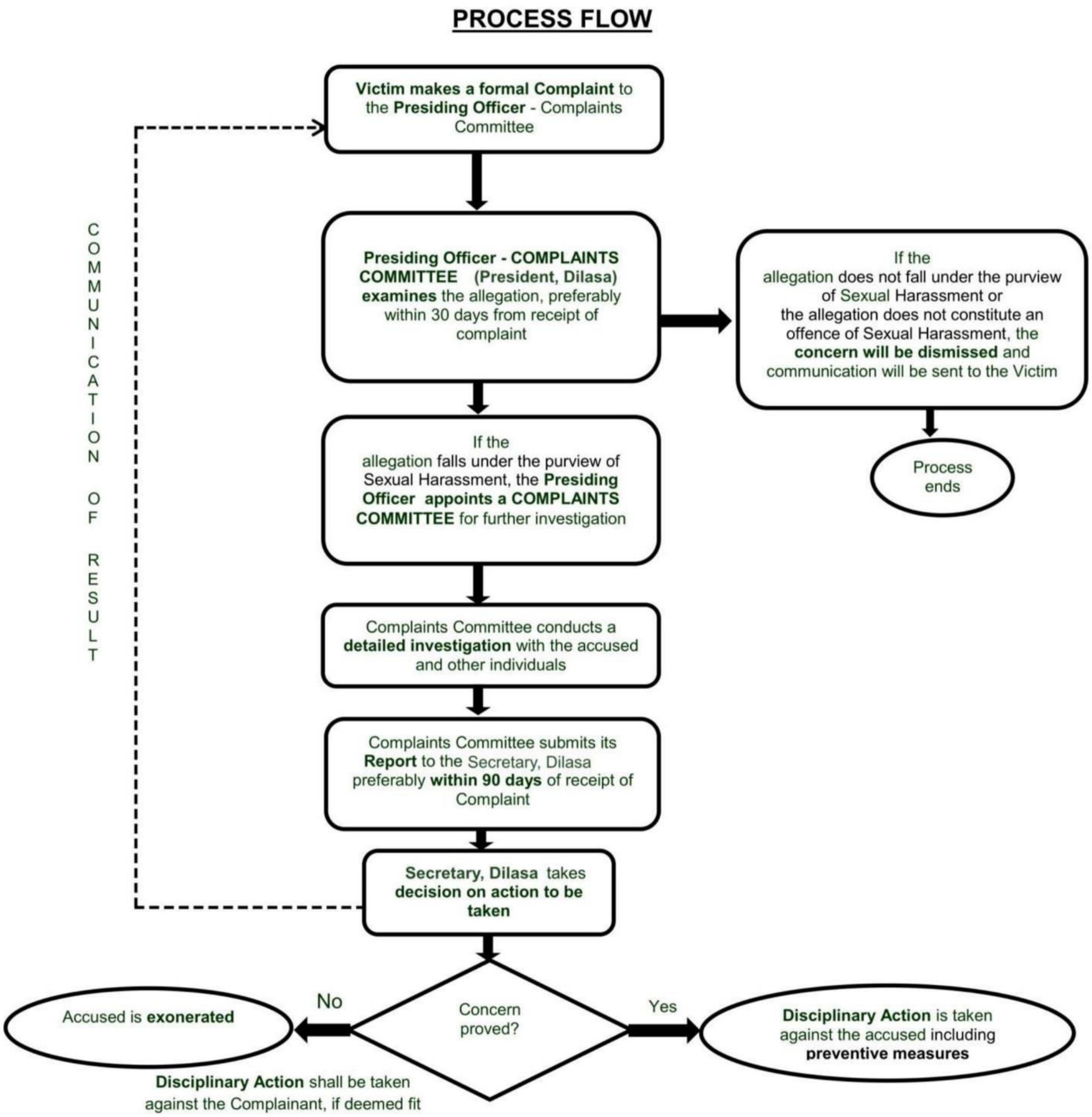
CONCLUSION:

In conclusion, Dilasa reiterates its commitment to providing its employees, a workplace free from harassment/ discrimination and where every employee is treated with dignity and respect.

Updated and Approved in Board Meeting on 12/08/2025

DILASA JANVIKAS PRATISHTHAN
Regd.No.MAH/
AGD-47/91
F-2458
VEDANT NAGAR, STN.ROAD, AURANGABAD

Annexure


PROCESS FLOW
Victim makes a formal Complaint to the Presiding Officer - Complaints Committee
Presiding Officer - COMPLAINTS COMMITTEE (President, Dilasa) examines the allegation, preferably within 30 days from receipt of complaint
If the allegation does not fall under the purview of Sexual Harassment or the allegation does not constitute an offence of Sexual Harassment, the concern will be dismissed and communication will be sent to the Victim
Process ends
If the allegation falls under the purview of Sexual Harassment, the Presiding Officer appoints a COMPLAINTS COMMITTEE for further investigation
Complaints Committee conducts a detailed investigation with the accused and other individuals
Complaints Committee submits its Report to the Secretary, Dilasa preferably within 90 days of receipt of Complaint
Secretary, Dilasa takes decision on action to be taken
COMMUNICATION OF RESULT
Concern proved?
No
Yes
Accused is exonerated
Disciplinary Action shall be taken against the Complainant, if deemed fit
Disciplinary Action is taken against the accused including preventive measures

: B-3, Sudarshan Park, Vedant Nagar, in front of MIDC Regional Office, Railway Station road, Chh. Sambhajinagar-431005. (MS)
: (0240) 2320444, : dilasango@gmail.com, : www.dilasango.org

Policy Reviewed & Approved

DILASA'S FINANCIAL, ACCOUNTING & PROCUREMENT POLICY

Sr. No.	Description	Date
1	1st review	12-05-2021
2	2nd review	17-06-2022
3	3rd review	18-03-2023
4	4th review	10-04-2024
5	5th review	12-08-2025

Financial manual

Dilasa Janvikas Pratishthan

B-3, Sudarshan Park, Vedant Nagar, Opp.MIDC regional office, Chh. Sambhajinagar
Email: dilasango@gmail.com, Website: dilasango.org

DILASA Janvikas Pratishthan is a voluntary non-profit organisation registered under the Societies Registration Act (1860) in 1990. Dilasa is Civil Society Organization working with the mission of rural development which had implemented watershed programme on 6 lakh hectors of land apart from its spectacular performance in micro irrigation, women development and livelihood enhancement.

It is an issue based, strategic educational support organisation, working in India with people's collectives, NGOs, elected representatives in local governance and the government. Collaborative research, public education, advocacy, direct field level mobilisation and implementation with multiple stakeholders are the key instruments of our work. The interventions span from the grassroot level to policy level environment in ensuring basic rights of citizens. In this, inspiration is drawn from the struggles of the vulnerable and strength from our partners. Presently, all the activities are organised around the following programme centres:

- Watershed Development
- Water Supply & Sanitation
- Women Development
- Monitoring and Evaluation
- WADI Project
- Agri-Business Division
- Soil & Water Testing Lab
- CSR Programmes

The learning derived from our field experiences are consolidated and disseminated in print and electronic forms for wider sharing through a Knowledge Resource Centre.

The aim of the Financial and Accounting Manual is to guide all the staff members in the operation of financial policies and procedures. This will ensure that there is uniformity in generating accounting data and preparing financial statements and compliance with internal control systems, policies and procedures.

The policies and procedures outlined in this manual are currently practiced. It is suggested that this should be periodically reviewed to ensure that this manual is up to date.

CONTENTS

1. VISION, MISSION AND OBJECTIVES

Vision

To restore agricultural economy, through soil health improvement, water management and market development. To develop climate smart village which will be resistant enough to extreme weather events through adaptation, mitigation & technological interventions.

Mission

To uplift the environmental, socio-economical status of rural people by the implementation of sustainable natural resource management. To promote holistic, Integrated approach to women's empowerment, conservation & regeneration of nature.

Strategy

The above aim is accomplished through providing strategic issue-based support to development initiatives in Maharashtra. This is carried out by undertaking. Public education, advocacy, direct field level mobilisation and implementation with multi stakeholder participation. While we work at the grassroots to policy level environment, we derive inspiration from the struggles of the vulnerable and field practices of the partners.

Objectives

- To strengthen and advance the voluntary action movement based on principles of participatory research, humanism and peace.
- To provide educational support for social developmental activities and initiatives through training, workshops, seminars and production of resource materials.
- To promote and support people-centered social developmental activities
- To build capacity among organisations, local governing institutions, groups and individuals involved on the issues of social development and social justice.
- To strengthen organisations of the vulnerable – dalits, women and persons with disabilities.
- To promote people centred disaster risk reduction practices.

2. LEGAL IDENTITY

Dilasa Janvikas Pratishthan is registered under the following acts

1. Societies Registration Act, 1860
Societies Registration Act, 1860, in Chh. Sambhajinagar (Registered on 18/1/91 vide no. MAH/AGD/47/91)

2. Income Tax Act, 1961
(Income Tax Commissioner, Ward/Circle: 2(3) Chh. Sambhajinagar, Maharashtra

- Section 12A(a) of the Income Tax Act, 1961 in Chh. Sambhajinagar (Registered on 03/03/2004 vide no. 02/01/2003-04
- The Permanent Account Number (PAN) is AAATD3430D dated 18/02/1991

3. Foreign Contribution (Regulation) Act, 1976 (FCRA)

- FCRA Registration - Ministry of Home Affairs (Registration No. 083750134)

4. Goods and Service Tax (GST) Registration

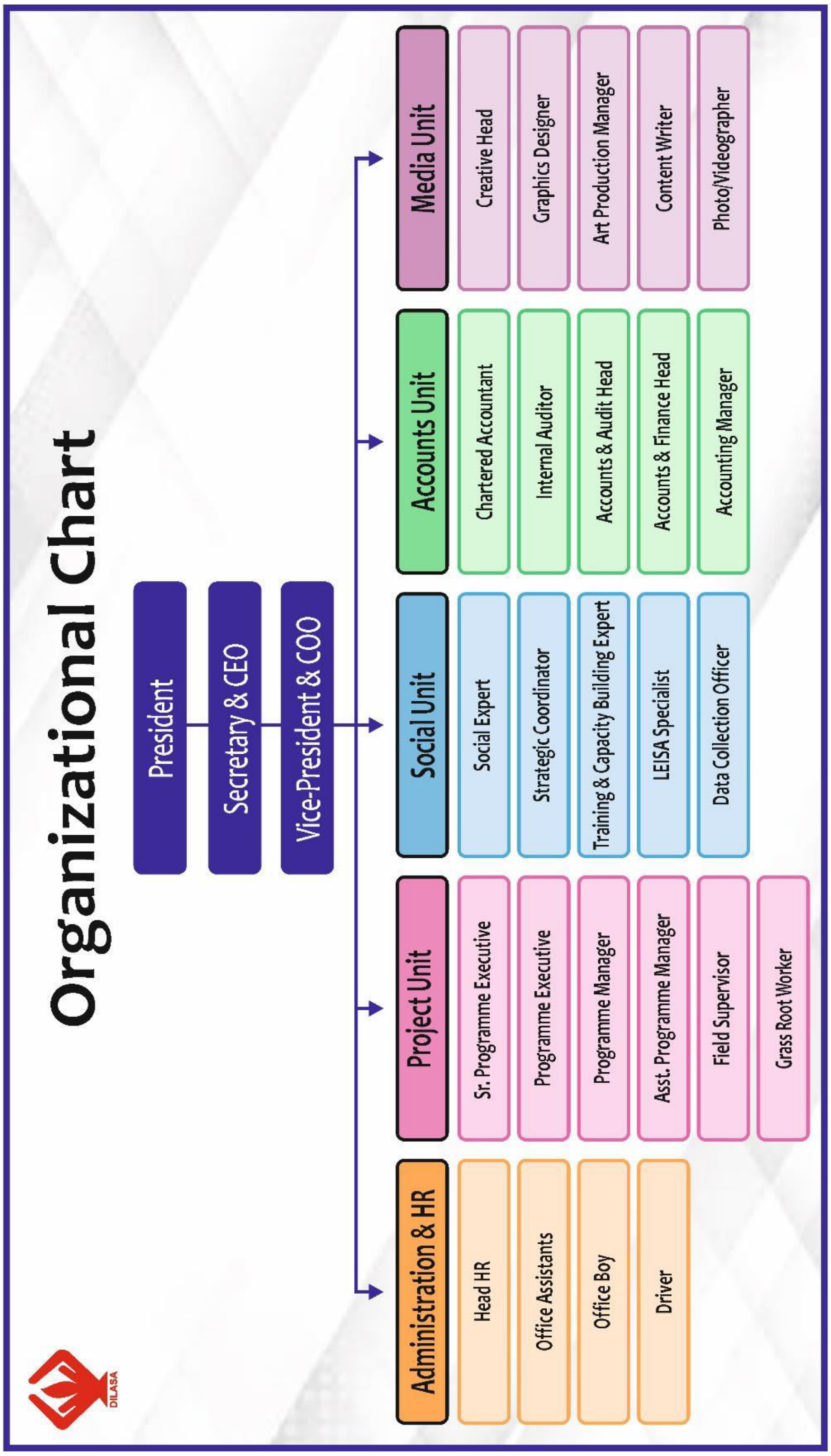
- GST no. is 27AAATD3430D2Z9

5. Bank details
For Foreign Grants and Contributions under FCRA:

Name of Bank	:	State Bank of India
Account no.	:	52065875879
Address	:	Railway station road, Chh. Sambhajinagar
IFSC code	:	SBIN020302

6. Name and address of statutory auditors
M/s. PRAS and Co.
Chartered Accountants
Flat No. 1, Sunderjeet Complex,
Opp. SBI Dashmesh Nagar,
Chh. Sambhajinagar - 431001, Maharashtra
Email : - saurabh@pras.co.in

3. ORGANISATIONAL STRUCTURE



4. ACCOUNTING SYSTEM

The Organisation is following the double entry system of accounting. The books of accounts are maintained in the computerised form. The accounts are prepared in Tally ERP 9 software.

1. **Separate Books of Accounts are maintained**
   i. Indian Fund
   ii. Foreign Fund

2. **Recognition of Revenue Income**
   The Income is recognised in the books of accounts as and when it is received.

3. **Recognition of Revenue Expenditure**
   All the expenditure other than depreciation is recognised as and when it is incurred. Depreciation is provided at the end of the financial year on the written down value of the capital items.

4. **Recognition of Capital Expenditure**
   All capital expenditures are capitalised in the books of accounts and are reflected in the Balance Sheet. The depreciation is provided on Written Down Value basis at the end of each financial year.

5. **Major Source of Income**
   i. Grants
   ii. Contributions
   iii. Interest
   iv. CSR Projects

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

   The income of contributions is received in the form of consultancy charges, accommodation usage charges, equipments usage charges, sale of publications etc.

   Interest income is received on Fixed Deposits and Savings Bank Account and is accounted on accrual basis at the end of the year.

   CSR Projects amounts received from the CSR Partners. CSR projects are of short term and long term nature.

6. Major Expenditure

i. Direct Project Expenses

The direct project expenses are accounted as and when it is incurred.

The direct project expenses include ledger as per the agreement with CSR Partners and nature of expenses agreed. Based on the agreement with the donors, the budget line for the total amount of project is prepared and code is allotted for each head for data entry and easy reporting of expenses. Project wise cost centres are opened for the project and expenses are accounted according to the budget head. Simultaneously all the vouchers for the expenses incurred are accounted in the regular accounting system for the purpose of preparing income – expenditure statement and Balance Sheet for the Income Tax and other purpose for all the projects.

ii. Salary and Honorarium

The expenditure of salary includes the salary of Director, programme staff, administrative staff and accounts staff. The expenditure of honorarium includes the payment made to the consultants. Provident Fund is not applicable to the Trust as no of permanent employees are below 20.

iii. Administrative Expenditure

The administrative expenditure includes the expenditure other than project expenditure. These expenses include office maintenance, audit fees, travelling of admin staff, telephone, postage, courier, finance and management expenses, Municipal Taxes, staff welfare etc. These expenses are paid from Indian accounts and is allocated to different projects on the availability of the budget.

Over and above, for the purchase of capital item - movable properties and immovable properties, there is a separate procedure for the procurement of these items. Movable properties consist of computers, office equipments, furniture and fixtures and vehicles located at different offices. Immovable properties consist of land and building located at Chh. Sambhajinagar.

iv. Depreciation

Depreciation is not considered as expenditure but it is a charged to income and expenditure a/c for the usage of capital item and to create reserve. DILASA follows the WDV (Written Down Value) for the depreciation as per the Income Tax Act 1961.

7. Management of Project Accounts

All direct project expenditures are accounted based on the budget as determined in agreement between DILASA and the respective funding agency. The books of accounts are maintained as per the requirement of donors as well as under the

Society registration Act and Income tax Act 1961. These books of accounts are maintained simultaneously and are tallied. The books are maintained under 'Tally 9. ERP.

As per ledger the details of specific grant income is arrived in aggregate (sum up of all the projects), while as per Cost Centres the details of such specific grant is arrived project wise. As and when accounting entry is passed, firstly, grant is credited in the specific ledger and simultaneously it is credited in the specific defined cost centre of the respective project.

Similarly, as per ledger the detail of specific expenditure is arrived in aggregate (sum up of all the projects), while as per Cost Centre the details of such specific expenditure is arrived project wise. As and when accounting entry is passed, firstly expenditure is debited in the specific ledger and simultaneously it is debited in the specific defined cost centre of the respective project.

When the project is completed, the Utilisation Certificate (UC) and Project Completion Report (PCR) to be issued to the respective funding agency is prepared based upon the data generated in the Cost Centre of the respective project.

8. Books of Accounts and Other Documents Maintenance

At DILASA, the account keeping has been recorded as per various internal and external audit requirements**.**

8.1 List of Books of Accounts

Separate vouchers are maintained for FC and Indian accounts with serial numbers and centre wise. The list contains Cash Receipt, Cash Payment, Bank Receipt, Bank Payment, Contra, Journal, TDS Journal, Asset Journal, etc.

Following books/registers are maintained for FC and Indian accounts separately (one *Kachha* Cash Book is also maintained for day to day cash transaction and from *Kachha* Cash Book, all vouchers are entered in Computer Cash Book). This contains Cash Book, Bank Book, Journal Register, TDS Journal Register, Asset Journal Register, etc.

8.2 Statutory and other Compliances

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

- **General Correspondence**
- **TDS Return (Salary, Job Work & Professional Fees):**

i. TDS needs to be paid before 7th of the next month in which the tax is being deducted except in the month of March. The Tax is paid before the 30th April.

ii. Quarterly returns to be filled before 31st of the succeeding month after the end of quarter except for March, the cut off date is 31st May.

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

- **Charity Commissioner Office Submission:**
  Annual Accounts to be submitted to Charity Commissioner within due date as decided by the Charity Commissioner Office.

- **Bank Reconciliation File:**
  Every month bank reconciliation statements are prepared and tallied with the bank passbook after taking necessary accounting action.

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

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

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

- **Financial statements for the governing council:**
  Minute book is maintained for governing council meeting as well as for general body meeting. The governing council meeting is held minimum of Two times in a year.

9. Physical Verification and Reconciliation:

Physical Verification of Cash

The physical verification of cash is conducted by the Internal Auditor /Finance Manager at every quarter and is reconciled with cash book. Also surprise physical verification of cash is conducted by Finance Manager. To mitigate the risk, insurance of cash is also taken.

Physical Verification of Assets

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

5. PROCUREMENT POLICY

The purpose of the procurement policy is to ensure procurement of relevant goods and services with market appropriate and competitive rates, ensuring quality and timely delivery. It also ensures transparency and accountability in the purchasing system. However, it needs to be understood that while the procedures are important it shall not undermine the relevance of the purpose, i.e. if any relief material has to be purchased, it has to be as per the requirement of the local people and so timely delivered that it reduces human suffering.

Procedure for Procurement

Procurement can be classified broadly in two categories: (i) Goods of capital and revenue items - items can be movable (cement, steel and other items for housing support, food and non-food items for relief, computers, office equipment, furniture and fixtures, vehicles) and immovable (land and building); (ii) services like maintenance contract, legal and audit fee, professional consultants, etc.

The Procurement Process:

To check the validity of the procurement and ensure transparent procurement the following process must be followed.

1. For any types of procurement, the Programme Coordinator, COO, Finance Manager and Director / Trustee or their nominees will put up a requisition/indent explaining the purpose, quantity, quality and the time frame. All requisition/indent for procurement must be validated by another two members comprising of staff not less than the Program/Admin/Finance Officers. No requisition is considered for further processing without the written validation. It shall be submitted to the Director / Trustee for approval. All the processes shall be so documented that it satisfies the audit protocol.

2. For procurement of material and services up to Rs. 2,00,000/- (Rupees Two lakh only) the item shall be purchased / services can be hired through open market vendors/agencies/consultants with approval from respective project managers/CEO/secretary in written/oral form. Rates will be decided mutually after negotiation looking to the project sanctions.

3. For regular procurement of goods/material of single set of items Rs. 2,00,000/- (Rupees Two lakh only) and above, a internal procurement committee assigned by organization includes capable and competent person of the organization. The assigned committee shall initiate the procurement process after receiving requisition from respective project manager/in-charge. Three fare quotations shall be called from empaneled vendors/agencies/consultants. A comparative statement shall be prepared by the committee. They shall recommend the agency and rate from whom the procurement shall be made on the basis of quality & rates and other

competitive factors. Rates will be negotiated with the finalized vendor to meet out the project-sanctioned terms & conditions.

In any special case, if total purchase amount is more than Rs. 2,00,000/- (Two lakh only) and unable to receive 3 quotations due to its unavailability of related vendors for some specialized work/product/services, in such cases procurement committee is authorized to issue work order to one vendor, who is only available for providing particular work/product/services.

4. For the purchase of items like four-wheel vehicles up to five in number, if the there is a single dealer in the city, the vehicle can be procured directly, however, it shall be documented and approved by the internal procurement committee.

5. For the services like Annual Maintenance Contract for the computers, Air conditioners, Maintenance of Internet connection, Xerox machine, etc. three quotations shall be obtained for AMC Fees/charges are above Rs. 2,00,000/-. It shall be procured through the procurement committee.

6. The professional services of consultants for facilitation of training, evaluations and similar other tasks, DILASA has been utilizing the services of experts who are familiar with the work of DILASA and considered as partners. Looking the past experience of DILASA, the following processes has to be followed to hire consultants. The Program Coordinator, COO and Finance Manager can directly hire/engage a consultant up to the fee of Rs. 2,00,000/- by getting a written approval from the Trustees. It may be noted that this is valid if the daily fees is Rs. 10,000/- or less. If the consulting fees are above Rs. 10,000/- per day and total amount is above Rs. 2,00,000/- for single set of task agreement, three quotations in the form of letters shall be collected to take a decision for choice of consultant. After the selection of the consultants, a formal task contact may be agreed upon in the prescribed format indicating the objectives, deliverables, time-frame, quality control, fee and upper limit of the other expenditures. (Fee shall not include the actual expenditure like travel, food, accommodation and other expenditure incurred towards completion of the task)

10. Apart from project procurement, any non-budgeted item(s) shall be procured with written approval of the Board of Trustees after passing resolution in the meeting. The process of procurement shall be same as mentioned above.

Procedures for Accounting

When the item is received/services is provided on the basis of purchase order/work order, the copy of bill/invoice sent by the vendor should be verified by the Accounts department with the purchase order with respect to quantity, rate and amount. This should then be forwarded to the concerned person who has made the requisition for approval with respect to quality and completion. Once it is approved then the purchase bill/invoice should be signed by the appropriate authority. The administrative department should make necessary inward entries in the inward register for recording purpose. When payment is to be made to the vendor, a copy of the order, bills should be sent to the accounts department for payment. The bill should be approved by appropriate authority giving project code and quantity received.

6. TYPES OF FORMS

To facilitate the day-to-day operations of the organisation, various types of forms have been made in easy to fill formats for the staff members. The purpose and the system to be followed while filling each of the forms have been explained below and the specimen copies are available separately. The procedure for purchase has been explained in the following chapter on purchase policy.

1. Receipt
2. Project Advance Requisition
3. Cheque/DD Requisition
4. Local Travel Claim
5. Outstation Travel Reimbursement
6. Requisition for Ordering Food/Snacks during Workshop/ Meeting and Training:
7. Vehicle Requisition for Local/Outstation Travel Vehicle Log Book / Travel Slip
8. Air Ticket/Rail Booking
9. Leave Application
10. Bill Book / Contribution Book
11. Stationery Requisition

1. Receipt

For every financial transaction amount received from the party an acknowledgment in the form of receipt is issued. Separate receipt books should be maintained for FC and Indian transactions. There should be three copies in the book. The original copy should be issued to the party from whom money is received, the other copy should be used for accounting purpose and the third copy should remain in the bounded book. The receipts must be signed and stamped by the authorised person of the accounts department and then it should be issued. This book must have serial number. Appropriate accounting entry should be passed on the basis of second copy and the same should be attached with the voucher.

2. Project Advance Requisition

This form is to be used when advance money is required by the staff for meeting expenses related to travel or programme event. This form should be filled by the applicant and it should be first verified and initialised by the accounts department for any outstanding balance in his/her account. After verification by accounts department the concerned staff should get the approval for advance and submit it to the accounts department. The staff requesting advance should at least intimate his/her requirement of advance before two days. After releasing the amount appropriate accounting entry is passed in the books of accounts.

3. Cheque/DD Requisition

This form is to be used by the staff when advance payment is required to be made to an outside party. Along with this form, a request letter from the party should also be submitted and this amount should be considered as an advance to the party. This form should be duly approved by the appropriate authority and should be presented before the accounts department at least two days in advance. After verification by the accounts department the amount is released. In case the amount exceeds Rs. 20,000 the income tax PAN no. must be obtained from the party for the payment of services like consultancy, contract etc. After releasing the amount appropriate accounting entry is passed in the books of accounts.

4. Local Travel Claim

This form is to be used by the staff as and when travel is done by them locally. To recover the expenditure incurred towards travelling, staff members should fill clearly the following details: (Template Attached)

- Date of travel
- Kilometres travelled (if own vehicle is used)
- Mode of travel
- Purpose of travel
- Incidental expenses
- Eligible allowance amount

This form should be duly signed and approved with budget code of the project by the appropriate authority and should be presented before the accounts department. After verification by the accounts department the amount is released. After releasing the amount appropriate accounting entry is passed in the books of accounts.

5. Outstation Travel Reimbursement

This form is to be used by the staff for outstation travel. To recover the expenditure towards outstation, travel the applicant should fill clearly the following details in the form: (Template attached)

- Name of the staff
- Name of the project
- Place of visit
- Purpose of travel
- Fare and mode of travel
- Local conveyance
- Food expenses
- Accommodation charges
- Petty cash purchases for projects/official work
- Other allowable miscellaneous expenses
- Daily allowance
- Advance taken if any
- Balance to be recovered/returned

This form should be duly approved mentioning the project code by the appropriate authority and then presented to the accounts department.

This form should not be accepted by the accounts department unless it is accompanied with the brief report and the expense bills. If no bills are available, it should be clearly mentioned 'No Bills'.

After verification by the accounts department and after settling the advance amount, if taken before travelling, the balance amount is released/ recovered. The advance amount must be settled within three days on completion of travel or project work for which advance is taken. After releasing/recovering the amount appropriate accounting entry is passed in the books of accounts.

6. **Requisition for Ordering Food/Snacks during Workshop/ Meeting and Training**

This form should be filled by the concerned department for requirement of food/ snacks/ training material for the workshop/ meeting/ training. The form contains the following details: (template attached)

- Venue
- Date
- Name and place of workshop/meeting/training
- Name of programme unit
- Project code
- No. of lunch/snacks required
- Items required in the menu
- Restaurant if any
- Time of requirement

The said form should be duly approved by the respective authorities and be submitted at least two days in advance. The accounts department will pass the entry on the basis of requisition form along with bills duly approved with the project code by the concerned authority.

7. **Vehicle requisition for Local/Outstation Travel**

This form is for the requirement of vehicle for local and outstation travel as far as possible; if office vehicle is available the same should be provided.

The following details should be filled in the requisition form:

- Date of requisition
- Name of the person travelling
- Place of travel
- Date of travel
- Purpose of travel
- Project code
- Name and signature of the person making the requisition
- Name and signature of the sanctioning authority

- Name of the person who booked the vehicle
- Type of vehicles booked DILASA or hired vehicle
- Type of vehicle indicating the number of persons travelling or any other Requirement

Without the support of requisition form the payment will not be made.
In case of hired vehicle, the payment should not be made by the accounts department without the support or requisition form and bill of the travel agent.

In case, vehicle of DILASA is used the voucher of vehicle log book containing details as per specimen of log book voucher should be submitted to accounts department for accounting purpose on monthly basis from 26^{th} of previous month to 25^{th} of the current month.

8. Air Ticket / Rail Booking

For booking of air/rail ticket, this form should be filled along with obtaining approval. Before making payment towards air ticket, the accounts department should verify the following details mentioned in the booking form:

- Date of requisition
- Name of the person travelling
- Booking/cancellation details
- Preference of airlines, booking agents if any
- Purpose of travel
- Project head
- Name and signature of the person making the requisition
- Name and signature of the sanctioning authority
- Name of the person who has booked the ticket
- Air/rail ticket bill no. and date
- Date of ticket handed over to the person who has made the requisition
- Signature of the person to whom ticket is has been handed over

9. Leave Application

Every employee of the organisation, who wants to avail leave, should fill this form. Generally, this form should be filled in advance, however, in case of emergency it should be filled immediately on resuming the office.

10. Bill Book /Contribution Book

For rendering services of consultancy, guest house, contribution received for supplying publication, stationery and other materials, office equipments for project workshop /training there are charges to be made to the respective project which may be decided by the management.

For supplying the above services, the receipt /contribution book should be maintained in three copies with serial numbers. The amount should be charged as decided by the management for these services and the receipt should be prepared. The original copy should be issued to the concerned part. The second copy is for accounting purpose and the third copy will remain in the book. This should be prepared by accounts/ administration department and should be signed by the authorised person. Accounts department should pass appropriate accounting entry on the basis of this slip.

11. Stationery Requisition

Stationery is required for daily office use by all the departments and for meetings/ workshops and other programmatic events. For both the above requirements, separate requisition forms are to be filled.

7. TYPES OF REGISTERS

To have better internal control, the accounts/administrative department should maintain the following types of register regularly.

1. Salary and Receipt (employee wise)
2. Assets
3. Stationery and Training Materials Stock
4. Publication Stock
5. Postage (inward and outward)
6. Service Contract
7. Vehicle Log Book
8. Investment
9. Insurance
10. Leave Record
11. Staff Attendance
12. Staff Movement
13. Guest Room

Specimens are available in separate file.

8. INVESTMENT POLICY

The unutilised funds of the grants and contributions are invested in the scheduled banks and with other institutions in the form of term /fixed deposit. Each project manager should prepare quarterly budget for the requirement of fund as per the project period for his/ her projects. After receipt of budget the accounts department should plan the financial requirement and recommend for short /long term investment of the surplus fund to the Director so that the organisation gets maximum income of interest. The accounts department should prepare a quarterly statement showing receipts and payments as per actual for the past quarter and budget for the next quarter.

9. RULES AND NORMS

A. The staff service regulations have been made to ensure a fair, just and gender sensitive working environment as well as to maintain discipline in the organization.
These regulations shall apply to all persons employed by the organisation on permanent and on project-based appointments. It covers rules and norms like:

- Categories of employees and their pay scales
- Provident Fund and Gratuity
- General Conditions of Service for Employees
- Travel Rules and Regulations
- Policy for Protection and Action against Sexual Harassment
- Leave Facilities
- Termination of Employment
- Misconduct by Employees
- Punishment for Misconduct
- Office Timing
- Attendance
- Daily Morning Assembly

B. Use of Office Infrastructure like Vehicle, Resource Centre, Telephone, Equipments, and Production of Educational Material

For requirement of above services, charges are decided by the Management These have been mentioned in the Annexure separately and necessary changes are also made from time to time through issue of office order.

1. Charges for vehicle
2. Charges for utilising various facilities for space, equipments
3. Charges for consultancy (in country and inter project staff)
4. Rates for preparation of educational/ learning material
5. For supplying training material
6. Any other services

10. REVIEW AND MONITORING SYSTEMS

1. **Review and Monitoring by Management**

The accounts department should provide by way of Management Information System (MIS) following details to the Director.

Monthly MIS

- Budget comparison statement project wise
- List of grants received
- Bank reconciliation statement
- List of advances outstanding
- Statement of investment

Quarterly MIS

- Comparison of budget and actual expenditure statement
- Trial balance
- Receipts and payments accounts
- Income and expenditure accounts

2. **Appointment of Internal Auditor**

To have better internal control over the areas of accounts, finance and administration regularly, an internal auditor should be appointed. The scope of internal auditor should be decided by the Management. Based on the scope of audit, internal audit is carried out by the outside professional agency on a quarterly basis. The Director should appoint such agency. The internal auditor should submit a bi-monthly report of their findings to the Director. The Director should forward the comments to the accounts department for necessary actions and compliances of the report. The accounts department should also inform the internal auditor about their compliance and should get the validation of their compliance from the internal auditor. The Director should then present the findings of internal auditor, compliance by the accounts department and the validation of the internal auditor in respect of the compliance from accounts department in the Governing Council meeting. Based on the concept of materiality, appropriate action should be taken by the Management

3. **Review and Monitoring through Project Audit**

Appointment of Independent Auditor

As required by the donor, when the project is completed, an independent qualified auditor is to be appointed as per MOU and the Utilisation Certificate as required is to be obtained.

The Protocol for External Management and Financial Audit of Projects are as under:

i. The audit should be conducted by a Chartered Accountant or a firm of Chartered Accountants, who should be members of the ICAI, India.
ii. Audit should be carried out under internationally accepted audit standards (GAAP).
iii. A management report should be submitted along with the auditor's report.
iv. A written contract should be signed between auditors and the Management along with the terms of agreement.
v. A time frame as well as deadlines for the submission of audit and management report should be stipulated.
vi. Audit fee and terms of payment should be fixed.
vii. The documentations (files) on the work performed by the auditors must be accessible to the management/ funders/ CAG of India.
viii. Auditor/s should express their opinion regarding the proprietary of each of the expenses, management of the book keeping system as well as the procedures for internal controls.

4. Appointment of Statutory Auditor

Auditing of the annual accounts of the organisation is a statutory requirement. The Management should appoint professional chartered accountant for the audit of books of the organisation. After appointment of statutory auditors, audit of the books of accounts are carried out by them. The annual accounts (Balance Sheet and Income and Expenditure) of the organisation and form FC-3 and Receipts and Payments and other required statements together with the reports of the auditors are presented before the Governing Council for consideration and approval. After approval the Director should sign the accounts and the accounts department should get the signature of the statutory auditors on the Balance Sheet, Income and Expenditure and FC-3 statements duly stamped. FC-3 return and other statements as required under FCRA should be filed before due dates.

Updated and Approved in Board Meeting on 12/08/2025

DILASA JANVIKAS PRATISHTHAN
Regd. No. MAH/ AGD-47/91 F-2458
VEDANT NAGAR, STN.ROAD, AURANGABAD

Policy Reviewed & Approved

DILASA'S ANTI BRIBERY POLICY

Sr. No.	Description	Date
1	1st review	12-05-2021
2	2nd review	17-06-2022
3	3rd review	18-03-2023
4	4th review	10-04-2024
5	5th review	12-08-2025

: B-3, Sudarshan Park, Vedant Nagar, in front of MIDC Regional Office, Railway Station road, Aurangabd-431005.
: (0240) 2320444, : dilasango@gmail.com, : www.dilasango.org

ANTI BRIBERY POLICY

Purpose: Centre for Water Shed Management, Climate change, farmer distress Awareness, Woman empowerment (DILASA JANVIKAS PRATISTHAN) has commitment and compliance to high legal and ethical standards. All members of staff, as well as consultants, contractors, partner organisations and any other party with a financial or fiduciary relationship with DILASA JANVIKAS **PRATISHTHAN** are expected to share this commitment. The purpose of this statement is to set out the policy of DILASA JANVIKAS **PRATISHTHAN** towards the prevention and detection of fraud and the procedures to be followed if fraud is detected or suspected.

Definition: In the public and charitable sector, the term fraud is used to describe such acts as deception, bribery, forgery, extortion, corruption, theft, conspiracy, misappropriation and concealment of material facts. For practical purposes, fraud may be defined as the use of deliberate deception with the intention of obtaining an unjust or illegal financial gain or other unfair advantages.

Fraud and Embezzlement: Fraud and embezzlement are illegal and must not be used as methods to gain personal or professional advantages or property in relation to DILASA JANVIKAS PRATISHTHAN including partner organisations and related stakeholders.

Fraud is defined as an economic crime involving deceit, trickery or false pretences, by which someone gains advantage or funds unlawfully. Embezzlement is defined as the misappropriation of property or funds legally entrusted to someone in their formal position as an agent or guardian. Examples of fraud and embezzlement are false certificates, documentation, lying about qualifications and abusing power/knowledge to steal cash and equipment from the office, or misusing funds entrusted to us.

The rules of DILASA JANVIKAS **PRATISHTHAN** and of our donors' for accounting and documentation shall, therefore, be applied to, at all times. For example, approval of payments has to follow the instructions in the "Finance and Accounts Manual including Standard Operating Procedures for DILASA JANVIKAS **PRATISHTHAN** projects" and approval of programmes and projects has to follow the DILASA JANVIKAS **PRATISHTHAN** "Programme and Project Rules/Manual". All involved parties are expected to show honesty and not to abuse their positions for their own gain.

Fraud in DILASA JANVIKAS PRATISTHAN's context and Systems for prevention/elimination of fraud:

Fraud is defined as intentional deceit designed to obtain a benefit or advantage or to cause some benefit that is due to be denied. Fraudulence is any action/practices which are against the values and principle of an organisation.

Being an activity which is a Charitable Trust, DILASA JANVIKAS **PRATISHTHAN** has certain principles and values which need to be maintained, if these are broken, the behaviour/consequent activities/consequences may be termed as fraudulent. (Refer DILASA JANVIKAS PRATISTHAN's Values for the definition of value). Fraudulence, whether in a minute or large form, is unacceptable and liable for correction/disciplinary/legal action.

Policy: Fraud of any type represents a threat to the credibility of DILASA JANVIKAS **PRATISHTHAN** and to the funds for which it is responsible. DILASA JANVIKAS **PRATISHTHAN** is, therefore, committed to the prevention/elimination of any fraud within the organisation and its partners, and to the thorough investigation of any such cases.

DILASA JANVIKAS **PRATISHTHAN** has established an anti-fraud policy to enforce controls and to aid in the prevention and detection of fraud, against itself. This policy applies to any fraud or suspected fraud, abuse involving an employee (including management), a consultant, vendor, and contractor, outside agency, partners or person doing any contract/transaction or in any other relationship with DILASA JANVIKAS PRATISTHAN.

The policy of DILASA JANVIKAS **PRATISHTHAN** is to promote awareness among staff of the risk of fraud, to establish and maintain controls aimed at preventing and detecting fraud, and to take effective action whenever fraud is discovered or suspected.

DILASA JANVIKAS **PRATISHTHAN** considers it the duty of all employees to act honestly and with integrity at all times and to report any suspected irregularity immediately. Therefore, it is also DILASA JANVIKAS PRATISTHAN's policy, which will be rigorously enforced, that no employee will suffer in any way as a result of reporting reasonably held suspicions.

Failure to comply with this policy subjects an employee (including management) to disciplinary action, including immediate termination. Failure to comply with by a consultant, vendor, contractor, outside agency, partners or person doing business with DILASA JANVIKAS **PRATISHTHAN** or in any other relationship with DILASA JANVIKAS **PRATISHTHAN** could result in cancellation of the contract/transaction or other relationship between the entity and DILASA JANVIKAS PRATISTHAN.

Fraud is usually perpetuated in the following forms:

Financial fraud by employee (including management), a consultant, vendor, contractor, outside agency, partners or person doing business with DILASA JANVIKAS **PRATISHTHAN** or in any other relationship with DILASA JANVIKAS **PRATISHTHAN** in the form of:

- Money being misused or misspent
- Wrongly represented expenses
- Misuse of financial authority
- Fraud during bank transactions, while writing cheques, etc.
- Fraud by external sources

Fraud related to Human Resource, Partnerships

- Misrepresentation of expertise/impostor

Fraud related to work:

- False/Faulty reporting – Not doing some work while reporting the same as having been done or under process
- Actions that would damage the image of the organisation – Financial or otherwise
- Use of data, sharing of official information document without approval
- Publishing work was done at DILASA JANVIKAS **PRATISHTHAN** for personal gain
- Saying something, doing something else (Misrepresentation of work)
- Purposeful negligence of work

Abuse of power and extortion

DILASA JANVIKAS **PRATISHTHAN** will not seek to influence any person or institution for a private purpose by using its official position or offering them a personal advantage. Likewise, DILASA JANVIKAS **PRATISHTHAN** will not use its property, facilities, services and financial resources for private purposes except when permission is given. It will not use any form of extortion as a method to gain the advantage. The principle implies that you should not use your professional status in DILASA JANVIKAS **PRATISHTHAN** or in a partner organisation for private gain. An example could be abusing good relation to suppliers to gain reduced prices for own advantage (e.g. computers, cars, food, consultant support or travelling for private use. etc). You are also not allowed to abuse your power as a Deputy President/President/Administrative Officer/Head of Department etc. to get personal favours or services done by employees.

Bribery

Bribery is defined as the act of offering someone money, services or other valuables, in order to persuade him or her to do something in return. Bribery is illegal in all countries and harms the opportunities for fair and transparent relations of cooperation and the foundation for a democratic society. Our example is that we do not receive bribes from potential partners or suppliers to make contracts with them and we do not give bribes to our partners as a way of influencing. Likewise, DILASA JANVIKAS **PRATISHTHAN** under no circumstances accepts bribes in order to promote the implementation of its activities. We base our cooperation with partner organisations on mutual ownership, accountability, participation equality, harmonization, and alignment.

Gifts

DILASA JANVIKAS **PRATISHTHAN** will not give or receive, directly or indirectly, any gift or other favours that may influence the exercise of our function, a performance of duty or other ways of possibly harming DILASA JANVIKAS PRATISTHAN. Gifts are defined as (but not limited to) Services, travel, entertainment, material things or favours. In order to respect local traditions and conventional hospitality minor gifts are accepted/given. The value of an acceptable/given gift varies in different countries. Cash gifts are never accepted/given. All employees of DILASA JANVIKAS **PRATISHTHAN** and our partners are expected to show good judgement and when in doubt, contact their superior. A rule of thumb is that a gift should never influence your independent judgement and that one should share the gifts with colleagues, if possible.

The Responsibility of Governing Council/Trustees

The Governing Council/Trustees of DILASA JANVIKAS **PRATISHTHAN** are responsible for identifying the major risks to which DILASA JANVIKAS **PRATISHTHAN** is exposed, and for ensuring that appropriate system, procedures and controls are in place. In the case of fraud, systems and controls should reduce the likelihood of fraud occurring, and procedures should outline DILASA JANVIKAS PRATISTHAN's response to a suspected or actual fraud.

The Responsibility of DILASA JANVIKAS PRATISHTHAN staff

The President, with the support of the Management Trustees, is responsible for the ongoing management of DILASA JANVIKAS PRATISTHAN, and therefore for the maintenance of the systems and controls designed to minimise the incidence of fraud within the organisation.

The President/Management Trustees are responsible for ensuring that, through a system of line management, employees are aware of the risks of fraud, familiar with the types of impropriety that might be expected to occur within their areas of responsibility, and alert for any indications of irregularity. Similarly, President/Management Trustees and authorised person/line managers are responsible for ensuring that employees comply with systems established to prevent and detect fraudulent activity.

The Head of Finance/Administration (Legal and Personnel)/Administrative Officer (AO) is specifically responsible for the design, implementation, development and maintenance of systems to prevent and detect fraudulent activity. In the case of Country Offices, this responsibility may be delegated by the Head of Administration/Finance to the appropriate Officer in Charge of/Management Trustee or Financial Officer in the country concerned. Compliance with systems should be confirmed by both internal and external audits. It is also the responsibility of the Head of Finance/Administration (Legal and Personnel)/Administrative Officer to maintain a register of reported cases of suspected fraud.

All employees have a duty to act honestly and with integrity at all times and to report any suspected irregularity without delay.

Procedure for reporting suspected fraud

An employee who is concerned with the actions of a colleague or colleagues and suspects that a fraud has been committed planned or apprehended, should not give the suspect any idea of their suspicions, as that would jeopardise any investigation. The details should be reported immediately by the employee to his or her immediate supervisor/concerned coordinator/AO/line manager, or to other senior personnel in the office. If for any reason the employee feels unable to discuss the matter with their immediate supervisor/concerned coordinator/AO/line manager or other members of the management team, they should directly contact the President.

The supervisor/concerned coordinator/line manager/AO, to whom the suspected fraud has been reported should not carry out an investigation into the allegation but should report the matter immediately to the President or another senior personnel or Deputy President who will then inform the President.

In the event that the President is implicated in the suspected fraud, the incident should be reported to the Managing Trustee/Chairperson of the Governing Council.

Procedure for responding to reports of suspected fraud

If the President concludes that the allegations have substance, an investigation should be initiated. The President is responsible for determining the nature of any such investigation.

Such an investigation will aim to establish the extent of the fraud, identify the perpetrator, and determine whether other individuals are involved. It will also consider whether a lack of adequate systems and internal controls allowed the fraud to be perpetrated, or whether the problem arose due to a failure to ensure compliance with existing systems.

Non-compliance with existing systems may be evidence of negligence on the part of management, and those responsible will be subject to due disciplinary process. Serious negligence on the part of any manager or employee will be considered as reasonable grounds for dismissal.

Partner organisations

All organisations receiving grants from DILASA JANVIKAS **PRATISHTHAN** are expected to have a written anti-fraud policy. Any organisation without such a policy may, as an alternative, adapt DILASA JANVIKAS **PRATISHTHAN** policy. (This can be added as one of the clauses in the MoU)

If fraud is suspected either in the partner organisation itself or in an associate of that organisation, the President of the partner organisation must report the matter immediately to the relevant Administrative Officer/Finance Officer at DILASA JANVIKAS PRATISTHAN, together with details of the organisation's response to the problem. DILASA JANVIKAS **PRATISHTHAN** Administrative officer/Finance officer must report the matter to the President/Deputy President/Head of Administration/Finance who will determine DILASA JANVIKAS **PRATISHTHAN** response.

Notwithstanding any local response to a suspected problem, DILASA JANVIKAS **PRATISHTHAN** reserves the right to carry out its own investigation of any alleged irregularity and an audit of local systems and controls.

Disciplinary action.

It is the policy of DILASA JANVIKAS **PRATISHTHAN** to report all cases of suspected fraud to the Police, who may then wish to take criminal proceedings. Whether or not the matter is referred to the Police, disciplinary action, which may result up to dismissal, will be taken against the employee concerned. An allegation which proves to be unfounded and of malicious intent could be considered an act of gross misconduct on the part of the employee concerned who raised that issue. Disciplinary action, which may result in dismissal, will be taken against any employee making such an allegation (this needs to be in writing).

Updated and Approved in Board Meeting on 12/08/2025

DILASA JANVIKAS PRATISHTHAN
Regd.No.MAH/
AGD-47/91
F-2458
VEDANT NAGAR, STN.ROAD, AURANGABAD