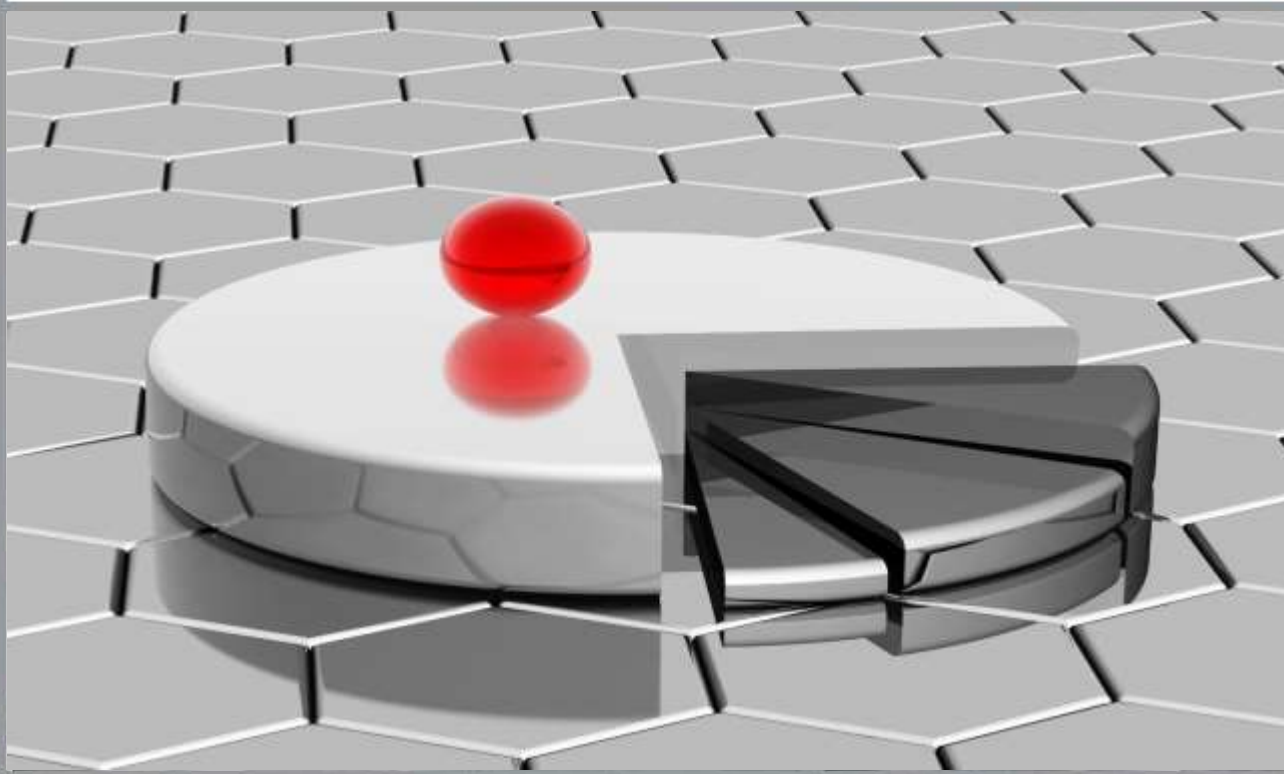


United Nations Children's Funds (UNICEF)



Report for Micro Assessment of Samaj Kalyan Foundation, Bhubaneswar

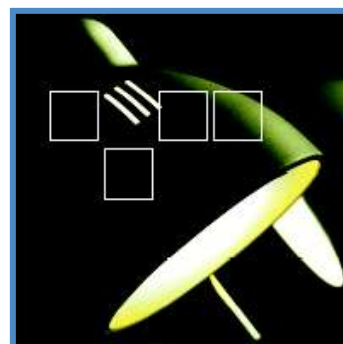
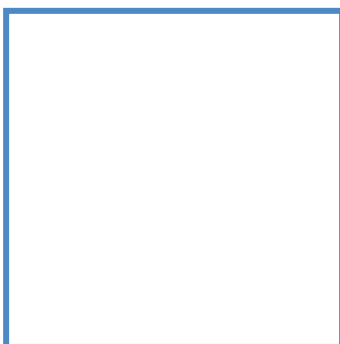
Commissioned by UNICEF
Date - 23 and 24 August 2019

Lochan & Co.
Chartered Accountants

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SECTION – I

1. Background, Scope and Methodology

1.1 Background

The micro assessment is part of the requirements under the Harmonized Approach to Cash Transfers (HACT) Framework. The HACT framework represents a common operational framework for UN agencies' transfer of cash to government and non-governmental implementing partners.

The micro-assessment assesses the IP's control framework. It results in a risk rating (low, moderate, significant or high). The overall risk rating is used by the UN agencies, along with other available information (e.g. history of engagement with the agency and previous assurance results), to determine the type and frequency of assurance activities as per each agency's guideline and can be taken into consideration when selecting the appropriate cash transfer modality for an IP.

1.2 Scope

The micro-assessment provides an overall assessment of the Implementing Partner's program, financial and operations management policies, procedures, systems and internal controls. It includes:

- A review of the IP legal status, governance structures and financial viability; program management, organizational structure and staffing, accounting policies and procedures, fixed assets and inventory, financial reporting and monitoring, and procurement;
- A focus on compliance with policies, procedures, regulations and institutional arrangements that are issued both by the Government and the Implementing Partner.
- It takes into account results of any previous micro assessments conducted of the Implementing Partner.

1.3 Methodology

We performed the micro-assessment on **23 and 24 August 2019** at the office of **Samaj Kalyan Foundation, Bhubaneshwar Office**.

Through discussion with management, observation and walk-through tests of transactions, we have assessed the Implementing Partner's and the related internal control system with emphasis on:

- The effectiveness of the systems in providing the Implementing Partner's management with accurate and timely information for management of funds and assets in accordance with work plans and agreements with the United Nations agencies;
- The general effectiveness of the internal control system in protecting the assets and resources of the Implementing Partner.

We discussed the results of the micro assessment with applicable UN agency personnel and the IP prior to finalization of the report. The list of persons met and interviewed during the micro-assessment is set out in Annex III.

SECTION – II

Summary of Risk Assessment Results

The table below summarizes the results and main internal control gaps found during application of the micro-assessment questionnaire (in Annex IV). Detailed findings and recommendations are set out in section III below.

Tested subject area	Risk assessment*	Brief justification for rating (main internal control gaps)
1. Implementing partner	Low	<ul style="list-style-type: none"> Samaj Kalyan Foundation is registered as Public Charitable Trust. It is also registered under Goods and Service Tax Act, 2017 and Foreign Contribution (Regulation) Act, 2010. IP has applied for the registration under section 12A and 80G which is under process. IP has received funding from United Nations Children’s Fund (UNICEF) in the past. IP is regularly complying with the statutory reporting requirements as prescribed by different statutes. IP has board of management to perform oversight functions. IP is implementing project in 30 districts across Orissa The financial statements for the prior three fiscal years i.e. 2018-19, 2017-2018 & 2016-2017 does not show basic financial stability. IP receives funds from UNICEF, MSME department of Govt. of India, Samsadan Foundation, WABA and NCDS for implementation of project activities. No legal actions are pending against the IP with vendors or contractors. IP has anti-fraud and corruption policy. IP follows the practice to advise employees, beneficiaries and other recipients to whom they should report if they suspect fraud, waste or misuse of agency resources or property.
2. Program Management	Low	<ul style="list-style-type: none"> IP does not have its own detailed written policies, procedures and other tools to develop programmes and plans. As informed, IP follows the procedures based on the discussion with the board of management and then frame a team to implement the project. Based on the requirement of donor, programme and plans are developed by the IP. IP prepares the detailed annual action plan for organization and project wise which specify results and activities to be carried out to achieve results with a time frame and budget for the activities. IP identifies the potential financial risk and time risk for programme delivery through past experience which is mitigated through supervision and monitoring. IP has computerized result-based management system. IP has M&E frameworks for its programme well in place with indicators, baselines, and targets to monitor achievement of programme results. IP carries out the monitoring activities through its district coordinators through participation in review meetings, on-site project visits, etc. IP systematically collects, monitors and evaluates data on the achievement of project results through the application developed by UNICEF.

Tested subject area	Risk assessment*	Brief justification for rating (main internal control gaps)
		<ul style="list-style-type: none"> No independent evaluation conducted by the IP.
3. Organizational structure and staffing	Low	<ul style="list-style-type: none"> IP adopted employee's recruitment process as provided in Human Resource Development and Admin Policy Guidelines IP has clearly defined job description as a part of employment contract. The organizational structure of the IP's finance and programme management departments, and competency of staff is found to be appropriate for the complexity of the IP and the scale of activities. The accounting / finance function are staffed adequately to ensure sufficient controls are in place to manage agency funds. IP does not have specific written training policy for accounting, finance and programme staffs. However as informed, training is provided on requirement basis by UNICEF and government. IP performs background verification/ checks on all new accounting/ finance and management positions from the previous employer on telephone. However, no documented system is in place for background verification/checks on all new accounting/ finance and management positions. There has been no significant turnover in key finance positions in last five years. IP has a documented internal control framework included in the Financial Management & Administration Manual.
4. Accounting policies and procedures	Low	<p>4a. General</p> <ul style="list-style-type: none"> IP is maintaining the books of account in accounting software "Tally ERP 9" which allows for proper recording of financial transaction from UN agencies. Project wise cost centre is created in Tally ERP 9. The IP does not allocate common cost to the funding agencies. Only direct implementation cost charged to the project. Common cost is borne from management funds. Based on review of documents, all accounting and supporting documents are retained in a defined system that allows authorized users an easy access. The books of accounts are maintained in the "Tally ERP 9" accounting system which reconcile general ledger with subsidiary ledgers automatically. <p>4b. Segregation of duties</p> <ul style="list-style-type: none"> IP has well defined system for the segregation of duties. The functions of ordering, receiving, accounting for and paying for goods and services are appropriately segregated. Bank reconciliations are prepared by the Accountant who makes the payments and approved by the Chief Executive. <p>4c. Budgeting system</p> <ul style="list-style-type: none"> Budgets are prepared for all significant activities in sufficient detail to provide a meaningful tool which can be used to monitor the subsequent performance. Actual expenditure is compared with budget on monthly basis and quarterly comparison has been made as per the

Tested subject area	Risk assessment*	Brief justification for rating (main internal control gaps)
		<p>requirement of the donor. Variances exceeding 10% are explained in the case of over or underutilisation of budget.</p> <ul style="list-style-type: none"> • Prior approval is sought in timely way from the funding agencies only in case of significant change in work plan. • The programme budget is approved by the Chief Executive formally. <p>4d. Payments</p> <ul style="list-style-type: none"> • Purchase order is issued by respective departments. Details of the goods receiving is noted on the face of invoice and challan itself by accountant. Accountant compares the quantities; prices with records of goods received and Finance officer ensure the accuracy of transaction before disbursing the payment. • All payments are authorized and approved by Chief Executive. • vouchers and invoices are stamped as PAID, approved and marked with accounting and project codes. • Controls for the preparation of payroll are well in place. Any changes to the payroll must be approved by Chief Executive. • All the staff working on the project are full time staff and hence 100% of their salary are charged to the project based on attendance and leave records. • Expenses / payments which do not originate from the invoices, such as DSA, travel etc. are made as per rate specified in HRD & Admin Policy Guideline. <p>4e. Policies and procedures</p> <ul style="list-style-type: none"> • IP follows the accrual basis of accounting. • IP has an adequate 'Financial Management & Administrative Manuals', as well as the 'Human Resource Development & Admin Policy Guidelines' and it is distributed to relevant staff. <p>4f. Cash and bank</p> <ul style="list-style-type: none"> • IP requires dual authorization / signatures for banking transactions. In case of new signatories' approvals are required by board of management. • IP is maintaining up to date cash book in "Tally ERP 9" accounting software, recording receipts and payments. • IP is not participating in micro finance advances. • Bank reconciliation statement is prepared by Accountant and approved by Chief Executive. • Substantial expenditures are incurred through banking channel, only exceptional and petty expenditure are incurred in cash. • Cash reconciliation is done monthly by Accountant. • The cheques and cash are kept in cupboard under the control of Chief Executive. Bank accounts are protected with appropriate remote access controls with login ID and password. • IP does not make electronic payments. <p>4g. Other offices or entities</p> <ul style="list-style-type: none"> • IP's process is in place to ensure expenditures of subsidiary offices / external entities are in compliance with the work plan and / or contractual agreement.

Tested subject area	Risk assessment*	Brief justification for rating (main internal control gaps)
		<p>4h. Internal audit</p> <ul style="list-style-type: none"> • IP has neither internal audit department nor internal audit is done through any external agencies.
5. Fixed Assets and Inventory	Significant	<p>5a. Safeguards over assets</p> <ul style="list-style-type: none"> • IP has a system of adequate safeguards to protect assets from fraud, waste and abuse. Fixed asset register is maintained to record the assets purchased. • Subsidiary records of fixed assets and inventory are kept up to date. • There is no written policy for periodic physical verification of assets and inventory. • IP has not obtained insurance for fixed assets and inventories. <p>5b. Warehousing and inventory management</p> <ul style="list-style-type: none"> • IP has not maintained any warehouse.
6. Financial Reporting and Monitoring	Low	<ul style="list-style-type: none"> • IP has established the financial management reporting responsibilities for institutions which specifies the reports to be prepared, the content of the report and the utility of the same. • Overall financial statements are prepared for the IP on annual basis. • The financial statement of the IP is annually audited by independent audit firm Pradeepta Saroj & Associates. • The audit conducted for IP, covers the donor agencies funds. No issues related to ineligible expenditure involving donor funds reported in the audit report in the past. • There were no major recommendations made by the auditor in the prior audit reports. • Financial statements and financial reports are prepared in specified format in MS Excel based on the data generated from Accounting Software "Tally ERP 9". • IP has appropriate safeguards to ensure the confidentiality, integrity and availability of the data.
7. Procurement	Low	<ul style="list-style-type: none"> • IP has a written procurement policies and procedures called Procurement Policy. • IP requires written authorizations and justification for exceptions to the procurement procedures. The exceptions to procurement procedures are approved by Chief Executive. • IP doesn't have computerized procurement system, instead follows manual procurement system. • IP does not generate procurement reports. • There is no separate procurement unit with defined reporting lines. Based on the requirement of procurement, procurement committee is formed • No recommendations related to procurement made by auditors in the prior five audit reports. • All the procurements are authorized in written by Chief Executive. • Procurement procedures and templates of contracts integrate references to ethical procurement principles and exclusion and

Tested subject area	Risk assessment*	Brief justification for rating (main internal control gaps)
		<p>ineligibility criteria.</p> <ul style="list-style-type: none"> • IP obtains the approval from procurement committee before signing a contract. • IP does not have formal guidelines and procedures to assist in identifying, monitoring and dealing with potential conflicts of interest with potential suppliers / procurement agents. • IP follows a well-defined process for sourcing suppliers. Bids are called through internet and publishing the advertisement in the official website of SKF, donor /funding agencies and popular & accessible sites. • IP does not keep track of past performance of suppliers. • Procurement is undertaken by line manager and finance team on the recommendation received from the procurement committee. Procurement committee evaluates the quotation and select the supplier / vendor on the basis of work experience, price and quality. • IP awards the contract on a pre-defined basis set out in the tender document taking into account technical responsiveness and price. • IP is not managing major contracts.
Overall Risk Assessment	Low	Based on the facts and detailed assessment of Micro Assessment Questionnaire, the overall risk of Risk Analysis / Assessment of Samaj Kalyan Foundation is assessed by the firm as “ Low ”. The firm has assessed the risk in seven areas as mentioned in Micro Assessment Questionnaire.

*High, Significant, Moderate, Low

SECTION – III

Detailed Internal Control Findings and Recommendations

No.	Description of Finding	Recommendation and IP Management Response
1	<p>No basic financial stability in-country IP does not show basic financial stability in country as its expenditure is higher than income in the last three financial years and liabilities exceeded the assets in last financial year i.e. 2018-19. (Refer point 1.6 of Micro Assessment Questionnaire)</p>	<p>Recommendation IP should explore more funding options to meet out its project and operational expenditures.</p> <p>IP Management Response Yes, we are in a process of fund mobilization and in the current year we have already mobilized a long term and sustainable project from Department of MSME, Gol under SFURTI Scheme, we will generate asset value more than 1 crore by setting up common facility center. Also, in a process for mobilizing funds from other sources.</p>
2	<p>No policy for programme development IP does not have its written policies, procedures and other tools procedure to develop programmes and plans. (Refer point 2.1 of Micro Assessment Questionnaire)</p>	<p>Recommendation IP should develop a sufficiently detailed written policies and procedures to develop programs and plans for better monitoring and implementation of project activities.</p> <p>IP Management Response We have already all other policies and also this is well taken and from the coming financial year we will have a separate policy for this.</p>
3	<p>No specific written training policy IP does not have specific written training policy for accounting, finance and programme staffs. (Refer point 3.5 of Micro Assessment Questionnaire)</p>	<p>Recommendation IP should develop a written training policy for the accounting and programme management staff to update them for the recent changes in the financial law and other procedures for programme management, incorporating the frequency of the training.</p> <p>IP Management Response We have already the training policy as part of our HR & Admin policy guideline. However, due to financial constraints we are unable to provide training on periodic basis again, If it is suggested to have separate policy, we will place this in our next board meeting and will discuss and finalize it.</p>
4	<p>No documentation of employees' background verification IP performs background verification/ checks on all new accounting/ finance and management positions from the previous employer on telephone. However, no documented system is in place for background verification/checks on all new accounting/ finance and management positions. (Refer point 3.6 of Micro Assessment Questionnaire)</p>	<p>Recommendation IP should start the process of maintaining documents for the conduct of the background verification check of new accounting/ finance and management staff.</p> <p>IP Management Response We are taking staffs with complete democratic interview process with strong and reliable references. However, further we will obtain & maintain written references on this.</p>

No.	Description of Finding	Recommendation and IP Management Response
5	<p>Internal Audit IP has neither internal audit department nor internal audit is done through any external agencies. (Refer point number 4.29 of Micro Assessment Questionnaire)</p>	<p>Recommendation IP should introduce a system of undertaking internal audit of the financial transactions either by establishing its own internal audit department or by appointing any outside agency.</p> <p>IP Management Response We will place this proposal in our next Board meeting and will take necessary steps looking in to our financial capacity and requirements.</p>
6	<p>Absence of physical verification report There is no written policy for periodic physical verification of assets and inventory and no documentation for physical verification. (Refer point 5.3 of Micro Assessment Questionnaire)</p>	<p>Recommendation IP should prepare reports for the physical verification undertaken of assets and inventories which should be signed by the person undertaking the physical verification and reviewed by the authorized person.</p> <p>IP Management Response We do have asset register and as at present we don't have huge assets we had not felt it. Now, after this recommendation we will start doing it from the coming financial year after due approval by our Board.</p>
7	<p>No insurance policy IP has not obtained insurance for fixed assets and inventories. (Refer point number 5.4 of Micro Assessment Questionnaire)</p>	<p>Recommendation IP should obtain insurance policy to safeguard assets from various uncertainties and risks.</p> <p>IP Management Response This will be an agenda in the next board meeting and will do it from the next financial year.</p>
8	<p>No computerized procurement system IP doesn't have computerized procurement system, instead follows manual procurement system. (Refer point 7.3 of Micro Assessment Questionnaire)</p>	<p>Recommendation IP should have computerized procurement system.</p> <p>IP Management Response There was no such huge requirements till date to maintain computerized procurement system, hence we have already initiated the process and started E-procurement system. Please find one of our e-procurement links for reference. http://www.skfindia.in/page.php?page=Tender</p>
9	<p>Procurement reports not generated IP does not generate procurement reports. (Refer point 7.4 of Micro Assessment Questionnaire)</p>	<p>Recommendation IP should generate procurement reports and review them regularly.</p> <p>IP Management Response Until last financial year we had not dealt with any such big procurement for which there was no such requirement. From the current financial year we are doing it and once one of our procurement processes is completed we will generate reports and will also maintain the</p>

No.	Description of Finding	Recommendation and IP Management Response
		records for periodic review.
10	<p>No written policies and procedures on conflict of interest IP does not have formal guidelines and procedures to assist in identifying, monitoring and dealing with potential conflicts of interest with potential suppliers/procurement agents. (Refer point 7.11 of Micro Assessment Questionnaire)</p>	<p>Recommendation IP should develop the procedures regarding conflict of interest and related party transactions and provide safeguards to protect the organization from them.</p> <p>IP Management Response We have our written procurement policy and fraud management policy separately. However, we respect the recommendation and will review our procurement policy and will integrate potential conflict of interest as part of our procurement policy.</p>
11	<p>Non-maintenance of track record of past performance of suppliers The IP does not keep the track record of the past performance of the potential suppliers of its own. (Refer point number 7.13 of Micro Assessment Questionnaire)</p>	<p>Recommendation IP should maintain a database for track record of past performance of the suppliers / vendors for identification of potential suppliers in future.</p> <p>IP Management Response Until last financial year we had not done any such big procurement. From this financial we have already initiated the process and also maintaining a database of suppliers/contractors/vendors with their performance reports.</p>



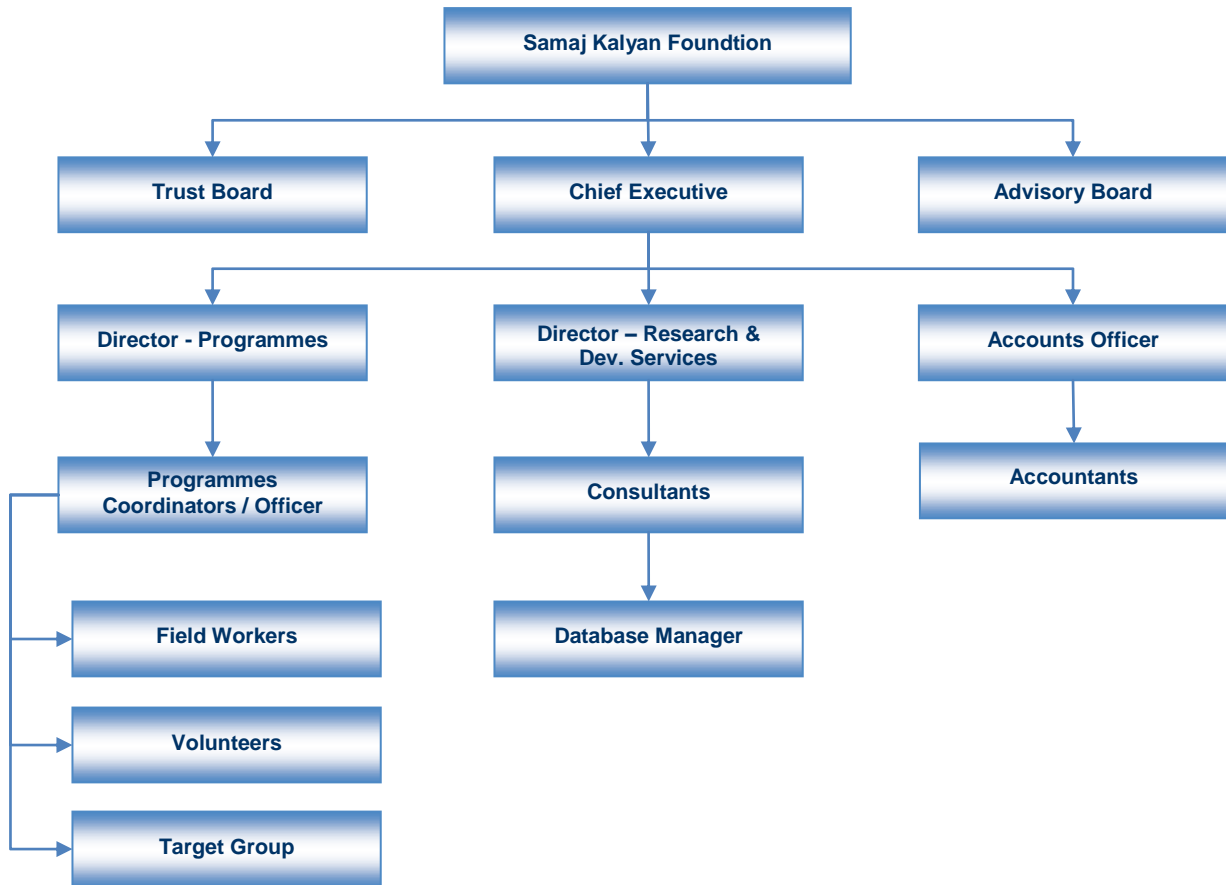
Rajeev Lochan, Partner
Lochan & Co
 Chartered Accountants

Date: 21 September 2019
Place : Delhi

SECTION – IV**Annex I. IP and Programme Information**

Implementing partner name:	Samaj Kalyan Foundation (SKF)
Implementing partner code or ID in UNICEF, UNDP, UNFPA records (as applicable)	2500230979
Implementing partner contact details (contact name, email address and telephone number):	Mr. Kashinath Jena Chief Executive Samaj Kalyan Foundation N 4-184, (Ground Floor), Near Usthi Hospital, IRC Village, Nayapalli, Bhubaneswar - 15 Tel: 9439960888 Email: skfodisha@rediffmail.com
Main programmes implemented with the applicable UN Agency/ies:	Emergency Response for FANI
Key Official in charge of the UN Agency/ies' programme(s):	
Programme location(s):	30 Districts across Orissa
Location of records related to the UN Agency/ies' programme(s):	Bhubaneswar, Orissa
Currency of records maintained:	INR
Expenditures incurred/reported to UNICEF, UNDP and UNFPA (as applicable) during the most recent financial reporting period (in US\$);	INR 3,424,300
Cash transfer modality/ies used by the UN agency/ies to the IP	Advance Cash and Reimbursement Modality
Intended start date of micro assessment:	23 August 2019
Number of days to be spent for visit to IP:	2 days
Any special requests to be considered during the micro assessment:	N.A.

Annex II: Implementing Partner Organization Chart



Annex III. List of Persons Met

Name	Unit/organization	Position
Kashinath Jena	Samaj Kalyan Foundation	Chief Executive
Dr. Dharani Dhar Parida	Samaj Kalyan Foundation	Project Coordinator
Alok Nayak	Samaj Kalyan Foundation	Accountant

Annex IV. Micro Assessment Questionnaire

Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Comments /Remarks
1. Implementing Partner						
1.1 Is the IP legally registered? If so, is it in compliance with registration requirements? Please note the legal status and date of registration of the entity.	Yes			Low	1	<ul style="list-style-type: none"> Samaj Kalyan Foundation (SKF), an Implementing Partner (IP), is registered as Public Charitable Trust dated 01 July 2002. IP is also registered under Goods and Service Tax Act, 2017 and Foreign Contribution (Regulation) Act, 2010. IP has applied for the registration under section 12A and 80G which is under process.
1.2 If the IP received United Nations resources in the past, were significant issues reported in managing the resources, including from previous assurance activities.		No		Low	1	IP has received funding from United Nations Children's Fund in the past. No previous audit has been undertaken for the agency funds and as informed by management there is no significant issues in managing those resources by the IP.
1.3 Does the IP have statutory reporting requirements? If so, are they in compliance with such requirements in the prior three fiscal years?	Yes			Low	1	<p>IP has statutory reporting requirements under various statutes such as:</p> <ul style="list-style-type: none"> Income Tax Act, 1961 Goods and Service Tax Act, 2017 Foreign Contribution (Regulation) Act, 2010 <p>We have reviewed income tax return, return filed under Goods and Services Tax Act, FCRA and noticed that IP has been regularly complying with the provisions of above-mentioned statutes.</p>
1.4 Does the governing body meet on a regular basis and perform oversight functions?	Yes			Low	1	<ul style="list-style-type: none"> IP has board of management to perform oversight functions, which is comprised of 2 trustees, one chief executive and 11 advisory members. Board meets twice in a year to discuss the functions to be performed. Minutes of the board meetings have been properly maintained by the IP.

Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Comments /Remarks
						<ul style="list-style-type: none"> The composition of the board is attached as Annex IV.1
1.5 If any other offices/ external entities participate in implementation, does the IP have policies and process to ensure appropriate oversight and monitoring of implementation?	Yes			Low	1	<ul style="list-style-type: none"> Project implementation is going on in 30 districts across Orissa and fund requisition is raised by each district offices on requirement basis. Requisition is reviewed by accountant and approved by Chief Executive. After disbursement, liquidation is done on monthly basis on the basis of reports submitted by the offices. Activity wise visits are done by the Chief Executive and his team and reports for the same are prepared. Policies are included in Financial Management & Administration Manual.
1.6 Does the IP show basic financial stability in-country (core resources; funding trend) Provide the amount of total assets, total liabilities, income and expenditure for the current and prior three fiscal years.		No		Significant	6	<p>IP does not show basic financial stability in country as its expenditure is higher than income in the last three financial years and liabilities exceeded the assets in last financial year i.e. 2018-19. Based on the financial statements of prior three fiscal years i.e. 2018-19, 2017-2018 & 2016-2017, IP's total assets, total liabilities, income and expenditure is attached as per Annex IV.2 Refer to recommendation mentioned in point no 1 of section III</p>
1.7 Can the IP easily receive funds? Have there been any major problems in the past in the receipt of funds, particularly where the funds flow from government ministries?	Yes			Low	1	<ul style="list-style-type: none"> IP receives funds from UNICEF, MSME Department of Government of India, Samsadan Foundation, WABA and NCDS for implementation of project activities. IP electronically receives and transfers its funds. IP has not faced any problem in the past in the receipts of funds from government ministries.
1.8 Does the IP have any pending legal actions against it or outstanding material/significant	Yes			Low	1	As informed, no legal actions are pending against the organization with vendors or contractors.

Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Comments /Remarks
disputes with vendors/contractors? <i>If so, provide details and actions taken by the IP to resolve the legal action.</i>						
1.9 Does the IP have an anti-fraud and corruption policy?	Yes			Low	1	IP has a separate anti-fraud and corruption policy.
1.10 Has the IP advised employees, beneficiaries and other recipients to whom they should report if they suspect fraud, waste or misuse of agency resources or property? If so, does the IP have a policy against retaliation relating to such reporting?	Yes			Low	1	IP follows the practice to advise employees, beneficiaries and other recipients to whom they should report if they suspect fraud, waste or misuse of agency resources or property. The policy for the same is provided in the Human Resource Development & Admin Policy Guidelines".
1.11 Does the IP have any key financial or operational risks that are not covered by this questionnaire? If so, please describe. <i>Examples: foreign exchange risk; cash receipts.</i>		No		Low	1	No other financial or operational risk is identified.
Total number of questions in subject area:	11					
Total number of applicable questions in subject area:	11					
Total number of applicable key questions in subject area:	5					
Total number of risk points:	16					
Risk score	1.45 454 545					
Area risk rating	Low					
2. Programme Management						
2.1. Does the IP have and use sufficiently detailed written policies, procedures and other tools (e.g. project development checklist, work planning		No		High	4	IP does not have its own detailed written policies, procedures and other tools to develop programmes and plans. As informed, IP follows the procedures based on the discussion with the board of

Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Comments /Remarks
templates, work planning schedule) to develop programmes and plans?						management and then frame a team to implement the project. Based on the requirement of donor, programme and plans are developed by the IP. Refer to recommendation mentioned in point 2 of Section III
2.2. Do work plans specify expected results and the activities to be carried out to achieve results, with a time frame and budget for the activities?	Yes			Low	1	IP prepares the detailed annual action plan for organization and project wise which specify results and activities to be carried out to achieve results with a time frame and budget for the activities.
2.3 Does the IP identify the potential risks for programme delivery and mechanisms to mitigate them?	Yes			Low	1	As informed, IP identifies the potential financial risk and time risk for programme delivery through past experience which is mitigated through supervision and monitoring.
2.4 Does the IP have and use sufficiently detailed policies, procedures, guidelines and other tools (checklists, templates) for monitoring and evaluation?	Yes			Low	1	<ul style="list-style-type: none"> IP has computerized result based management system. Daily reporting is done by the coordinators for the work done by them, which is reviewed by the programme team and Chief Executive on daily basis.
2.5 Does the IP have M&E frameworks for its programmes, with indicators, baselines, and targets to monitor achievement of programme results?	Yes			Low	1	IP has M&E frameworks for its programmes, with indicators, baselines, and targets to monitor achievement of programme results
2.6 Does the IP carry out and document regular monitoring activities such as review meetings, on-site project visits, etc.	Yes			Low	1	IP carries out the monitoring activities through its district coordinators and chief executive through participation in review meetings, on-site project visits, etc.
2.7 Does the IP systematically collect, monitor and evaluate data on the achievement of project results?	Yes			Low	1	IP systematically collects, monitors and evaluates data on the achievement of project results through the application developed by UNICEF.
2.8 Is it evident that the IP followed up on independent evaluation recommendations?			N/A	N/A	-	As explained, no independent evaluation conducted by the IP. Third party evaluation is done by UNICEF.

Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Comments /Remarks
Total number of questions in subject area:	8					
Total number of applicable questions in subject area:	7					
Total number of applicable key questions in subject area:	2					
Total number of risk points:	10					
Risk score	1.42 857 143					
Area risk rating	Low					
3. Organizational Structure and Staffing						
3.1 Are the IP's recruitment, employment and personnel practices clearly defined and followed, and do they embrace transparency and competition?	Yes			Low	1	IP adopted employees recruitment process as provided in Human Resource Development and Admin Policy Guidelines which clearly defines recruitment, employment and personnel practices and embrace transparency and competition.
3.2 Does the IP have clearly defined job descriptions?	Yes			Low	1	IP has clearly defined job description as a part of employment contract and found the same to be appropriate for the complexity of the IP and the scale of activities.
3.3 Is the organizational structure of the finance and programme management departments, and competency of staff, appropriate for the complexity of the IP and the scale of activities? Identify the key staff, including job titles, responsibilities, educational backgrounds and professional experience.	Yes			Low	1	As reviewed the organizational structure of the IP's finance and programme management departments, and competency of staff is found to be appropriate for the complexity of the IP and the scale of activities. The key staff, including job titles, responsibilities, educational backgrounds and professional experience is attached as Annex IV.3.
3.4 Is the IP's accounting/finance function staffed adequately to ensure sufficient controls are	Yes			Low	1	The accounting / finance function are staffed adequately to ensure sufficient controls are in place to manage agency funds.

Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Comments /Remarks
in place to manage agency funds?						
3.5 Does the IP have training policies for accounting/finance/ programme management staff? Are necessary training activities undertaken?		No		Significant	3	IP does not have specific written training policy for accounting, finance and programme staff. However, training to financial staff is provided on requirement basis by UNICEF and government. Refer to recommendation mentioned in point 3 of Section III
3.6 Does the IP perform background verification/checks on all new accounting/finance and management positions?		No		Significant	3	As informed, IP performs background verification/ checks on all new accounting/ finance and management positions from the previous employer on telephone. However, no documented system is in place for background verification/checks on all new accounting/ finance and management positions. Refer to recommendation mentioned in point 4 of Section III
3.7 Has there been significant turnover in key finance positions the past five years? If so, has the rate improved or worsened and appears to be a problem?		No		Low	1	There has been no significant turnover in key finance positions in last five years.
3.8 Does the IP have a documented internal control framework? Is this framework distributed and made available to staff and updated periodically? If so, please describe.	Yes			Low	1	IP has a documented internal control framework included in the Financial Management & Administration Manual, which has been distributed and made available to staff and updated accordingly.
Total number of questions in subject area:	8					
Total number of applicable questions in subject area:	8					
Total number of applicable key questions in subject area:	3					
Total number of risk points:	12					
Risk score	1.5					

Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Comments /Remarks
Area risk rating	Low					
4. Accounting Policies and Procedures						
4a. General						
4.1 Does the IP have an accounting system that allows for proper recording of financial transactions from United Nations agencies, including allocation of expenditures in accordance with the respective components, disbursement categories and sources of funds?	Yes			Low	1	<ul style="list-style-type: none"> IP is maintaining the books of account in accounting software "Tally ERP 9" which allows for proper recording of financial transaction from UN agencies. For each project separate sub ledger is maintained. The ledger head are exact replica of budget head as per approved budget. Project wise cost centre is created in Tally ERP 9 to account for the income and expenditure for the particular project. IP is allocating the approved expenditure to project funds as per the established agreements with funding agencies.
4.2 Does the IP have an appropriate cost allocation methodology that ensures accurate cost allocations to the various funding sources in accordance with established agreements?			N/A	N/A	-	IP maintain separate tally data for each funding sources and all the transaction related to a particular funding source is recorded separately. The IP does not allocate common cost to the funding agencies. Only direct implementation cost charged to the project. Common cost is borne from management funds.
4.3 Are all accounting and supporting documents retained in an organized system that allows authorized users easy access?	Yes			Low	1	As explained by IP and based on review of documents, all accounting and supporting documents are retained on a permanent basis. Further it has been explained that IP has maintained all the documents since inception with proper filing indexation on year to year basis which allows authorized users easy access.
4.4 Are the general ledger and subsidiary ledgers reconciled at least monthly? Are explanations provided for significant reconciling items?	Yes			Low	1	As mentioned in point number 4.1 above, the books of accounts are maintained in the computerized accounting software which reconciles the general ledger with subsidiary ledgers automatically.

Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Comments /Remarks
4b. Segregation of duties						
4.5 Are the following functional responsibilities performed by different units or individuals: (a) authorization to execute a transaction; (b) recording of the transaction; and (c) custody of assets involved in the transaction?	Yes			Low	1	IP has well defined system for the segregation of following duties: <ul style="list-style-type: none"> • Authorization to execute transaction – Chief Executive • Recording of transaction – Accountant • Custody of assets involved in the transaction – Director
4.6 Are the functions of ordering, receiving, accounting for and paying for goods and services appropriately segregated?	Yes			Low	1	<ul style="list-style-type: none"> • The order is placed by respective departments and authorized by Chief Executive. • Goods are received by User department. • Accountant records the transactions in the books of accounts. <p>Hence, the functions of ordering, receiving are appropriately segregated,</p>
4.7 Are bank reconciliations prepared by individuals other than those who make or approve payments?	Yes			Low	1	Bank reconciliations are prepared by Accountant on monthly basis, whereas payment transactions are reviewed and verified by Finance head. The payments are approved by the Chief Executive.
4c. Budgeting system						
4.8 Are budgets prepared for all activities in sufficient detail to provide a meaningful tool for monitoring subsequent performance?	Yes			Low	1	Budgets are prepared for all significant activities in sufficient detail to provide a meaningful tool which can be used to monitor the subsequent performance.
4.9 Are actual expenditures compared to the budget with reasonable frequency? Are explanations required for significant variations from the budget?	Yes			Low	1	<ul style="list-style-type: none"> • Actual expenditure is compared with budget on monthly basis for the organisation and comparison has been made annually as per the requirement of the donor. • Variances exceeding 10% are explained in the case of over or underutilization of budget.
4.10 Is prior approval sought for budget amendments	Yes			Low	1	Prior approval is sought in timely way from the funding agencies

Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Comments /Remarks
in a timely way?						only in case of significant change in work plan.
4.11 Are IP budgets approved formally at an appropriate level?	Yes			Low	1	The programme budget is approved by the Chief Executive formally.
4d. Payments						
4.12 Do invoice processing procedures provide for: <ul style="list-style-type: none"> • Copies of purchase orders and receiving reports to be obtained directly from issuing departments? • Comparison of invoice quantities, prices and terms with those indicated on the purchase order and with records of goods/services actually received? • Checking the accuracy of calculations? 	Yes			Low	1	<ul style="list-style-type: none"> • Requisition (Memo) is raised by user of goods. • Purchase order is issued after selection of the appropriate vendor through the analysis of the quotation by Procurement Committee. • Details of the goods receiving is noted on the face of invoice/challan itself by the Accountant. • Accountant compares the quantities, prices and terms of invoices with those indicated on the purchase order and with records of goods actually received and ensure the accuracy of transaction before disbursing the payment.
4.13 Are payments authorized at an appropriate level? Does the IP have a table of payment approval thresholds?	Yes			Low	1	<ul style="list-style-type: none"> • Payments are authorised at an appropriate level. • All the payments are authorised by Chief Executive. • There is no such threshold level for payment approvals.
4.14 Are all invoices stamped 'PAID', approved, and marked with the project code and account code?	Yes			Low	1	As reviewed, vouchers and invoices are stamped as PAID, approved and marked with accounting and project codes.
4.15 Do controls exist for preparation and approval of payroll expenditures? Are payroll changes properly authorized?	Yes			Low	1	<ul style="list-style-type: none"> • Controls for the preparation of payroll are well in place. • Payroll is maintained by Accountant. • Attendance and leave records are maintained by director. • Payroll processing is done as per attendance and leave records. • Payroll changes are authorized by Chief

Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Comments /Remarks
						Executive.
4.16 Do controls exist to ensure that direct staff salary costs reflects the actual amount of staff time spent on a project?	Yes			Low	1	All the staff working on the project are full time staff and hence 100% of their salary are charged to the project based on attendance and leave records.
4.17 Do controls exist for expense categories that do not originate from invoice payments, such as DSAs, travel, and internal cost allocations?	Yes			Low	1	Expenses / payments which do not originate from the invoices, such as DSA, travel etc. are made as per rate specified in Human Resource Development & Admin Policy Guidelines.
4e. Policies and procedures						
4.18 Does the IP have a stated basis of accounting (i.e. cash or accrual) and does it allow for compliance with the agency's requirement?	Yes			Low	1	IP follows the accrual basis of accounting.
4.19 Does the IP have an adequate policies and procedures manual and is it distributed to relevant staff?	Yes			Low	1	In our review of entity's 'Financial Management & Administrative Manuals', as well as the 'Human Resource Development & Admin Policy Guidelines' it seems that the entity has an adequate policies and procedures manual to guide activities and ensure staff accountability.
4f. Cash and bank						
4.20 Does the IP require dual signatories / authorization for bank transactions? Are new signatories approved at an appropriate level and timely updates made when signatories depart?	Yes			Low	1	<ul style="list-style-type: none"> • IP requires dual authorization / signatures for banking transactions, the two signatories are Chief Executive and Director. • In case of new signatories approvals are required by board of management.
4.21 Does the IP maintain an adequate, up-to-date cashbook, recording receipts and payments?	Yes			Low	1	IP is maintaining up to date cash book in "Tally ERP 9" accounting software, recording receipts and payments.
4.22 If the partner is participating in micro-finance advances, do controls exist for the			N/A	N/A	-	IP is not participating in micro finance advances.

Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Comments /Remarks
collection, timely deposit and recording of receipts at each collection location?						
4.23 Are bank balances and cash ledger reconciled monthly and properly approved? Are explanations provided for significant, unusual and aged reconciling items?	Yes			Low	1	As informed, bank balance is reconciled on monthly basis. Bank reconciliation statement is prepared by Accountant and approved by Chief Executive.
4.24 Is substantial expenditure paid in cash? If so, does the IP have adequate controls over cash payments?		No		Low	1	Substantial expenditures are incurred through banking channel, only petty expenditure are incurred in cash.
4.25 Does the IP carry out a regular petty cash reconciliation?			N/A	N/A	-	Cash reconciliation is done monthly by Accountant.
4.26 Are cash and cheques maintained in a secure location with restricted access? Are bank accounts protected with appropriate remote access controls?	Yes			Low	1	The cheques and cash are kept in cupboard under the control of Chief Executive. Bank accounts are protected with appropriate remote access controls with login ID and password.
4.27 Are there adequate controls over submission of electronic payment files that ensure no unauthorized amendments once payments are approved and files are transmitted over secure/encrypted networks?			N/A	N/A	-	IP does not make electronic payments.
4g. Other offices or entities						
4.28 Does the IP have a process to ensure expenditures of subsidiary offices/ external entities are in compliance with the work plan and/or contractual agreement?	Yes			Low	1	As mentioned in point 1.5 above, process is in place to ensure expenditures of subsidiary offices / external entities are in compliance with the work plan and / or contractual agreement.
4h. Internal audit						
4.29 Is the internal auditor sufficiently independent		No		High	4	IP has neither internal audit department nor internal audit is

Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Comments /Remarks
to make critical assessments? To whom does the internal auditor report?						done through any external agencies. Refer to recommendation mentioned in point 5 of section III
4.30 Does the IP have stated qualifications and experience requirements for internal audit department staff?			N/A	N/A	-	Refer point 4.29 above
4.31 Are the activities financed by the agencies included in the internal audit department's work programme?			N/A	N/A	-	Refer point 4.29 above
4.32 Does the IP act on the internal auditor's recommendations?			N/A	N/A	-	Refer point 4.29 above
Total number of questions in subject area:	32					
Total number of applicable questions in subject area:	25					
Total number of applicable key questions in subject area:	18					
Total number of risk points:	28					
Risk score	1.12					
Area risk rating	Low					
5. Fixed Assets and Inventory						
5a. Safeguards over assets						
5.1 Is there a system of adequate safeguards to protect assets from fraud, waste and abuse?	Yes			Low	1	IP has a system of adequate safeguards to protect assets from fraud, waste and abuse. Fixed asset register is maintained by the IP to record the assets purchased. Further the assets are tagged with unique identification number.
5.2 Are subsidiary records of fixed assets and inventory kept up to date and reconciled with control accounts?	Yes			Low	1	Subsidiary records of fixed assets and inventory are kept up to date.
5.3 Are there periodic physical verification and/or count of fixed		No		High	4	There is no written policy for periodic physical verification of assets and inventory. As

Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Comments /Remarks
assets and inventory? If so, please describe?						informed, there is a system of conducting physical verification of the assets and inventory once in a year by the concerned person however physical verification report is not prepared. Refer to recommendation mentioned in point no 6 of Section III
5.4 Are fixed assets and inventory adequately covered by insurance policies?		No		High	4	IP has not obtained insurance for fixed assets and inventories. Refer to recommendation mentioned in point no 7 of Section III
5b. Warehousing and inventory management						
5.5 Do warehouse facilities have adequate physical security?			N/A	N/A	-	IP has not maintained any warehouse.
5.6 Is inventory stored so that it is identifiable, protected from damage, and countable?			N/A	N/A	-	Refer point no 5.5 above
5.7 Does the IP have an inventory management system that enables monitoring of supply distribution?			N/A	N/A	-	Refer point no 5.5 above
5.8 Is responsibility for receiving and issuing inventory segregated from that for updating the inventory records?			N/A	N/A	-	Refer point no 5.5 above
5.9 Are regular physical counts of inventory carried out?			N/A	N/A	-	Refer point no 5.5 above
Total number of questions in subject area:	9					
Total number of applicable questions in subject area:	4					
Total number of applicable key questions in subject area:	0					
Total number of risk points:	10					
Risk score	2.50					
Area risk rating	Significant					

Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Comments /Remarks
6. Financial Reporting and Monitoring						
6.1 Does the IP have established financial reporting procedures that specify what reports are to be prepared, the source system for key reports, the frequency of preparation, what they are to contain and how they are to be used?	Yes			Low	1	IP has established the financial management reporting responsibilities for institutions which specifies the following reports to be prepared, the content of the report and the utility of the same <ul style="list-style-type: none"> - Annual financial statements are prepared for the IP as per statutory requirements - Signed Utilization Certificate and Activity Report as per the format provided by funding agencies.
6.2 Does the IP prepare overall financial statements?	Yes			Low	1	Overall financial statements are prepared for the IP on annual basis.
6.3 Are the IP's overall financial statements audited regularly by an independent auditor in accordance with appropriate national or international auditing standards? If so, please describe the auditor.	Yes			Low	1	<ul style="list-style-type: none"> • The financial statements of the IP are annually audited by independent audit firm Pradeepta Saroj & Associates. • Audit of the IP's financial statement is conducted according to Indian Standards on Auditing as per statutory requirements which commensurate with the International Standards on Auditing.
6.4 Were there any major issues related to ineligible expenditure involving donor funds reported in the audit reports of the IP over the past five years?		No		Low	1	No major issues related to ineligible expenditure involving donor funds reported in the audit reports of the IP over the past five years.
6.5 Have any significant recommendations made by auditors in the prior five audit reports and/or management letters over the past five years and have not yet been implemented?		No		Low	1	There were no major recommendations made by auditors in the prior five audit reports which have not yet been implemented.
6.6 Is the financial management system computerized?	Yes			Low	1	The financial management system of IP is computerized. It uses accounting software "Tally ERP 9".
6.7 Can the computerized	Yes			Low	1	Financial statements and financial

Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Comments /Remarks
financial management system produce the necessary financial reports?						reports are prepared in specified format in MS Excel based on the data generated from Accounting Software "Tally ERP 9".
6.8 Does the IP have appropriate safeguards to ensure the confidentiality, integrity and availability of the financial data? E.g. password access controls; regular data back-up.	Yes			Low	1	IP has appropriate safeguards to ensure the confidentiality, integrity and availability of the data. IP has individual login user id - password, licensed antivirus software, and takes monthly back up in hard disk and on cloud.
Total number of questions in subject area:	8					
Total number of applicable questions in subject area:	8					
Total number of applicable key questions in subject area:	3					
Total number of risk points:	8					
Risk score	1					
Area risk rating	Low					
7. Procurement and Contract Administration						
7a. Procurement						
7.1 Does the IP have written procurement policies and procedures?	Yes			Low	1	IP has a written procurement policies and procedures called Procurement Policy which is followed for all the procurements.
7.2 Are exceptions to procurement procedures approved by management and documented ?	Yes			Low	1	IP requires written authorizations and justification for exceptions to the procurement procedures. The exceptions to procurement procedures is required to be approved by Chief Executive.
7.3 Does the IP have a computerized procurement system with adequate access controls and segregation of duties between entering purchase orders, approval and receipting of goods? Provide a description of the procurement system.		No		High	4	IP doesn't have computerized procurement system. Refer to recommendation mentioned in point no 8 of section III
7.4 Are procurement reports		No		High	4	As explained, no such

Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Comments /Remarks
generated and reviewed regularly? Describe reports generated, frequency and review & approvers.						procurement reports are generated by IP. Refer to recommendation mentioned in point no 9 of section III
7.5 Does the IP have a structured procurement unit with defined reporting lines that foster efficiency and accountability?			N/A	N/A	-	There is no requirement for separate procurement unit in SKF, as no major procurements are undertaken. Based on the requirement of procurement, procurement committee is formed, in which chief executive is mandatory member. Procurement committee consists: 1. Line Manager 2. Finance and Accounts 3. Logistics staff 4. Chief Executive
7.6 Is the IP's procurement unit resourced with qualified staff who are trained and certified and considered experts in procurement and conversant with UN / World Bank / European Union procurement requirements in addition to the a IP's procurement rules and regulations?			N/A	N/A	-	Considering the volume and nature of procurements undertaken by the IP, there is no requirement for separate procurement unit. The procurement committee is formed on requirement basis which consists of Line manager, logistics staff, accountant and Chief executive to undertake the procurement.
7.7 Have any significant recommendations related to procurement made by auditors in the prior five audit reports and/or management letters over the past five years and have not yet been implemented?		No		Low	1	No recommendations related to procurement made by auditors in the prior five audit reports.
7.8 Does the IP require written or system authorizations for purchases? If so, evaluate if the authorization thresholds are appropriate?	Yes			Low	1	All the procurement are authorised in written by Chief Executive.
7.9 Do the procurement procedures and templates of contracts integrate references to	Yes			Low	1	Yes, the procurement procedures and templates of contracts integrate references to ethical procurement principles and

Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Comments /Remarks
ethical procurement principles and exclusion and ineligibility criteria?						exclusion and ineligibility criteria.
7.10 Does the IP obtain sufficient approvals before signing a contract?	Yes			Low	1	IP obtains the approval from procurement committee before signing a contract.
7.11 Does the IP have and apply formal guidelines and procedures to assist in identifying, monitoring and dealing with potential conflicts of interest with potential suppliers/procurement agents? If so, how does the IP proceed in cases of conflict of interest?		No		High	4	IP does not have formal guidelines and procedures to assist in identifying, monitoring and dealing with potential conflicts of interest with potential suppliers / procurement agents. Refer to recommendation mentioned in point no 10 of section III.
7.12 Does the IP follow a well-defined process for sourcing suppliers? Do formal procurement methods include wide broadcasting of procurement opportunities?	Yes			Low	1	IP follows a well defined process for sourcing suppliers. Bids are called through internet and publishing the advertisement in the official website of SKF, donor /funding agencies and popular & accessible sites.
7.13 Does the IP keep track of past performance of suppliers? E.g. database of trusted suppliers.		No		High	4	As informed, IP does not keep track of past performance of suppliers. Refer to recommendation mentioned in point no 11 of section III.
7.14 Does the IP follow a well-defined process to ensure a secure and transparent bid and evaluation process? If so, describe the process.	Yes			Low	1	Considering the volume of procurements, the IP has a system in place for the procurement. Procurement is undertaken by line manager and finance team on the recommendation received from the procurement committee. Procurement committee evaluates the quotation and select the supplier / vendor on the basis of work experience, price and quality.
7.15 When a formal invitation to bid has been issued, does the IP award the contract on a pre-defined basis set out in the solicitation documentation taking	Yes			Low	1	When formal invitation to bid is issued, IP awards the contract on a pre-defined basis set out in the tender document taking into account technical responsiveness and price.

Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Comments /Remarks
into account technical responsiveness and price?						
7.16 If the IP is managing major contracts, does the IP have a policy on contracts management / administration?			N/A	N/A	-	As informed, IP is not managing major contracts.
7b. Contract Management - To be completed only for the IPs managing contracts as part of programme implementation. Otherwise select N/A for risk assessment						
7.17 Are there personnel specifically designated to manage contracts or monitor contract expirations?			N/A	N/A	-	Refer point 7.16 above
7.18 Are there staff designated to monitor expiration of performance securities, warranties, liquidated damages and other risk management instruments?			N/A	N/A	-	Refer point 7.16 above
7.19 Does the IP have a policy on post-facto actions on contracts?			N/A	N/A	-	Refer point 7.16 above
7.20 How frequent do post-facto contract actions occur?			N/A	N/A	-	Refer point 7.16 above
Total number of questions in subject area:	20					
Total number of applicable questions in subject area:	13					
Total number of applicable key questions in subject area:	5					
Total number of risk points:	25					
Risk score	1.92 307 692					
Area risk rating	Low					
Totals						
Total number of questions:	96					
Total number of applicable questions:	76					

Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Comments /Remarks
Total number of applicable key questions:	36					
Total number of risk points:	109					
Total risk score	1.43 421 053					
Overall risk rating	Low					

Annex IV.1

**Members for Board of Management of Samaj Kalyan Foundation
(Refer point no. 1.4 of Micro Assessment Questionnaire)**

S. No.	Name of Member	Designation
1	Kasinath Jena	Chief Executive
2	Sujit Ku. Dash	Trustee
3	Kamalakanta Paikaray	Trustee
4	Dr. Bhubanananda Swain	Advisory Member
5	Dr. Bijay Kumar Shee	Advisory Member
6	Dr. Rabindra Kumar Mohanty	Advisory Member
7	Dr. Rujhum Roy Choudhury	Advisory Member
8	Dr. Siba Prasad Panda	Advisory Member
9	Ms. Sanchita Banarjee	Advisory Member
10	Ms. Bubu Shah	Advisory Member
11	Er. Sanjay Kumar Das	Advisory Member
12	Mr. Rajib Mohanty	Advisory Member
13	Mr. Prafulla Ratha	Advisory Member
14	Dr. Dharanidhar Parida	Advisory Member

Annex IV.2

**Details of Total Assets, Liabilities, Income and Expenditure
(Refer point no. 1.6 of Micro Assessment Questionnaire)**

Assets and Liabilities

(Amount in INR)

Year	Total Assets	Total Liabilities	Excess of assets over liabilities
2016-17	417,366	411,504	5,862
2017-18	774,986	694,311	80,675
2018-19	7,370,752	7,657,605	(286,853)

Income and expenditure

(Amount in INR)

Year	Total Income/Receipts	Total Expenditure	Excess of income over expenditure
2016-17	5,083,955	5,240,154	(156,199)
2017-18	5,268,425	5,269,472	(1,047)
2018-19	2,535,745	2,903,273	(367,528)

Annex IV.3

**Key staffs of Samaj Kalyan Foundation
(Refer point no. 3.3 of Micro Assessment Questionnaire)**

S. No.	1
Name	Kashinath Jena
Job titles	Chief Executive
Job responsibilities	<ul style="list-style-type: none"> • Design and execute Projects related to community-based development program • Design and execute projects related to Integrated Livelihood promotion • Conduct Team Building and Capacity Building Exercises • Training on networking management and handling networking projects. • Community Mobilization through direct action
Educational background	Postgraduate in Political Science
Professional Experience	Two decades of catalytic experience in social sector.

S. No.	2
Name	Dr. Dharani Dhar Parida
Job titles	Project Coordinator
Job responsibilities	<ul style="list-style-type: none"> • Preparing quarterly, half yearly & annual financial reports and sending to donors. • Assist in preparation of budgets • Advising on TDS and GST related matters. • Facilitating Internal & external audit. • Travel to different project areas for financial monitoring.
Educational background	<ul style="list-style-type: none"> • Phd. in anthropology • M.Phil in Sociology
Professional Experience	20 years in various organizations

S. No.	3
Name	Alok Nayak
Job titles	Accountant
Job responsibilities	<ul style="list-style-type: none"> • Preparation of Bank reconciliation statement, cash and monthly progress report. • Prepare vouchers for bank, cash and contract. • Maintain HR records including attendance, leave and salary records. • Responsible for functions related to purchase, repairs and office management. • Any other works assigned by Line Manager.
Educational background	<ul style="list-style-type: none"> • Diploma in Computer applications • Bachelor of Commerce
Professional Experience	12 years in various organizations

Abbreviations and Acronyms

DSA	:	Daily Subsistence Allowance
FY	:	Financial Year
HACT	:	Harmonized Approach to Cash Transfers
HR	:	Human Resource
INR	:	Indian National Rupees
IP	:	Implementing Partner
M & E	:	Monitoring and Evaluation
NCDS	:	Nabakrishnan Choudhary Development Studies
N/A	:	Not Applicable
NGO	:	Non-Government Organizations
SKF	:	Samaj Kalyan Foundation
UN	:	United Nations
UNICEF	:	United Nations Children's Fund
WABA	:	World Alliance for Breastfeeding Action



Lochan & Co.

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