

Climate Action Network South Asia Standard Operating Procedures

1. Introduction

1.1. Role and Function of the Rules of Internal Procedure

The Rules of Internal Procedure describe and govern the administrative and financial processes and tasks to be followed by the Climate Action Network South Asia (CANSAs). They are based on the regulations approved by the Board of CANSAs, on year-long experience and valid national legislation.

The Rules of Internal Procedure are binding for all CANSAs employees and members. Any and all amendments to the Rules of Internal Procedure must be made in writing to the extent that these are required under the laws, taxation and other administrative regulations of the host country. Any and all amendments are to be initiated and approved by the CANSAs Board.

The need to update the Rules of Internal Procedure based on procedures and processes newly implemented by Head Office will be implemented and controlled by CANSAs Secretariat.

1.2. Focus of the Work – Tasks and Objectives

The Climate Action Network South Asia works independently within the bounds of the tasks, responsibilities and organisational structure assigned to it by CANSAs Board. It is registered as Stichting as per law of The Netherlands

The Director represents the Secretariat, is responsible for observing and analysing policies and promotes networking.

The Secretariat is responsible for implementing regional programmes and projects, as determined in conjunction with the planning and approval procedures of the Board.

The condemnation of all forms of corruption is a core component of the CANSAs's fundamental convictions and values. With this in mind, each and every employee recognizes and commits to abide by the "Code of Conduct" (see CANSAs Bye Laws) and to prevent and avert corruption consistently and persistently.

2. Personnel at the International Office

In accordance with its status as Stichting, the Office is entitled to recruit employees for the purpose of implementing programmes.

"Equality of opportunity and respectful dealings between women and men of different ages, religions, ethnic origins and sexual orientations are constitutive for the foundation. Intercultural competence and a productive engage network with diversity are part of our corporate culture."

In this context, assuming responsibility and developing own fields of work are just as important as supporting the other colleagues at the Office. Working as a team is vital to ensuring the success of the work. Commitment, expertise and social skills, creativity and flexibility are all hallmarks of our employees.

Climate Action Network South Asia Standard Operating Procedures

2.1. Recruitment Procedure

If a vacancy needs to be filled at the Secretariat, the requirements and responsibilities relating to the vacancy are to be specified based on the qualifications profiles and the job description and advertised in public (e.g. website, and mailing lists).

The Office Director is responsible for conducting the application process, who is equally vested with responsibility for determining the extent to which Board Members need to be included in the application process.

2.2. Employment Contracts

A written honorarium contract outlining the parties' rights and duties is to be concluded with each consultant for Secretariat. The level of honorarium must not exceed the usual reasonable rates paid locally in return for the work/services provided.

The honorarium is to be agreed upon in local currency and form an integral part of the contract.

The standard contract issued by the CANSA is to be used as the basis for all consultant contracts and be adapted to accommodate the laws and regulations valid in the respective country.

The contract is to be concluded with two copies – one copy to remain with the Secretariat and one to be handed over to the Consultant.

2.3. Salary Payments

The agreed salary is to be transferred to the employee's bank account monthly only. In justified exceptions, the need to provide evidence of a bank account may be waived and in such instances, the salary is to be paid by means of a crossed cheque or online transfer.

2.4. Working Times and Office Hours

A full-time position entails working **184** hours in a month. Since the individuals are stationed in their home country, all employees are bound to be in the Office between 9:30 and 17:30 in case of a member organisation providing an institutional support. Else we trust employees to dedicate the required numbers of hours and would be monitored as per the responsibilities and related deliverables. Also the annual evaluation of an employee will be based on deliverables and responsibilities taken. The Office Director and staff may also agree that work may be carried out from home.

<p>Timekeeping: All employees are to record their working time. The timesheets are to be sent and/or submitted to the Office Director and/or the Director's direct report by no later than the third working day of the following month. The Office Director and/or the Director's direct report is obliged to hold the working times recorded by each employee in confidence and to keep the timesheets in a safe place.</p>
--

Climate Action Network South Asia Standard Operating Procedures

2.5. Vacation, Sickness and Overtime Regulations, etc.

2.5.1. Vacation

Annual vacation entitlements are addressed in the employment contract. Applications for vacations can be submitted through email communication to the Office Director for approval. Vacation days not taken in one year will not be carried over to the next year.

Applications for unpaid vacation and special holidays may be filed in writing to office Director for approval.

2.5.2. Sickness

In the event of sickness, the employee is obliged to contact the Office on the first day of sickness by reporting to her/his direct superior. An employee may only report sick in writing or by e-mail.

2.6. Personnel Files

A separate personnel file is to be kept on each employee. The file contains the application documents, employment contract and, where applicable, any amendments made to the contract, all vacation applications, all reported sick days/sick notes, documentation on appraisals as well as all other written documents pertaining to the contractual relationship. The personnel file is to be kept confidential and locked away in a safe place. The Office Director will have access to the personnel file.

2.7. Staff Appraisals

The Office Director is obliged to conduct an appraisal with each team member at least once a year.

Work outcomes, work performance, working conditions, working with others and job satisfaction should all form part of the appraisal, as should target agreements for the coming period and the employee's personal development. The outcomes of the appraisal are to be documented in writing and signed by both parties. The appraisals are to be conducted on the basis of the guidelines on appraisals

2.8. Confidentiality

Employees of the Office are obliged to hold in confidence all information that they become aware of in the course of their employment, including any information pertaining to the CANSA, project funding and implementation, financial procedures and financial management, etc. This duty to observe confidentiality will remain in force after the contractual relationship has ended.

2.9. Internships at CANSA

CANSA may offer internships of no less than 3 and no more than 6 months' duration. Interns are learners and, as such, are to be mentored by the coordinator who inquired after the internship.

Climate Action Network South Asia Standard Operating Procedures

Interns must apply in writing. They are selected by the Office Director in consultation with the mentoring coordinator.

An internship agreement is to be concluded with all interns.

3. Internal Communication

3.1. Team Meetings

Team meetings are held at regular intervals preferably one meeting in two weeks. The Staff with documentation responsibility in consultation with the Office Director are responsible for preparing the meetings.

Every team member may contribute agenda items and is obliged to take part in the team meetings.

In the event that a team member is unable to attend a team meeting, the member in question is to inform the Director by e-mail or telephone.

3.2. Public Relations

Public relations work must always be coordinated and agreed upon with the Director. The Director must be notified immediately whenever inquiries are received which relate to the public presentation of the network in media or interviews.

3.3. Address Management

All addresses of importance to the Network's work are to be compiled in a common address database. The responsible person for managing and updating the database is Staff Member responsible for Communication and Advocacy

All employees are obliged to add new contacts to the system or to notify the responsible employee without delay.

3.4. Website and Social Media

The website of the Climate Action Network South Asia (www.cansouthasia.net) and Social Media are updated on an ongoing basis by all employees authorized by the Director and by the Director in person by forwarding information, documents, audio-visual materials pertaining to old and new activities, publications, visitor programmes, etc. to a person in charge of managing and updating the website.

4. Programme Oversight

The CANSA Secretariat is responsible for the overall implementation of the programme in the country and the region. The Office is also vested with responsibility for adapting the programme to the political framework conditions and developments in the country/region.

Climate Action Network South Asia Standard Operating Procedures

The Programme Coordinators, in consultation with the Director, are in charge of implementing their programme segments. They are responsible for ensuring that the regulations of the CANSA and the donor are observed and abided by when implementing the projects, measures and activities within their components.

The Financial Coordinator is responsible for managing the budget and finances for the overall programme, incl. the Office infrastructure component. She/He also oversees compliance with the budget plan and the individual budgets, the correct and accurate use of funds and the submission of records for both cooperation projects and activities initiated by the Network.

4.1. Activities Initiated by the International Office

The planning of activities initiated by the Office is the joint responsibility of the Director and the Programme Coordinator. Such scheduled activities are recorded in the Project Overview.

4.2. Project Overview

The Project Overview serves to manage the programmes and projects. All projects, measures and activities that are to be conducted are recorded in the Project Overview. The Project Overview will be updated on an ongoing basis by Director.

5. Contracts and Agreements

All contracts are to be signed by the Director after the responsible Programme Coordinator has validated the factual accuracy of the contract.

Any amendments that need to be made to these contracts must be substantiated and marked accordingly.

All signed contracts need to be filed adequately by Director for future reference.

5.1 Cooperation Agreements

Cooperation agreements are concluded with project partners. The Cost and Financing Plan, Financing Guidelines and Reporting Guidelines,

5.1.1. Rental, Leasing and Maintenance Agreements

Rental, leasing and maintenance agreements are prepared by the Financial Coordinator and submitted to the Director for her/him to sign and execute.

5.2. Contracts for Work and Services and Other Items (travel operators, etc.)

Contracts for services and other items are prepared by the Financial Coordinator and submitted to the Director for her/him to sign and execute.

The following applies in the case of:

Climate Action Network South Asia Standard Operating Procedures

- The procedure for awarding contracts must be observed, i.e. at least three comparable offers must be obtained, evaluated and used as the basis for awarding the job or contract.
- In case of no internal capacity of managing the logistics like Travel support, etc... for organising events or participate in the meetings, CANSA can enter in an agreement on long terms basis based on offer that makes the programme implementation effective

5.3 Acquisitions and Contracts for Services; Procurement and Documentation of Quotations

Quotations must be obtained for all acquisitions and contracts for services. For acquisitions with a value of between 400.00 EURO and 7,500.00 EURO, at least three verbally obtained quotations must be recorded in writing. For acquisitions exceeding 7,500.00 EURO, at least three written quotations must be obtained from the venders.

Verbal and written quotations must in all cases contain at least the following details:

- Name and address of the potential supplier; if possible with telephone number
- Date of quotation
- Content (subject matter) of quotation
- Price and price calculation

Quotations shall form a part of the final statement of accounts and must accompany it.

Suppliers from the project country or region should be given priority.

Preference should be given to the least expensive supplier. Exceptions to this principle require justification (e.g. quality differences, spare parts, maintenance, service etc.).

6. Reports

6.1.1. Narrative Reports

Reports are drafted regularly based on contractual obligations with donors. The reports are submitted within the given deadline and the records are also maintained internally.

6.1.2. Financial Reporting

Reports are drafted regularly based on contractual obligations with donors. The reports are submitted within the given deadline and the records are also maintained internally. Based on the budget planning, the Financial Coordinator is to compile a target-performance comparison of the current income and expenses at least once every three months (quarterly financial report). This report will be submitted to the Director for her/his attention and for her/him to sign, and it is also forwarded to Board. A copy of the documents is kept with the financial files.

Any amendments or adjustments to the budget are to be performed at the instigation and instruction of the Office Director as authorised by CANSA Board. If major amendments are made to the financial plan, the Director will coordinate with Board or Board appointed empowered group.

Climate Action Network South Asia Standard Operating Procedures

Accounting Policies and internal control systems of Stitching Climate Action Network South Asia (CANSAs)

- i) Vouchers:-
 - To check and sign on all vouchers by the project coordinator, approved by Director and if Director is also acting as Coordinator, his signatures should suffice.
 - Narration of the vouchers should be self -explicit.
 - In case of payment made online, reference number should be mentioned on the vouchers and should be also highlighted on printed bank statement.
 - Each voucher should be signed by the receiver.

- ii) Supporting vouchers of documents for Travel:-
 1. Requisite format of CANSAs to be filled.
 2. Invoice of Hotel (if payment made by participant)/Invoice of Agent booking the Hotel or providing logistic support.
 3. Taxi bills for reimbursement. If not available actual figures to be filled in format of CANSAs(only in exceptional cases)
 4. Food bills not required if Per Diem paid to the staff or participants.
 5. Proof of payment/Receivers sign if paid by person other than the participant/staff.
 6. Tickets invoice.
 7. In case of CANSAs events some additional points to be considered:-
 - a) To and Fro Boarding passes to be attached.(In case of Boarding passes not available or Single way Boarding pass available, the program coordinator will write a letter stating the discrepancy, and that will be sufficient)
 - b) Attendance sheet should be attached.

- iii) Supporting vouchers for telephone bills:-
 1. Telephone Bill
 2. Proof of payment (If not available, payment will be made as an advance and will be cleared in next month's bill which shows its payment)

- iv) Supporting Vouchers for Honorarium/Salary/Fees
 1. Contract copy for the period of service
 2. Invoice is required if contract in point no. 1 is not available.
 3. Copy of PAN card.
 4. All the staff based outside The Netherland will hired as consultant and gross honorarium will be paid every month as per the Service Contract. CANSAs will not be responsible for payment or deducting any tax in the country an individual is based.

- v) General guidelines for all above:-

Climate Action Network South Asia Standard Operating Procedures

1. Payment receipts of all payments should be sent to us within 2 weeks of receipt of payment.
2. Local conveyance/Food expenses/any other expense is to be attached with CANSA reimbursement format and it should be clearly stated why such expenses have been incurred. In case of meetings etc list of people attending should be attached.

vi) General guidelines to be followed by the partner organization:-

1. Month end financial summary is to be provided by the partner organization.
2. Salary/honorarium will be treated separately from reimbursements. Any advance outstanding due to non receipt of invoices will not stop the payment for salary/honorarium for any month.

6.2. Documentation of Expenditure

Records must be produced evidencing that the funds have been used in the course of implementing the project.

The documentation of expenditure for the Office is recorded in the annual financial statements and the audit.

6.2.1. Annual Financial Statements

The asset register and financial report of the Office is to be compiled by 31.12. of each year. The financial report covers all income and expenses incl. the settlements of account

6.2.2. Audits

In keeping with The Netherland regulations, the financial report forms the basis for the annual audit.

6.3. Audits Conducted by Donors

Donors are entitled to audit the use of funds. These audits take place at at regular intervals (annually). The records submitted by the Office during the funding period form the basis for the audit. The Office is obliged to ensure access to the files and documents during the audit.

The donors or organizations / authorities commissioned by them are also entitled to perform a "local" audit. Notification of a pending audit will be sent to office.

7. Finances and Administration

Funds that the Office receives from various sources may only be used to cover expenses required to implement the respective programme. The budget for a quarter is approved by the board at the beginning of the quarter. In Case of variations of expenditure Refer Point No. 7.6.

Climate Action Network South Asia Standard Operating Procedures

7.1. Reimbursement of Expenses

Necessary expenses which are generated in the course of implementing a programme will only be reimbursed upon presentation of the original receipts. These receipts are to be submitted to the Finance Coordinator of the Office for reimbursement no later than **6 weeks after disbursement**.

7.2. Comparative Offers

All expenses, expenditure of funds for equipment and materials, purchases, fee-based services and other services require price comparisons.

7.3. Receipt of Money

Money received on a bank account is to be entered into the books as incoming money. The Office Director will inform the Financial Coordinator about the transfer of funds and new contract signed.

7.4. Account Management

The Office of Climate Action Network South Asia maintains a bank account with ABN AMRO at Hulst, The Netherlands with Account number - 60.80.60.944, IBAN - NL51ABNA0618060944, BIC - ABNANL2A.

Finance Coordinator is in charge of reconciling the bank accounts at the end of the month.

The Financial Coordinator audits and signs off the report. The reports are submitted to the Director by the 15th of the following month. The Office Director reviews the reconciled bank accounts and signs off the audit report.

7.5. Signature Policy for Bank Accounts

The Director is vested with power of attorney for the bank account by CANSA Board and is authorized to sign for the bank account on daily basis.

All transactions (cash payments, bank transfers etc.) that were made during the time the Director was absent are to be presented to the Office Director after her/his return in the form of a summary for her/him to review and sign; documents establishing payment may additionally be requested – the summary signed by the Director is to be attached to the bank documents.

For security reasons, two Board Members holding the responsibility of Co-Chair and Treasurer also holds signer authorization for the accounts of the Office.

Upon termination or expiry of an employment contract, the Director needs to guarantee that the employee's signer authorization for the account(s) and all other bank transactions is revoked immediately.

The Office is obliged to create and maintain a list of persons who are authorized signatories for the accounts of the Climate Action Network South Asia ; such a list must, at a minimum, comprise the name and function of the authorized signatory as well as the conditions for signing.

Climate Action Network South Asia Standard Operating Procedures

7.6. Payments

Payments may only be made on the basis of signed contracts, orders and services rendered.

CANSA follows '3 eye principle' while making payments for salaries and project related expenses. A payment advisory mail is sent to the Director on the 25th of every month by the finance coordinator also copying board treasurer, for all the payments due for the month. Subsequently, the payments are processed by the Director. In case where the aggregate payment is more than 15000 Euros, the approval is also sought from the Treasurer.

Payment requests: each payment must be requested from the Financial Coordinator on the basis of the documents that dictate the need for payment (contract, invoice, fund requests, etc.). Any deviation from the approved budget of the expenses will be dealt as follows:-

1. 0-5% variation: Approved by the project Coordinator
2. 5-15% variation: Approved by the Director
3. Above 15% variation: Approved by Treasurer and Director

The employee requesting the payment is to check the factual correctness of all documents that dictate the need for payment and/or of the details provided on the payment request form.

The Financial Coordinator is to check the payment request and then verify that the document is mathematically correct. She/He prepares the transfer form/cheque and/or fills out the online banking forms.

The Office Director authorizes any payment and signs off on the payment transfer or cheque and/or authorizes online payments.

7.6.1. Invoices

Every accounting receipt and document is automatically assigned a consecutive number; as a consequence, incoming invoices are also assigned a unique identifiable invoice number and are forwarded to the person that commissioned the service / work. The factual and mathematical correctness of the receipt or document is to be reviewed and approved by the respective employee. This is imperative for invoices to be settled.

Invoices are to be settled by a different employee; invoices totalling 500 € or more must be authorized in advance by the Director.

The authorization of payment can be communicated through email.

The "no receipt, no entry" principle is to be applied at all times. Following this, all receipts are allocated to an account and all data entered into the accounting software; all processed documents must be provided with a booking stamp that documents all other necessary input.

7.6.2. Cash Payments

All advance withdrawals to staff from the bank account are recorded in the advance book as incoming money under Advance in Hand.

Climate Action Network South Asia Standard Operating Procedures

Note: No cash transactions are undertaken in the organization. The payments are through Bank transfer only.

Measures/ Activities:

As a rule, funds are transferred from the bank on request from Staff Member prepared in consultation with Financial Coordinator. A document evidencing the reason for the payment is to be created that indicates the recipient of the funds (beneficiary) and the reason for payment. The document will be the basis for transferring the advance. Once the amount is received by Staff in its personal account, the bank statement demonstrating the amount received in local currency will be submitted by Staff to Finance Coordinator. The beneficiary is to acknowledge receipt of the money through mail.

7.6.3. Payments for Fee Contracts and Contracts for Work and Services

Based on their contract, the contracting party raises an invoice for every payment request which is to be handled in accordance with item 6.2.

7.7. Cash Management

The Office will have only **one** cash book for cash payments. The amount of cash in hand must not exceed a maximum of 2000 Euros. The cash book is managed and administered by Finance Coordinator. The cash book is reconciled on **monthly basis**

If the cash in hand falls below 100 Euros, the Finance Coordinator must file an application with the Director for replenishment of funds. The Director checks the circumstances and arranges for cash to be withdrawn from the bank.

7.8. Filing Systems

Invoices are allocated to a project or component and marked with numbers (cost centre / cost unit) and are recorded in the accounting system either chronologically or numerically. The storage location of the original receipts is to be indicated on the copies.

Cash receipts are to be numbered consecutively and allocated (either to a project or the International Office itself).

It must be ensured that all receipts that pertain to a project/ measure/activity can be instantly presented upon request,

8. Travel Expenses

Costs incurred for business trips taken in implementing the programme will be reimbursed using programme funds. The Office's travel expenses policy regulates the procedure.

8.1 Per Diem

The Per Diem Policy for Staff of CANSA is as follows –

Climate Action Network South Asia Standard Operating Procedures

Region	Per Diem in EUROS
Domestic Travel	25.00
South Asia and East Asia	25.00
Europe	50.00
North America	32.00
Latin America	40.00
Australia	40.00
Japan	40.00

8.2 Accommodation

The accommodation booking policy is as follows –

Region	Upper Limit in EUROS
Domestic	70.00
South Asia and East Asia	80.00
Europe	100.00
North America	100.00
Latin America	100.00
Australia	100.00
Japan	100.00

9. Business Trips

9.1. Private Vehicles

Employees wishing to use their private vehicles for business purposes must seek the approval of the Office Director.

9.2. Use of Taxis and Public Transportation

Public transportation is to be used for business-related trips.

Taxis may only be used in exceptional cases and when justified. Each time a taxi is used, the specific reason for doing so is to be included with the receipt – see Office’s travel expenses policy.

Use of Telephones (business and private)

The use of telephones is restricted to business purposes only. Staff Members will be allowed to reimburse the costs on certain percentage basis to be decided in consultation with Director. Staffs are encouraged to use internet means of communicating like Skype, etc...

9.3. Laptops

A laptop is issued to each staff member for business purpose and must be handled with care. Once the staff leaves the organisation, the laptop may be handed over to line Manager with all official data.

Climate Action Network South Asia Standard Operating Procedures

9.4. Office Materials

Office materials are procured as and when need is felt by Staff members in their respective countries. In case the amounts exceed 200 Euros, She/He will ensure that the required price comparisons / comparative offers are obtained.

9.5. Backups

Data is backed up by Staff Members on weekly basis