

Form 1A.1

Self-Reported Annual Disclosures

Of ChildFund India

with BSE SSE Registration No: NA

with NSE SSE Registration No: NSESENPO00144 (w.e.f. 28-Jul-2025)

for the period from 01-Apr-2025 to 31-Mar-2026

1) Disclosures on General aspects

Item	S1: Upto Rs1 Cr	S2: More than Rs1 Cr
1a) Name of the organization ChildFund India (registered under the Societies Registration Act, 1860, Registration No. S-15160 of 1984)	Must reply	Must reply
1b) Location of headquarters and location(s) of operations Communication Address: Plot No. 74, 2nd Floor, Okhla Industrial Estate, Phase III, New Delhi – 110020 Registered Address: 26, B-Section, Okhla Industrial Estate, Phase III, New Delhi – 110020 Regional / field offices: Bangalore, Raichur, Anantapur, Junnar, Mumbai, Delhi, Sultanpur, Khunti, Kendrapara, Udaipur, Vijayawada	Must reply	Must reply
1c1) Vision Statement To create an India where children lead a dignified life and achieve their full potential.	Desirable	Must Have
1c2) Purpose & Mission - Help deprived, excluded and vulnerable children to have the capacity to improve their conditions and gain opportunities to become responsible young adults, parents, leaders, etc., who would bring lasting and positive change in their communities. - Promote societies whose individuals and institutions participate in valuing, protecting and advancing the worth and the rights of children. - Enrich supporters' lives through their support of our cause.	Must reply	Must reply
1d) Organisational goals, activities, products and services Organisational goals - Reach approximately 10 million children and community members by 2030. - Long-term aspiration of 70% locally generated revenue, with Maharashtra, Rajasthan, New Delhi and Karnataka as priority states for revenue and partnership growth. - Only validated programme components taken to scale; components not validated by 2030 to be refined, redesigned or retired Major activities (programme heads as per audited accounts FY 2025-26): - Relief of the Poor – child sponsorship-linked community development programmes (ChildFund International and alliance, Olam) - Preventive Healthcare – HIV/AIDS prevention and care with State AIDS Control Societies (APSACS), health programmes (Amway, Opportunity International) - Education – non-formal and school-based education, incl. PENCIL (KKBMS) and Web Safe India (Bajaj Allianz), Swabhiman (ChildFund France) - Livelihoods – support to vulnerable families and protecting rights of children (BMZ through ChildFund germany) - Thematic focus: health, education, child protection, livelihoods, resilience and sustainability	Must reply	Must reply

Beneficiary includes entities such as individual, person, thing, article, unit, body, creature

2) Disclosures on Governance aspects

Item	S1: Upto Rs1 Cr	S2: More than Rs1 Cr
2a) Ownership and legal form Legal Form: Society ChildFund India was established in 1984 as a society registered under the Societies Registration Act, 1860. It is a not-for-profit organisation governed by its Memorandum of Association and Rules and Regulations (FCRA-related provisions updated during FY 2025-26), with a General Body and a Governing Council. No member has any ownership, shareholding or beneficial interest in the Society, and no part of its income or property is distributed to members.	Must Reply	Must Reply
2b) Governance Structure General Body – members of the Society as on 31 March 2026 (Suresh Krishna Kodihalli, Nirja S. Mattoo, G Sukumaran, Anand Kumar Vishwakarma (Ex-Officio), Rana Alok Singh, James Michael Tuite, Hanneke Oudkerk, Rajeev Ranjan); elects the Governing Council at the AGM Governing Council (as on date of filing, after AGM of 22-Aug-2026): • Mr. Suresh Krishna Kodihalli – President • Dr. Nirja S. Mattoo – Secretary • G Sukumaran – Treasurer • Mr. Rajeev Ranjan – Member • Mr. Anand Kumar Vishwakarma – Executive Director and Ex-Officio Member without voting rights Management: Executive Director supported by the Senior Management Team (Program, Business Development, Finance & Accounting, HR & Admin).	Must Reply	Must Reply
2c1) The role of the governance body a. Governing Board (Yes/No): Yes – Governing Council b. Number of members in Governing Body: 5 as on date of filing (incl. Executive Director as Ex-Officio member). During FY 2025-26: 4 – Mr. Rajesh Ranjan Singh resigned w.e.f. 16-Aug-2025 and Mr. Anand Kumar Vishwakarma was inducted as Ex-Officio member on 22-Aug-2025	Must Reply	Must Reply

Item	S1: Upto Rs1 Cr	S2: More than Rs1 Cr
c. Names of Committees and number of members in each: The Governing Council oversees strategy, approves annual budgets and audited accounts, appoints the statutory auditor, approves policies, bank mandates and major commitments, and reviews compliance and programme performance. d. Key Policy Documents of the Social Enterprise in relation to Finance, Operations, Internal Controls and Governance: • Finance & Accounts Manual Attached; Latest Authority Matrix Attached • HR Policy added		

2c2) List of current Governing Body/ Board Members/ Trustees and their details

S1: Upto Rs1 Cr	S2: More than Rs1 Cr
Must Reply	Must Reply

Serial No.	Name	Identification	Age in years	Gender	Occupation	Relation to other Members by blood/ marriage	Date of Appointment on the Board (dd-mmm-yyyy)	Tenure/ Date of completion of term (dd-mmm-yyyy)	Past Tenure details (if any)	Position on the Board	Provide details of any remuneration and reimbursement paid
1	2	3	4	5	6	7	8	9	10	11	12
<i>Explanation</i>	<i>Name as in PAN for Indian citizens and as per passport for foreign nationals</i>	<i>PAN, Aadhaar & DIN (if available)</i>	<i>Age as on 31/3 of FY</i>	<i>Male/ Female/ Other</i>	<i>Source of Livelihood and area of competence</i>	<i>Mention not related OR related to who & how</i>	<i>Date of appointment of Current Tenure</i>	<i>Date when tenure got over during the FY or when would current term be over</i>	<i>Provide details of all past tenures (from dd-mmm-yyyy to dd-mmm-yyyy format); position on board/designation even if it's the same position as the current one.</i>	<i>Titles such as Chairperson, Treasurer, Secretary</i>	<i>Provide amount paid in the FY, whether remuneration or reimbursement in what capacity</i>
1	Suresh Krishna Kodihalli	PAN: AHMPK3359H	55	Male	Social Entrepreneur	Not related	GC member 21-Sep-2021; re-elected 22-Aug-2026 on	Presidential term to 13-Dec-2026; Society membership	Treasurer 04-Oct-2021 to 13-Dec-2024; President from 13-Dec-2024	President	NIL

Serial No.	Name	Identification	Age in years	Gender	Occupation	Relation to other Members by blood/ marriage	Date of Appointment on the Board (dd-mmm-yyyy)	Tenure/ Date of completion of term (dd-mmm-yyyy)	Past Tenure details (if any)	Position on the Board	Provide details of any remuneration and reimbursement paid
							retirement by rotation	term to 24-Aug-2027			
2	Nirja Sharad Mattoo	AEP7565F	72	Female	Educationist	Not related	GC member 30-Aug-2018; re-elected 22-Aug-2026 on retirement by rotation	Society membership term to 20-Sep-2028 (final term under Cl. 3(d))	Treasurer 27-Aug-2020; President 04-Oct-2021 to 13-Dec-2024; Secretary from 13-Dec-2024	Secretary	NIL
3	G Sukumaran	ABLPG5141N	73	Male	Advocate	Not related	GC member 24-Sep-2020; re-elected 22-Aug-2025 on retirement by rotation	Society membership term to 09-Apr-2028	Secretary 15-Mar-2023 to 13-Dec-2024; Treasurer from 13-Dec-2024	Treasurer	NIL
4	Anand Kumar Vishwakarma	BCZPK0363C	40	Male	Executive Director, ChildFund India	Not related	22-Aug-2025 (Ex-Officio member)	Ex-Officio – while Executive Director (not liable to retire by rotation)	ED part-time from 01-Jul-2025, full-time from 01-Jan-2026	Ex-Officio Member (without voting rights)	Salary as Executive Director (employee capacity): Rs.50,62,500/- Reimbursement: Rs.93,949/-; no remuneration as GC member
5	Rajeev Ranjan	ACTPR7444L	62	Male	Leadership Coach	Not related	22-Aug-2026	Society membership term to 21-Aug-2029; liable to retire by rotation	None	Member	NIL (appointed after FY 2025-26)

Serial No.	Name	Identification	Age in years	Gender	Occupation	Relation to other Members by blood/ marriage	Date of Appointment on the Board (dd-mmm-yyyy)	Tenure/ Date of completion of term (dd-mmm-yyyy)	Past Tenure details (if any)	Position on the Board	Provide details of any remuneration and reimbursement paid
6	Rajesh Ranjan Singh	AIKPS1865R	61	Male	Country Director, ChildFund International India	Not related	GC member 10-Aug-2023	Resigned w.e.f. 16-Aug-2025	Society member from 16-Nov-2022	Member (till 16-Aug-2025)	NIL

2c3) Name and designation of the senior most decision maker (Chief Functionary)

S1: Upto Rs1 Cr	S2: More than Rs1 Cr
<i>Must Reply</i>	<i>Must Reply</i>

Name of the Chief Functionary (CEO/ Head of Management)	PAN number and Address	DIN, if available	Designation/ Role	From Date	To Date
Anand Kumar Vishwakarma	BCZPK0363C; G 103, Great Value Sharnam, Sector 107, Noida, Gautam Buddha Nagar 201304	NA	Executive Director (part-time from 01-Jul-2025; full-time from 01-Jan-2026)	01-Jul-2025	Till date

2d) Executives with key responsibilities

S1: Upto Rs1 Cr	S2: More than Rs1 Cr
<i>Must Reply</i>	<i>Must Reply</i>

Sr. Number	Name of the Executive	Designation/ Title	Functions in-charge of
1	Anand Vishwakarma	Executive Director	Head of the Organization, ChildFund India
2	Dipti Warman	Director – Business Development and Sustainability	Business Development, Project and Grants Management, Donor Retention, Fundraising
3	Sanchi Jain	Director – Finance and Accounting	Financial Management including Financial Analysis, Accounting, Payment Processing, and Compliance

Sr. Number	Name of the Executive	Designation/ Title	Functions in-charge of
4	Shrabanti Sen	Director – Program Design, Impact, and Delivery	Program Design, Program Impact, Implementation, Program Delivery, Monitoring, Evaluation, Research, and Learning
5.	Vandana Sharma	Director – HR and Admin	Human Resources, Administration, Procurement
6.	Sheel Kumar	Manager, Communications	Communications, Development Outreach, social media
7.	Naveen Kumar	Deputy Director – Program Design and Impact	Program technical lead
8.	Rama Dammala	Regional Lead – Program and Partnership (North and East)	Program Implementation
9.	Amar Singh	Regional Lead – Program and Partnership (South and West)	Program Implementation

Disclosures on Governance aspects (continued)

Item	S1: Upto Rs1 Cr	S2: More than Rs1 Cr
2e) Number of meetings by governing body and other committees Governing Council meetings held during FY 2025-26: – June 2025, August 2025, December 2025 General Body: Annual General Meeting held on 22-Aug-2025 at 74, Okhla Industrial Estate, Phase III, New Delhi (next AGM held 22-Aug-2026) Process of review: Governing Council reviews performance quarterly against the approved Annual Priorities, Milestones and Indicators The Governing Council also reviews budget vs actuals, audited accounts, compliance status and programme progress presented by the Executive Director and SMT at each meeting. Retirement by rotation of GC members is applied at each AGM as per Rule 8(a).	<i>Must reply all points and desirable is process of performance review</i>	<i>Must reply</i>
2f) Organization level potential risks and mitigation plan 1. Dependence on foreign contribution – Risk: Of total receipts of Rs 39.68 Cr in FY 2025-26, 81% was foreign contribution and ChildFund International alone was 73.6%. Mitigation: Strategy 2030 aspirations of 70% locally generated revenue through CSR, government partnerships, individual giving (monthly giving acquisitions grew 2.6 times in FY 2025-26) and SSE (ZCZP) fundraising. 2. FCRA compliance – Risk: FCRA Amendment Rules 2026 (in force 22-Jun-2026) require mapping of activities to the new Schedule, declaration of geography and revised key-functionary disclosures; FC administrative expense rose to 27.48% of FC receipts in Q1 FY 2026-27 against the 20% cap (18.8–19.0% for FY 2025-26). Mitigation: gap analysis completed, FC-6F and PAN-India registration planned, 80:20 dashboard monitoring, short-term plan to bring the ratio within limit and structural cost strategy directed by the Governing Council.	<i>Desirable</i>	<i>Must Have</i>

Item	<i>S1: Upto Rs1 Cr</i>	<i>S2: More than Rs1 Cr</i>
3. Implementation and partner risk – Risk: programmes delivered with local partner organisations in remote districts may face delays or quality issues. Mitigation: partner transformation and programme design workshop using six design lenses, partner assessment and consolidation, and CMIS dashboard integrating financial and programme data. 4. People, data and safeguarding – Risk: staff attrition, labour code transition and Digital Personal Data Protection Act obligations. Mitigation: HR policies aligned with new Labour Codes, DPDP organisational assessment completed, Child Safeguarding and POSH mechanisms.		

Item	S1: Upto Rs1 Cr	S2: More than Rs1 Cr
2g) Mechanisms for advice and concerns about ethics, along with conflict of interest and communicating other critical concerns HR, supervisor/manager, senior management, grievance mechanism, Whistleblower Policy hotline Does the organization have code of ethics pertaining to above issues (Yes/No): Yes Please provide a description of the organization's internal and external mechanisms for seeking inputs about ethical and lawful behavior and organization's integrity. These mechanisms include the Whistleblower Policy, POSH/Internal Complaints Committee (ICC), Grievance Committee, Ethics Committee, and Safeguarding mechanism. These channels provide avenues for reporting or seeking guidance on matters such as unethical conduct, conflicts of interest, harassment, safeguarding concerns, misconduct, and other critical concerns. Reported concerns are addressed in accordance with the applicable policies and established procedures, with appropriate confidentiality and protection against retaliation. Mention name and title of who in the organization is assigned the responsibility for this mechanism. Vandana Sharma, Director – HR and Admin If there were concerns related to any conflict of interest and other concerns raised by the mechanism, disclose these along with the actions the organization has taken in the previous year. One concern raised. The process as per the HR policy was followed. The HR fact finding process was conducted, and a detailed investigation report was submitted based on findings with recommendations.	Must have	Must have
2h) Remuneration Policies Compensation & Benefits Policy Policy Objective The objective in crafting our Compensation and Benefits (C&B) philosophy is to ensure equity, fairness, competitiveness, and alignment with the overarching goals of the organization and to set clear guidelines for C&B payable to employees at ChildFund. Compensation & Benefits Principles Alignment with Organizational Goals: ChildFund's C&B strategy is closely aligned with the organization's objectives. By offering competitive and fair compensation, we aim to support the achievement of our mission and ensure the organization's long-term sustainability. Fairness & Equity:	Desirable	Must have

Item	S1: Upto Rs1 Cr	S2: More than Rs1 Cr						
ChildFund believes in fair wages for fair work and recognizes its employees through comparable compensation and benefits, commensurate with their qualifications, responsibilities, and impact on the organization’s work, regardless of gender, race, beliefs, disability, caste, or age. Compensation is determined by the role and responsibilities associated with the job, not by the individual, ensuring consistency and equity across the organization. Competitive Positioning and Benchmarking: ChildFund maintains its competitive edge by regularly benchmarking its compensation and benefits against similar organizations. We remain agile in our approach, making adjustments as needed to align with changes in local labour laws and market conditions. Career Progression & Job levelling: ChildFund uses a career progression model to help employees understand how they can grow within the organization. This model clearly distinguishes between roles focused on individual work and those with supervisory responsibilities, guiding employees on their career paths. The model is structured with different job levels, which determine the range of salaries for each role. For example, there are minimum, midpoint, and maximum salaries for each job level. ChildFund ensures that job titles are consistent across the organization, though adjustments may be made to fit specific situations. Salary Positioning ChildFund recognizes that competitive compensation and benefits are essential for attracting, retaining, and motivating employees. Our ideal target for an experienced and solid performer is between the 25th to 50th percentile of the local salary structure for any given position. New employees with limited or no prior experience in a role will be placed at the minimum of their assigned salary range. In exceptional cases, based on factors such as candidate experience, salary history, and the critical nature of hard-to-fill positions, salaries may be set at or above the 50th percentile. This decision requires prior approval from the Executive Director. Job roles are graded based on a consistent assessment of the following descriptors: Knowledge, Direction received and quality of work/impact, Problem complexity, Contact with others, Responsibility for the work of others, Education and experience Compensation Structure <table><tr><td>The salary components are as follows: Component</td><td>Payment</td></tr><tr><td><i>Basic Salary</i></td><td><i>50% of Gross Salary</i></td></tr><tr><td><i>Housing Rent Allowance (HRA)</i></td><td><i>40% of Basic Salary</i></td></tr></table>	The salary components are as follows: Component	Payment	<i>Basic Salary</i>	<i>50% of Gross Salary</i>	<i>Housing Rent Allowance (HRA)</i>	<i>40% of Basic Salary</i>		
The salary components are as follows: Component	Payment							
<i>Basic Salary</i>	<i>50% of Gross Salary</i>							
<i>Housing Rent Allowance (HRA)</i>	<i>40% of Basic Salary</i>							

Item	S1: Upto Rs1 Cr	S2: More than Rs1 Cr
<i>Conveyance</i> <i>1600 per month</i> <i>Other Allowance</i> <i>Residual amount of Gross payable</i> <i>{i.e. Gross Salary – (Basic + HRA + Conveyance + Others)}</i> <i>** the salary components may be revised from time to time in line with the country's tax laws and best practices.</i> In order to draw on tax benefits for its employees, aligned with the relevant local laws, ChildFund structures its salary as defined below: Gross/ Base Salary: In line with Salary Scale (min-mid-max), a sum of various components viz. Basic Salary, Housing Rent Allowance (HRA), Other Allowance, and Conveyance. The Provident Fund, Professional Tax and Income Tax deductions are made out of this amount to reach the Net Amount payable every month to the employee.		
2i) Stakeholder grievance, process of grievance redressal and number of grievances received and resolved Does the organization have a mechanism in place to confidentially receive and handle reports of abuse, fraud, bribery, or other wrongdoing from both external and internal parties (Yes/No): Process of grievance redressal: Grievance Redressal policy and process as per Employee Manual Number of grievances received: 1 Number of grievances resolved: 1	<i>Desirable</i>	<i>Must have</i>

Item	S1: Upto Rs1 Cr	S2: More than Rs1 Cr
2j) Organisation registration certificate and other licenses and certifications NPO Registration as: Society Registration Number and Date: S-15160 of 1984 dated 31-Dec-1984 (Registrar of Societies, Delhi Administration) Valid till (if any): Perpetual State of Registration as NPO: Delhi (NCT of Delhi) Income Tax Permanent Account No.: AAATC4960B 12A/ 12AA /12AB/ 10 (23C) Number: 12AB – AAATC4960B25DL01 (Form 10AD order dated 14-Mar-2026) 12A/ 12AA /12AB/ 10 (23C) Valid till: AY 2031-32 (valid AY 2027-28 to AY 2031-32); for FY 2025-26 the earlier registration AAATC4960BE19855 dated 23-Sep-2021 applied 80G Number (if you have): AAATC4960B25DL02 (Form 10AD order dated 14-Mar-2026, clause (ii) of 2nd proviso to section 80G(5)) 80G Valid till: AY 2031-32 (valid AY 2027-28 to AY 2031-32) GST (if you have): 07AAATC4960B1Z4 Darpan ID: DL/2016/0098892 FCRA Number (if you have): 231650315 FCRA Valid till: 30-Sep-2028 CSR Registration with MCA: CSR00000189	Must Have	Must Have

2k) List of documents to be attached

Item	NA	Yes	No
1. Copy of any amendments to Governing Documents (MoA & AoA, Trust Deed, Constitution) FCRA-related updates to Memorandum and bylaws during FY 2025-26	✓		
2. Copies of change reports filed during the FY with statutory authorities Change in Board Member list approved by MHA (FC-6) ;		✓	
3. NPO Registration Certificate as: (Trust/ Society/ Section 25 or 8 Company) Certificate No. S-15160 of 1984		✓	
4. Income Tax Permanent Account Copy		✓	
5. 12A/ 12AA /12AB/ 10 (23C) Registration 12AB order dated 14-Mar-2026		✓	

Item	NA	Yes	No
6. 80G Registration 80G order dated 14-Mar-2026		✓	
7. GST Registration		✓	
8. Darpan Profile		✓	
9. FCRA Registration FCRA renewal certificate (valid till 30-Sep-2028)		✓	
10. CSR Registration with MCA CSR-1 registration		✓	
11. Third Party Certification/ Accreditations	✓		
12. Completion certificate of CBF supported capacity building workshops Individual certificates SP Jain (Certificates were handed over to individuals)		✓	

SSE may specify additional parameters that may be required to be disclosed by NPO on an annual basis.

Form 1A.2 Capacity Building

S1: Upto Rs1 Cr	S2: More than Rs1 Cr
<i>Must Reply</i>	<i>Must Reply</i>

Details of capacity building workshops (supported by the Capacity Building Fund- CBF) attended by the organization

S.No.	Category of Workshop (1. Self-Disclosures by NPO / 2. Social Impact Assessment by the NPO / 3. External Social Assessment / 4. Learning Loops)	Name of Capacity Building Workshop	Organiser Name	Date(s) of workshop	Name and designation of person(s) who attended the workshop	Number of Certificates Attached #/ No/ NA	Comments, if any
1	Learning Loops	Leadership Development Programme	SPJIMR	21st to 23rd May 2025	Country Leadership Team		

Total Number of completion certificates attached as an appendix: 1

Form 1A.3 Declaration

S1: Upto Rs1 Cr	S2: More than Rs1 Cr
Must Reply	Must Reply

I hereby certify that all the information provided in this report is correct and that all documents submitted by our organization are true copies.

For ChildFund India

Anand Vishwakarma, Executive Director

Anand
Kumar
Vishwakarma

Digitally signed by
Anand Kumar
Vishwakarma
Date: 2026.09.30
20:06:01 +05'30'

Date: 30-Sep-2026

Place: New Delhi

ChildFund India

Annexures to Form 1A – Self-Reported Annual Disclosures

NSE SSE Registration No. NSESENPO00144 | Period: 01-Apr-2025 to 31-Mar-2026

Index of Annexures

No.	Document	Form 1A reference	Page(s)
A1	Memorandum of Association and Rules & Regulations (as amended, incl. FCRA-related updates in FY 2025-26)	2a; 2k(1)	2–11
A2	MHA approval of change in key functionaries (Form FC-6E) dated 14-Nov-2025	2c1; 2k(2)	12–13
A3	Certificate of Registration under the Societies Registration Act, 1860 – No. S-15160 of 1984	1a; 2j; 2k(3)	14
A4	Income Tax PAN Card – AAATC4960B	2j; 2k(4)	15
A5	Registration u/s 12AB – Form 10AD order dated 14-Mar-2026	2j; 2k(5)	16–19
A6	Approval u/s 80G – Form 10AD order dated 14-Mar-2026	2j; 2k(6)	20–23
A7	GST Registration Certificate – 07AAATC4960B1Z4	2j; 2k(7)	24–26
A8	NGO Darpan Profile – DL/2016/0098892	2j; 2k(8)	27–29
A9	FCRA Renewal Certificate – 231650315 (valid till 30-Sep-2028)	2j; 2k(9)	30–31
A10	CSR-1 Registration with MCA – CSR00000189	2j; 2k(10)	32
A11	Completion Certificate – CBF-supported Leadership Development Programme, SPJIMR (21–23 May 2025)	2k(12); Form 1A.2	33
A12	Finance and Accounts Manual	2c1(d)	34–98
A13	Circular – Authority Matrix 2025	2c1(d)	99–101
A14	Employee Manual (HR Policies) – extracts: contents; Code of Conduct & Ethics; Safeguarding; Fraud Prevention; Whistle-blower; Conflict of Interest; Harassment & Discrimination; PoSH; Grievance Redressal; Compensation & Benefits	2c1(d); 2g; 2h; 2i	102–145

Note: Annexure A14 contains only the sections of the Employee Manual relied upon in items 2c1(d), 2g, 2h and 2i of Form 1A. The complete manual is available on request. Page numbers refer to this compilation.

A circular stamp with the text "CHILD FUND INDIA" around the top half and "NEW DELHI" around the bottom half, separated by two stars on each side. The center of the stamp is blank.

- (d) To undertake, facilitate and promote the safety of children, youth, women, and their relief, rehabilitation and development and also to work for the abolition of child labor, child marriage and trafficking of children and women.
- (e) To provide, facilitate and encourage medical relief, medical assistance including the setting-up, acquisition, takeover, renovation, management and administration or holding in trust and to close down or dispose off hospitals, clinics, dispensaries, health centres, hospices, laboratories, nursing / medical schools / colleges and similar centers.
- (f) To publish, edit, print books, magazines, periodicals, brochures, research paper/documents, stationary and such other printed materials and also audio, video and pictorial, digital matter and applications to promote the purposes, programme(s) and achieve the objects of the Society
2. To locate disadvantaged sections of tribal, rural and urban areas and
- (a) to provide benefits such as adult literacy, medical and dental care, guidance, counseling, health education (including family welfare), instruction in nutrition and home economics,
- (b) To encourage social and economic development activities such as self-help programs to augment the family's income,
- (c) And in exceptional and deserving cases to assist in providing basic amenities to the weaker and needy sections of tribal and rural communities through services such as agriculture facilities, land-water generation, live-stock and cottage industries, health resources, etc.
3. To undertake, provide, facilitate relief, rehabilitation and livelihoods to people and animals affected by natural disasters such as cyclones, earthquakes, floods, fires, droughts, etc. and in times of strife, riots, wars and other disturbances or dislocations.



Certified True Copy

Sr. Philip Henry
PRESIDENT



Treasurer
TREASURER

35746

4. For the attainment of the objects and purpose and without prejudice to the generality of modes, means and ways by which the Society may attain its objects and purpose, the Governing Council shall, amongst others, have the following powers:

- i) To raise funds in India or abroad and using the same to help / facilitate achieving the aims and objectives of the Society.
- ii) To accept donations from individuals and from employee groups and organizations and spend the money according to the donor's specific instructions for the objects and purposes of the Society.
- iii) To do all other acts, deeds, matters and things to augment the Society's funds,
- iv) To raise funds, resources through grants, donations (including donations in kind), bequests, fees, and loans either secured or unsecured in such manner as the Society may deem fit.
- v) To invest and deal with the monies of the Society not immediately required in such securities and on such terms and conditions as may be determined by the Governing Council of the Society according to the provisions of applicable laws.
- vi) To support and to continue to support children in India out of funds and resources (including in-kind resources) received by the Society.
- vii) To take over, assume ownership, take possession and accept responsibility for all or any such services wherever required.
- viii) To own, acquire and hold by purchase lease or otherwise movable or immovable properties.
- ix) To accept, hold or administer any gift, donation, legacy or bequest or contributions whether in trust or otherwise.



Certified True Copy

S. Philip Henry
PRESIDENT

Nisha Hatto

Jeta Dely
SECRETARY

Treasurer



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- x) To enter into any agreement with any Government-Central or State and with any other authorities – local, municipal or otherwise and obtain from such Government or authority all rights, concessions and privileges that may be deemed conducive to the furtherance of the objects of the Society.
- xi) To hold seminars, workshops, meetings, camps, fairs and exhibitions, etc. directed to achieve generally the aims and objectives of the Society.
- xii) To give publicity through dramatics, cultural programs, radio and T. V., etc. to the Society's aims and objectives.
- xiii) To subscribe to or to aid financially or otherwise benevolent charitable, philanthropic or other institutions with similar aims and objectives.
- xiv) To attend to or carry out arrangement for collaboration with ChildFund International, USA (formerly known as Christian Children's Fund Inc) of India or any other association, society or institution whether Indian or foreign with objects similar to those of the Society.
- xv) To Manage the assets of ChildFund International, USA (formerly known as Christian Children's Fund Inc.) in India and/or any other association society or institutions with objects similar to those of the Society on such terms and conditions as may be incorporated in the contract(s) and utilize the same of the benefit of the Society and deliver the same back to them as and when the Society ceases the function.
- xvi) Whenever requested by ChildFund International, USA (formerly known as Christian Children's Fund Inc.) to take over the staff of ChildFund International, USA (formerly known as Christian Children's Fund Inc.) in India with all the benefits accrued to the members of the staff and obtain monies from ChildFund International, USA (formerly known as Christian Children's Fund Inc.) to pay the staff members.



S. Philip Henry
PRESIDENT

Nisha Hatha
[Signature]

[Signature]
SECRETARY



[Signature]
TREASURER

[Signature]

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xvii) Generally to do or cause to be done all other legal acts, deeds and things as are deemed incidental or conducive to the attainment of all or any of the aforesaid objects.

IV. The property and income of the Society shall be applied solely to the promotion of the aims and objects of the Society as stated and set forth in this Memorandum of Association and no portion thereof shall be paid or transferred directly or indirectly by way of dividend, bonus or otherwise to the members of the Society. Provide that nothing herein shall prevent payment of any remuneration to any officer or to any employee of the Society or to any member of the Society or to any other person for service actually rendered by them in connection with the aims and objects of the Society.

V. **FOUNDER MEMBERS:-** The following Individual Members who were signatories to the Memorandum of Association of the Society at the time of registration and remain members thereof shall be the founder members and shall remain members of the Society for a period not exceeding thirty years:

<u>S. No.</u>	<u>Name & Address</u>	<u>Occupation</u>
1.	Mr. K. V. Sridharan Programme Director Deendayal Research Institute 7-E Swamy Ramtirth Nagar New Delhi - 110 055	Service
2.	Mr PremLal Govil Head Dept. of Social Welfare 3 University Road, Delhi - 110 007	Service
3.	Mr. M. V. Moorthy 1344, 32nd Cross Jayanagar IV-I, Bangalore - 560041	Social Worker
4.	Mr. K. N. George Director Madras School of Social Work Egmore, Madras - 600 008	Service



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S. Philip Kewon
PRESIDENT

of John & Lucy
SECRETARY

mmartin
TREASURER

Page 5

N. S. S. S. S.

Sund

[Signature]



5. Dr. Olinda Pereira Service
Director
Institute of Social Sciences
R. K. Puram, Sector - I,
New Delhi - 110 029
6. Mr. C. S. Gojer Service
Director
Christian Children's Fund, Inc.
33, Musuem Road,
Bangalore - 560 001
7. Mr. Sunny Verghese Service
Director
Christian Children's Fund, Inc.
Padma Palace, 86,
Nehru Palace,
New Delhi - 110 019
8. Mr. V. K. Govil Lawyer
Massey Hall
1, Jal Singh Road,
New Delhi - 110 001
9. Dr. James MacCraken Service
Executive Director
Christian Children's Fund, Inc.
203, East Cary Street
Richmond, VA 23219, U. S. A.

VI. **GOVERNING BODY:-** The name, office (if any), Occupation and address of the members of the Governing Council to whom by the Rules and Regulations of the Society, the Management of the Society is entrusted is as follows:

<u>S. No.</u>	<u>Name & Address</u>	<u>Occupation</u>	<u>Designation in the Society</u>
1.	Mr. K. V. Sridharan Programme Director Deendayal Research Institute 7-E Swamy Ramtirth Nagar New Delhi - 110 055	Service	President
2.	Mr Prem Lal Govil Head, Dept. of Social Welfare 3 University Road Delhi - 110 007	Service	Secretary



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S. Philip heiod
PRESIDENT

Secretary
SECRETARY

Treasurer
TREASURER



Signature of Treasurer

- 245/12
- | | | | |
|----|---|------------------|-----------|
| 3. | Mr. M. V. Moorthy
1344, 32nd Cross
Jayanagar IV-I,
Bangalore - 560041 | Social
worker | Member |
| 4. | Mr. K. N. George
Director
Madras School of Social Work
Egmore, Madras - 600 008 | Service | Member |
| 5. | Dr. Olinda Perelra
Director
Institute of Social Sciences
R. K. Puram, Sector - I
New Delhi-110 029 | Service | Treasurer |
| 6. | Mr. C. S. Gojer
Director
Christian Children's Fund,
Inc.
33, Musuem Road,
Bangalore- 560 001 | Service | Treasurer |
| 7. | Mr. Sunny Verghese
Director
Christian Children's Fund,
Inc.
Padma Palace, 86,
Nehru Palace,
New Delhi-110 019 | Service | Member |
| 8. | Mr. V. K. Govil
Massey Hall
1, Jai Singh Road
New Delhi-110 001 | Lawyer | Member |
| 9. | Dr. James MacCraken
Executive Director
Christian Children's Fund,
Inc.
203, East Cary Street
Richmond,
VA 23219, U. S. A. | Service | Member |



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VII. **DESIROUS PERSONS:-** We, the undersigned several persons whose names, addresses, occupation and signatures described hereunder attained the age of majority, are desirous of forming

S. Philip Henry
PRESIDENT

SECRETARY

TREASURER

Page 7

a society namely **CHILDFUND INDIA** under Societies Registration Act XXI of 1860 as extended to the National Capital Territory of Delhi in pursuance of the Memorandum of Association of the Society:-

<u>S. No.</u>	<u>Name & Address</u>	<u>Occupation</u>	<u>Signature</u>
1.	Mr. K. V. Sridharan Programme Director Deendayal Research Institute 7-E Swamy Ramtirth Nagar New Delhi - 110 055	Service	Sd/-
2.	Mr. Prem Lal Govil Head Dept. of Social Welfare 3 University Road Delhi - 110 007	Service	Sd/-
3.	Mr. M. V. Moorthy 1344, 32nd Cross Jayanagar IV-I, Bangalore - 560041	Social Worker	Sd/-
4.	Mr. K. N. George Director Madras School of Social Work Egmore, Madras-600008	Service	Sd/-
5.	Dr. Olinda Pereira Director Institute of Social Sciences R. K. Puram, Sector - I New Delhi-110 029	Service	Sd/-
6.	Mr. C. S. Gojer Director Christian Children's Fund, Inc. 33, Musuem Road, Bangalore- 560 001	Service	Sd/-



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Page 8

S. Philip Henry
PRESIDENT

Jackie Kelly
SECRETARY

Prakash
TREASURER



SA: N1

7. Mr. Sunny Verghese Service Sd/-
 Director
 Christian Children's
 Fund, Inc.
 Padma Palace, 86,
 Nehru Palace
 New Delhi-110 019
8. Mr. V. K. Govil Lawyer Sd/-
 Massey Hall
 1, Jai Singh Road
 New Delhi-110001
9. Dr. James MacCraken Service Sd/-
 Christian Children's
 Fund, Inc.
 203, East Cary Street
 Richmond, VA 23219,
 U. S. A



Certified True Copy



S. Philip Kevin
 PRESIDENT

M. S. K. K. K.
 SECRETARY

M. S. K. K. K.
 TREASURER

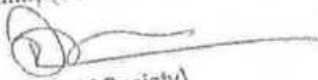
Page 9

M. S. K. K. K.
 Sd/-

Sd/-



Amended as on.....27/05/19.....


Registrar Of Societies
(Distt. South-East)
Delhi



Certified True Copy



Nisha Afreen







No. 1700020502025
Government of India
Ministry of Home Affairs
Foreigners Division
(FCRA Wing)

1st Floor, Hall No. 1,
Open Gallery Major Dhyan Chand National

Dated: 14-11-2025

To,
The Chief Functionary,
Child Fund India
2nd Mezzanine Floor, B- Section, 26, Okhla Industrial Estate, Phase -III, New Delhi- 110020

Subject: Change request made under provision of FCRA 2010 and rules made there under.

Sir/Madam

I am directed to refer to your online Application No 0020502025 dated 03-10-2025 on the subject cited above and to convey the approval of the Central Government to the following changes requested vide your FC-6E (Change of Committee Members) application.

CHANGE DETAILS APPROVED (as per change request)

For Association Member Details:

SI No.	Name	Designation
1	Nirja Sharad Mattoo	Secretary
2	Rajesh Ranjan Singh	Committee Member
3	Suresh Krishna Kodihalli	President
4	G Sukumaran	Treasurer

Read Association Member Details:

SI No.	Name	Designation
1	G Sukumaran	Treasurer
2	Suresh Krishna Kodihalli	President
3	Nirja Sharad Mattoo	Secretary
4	Anand Kumar Vishwakarma	Chief Functionary

Registration number of your association mentioned in the earlier letter would remain

231650315

Advisory:- Please note that as per section 17 (1) of the FCRA 2010 every person who has been granted the FCRA registration or given prior permission under section (12) shall receive foreign contribution in single bank account only through the bank specified in his application for grant of certificate. Failure to comply with any of the provision in FCRA will make you liable for action under the provisions of the FCRA Act 2010

Note: This is a software generated copy, signature not required.

Yours faithfully

Dinesh Singh Bisht
Under Secretary
Tel. null

CERTIFICATE OF REGISTRATION
OF
SOCIETY ACT, XXI OF 1860.

No.s- 15160 OF 1984.

I hereby certify that "CHILD FUND
(INDIA).

_____ has been registered under the
SOCIETIES REGISTRATION ACT, XXI OF 1860.

GIVEN UNDER MY HAND AT DELHI on this DAY 31st OF
December One Thousand Nine Hundred and Eighty Four.

REGISTRATION FEE RS:50/- PAID



REGISTRAR OF SOCIETIES
DELHI ADMINISTRATION

Attested.

S. Gupta

(SWARNA GUPTA)

Permanent Account Number (PAN) Card – ChildFund India (AAATC4960B)

Front



Reverse





**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
ITBA/EXM/F/EXM44/2025-
26/1087384137(1)
CIT(EXEMPTION), DELHI**

To,
CHILDFUND INDIA
B-105, GREATER KAILASH-I I FLOOR, B-105
,GREATER KAILASH-I
110048 ,Delhi
India

PAN: AAATC4960B	Application No: CIT(EXEMPTION), DELHI/2025- 26/12AA/21615	DIN & Notice No: ITBA/EXM/F/EXM44/2025- 26/1087384137(1)	Date: 14/03/2026
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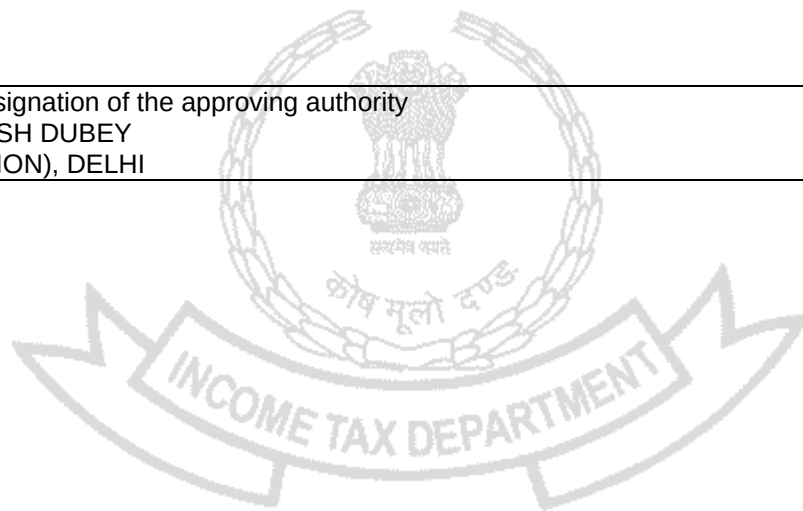
**FORM NO. 10AD
(See rule 2C or 11AA or 17A)
Order for registration or approval or rejection or cancellation**

1.	Permanent Account Number (PAN) of the applicant	AAATC4960B
2.	Name and address of the applicant	CHILDFUND INDIA B-105, GREATER KAILASH-I I FLOOR, B-105 , GREATER KAILASH-I , 110048 Delhi, India
2A.	Nature of activities	Charitable
3.	Document Identification Number	ITBA/EXM/F/EXM44/2025-26/1087384137(1)
4.	Application Number	CIT(EXEMPTION), DELHI/2025-26/12AA/21615
5.	Registration/Approval Number (Unique Registration Number)	AAATC4960B25DL01
6.	Section/sub-section/clause/sub-clause/proviso in which registration/approval is being granted	12AB(1)(b)
7.	Date of registration/approval/registration/cancellation	14/03/2026
8.	Assessment year or years for which the trust or institution is registered or approval	2027-28 to 2031-32
9.	Reasons of rejection/cancellation, in case if the application for registration/approval has been rejected or cancelled	Not Applicable
10.	Date of opportunity afforded to the applicant before such rejection or cancellation of application for registration/ approval	Not Applicable

Note: If digitally signed, the date of digital signature may be taken as date of document.
,CIVIC CENTRE, MINTO ROAD, MINTO ROAD, NEW DELHI, NEW DELHI, Delhi, 110002
Email: DELHI.CIT.EXMP@INCOMETAX.GOV.IN, Office Phone:011-23234643

Note:- The website address of the e-filing portal has been changed from www.incometaxindiaefiling.gov.in to www.incometax.gov.in.
* DIN- Document identification No.

11. Order for registration/approval: a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval for the assessment year(s), mentioned at serial no 8 above subject to the conditions mentioned in row number (12). b) The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961. c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the approval by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.
12. Conditions subject to which registration/approval is being granted: The approval is granted subject to the following conditions: - As per annexure below.
13. Name and designation of the approving authority SHRI PRAKASH DUBEY CIT(EXEMPTION), DELHI



Annexure (mentioned in row-12 above)

1	Any income derived from property held under trust, wholly or in part for charitable or religious purposes, shall not be applied, other than for the objects of the trust or institution.
2	The trust or institution shall not have income from profits and gains of business which is not incidental to the attainment of its objectives.
3	Separate books of account shall be maintained by such trust or institution in respect of the business, which is incidental to the attainment of its objectives.
4	The trust or institution shall not apply any part of its income from the property held under a trust for private religious purposes, which does not ensure for the benefit of the public.
5	The trust or institution established for charitable purpose created or established after the commencement of this Act, shall not apply any part of its income for the benefit of any particular religious community or caste.
6	No non-genuine activity shall be carried out by the trust or institution.
7	No such activity shall be carried on by the trust or institution which is not in accordance with all or any of the conditions subject to which it was registered.
8	The trust or institution shall comply with the requirement of any other law, as referred to in item (B) of sub-clause (i) of clause (b) of sub-section (1) of section 12AB.
9	Where the trust or institution is required to furnish application for registration under sub-clause (ii) of clause (ac) of sub-section (1) of section 12A the said trust or institution shall furnish such application within the time allowed under that clause.

10	Where the trust or institution has adopted or undertaken modifications of the objects which do not conform to the conditions of registration, the trust or institution shall make an application in the prescribed form and manner to the Principal Commissioner or Commissioner, for registration of the trust or institution, within a period of thirty days from the date of the said adoption or modification.
11	The applicant shall comply with the provisions of the Income Tax Act, 1961 read with Income Tax Rules, 1962.

SHRI PRAKASH DUBEY
CIT(EXEMPTION), DELHI

Copy to:

1. The Addl./Joint Commissioner of Income Tax- RANGE EXEMP I, DELHI
2. Assessing Officer- CIRCLE EXEMPT 1(1), DELHI
3. The applicant

SHRI PRAKASH DUBEY
CIT(EXEMPTION), DELHI

(In case the document is digitally signed please
refer Digital Signature at the bottom of the page)

Signature Not Verified

Digitally Signed.
Name: SHRI PRAKASH DUBEY
Date: 14-Mar-2026 23:29:27
Location: DELHI (UT)



**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
ITBA/EXM/F/EXM44/2025-
26/1087384193(1)
CIT(EXEMPTION), DELHI**

To, CHILDFUND INDIA B-105, GREATER KAILASH-I I FLOOR, B-105 ,GREATER KAILASH-I 110048 ,Delhi India	
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PAN: AAATC4960B	Application No: CIT(EXEMPTION), DELHI/2025- 26/12AA/16583	DIN & Notice No: ITBA/EXM/F/EXM44/2025- 26/1087384193(1)	Date: 14/03/2026
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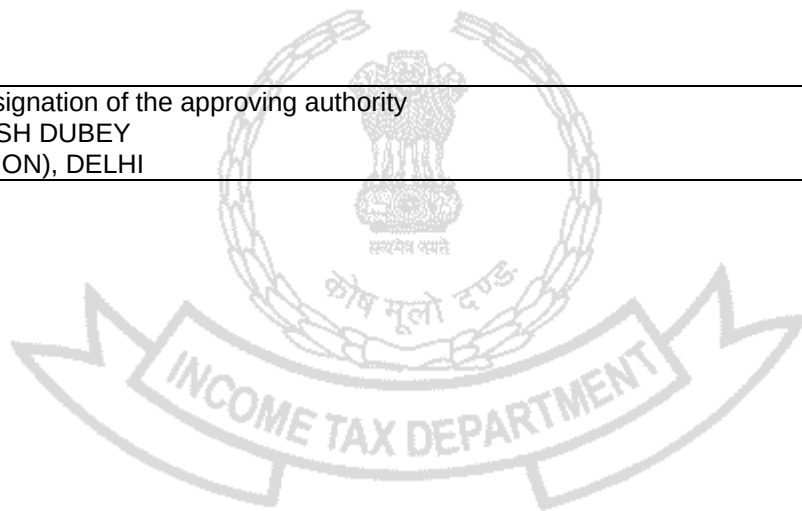
**FORM NO. 10AD
(See rule 2C or 11AA or 17A)
Order for registration or approval or rejection or cancellation**

1.	Permanent Account Number (PAN) of the applicant	AAATC4960B
2.	Name and address of the applicant	CHILDFUND INDIA B-105, GREATER KAILASH-I I FLOOR, B-105 , GREATER KAILASH-I , 110048 Delhi, India
2A.	Nature of activities	Charitable
3.	Document Identification Number	ITBA/EXM/F/EXM44/2025-26/1087384193(1)
4.	Application Number	CIT(EXEMPTION), DELHI/2025-26/12AA/16583
5.	Registration/Approval Number (Unique Registration Number)	AAATC4960B25DL02
6.	Section/sub-section/clause/sub-clause/proviso in which registration/approval is being granted	Clause (ii) of 2nd proviso to Sec.80G(5)
7.	Date of registration/approval/registration/cancellation	14/03/2026
8.	Assessment year or years for which the trust or institution is registered or approval	2027-28 to 2031-32
9.	Reasons of rejection/cancellation, in case if the application for registration/approval has been rejected or cancelled	Not Applicable
10.	Date of opportunity afforded to the applicant before such rejection or cancellation of application for registration/ approval	Not Applicable

Note: If digitally signed, the date of digital signature may be taken as date of document.
,CIVIC CENTRE, MINTO ROAD, MINTO ROAD, NEW DELHI, NEW DELHI, Delhi, 110002
Email: DELHI.CIT.EXMP@INCOMETAX.GOV.IN, Office Phone:011-23234643

Note:- The website address of the e-filing portal has been changed from www.incometaxindiaefiling.gov.in to www.incometax.gov.in.
* DIN- Document identification No.

11. Order for registration/approval: a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval for the assessment year(s), mentioned at serial no 8 above subject to the conditions mentioned in row number (12). b) The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961. c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the approval by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.
12. Conditions subject to which registration/approval is being granted: The approval is granted subject to the following conditions: - As per annexure below.
13. Name and designation of the approving authority SHRI PRAKASH DUBEY CIT(EXEMPTION), DELHI



Annexure (mentioned in row-12 above)

1	The registration granted under section 12AB or approval granted under clause (23C) of section 10 has not been cancelled by the Principal Commissioner or Commissioner for specified violations as mentioned in sub-section (4) of section 12AB or under fifteenth proviso to clause (23C) of section 10.
2	The form for approval in Form No 10AB has been duly filled in by providing all the information or documents and no false or incorrect information or documents have been provided.
3	The registration granted under section 12AB or approval granted under clause (23C) of section 10 has not been cancelled by the Principal Commissioner or Commissioner as authorized by the Board for non-compliance of conditions mentioned in rule 2C or rule 17A of the Income-tax Rules, 1962.
4	Where the institution or fund is required to furnish application for approval under clause (ii) of first proviso to sub-section (5) of section 80G, the said institution or fund shall furnish such application within the time allowed under that clause.
5	The applicant shall comply with the provisions of the Income Tax Act, 1961 read with Income Tax Rules, 1962.

SHRI PRAKASH DUBEY
CIT(EXEMPTION), DELHI

Copy to:

1. The Addl./Joint Commissioner of Income Tax- RANGE EXEMP I, DELHI
2. Assessing Officer- CIRCLE EXEMPT 1(1), DELHI
3. The applicant

SHRI PRAKASH DUBEY
CIT(EXEMPTION), DELHI

(In case the document is digitally signed please
refer Digital Signature at the bottom of the page)



Signature Not Verified

Digitally Signed.
Name: SHRI PRAKASH DUBEY
Date: 14-Mar-2026 23:35:55
Location: DELHI (UT)



Government of India
Form GST REG-06
[See Rule 10(1)]

Registration Certificate

Registration Number : 07AAATC4960B1Z4

1.	Legal Name	CHILDFUND INDIA			
2.	Trade Name, if any	CHILD FUND INDIA			
3.	Additional trade names, if any	null			
4.	Constitution of Business	Society/ Club/ Trust/ AOP			
5.	Address of Principal Place of Business	Adjacent to DPCC Building, 1st Floor, Plot 1, Deen Dayal Upadhyaya Marg, Deendayal Upadhyay Marg Area, New Delhi, Central Delhi, Delhi, 110002			
6.	Date of Liability				
7.	Period of Validity	From	08/07/2022	To	Not Applicable
8.	Type of Registration	Regular			
9.	Particulars of Approving Authority	Signature Not Verified Digitally signed by DS GOODS AND SERVICES TAX NETWORK(4) Date: 2022.07.08 13:30:12 IST			
Signature					
Name		Sapna Yadav			
Designation		Superintendent			
Jurisdictional Office		Ward 2			
9. Date of issue of Certificate		08/07/2022			
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					

This is a system generated digitally signed Registration Certificate issued based on the approval of application granted on 08/07/2022 by the jurisdictional authority.



Annexure A

GSTIN	07AAATC4960B1Z4
Legal Name	CHILDFUND INDIA
Trade Name, if any	CHILD FUND INDIA
Additional trade names, if any	null

Details of Additional Places of Business

Total Number of Additional Places of Business in the State	0
--	---



Annexure B

GSTIN 07AAATC4960B1Z4

Legal Name CHILDFUND INDIA

Trade Name, if any CHILD FUND INDIA

Additional trade names, if any null

Details of Members of Managing Committee

1		Name	Anand Kumar Vishwakarma
		Designation/Status	Chief Executive Officer
		Resident of State	Uttar Pradesh
2		Name	Nirja Sharad Mattoo
		Designation/Status	Board Member
		Resident of State	Maharashtra
3		Name	Sukumaran Govindaswamy
		Designation/Status	Board Member
		Resident of State	Karnataka
4		Name	Suresh Krishna Kodihalli
		Designation/Status	Board Member
		Resident of State	Karnataka

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DARPAN ID	DARPAN ID Status	Registration Date
DL/2016/0098892	Active	15-01-2018

NPO Details

Name of Organization	Organization PAN Number	Date of Incorporation of PAN	Registration Number
CHILD FUND INDIA	AAATC4960B	31-12-1984	15160
Date of Registration	NPO Type	Registering Authority	Act Name
31-12-1984	Society	Registrar of Societies	SOCIETY REGISTRATION ACT 1860
Registration Renewed	NPO Reg Validity Available	FCRA Available	FCRA Registration Number
NO	NO	YES	231650315
FCRA Date of Registration	FCRA Expiry Date	NPO URL	Number of Board Members
09-07-1985	30-09-2028	http://childfundindia.org	4
NPO Contact Email	NPO Contact Mobile No.		
office@childfundindia.org	9902588662		

NPO Address

NPO Address	District (State)
Plot no 74, 2nd Floor, Okhla Industrial Estate, Phase III, New Delhi, Okhla Industrial Estate S.O, Tehkhand, SOUTH EAST DELHI, 110020, Delhi, INDIA, Delhi Cantonment - 110020	NEW DELHI (Delhi)

Parent Organization Details

Parent Organization

NO

Upload Document**Registration Certificate**

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MoU/Trust Deed/Any Supporting Doc

File is Not Uploaded

Member Details

Darpan

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S. No.	Personal Information	Profile Details	Contact Details	Aadhaar & PAN Number	Address	Status
1	Name: SURESH KRISHNA KODIHALLI Gender: Male Parent Name: --	Deg: President Wkg. Since: 04-10-2021	Mob: 9846237671 Email: sureshkkris hna@gmail .com	Aadhaar: 3***** *8 PAN: AHMPK335 9H	--	Active
2	Name: NIRJA SHARAD MATTOO Gender: Female Parent Name: --	Deg: Secretary Wkg. Since: 30-08-2018	Mob: 9739538950 Email: nirja@spji mr.org	Aadhaar: 4***** *4 PAN: AEBPM7565 F	--	Active
3	Name: SUKUMARAN GOVINDASWAMY Gender: Male Parent Name: --	Deg: Treasurer Wkg. Since: 09-04-2019	Mob: 9740066322 Email: suku_lawm an@rediffm ail.com	Aadhaar: 5***** *5 PAN: ABLP65141 N	--	Active
4	Name: ANAND KUMAR VISHWAKARMA Gender: Male Parent Name: Birendra Vishwakarma	Deg: Board Member Wkg. Since: 22-08-2025	Mob: 9953080755 Email: Avishwakar ma@childf und.org	Aadhaar: 6***** *7 PAN: BCZPK0363 C	G 103 Great Value Shamam, Noida Sector 104, Gautam Buddha Nagar, Uttar Pradesh, Opposite Lotus Boulevard, Gautam Buddha Nagar, Noida, UP - 201304, Gautam Buddha Nagar, GAUTAM BUDDHA NAGAR (Uttar Pradesh) - 201304	Active

Working Area

S. No.	State	District	Primary Sectors	Secondary Sectors
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You have not added any working area yet

Project Details

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S. No.	Working Sector	Project Name	State	District	Project Duration
You have not added any project yet.					

Activities

S. No.	Year	Working Sector	Achievement	Best Practices
You have not added any activities yet.				



No. 0300009532021

**Government of India
Ministry of Home Affairs
Foreigners Division
(FCRA Wing)**

1st Floor, Hall No. 1, Open Gallery Major Dhyan Chand
National Stadium
India Gate Circle

Dated: 14-07-2023

To,
The Chief Functionary,
Child Fund India
2nd Mezzanine Floor, B- Section, 26, Okhla Industrial Estate, Phase -III, New Delhi- 110020 New
Delhi New Delhi 110020

Subject: Renewal of Registration under Foreign Contribution (Regulation) Act,

Sir/Madam

With reference to your application dated **13-04-2021** seeking renewal of registration under the Foreign Contribution (Regulation) Act, 2010, I am directed to convey the approval of competent authority for renewal of registration of your Association in terms of the provisions contained in Section 16 of Foreign Contribution (Regulation) Act, 2010 read with Rule 12 of Foreign Contribution (Regulation) Rules, 2011 as amended from time to time, as follows:-

Registration Number **231650315**

Nature : **Educational,Social**

2. The association shall receive foreign contribution only in its designated/exclusive bank account **40089325280** in **STATE BANK OF INDIA, 11 Sansad Marg, New Delhi 110 001, NEW DELHI, Delhi, Delhi, 110001** as mentioned in its application for online application for grant of renewal of registration.
3. In terms of section 18 of the Foreign Contribution (Regulation) Act, 2010 read with Rules 17 of the Foreign Contribution (Regulation) Rules, 2011, as amended from time to time, you are advised to furnish intimations online within the prescribed time to the Central Government of the amounts of each foreign contribution received by you, the source and the manner in which the foreign contribution was utilised, as per the provisions of the Act and the Rules. An association is required to furnish the return even when the particulars are 'NIL'. The FC-4 form is required to be submitted online on this Ministry's website <https://fcraonline.nic>. The Bank Account mentioned in your application should be used for receiving foreign contribution and no other amount should be credited to this account. The Association should immediately intimate online, within 15 days, in Form FC-6 to this Ministry regarding any change in the name of the Association, aims and objects, its address and Bank/Bank Account.
4. The association cannot bring out any publication (registered under PRB Act, 1867) or act as correspondent, columnist, editor, printer or publisher of a registered newspaper or engage in the production or broadcast of audio news or audio visual news or current affairs programmes through electronic mode or any other electronic form or any other mode of mass communication at a later stage thereby attracting provisions of the Section 3(1) (g) and (h) of the FC(R) Act, 2010. In addition to this, the association is forbidden from getting involved in any activity of political nature.
5. Transfer of foreign contribution has been made completely prohibited under amended section 7 of the Foreign Contribution (Regulation) Act, 2010.
6. Physical inspection of the activities done by the Association may be carried out at any time by this Ministry.

7. You are requested to familiarize yourself with the provisions of Foreign Contribution (Regulation) Act, 2010 and Foreign Contribution (Regulation) Rules, 2011, as amended from time to time, available at this Ministry's website <https://fcraonline.nic.in/> to ensure strict compliance of the Act/ Rules. Failure to comply with any of the provisions of said Act/ Rules will make you liable for action under the relevant provisions of the Foreign Contribution (Regulation) Act, 2010.
 8. This renewed certificate is valid for a period of five years with effect from **01-10-2023**.
 9. The email containing the renewed registration certificate may be sent immediately to the Bank mentioned above.
 10. The renewal of registration is subject to compliance of the provisions of Foreign Contribution (Regulation) Act, 2010/ Foreign Contribution (Regulation) Rules, 2011, as amended from time to time, by the association and also to the final outcome of enquiry/ case, if any, pending against the association.
- 10B .
11. This is a digitally signed certificate to be validated digitally using the signature panel using Adobe Acrobat Reader (Ver 5.0 or above). The digital intimation is authenticated by a digital signature obtained from a certifying authority under the Information Technology Act 2000.
 12. Banks are requested to verify online the validity of the certificate using fcraonline.nic.in.

Yours faithfully

Binod Kumar
Under Secretary
Tel. 01123070230

Digitally signed by BINOD KUMAR
Reason: Online FCRA Services
Location:Ministry of Home Affairs, New Delhi
Date:2023.07.14 10:32:19 +05:30



GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
OFFICE OF THE REGISTRAR OF COMPANIES

Dated : 02-04-2021

NOTE - THIS LETTER IS ONLY AN APPROVAL FOR REGISTRATION OF THE ENTITIES FOR UNDERTAKING CSR ACTIVITIES.

To,
CHILDFUND INDIA , 2ND MEZANNINE FLOOR, B SECTION, 26,OKHLA INDUSTRIAL ESTATE, PHASE III,NEW DELHI,DL08,DL,110020

PAN : AAATC4960B

Subject: In Reference to Registration of Entities for undertaking CSR activities

Reference: Your application dated 02-04-2021 (SRN-T11297678)

Sir/Madam,

With reference to the above, it is informed that the entity has been registered for undertaking CSR activities and the Registration number is CSR00000189. Please refer the registration number for any further communication.

Registrar of Companies



Note: The corresponding form has been approved and this letter has been digitally signed through a system generated digital signature. ROC-DELHI



CERTIFICATE

OF PARTICIPATION

This is to certify that

Remya V

has participated in

Leadership Development Programme for ChildFund from May 21 to 23, 2025

conducted By Bhavan's S. P. Jain Institute of Management and Research

Dr. Preeta George

Associate Dean, Executive Education
Bhavan's SPJIMR

Mr. Abhijit Deshmukh

Director – Learning Partnerships
Bhavan's SPJIMR

Issue date: May 23, 2025



Finance Manual

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Governing Bodies, Governing Documents & Responsibilities

OUR VISION

To create an India where children lead a dignified life and achieve their full potential

OUR MISSION

Help deprived, excluded and vulnerable children to have the capacity to improve their conditions and gain opportunities to become responsible young adults, parents, leaders, etc., who would bring lasting and positive change in their communities.

Promote societies whose individuals and institutions participate in valuing, protecting and advancing the worth and the rights of children.

Enrich supporters' lives through their support of our cause.

OUR CORE VALUES

- **Child-centered:** ChildFund India's theory of change focuses on the child and considers the different levels of support and risk to children.
- **Long-term approach:** ChildFund India supports children from birth until they are 24 years old.
- **Enabling environment:** ChildFund India believes that children need an enabling environment at multiple levels, including family, community, institution, national, and international.
- **Social change:** ChildFund India advocates for broader reform and social change.
- **Zero-tolerance policy:** ChildFund India has a zero-tolerance policy regarding sexual exploitation, abuse and harassment (SEAH) and all other forms of harm.
- **Safe environment:** ChildFund India is committed to creating a safe environment in the workplace as well as in the communities where it delivers programs and services.

INTRODUCTION

This Manual of Financial Policies and Procedures is a document which compiles all policies, procedures and practices that have any financial implication on the functioning of ChildFund.

The manual assists not only the staff members but also the interested external parties and stakeholders, auditors to be fully conversant with ChildFund's overall financial responsibilities, including legal, statutory, audit, reporting operations.

Above all, ChildFund India holds and promotes the values of 'Accountability, Transparency and able Stewardship' for all operating purposes. This document is committed to assisting in upholding these values.

All policies recorded are subject to amendments as proposed by the Management from time to time.

SCOPE & PURPOSE

The Manual has been designed to be user friendly – helping the user to understand and comply with the given procedure by providing guidance to financial operations for financial and non-financial staff.

It is a comprehensive guide to the financial policies and procedures that govern the operations of ChildFund and applies across the organization.

The policies and procedures outlined here ensure consistency, transparency and accountability in financial transactions at all levels.

The Manual will serve to strengthen sound financial practices, procedures and policies and assist in their adoption and implementation.

In case of disputes in interpretations and / or applications of the financial policies and procedures, the decision of the Executive Director/ Authorized representative is the final.

OBJECTIVES OF THE MANUAL

01

Consolidated Reference

To serve as a single, authoritative document encompassing all financial policies, procedures, and guidelines applicable across ChildFund India, ensuring consistency and alignment in financial practices throughout the organization.

02

Operational Clarity and Transparency

To provide clear, structured guidance on all financial processes, making it easier for all departments to understand and adhere to standardized financial practices and reducing ambiguity in procedural expectations.

03

Accessible and User-Friendly Resource

To function as a ready reference for various teams within the organization, offering straightforward explanations of policies and procedures to facilitate efficient decision-making and adherence to compliance standards.

ABBREVIATIONS

Abbreviation	Meaning
GC	Governing Council
FH	Head of Finance
FCRA	Foreign Contribution Regulation Act
FC	Foreign Contribution
GST	Goods and Services Tax
BI	Business Intelligence
PO	Purchase Order
GRN	Goods Received Note
COA	Chart of Accounts
DIP	Detailed Implementation Plan
ED	Executive Director
PR	Purchase Requisition

USE OF THE MANUAL

Every authorized employee is required to refer to and acquaint themselves with the procedures set out in this Finance Manual.

It serves as a resource for promoting consistent adherence to established processes, accuracy in documentation, and compliance with regulatory standards across all levels of operation within the organization.

DISTRIBUTION OF THE MANUAL

The electronic copy of this manual will be distributed to all employees in PDF format. Latest updates along with letter specifying the clause/page number updated and the date from which the update becomes effective, shall also be distributed to all employees. The objective of the update will be explained.

A hard copy of the manual will be available at Delhi and Bangalore office of ChildFund along with each State Office.

AMENDMENTS TO THE MANUAL

The different types of amendments are:

01

Revision

A 'revision' is a change in any policy or procedure stated in the Finance Manual.

02

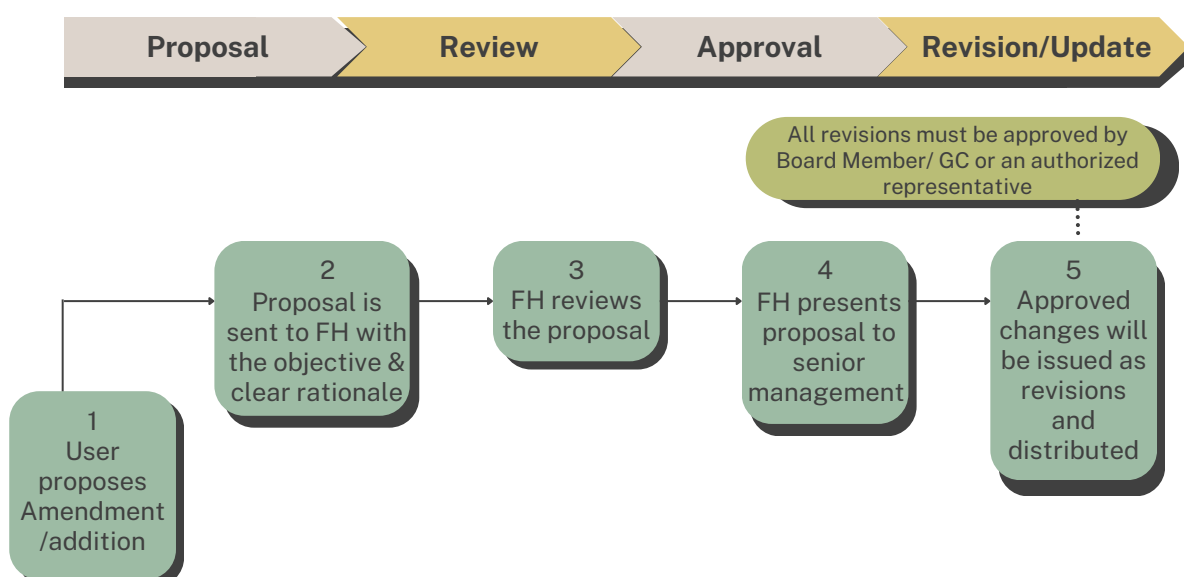
Update

An 'update' consists of a set of revised pages that reflect multiple such revisions, compiled and distributed for inclusion in the Finance Manual.

The Manual will be updated once annually and it should be aimed to minimize the frequency of updates. Wherever possible, revisions should be grouped and issued as a single update, effective from a specified future date.

PROCESS OF AMENDMENT

- Any user of the Finance Manual may propose amendments or additions. Proposals should be submitted in writing to the Head of Finance, clearly outlining the objectives and rationale for the suggested revisions.
- The Head of Finance will review amendment proposals and present them to Senior Management for a decision.
- All minor revisions will be made by approval of a board member and major revisions must be approved by the Governing Council (GC) or an authorized representative of the GC of ChildFund India.
- Approved changes will be issued as "Revisions" and distributed to relevant offices within the organization.
- Revisions shall be drafted in a clear and concise manner, ensuring alignment with the core structure of the Finance Manual. Updated pages will display the month and year of issuance at the bottom left corner.



GOVERNING DOCUMENTS AND GOVERNING BODIES

- Childfund is registered as a non- profit (Society) under the Societies Registration Act,1860. The organisation was registered in the year 1984 at Delhi.
- Memorandum of Association and Rules & Regulations are the main governing documents.
- There is a General Body of members that meet every year.
- The General Body elects the Governing Council or the Board, who are responsible to manage the day-to-day affairs of ChildFund.
- Board meets every quarter.
- Board approves the budget for the year.
- The audited financials get approved at the Annual General Meeting held once a year.
- The statutory auditors also get appointed/reappointed at the Annual General Meeting.

RESPONSIBILITIES

- The ultimate responsibility of financial management of ChildFund will rest with the GC or the authorized representatives appointed by GC.
- Each functional head of ChildFund will be responsible for the promotion of organizational objectives and reporting progress at regular intervals to the GC/authorised representative of GC.
- The functional heads will also be responsible for compliance with the various statutory obligations of the organisation under the FCRA, Income tax and other acts as applicable.
- The GC/authorized representative of GC shall be responsible for setting out appropriate schedules for delegation of administrative and financial authority to different levels of functionaries of the organization for implementation of the objectives/ programs of the organization. (Authority Matrix attached as Annexure 1)
- The GC/ authorized representative of GC is the ultimate executive authority for entering into any agreement/MOU on behalf of the organization.

BUDGETING

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Budget Planning, review and communication

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Budget Planning and Implementation

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Budget Monitoring and Control

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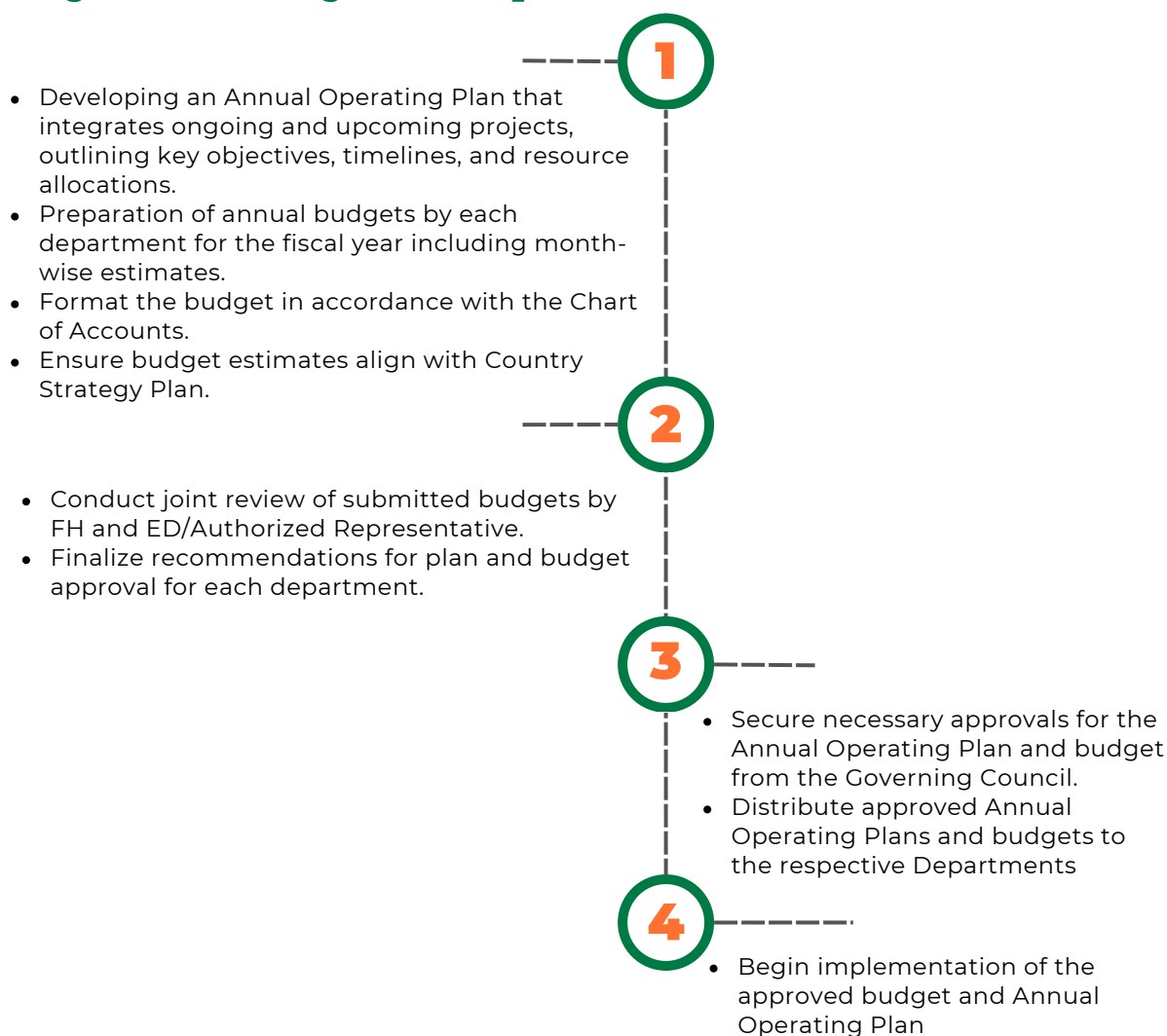
Budget Management

BUDGETING

Budget Planning, review and communication:

- Each department will prepare their respective budget for the upcoming fiscal year and submit it to the Head of Finance. Budgets should be realistic and aligned with the Country Strategic Plan.
- Head of Finance along with the Executive Director/ Authorized representative of GC will review the budgets submitted by the departments.
- Keeping the financial inflows in mind, FH along with ED/ Authorized representative of GC will finalize the budget and present it to the Governing Council for approval.
- The approved budget will be shared with the respective departments by FH.

Budget Planning and Implementation:





Budget Monitoring and Control

- Each department will prepare their respective budget for the upcoming fiscal year and submit it to the Head of Finance. Budgets should be realistic and aligned with the Country Strategic Plan.
- Head of Finance along with the Executive Director/ Authorized representative of GC will review the budgets submitted by the departments.
- Keeping the financial inflows in mind, FH along with ED/ Authorized representative of GC will finalize the budget and present it to the Governing Council for approval.
- The approved budget will be shared with the respective departments by FH.
- A quarterly report on budget and expenses will be prepared by FH for the whole organisation and it will be presented in the GC meeting.

Budget Management

- Expenditures are managed within budget as per the respective donor guidelines.
- Expenses management to be as per the donor agreement and approved DIP/CF
- If the team envisages more than 10% deviation in a budget line item, they should seek prior approval from SM/PD/ED/ Designated Board Member/Donor as per authority Matrix with proper justification note.
- On a monthly basis, team analyzes budget variances (budget, income and expenses) and addresses roots causes, reports in MFR in order to resolve significant variances
- Two or more budget lines for similar nature of expenses is not allowed.

FINANCE SYSTEM & STRUCTURE

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Financial Structure

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Accounting Software & Security

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Accounting Entries in Efin & The Chart of Accounts

FINANCE SYSTEM & STRUCTURE

The accounting system at ChildFund is specifically designed keeping in mind the below mentioned aspects:

01

Reporting

The accounting system is expected to provide accurate and timely information to the GC and Senior Management Team of ChildFund.

02

Monitoring

To monitor the use of assets and resources of ChildFund in order to ensure their optimum utilization.

Objectives

- ChildFund is a non- profit entity registered as a Society under the Societies Registration Act, 1860. Hence the financial systems need to operate in strict accordance with the various applicable national rules and regulations.
- Furthermore, as an organization supported by foreign donor agencies, ChildFund India is required to fully comply with the provisions of the Foreign Contribution Regulation Act, 2010 (FCRA). This ensures transparency and adherence to statutory obligations governing foreign contributions.

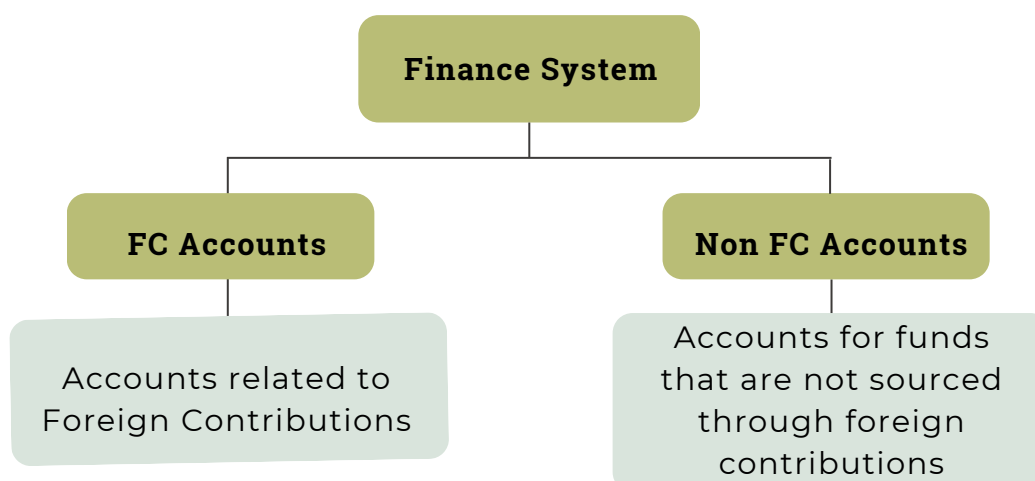
Finance Structure

The structure consists of a central team as well as location specific focal points. It is designed to support a clear and transparent network across the different locations, including Head Office, Registered office and Field offices.

Financial Year

The organisation follows a financial year from April 1 to March 31. However, reporting and budgeting timelines may vary depending on donor-specific requirements.

Rate of Exchange	The organisation shall maintain its books of accounts in Indian Rupees (INR); reports to donor agencies shall be in the currency required under the Memorandum of Understanding/ Grant Agreements executed with them.
System of Accounting	ChildFund follows the mercantile system of accounting and recording of transactions in books of accounts.
Principle sources of Funding	The funding source includes International and Local Grants from foundations, corporates, government, other alliance networks and individual donors.
Compliance and Transparency	The financial system is structured to comply with the Foreign Contribution Regulation Act (FCRA), Income Tax Act, and other relevant statutes. To ensure clarity and transparency in record-keeping, reporting, and accounting, the system is divided into two distinct sets.- FC & Non FC
Consolidation of Accounts	At the end of each financial year, both FC and Non-FC Accounts are consolidated, and the organization's accounts are compiled in accordance with the requirements of applicable laws.



Accounting Software and Security

ChildFund implements strict protocols in its accounting software usage and security to ensure data integrity and safeguard sensitive information.

- **Accounting Software:** E-fin is the accounting software used across ChildFund, including all Field Offices. This software facilitates the generation of all necessary accounting and financial reports based on data entered, ensuring consistency and accuracy across the organization.
- **Security Procedures:**
 - **Authorized Access:** Given the sensitive nature of financial records, access to computers used for accounting is restricted to authorized personnel only. The accounting software tracks and logs the identity of users entering or updating records to maintain accountability.
 - **Standard Software Applications:** Only standard software applications recognized and approved by the organization's IT Department are permitted for use within all organizational offices. Any new software application requires prior approval from the IT Department before implementation to ensure compatibility, security, and compliance with organizational standards.

Filing and Documentation

- **Monthly Document Maintenance:** The following financial documents shall be maintained by the Finance department after the close of each month:
 - Bank passbook or statement for the previous month
 - Bank reconciliation statement for the previous month
 - Original vouchers
 - Inventory Register
 - Copies of all financial reports generated, received, or transmitted
- **Monthly Financial Records:** Finance shall retain monthly computerized accounts and other financial statements/reports forwarded to donors and partners.
- **Correspondence:** All accounts-related correspondence shall be maintained for reference and audit purposes.
- **Access Control:** Access to these documents is limited to authorized personnel. External and internal auditors, management consultants, donor-partner representatives, and other Board-authorized individuals may review these records as required.

Record Keeping and Management Policy

Purpose

Establish requirements for managing Company Records by Covered Persons who create, receive or maintain Company Records.

Importance of Record Management for Non- Profit organizations

- Compliance with various laws and regulations, including income tax laws, FCRA, and other relevant laws.
- Transparency in operations and financial transactions to build trust among donors and stakeholders.
- Effective decision making by providing accurate and timely information to analyze performance, identify areas of improvement, and make strategic decisions for the future.
- Risk management by identifying and mitigating financial, reputational, and legal risks to ensure sustainability.
- Preservation of the organization's history, achievements, and contributions to society for future generations.

Timelines

The books of account and other Records shall be maintained:

- For a period of 10 years from the end of Assessment Year (11 years from the end of the Previous Year) and
- In case of reopening of Assessment, till the case is over.

Relevant records to be maintained

The books of accounts & other Records shall be maintained in either Electronic/Digital Form or Hard copy/Printout form.

- Cash Book
- Original copies of bills along with vouchers and all the supporting documents for expenses made.
- Fixed Asset Register
- All records relating to the disposal of Assets
- 80G receipts and Certificates of Donation issued to donors.
- Record of all other sources of income
- Record of all non-speculative investments made in permissible modes as per Income Tax Act, 1961 (fixed deposits, etc.)



- Details of loans and borrowings (if any) obtained from banks and other financial institutions.
- Information on any properties held by the organization.
- Corpus letters from donors.
- Agreements entered into with Donors and other external agencies.
- Lease Agreements.
- All contractual agreements.
- Audited Financials
- Donor Reports, Audited Utilization Certificates, donor correspondence.

Place of Maintenance of prescribed books of accounts and other documents:

- At Registered office
- At such other place in India subject to following conditions:
 - At any other place in India as decided by the management by way of a resolution passed at the GC meeting.
 - Submission of written intimation of such other place to jurisdictional Assessing Officer (AO) within 7 days of passing the resolution giving full address of such other place
 - Written intimation to the AO shall be signed by a person authorized to sign and verify income tax return.

Financial Documents and Verification

Expense verification: Various checks to be made:

- Ensure that the approvals are as per the authority matrix.
- Ensure that the expenses are against a budget.
- Approved Purchase Requisitions (PRA/PS01) With TOR/Specifications
- Quotation (Including mail to & from Vendor/s) if applicable
- Approved Bid / Canvas Sheet / Sole Source- If sole source, whether justification is given.
- Purchase Committee minutes signed by PC members
- Terrorist Vetting (if applicable) (to state the limit)
- Purchase Order / Contract / Agreement/ARC
- Goods Received Note (GRN) / Service Completion Certificate duly approved.
- Tax Invoice / Bill of Supply along with Delivery Challan (If applicable)
- Valid Declaration/ Proof where vendors' name does not match the Invoice submitted.
- Whether Stock / Asset register updated
- PAN and GST Number (duly verified)
- Bank Details / Cancelled Cheque enclosed.
- Attendance sheet of participant (in case of Training/ Workshops/Meeting) (PS-2).
- Tax returns filing proof of past two years where TDS is applicable/ Declaration letter from vendor (format already shared)
- Distribution List (if any) with details or user declaration.

VOUCHER PREPARATION

Following types of vouchers are prepared by ChildFund:

01

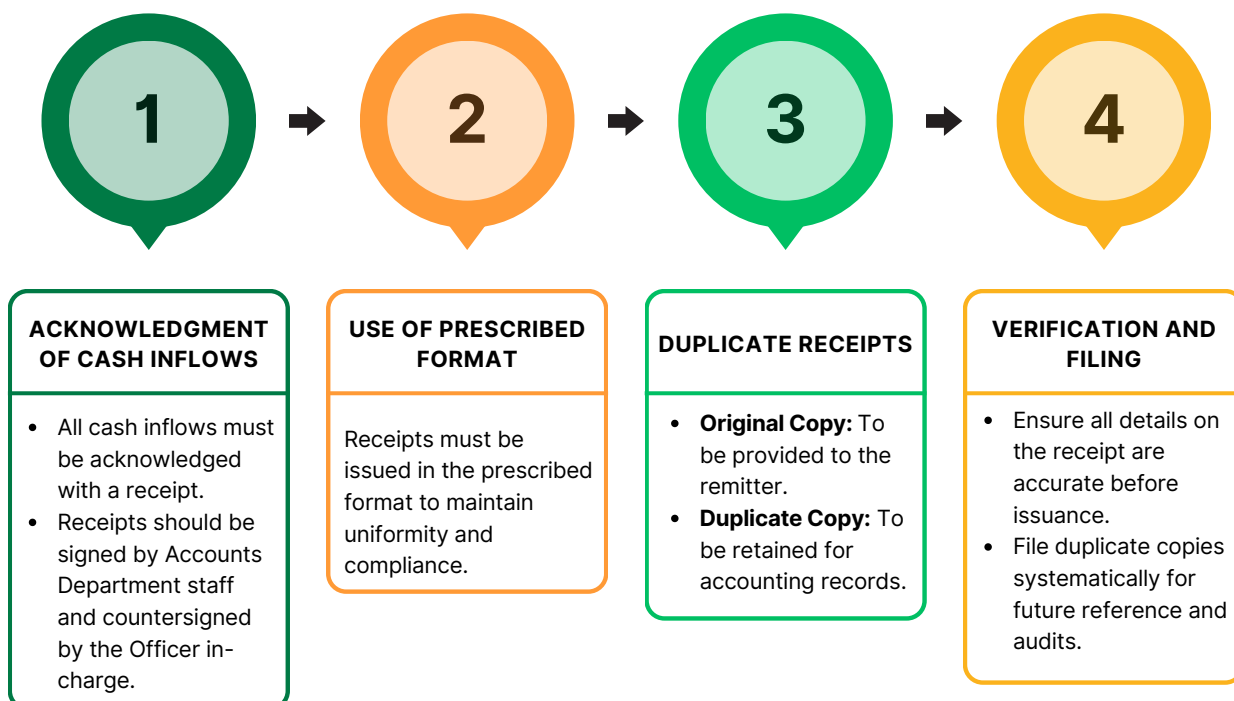
Receipts

Common scenarios for receipt vouchers:

- Cash refunds of advances/other receipts from staff members.
- Cash realization on sale of scrap/miscellaneous items.
- Bank/Cash receipts related to a grant/donation.
- Any other non-recurring receipts either in cash or through bank.

Procedure for preparing receipt vouchers:

- All cash inflows should be acknowledged by receipts signed by Accounts Department staff and countersigned by the Officer in-charge.
- Receipts shall be in the prescribed format
- Receipts must be prepared in duplicate: the original for the remitter, the duplicate for accounting.
- Receipts for donations must include a note with 80G Income Tax Act recognition and reference details.



Special Note for Donations: Receipts for donations must include a note specifying recognition under the 80G Income Tax Act and the relevant reference details.

02 Journal Vouchers

Journal vouchers are for accounting all expenses and non-cash transactions, such as:

- Settling advances.
- Error rectifications.
- Inter-head adjustments, inter-office transactions, accrued liabilities.

Requirements:

The BI system shall be used for preparing journal vouchers

The voucher narration should clearly describe the transaction.

Voucher amounts must match the original bills/claims.

03 Payment Vouchers

Payment vouchers are prepared for the following:

- Payment to staff as advances or reimbursement of expenses.
- Payment for office expenses.
- Payment towards salaries and other benefits.
- Consultancy payments
- Rent, rates and taxes.
- Bills of suppliers/vendors
- Payment towards remittances of provident fund and other statutory payments.
- Payment to liquidate any other non-recurring expenses.

The BI system shall be used for preparing journal vouchers

The voucher narration should clearly describe the transaction.

Requirements

Voucher amounts must match the original bills/claims.

All payments to be made after thorough verification of all documents.

Payments to be processed within the timelines mentioned.

Payment towards a single transaction, exceeding Rs.2000, should be made only by an Account Payee cheque/Demand Draft/Bank Transfer.

04

Credit Notes / Rectification

Any errors identified regarding the amount posted, or the accounts debited/credited in the purchase entry, should be rectified through a credit note rather than altering the original entry directly. The rectification process must be supported by the following documents:

- The original purchase entry in which the error occurred.
- Narration should explain the reason for the change.
- Approval in accordance with the established approval matrix.

Information that a voucher should contain:

- ☐ Organisation name. _____
- ☐ Field location and code _____
- ☐ Date of transaction _____
- ☐ Codes as per Chart of Accounts and Budget _____
- ☐ Brief description of the nature of transaction. _____
- ☐ Amount _____
- ☐ All original supporting documentation related to the voucher _____
- ☐ Payment checklist _____
- ☐ Approvals as per authority matrix _____

Vouchers and bills should always be kept under lock and key if pending for payment. Corrections by means of overwriting, use of correction fluid, etc. must be strictly avoided.

Corrections, if any, to be made by separate entries in efin giving reference to the original voucher that has to be corrected.

Vouchers will have auto generated number.

ACCOUNTING ENTRIES IN EFIN & THE CHART OF ACCOUNTS:

Daily recording of transactions in the computerized accounting system is required.

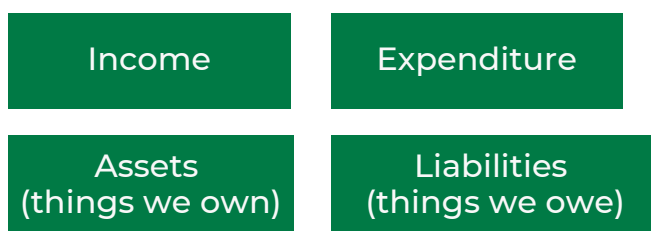
- ChildFund India's accounting software features:
- Separate handling of FC (Foreign Contribution) and Non-FC Accounts.
- Identification of donor-specific grant expenses.
- Segregation of all FCRA expenses into program and expenses as per Rule 5 of FCCR, 2011.
- Booking of expenses as per chart of accounts and accounting manual attached as Annexure 3

CHART OF ACCOUNTS

The Chart of Accounts is probably the most important organizing tool for the budgeting, accounting and reporting processes.

There are many different kinds of financial transaction taking place in ChildFund. Expenses are incurred on a wide variety of goods and services to help achieve the objectives of the organization. Income of different kinds are also generated like grants, donations, interest, proceeds from sale of assets, etc.

To make sense of all of this financial activity, it helps to 'sort' the different types of transaction into a series of pre-determined descriptive categories or 'accounts'. These accounts are listed in the Chart of Accounts and are typically arranged in a logical order:



When a transaction takes place, it is recorded in the books of accounts and categorized according to the guidance held in the Chart of Accounts. The same categories are used in the organisation's budget and financial reports, for consistency and transparency.

INTERNAL CONTROL SYSTEMS

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Banking policy & management

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Investment management

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Advances & Deposits

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Payment Policy & Procedure

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Grant Management

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Purchase Management

BANKING POLICY & MANAGEMENT

Opening and Closing of Bank Accounts

- The decision to open or close any Bank Account shall be approved by the Governing Council.
- Separate bank accounts have been opened for managing Foreign Funds and Local Funds. Separate project bank accounts can be opened and operated, if required as per the Donor agreement.
- Utilization bank accounts for Foreign Funds may be opened at project locations for smooth payment process directly to the beneficiary / end receiver.
- A list of bank accounts would be maintained mentioning the purpose of such bank accounts. Such bank accounts shall be operated for the specific purpose for which such bank account has been opened.
- In the event of closing a bank account, a written request must be submitted by the Head of Finance, stating the reasons for closure to the ED/ Designated Board Member. The ED/ Designated Board Member will review the request and present the proposal to the Authorized Board Member for approval.

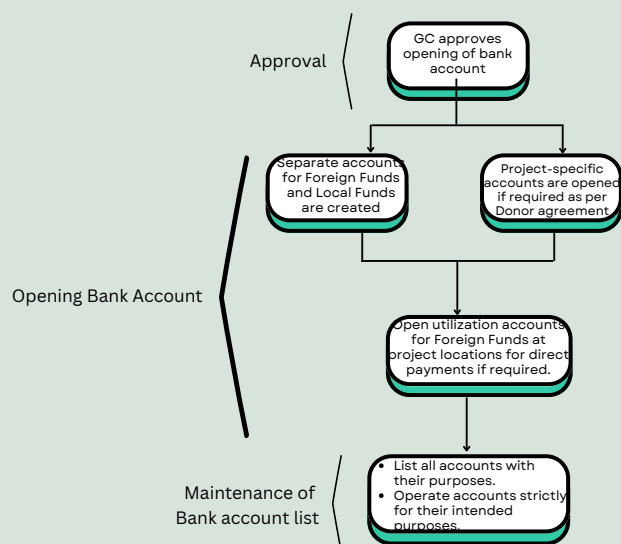
Once approved, a formal instruction letter for the closure of the bank account shall be sent to the bank on organisation's letterhead, along with a Board resolution authorizing the closure.

To ensure the account balance is fully settled, a demand draft or transfer will be obtained to reduce the balance to zero. Additionally, a bank statement or passbook, updated to the date of closure, along with a closure confirmation letter from the bank, must be obtained.

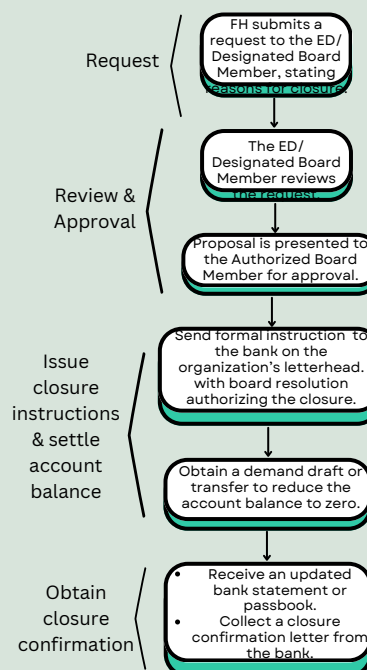
Bank Signatories

- All bank accounts are to be operated by signatories authorized by a Board Resolution of the Organization.
- Any instructions to the bankers concerning changes in the signatories viz., addition and deletion are to be intimated to the bankers by way of Board Resolutions.
- Minimum of 2 signatories to sign on cheques and other bank documents.
- In case of electronic payments, the payments should be verified by an 'authorized verifier' and then approved by 2 'authorized approver', one of them being the authorized representative of the GC.

Opening of Bank Accounts



Closing of Bank Accounts



Handling of Cheques and Cheque Books

- All cheques issued must be within the maximum value fixed for the signatories under specific administrative orders.
- All cheques are to be "Account Payee only", except cash drawn for office use.
- The cheque book should always be under lock and key, with the accounting team. At the close of day's work, it must be ensure that the cheque book is placed under lock and key.
- In case of any cancellation of a cheque, the serial number portion of the cheque is to be removed and pasted in the counter-foil sheet of the cheque book.
- Only one cheque book per bank account should be used at one time.
- As a mandatory rule, never to be relaxed, no blank cheque should be signed.

Bank Reconciliation Statements

- With the monthly closing of accounts, each bank account has to be reconciled. Discrepancies, if any, must be reconciled with the banks.
- The reconciliation statement, duly signed by the Officer in- charge, along with the stamped bank statement(s), must be attached to the monthly closing statement.

ASSET MANAGEMENT

Fixed Asset Register

A Fixed Assets Register showing all the assets (owned/ donated/project) should be maintained by both the Admin and Finance Department. The register should contain the list of assets in following six classes:

- Land and Building
- Furniture Fixture
- Vehicle
- Office Equipment
- Plant and Machinery
- Computer and Software

Every purchase of fixed assets will be entered in the fixed assets register mentioning the following details. The entry of the fixed asset register will also be marked on the bill/invoice of items purchased.

- Date of Purchase
- Purchase Value
- Source of Funds (Project name, Donor name, specified fund)
- Location of the assets
- Unique identification code of the assets.

Upto 20,000	To be expensed out as supplies
Beyond Rs. 20,000	To be booked as Fixed Asset

Asset Coding

The unique identification code has to be mentioned on the physical assets. Coding would be commensurate with the name of the organization, nature of assets purchased, no of assets purchased, financial year and fund utilized for the purchasing of the fixed assets. For instance, the coding for Childfund India may be Childfund/HDFC/Furniture/2024-25/0001 where;

Childfund = Name of the organization
HDFC = Name of the Donor
Furniture = Class of Asset
2024-25 = Year of purchase
0001 = Number of Asset

Asset issued to employees

If any assets being handed over to any employee or other organization for their official use, an application duly signed by the employee and approved by the authorized person should be received and documented.

Physical Verification

Physical verification of assets should be carried out by Admin Department on yearly basis preferably in the month of March. Physical verification can be conducted by any employee of Childfund India. However, the same cannot be conducted by the person keeping record of the fixed assets. Administration Department can appoint anybody to conduct the physical verification of the fixed assets on yearly basis both at Head Office and field offices.

The assets listed in the fixed asset register should be reconciled with the actual physical assets. Additionally, the verifier should include remarks for each asset, detailing its current condition.

Insurance of Fixed Assets

All the assets in office or on field offices or possessed with any of the employee should be insured. For the insurance policies, register/record should be maintained. If certain assets are not insured/ assets are not covered with certain risks, then it should be in the knowledge of the Governing Council.

Disposal of Fixed Assets

The issue of "write-off" of assets in the records maintained by ChildFund India may arise in cases of shortages, destruction, damage, or when assets are deemed unusable.

The authority to approve asset write-offs will lie with the governing council.

The assets written off shall be deleted from the asset register. The fact of such deletion shall be recorded in the asset register with the approval reference.

When disposing fixed asset, either by selling or scrapping, the difference between proceedings and the carrying value should be written off to income statement.

Depreciation

Depreciation is an expense recorded in the income and expenditure account to allocate the cost of an asset over its estimated useful life. Depreciation should be calculated using the written down value method, following the rates specified in the Income Tax Act, 1961.

1. Full depreciation should be charged in the year an asset is purchased if it is acquired before 30th September.
2. Half depreciation should be charged if the asset is purchased after 30th September.
3. No depreciation should be charged in the year the asset is disposed of.

Approving Authority Matrix

Quotation Requirement

Purchase Value (Excluding GST)	Process
Upto Rs. 1,00,000	One quotation mandatory
From Rs.100000 – Rs.3,00,000	Two quotations mandatory
Above 3,00,000	at least three quotations must be obtained
Sole Sourcing	Approval from ED/ Designated Board Member is mandatory

E commerce platforms – Concerned responsible staff are encouraged to use these platforms. However preference should be given to reputed and established brands/vendors.

For sole sourcing :Organisation discourages all sole sourcing. In case of extreme situations, adequate justification to be provided and restricted to minimal.

Validity of quotation: 6 months

Procurement Matrix

Purchase Amount (Excluding GST)	Approval Level
Up to Rs. 1,00,000	State Level
Beyond 1,00,000	India Society- Delhi.

INVESTMENT MANAGEMENT

Investment of Funds

Investments are classified in the following categories based on the need and nature of funds: -

- Short-term Investment,
- Medium-term Investment and
- Long-term Investment

The kind of fund that needs investment and duration of the investment could be categorized as follows: -

Fund Category	Investment Category / Duration
Project Funds*	Short-term Investments (Up to 180 days)
Reserve of Childfund India / General Funds	Medium-term Investments (181 days to 2 years)
Corpus Funds	Long-term Investments (Above 2 years)

* In case of investments being made out of project funds, conditions forming part of the grant agreement should be checked.

Childfund India should ascertain availability of funds for investment on the basis of the cash flow requirement. This statement to be approved by the Head of Finance and the authorized representative of the Board.

Childfund India should ensure that the funds are invested with the compliance of the Sec 11(5) of the Income Tax Act, 1961 and provisions of the FCRA Act, 2010.

GC shall pass a resolution for every investment to be made by the organisation. In case an investment needs to be redeemed before maturity, GC should authorize the same with a resolution.

Verification of Investments

The responsibility for the periodic verification of investments lies with the Head of Finance.



Balance Confirmation

Balance confirmation from banks & financial institutions would be taken at the end of financial year for all investments.

ADVANCES & DEPOSITS

ADVANCES

Travel

Travel advance given to staff are recorded in books of accounts as 'Advance given against the staff name'

- Travel advance does not exceed Rs.10000
- The advance is approved by the line manager of the staff.
- The purpose of the advance must be clearly stated on the advance requisition form.
- Post travel, staff has to clear the advance within 7 working days by submitting all the bills of expenses.

The previous advance must be settled before a new one is issued (except in exceptional circumstances, where this requirement may be waived in the organization's interest).

Program

Program advances CANNOT BE given to any staff member, especially from foreign funds.

Vendor

- Vendors are paid advance as per Purchase Order terms and conditions.
- 100% advance to any vendor is discouraged.
- If there is a need to pay 100% advance, a proper justification should accompany the request for payment.

Write off of Advances

The authority to write off advances shall remain with the Governing Council.

DEPOSITS

- Deposits made to third parties (e.g., rent, utilities) should be treated as recoverable amounts, not as expenses.
- Original deposit receipts (for items such as gas, bottles, rent, telephone connections, etc.) must be kept in a separate file in a secure location, to be claimed as a refund when due.

PAYMENT POLICY & PROCEDURE

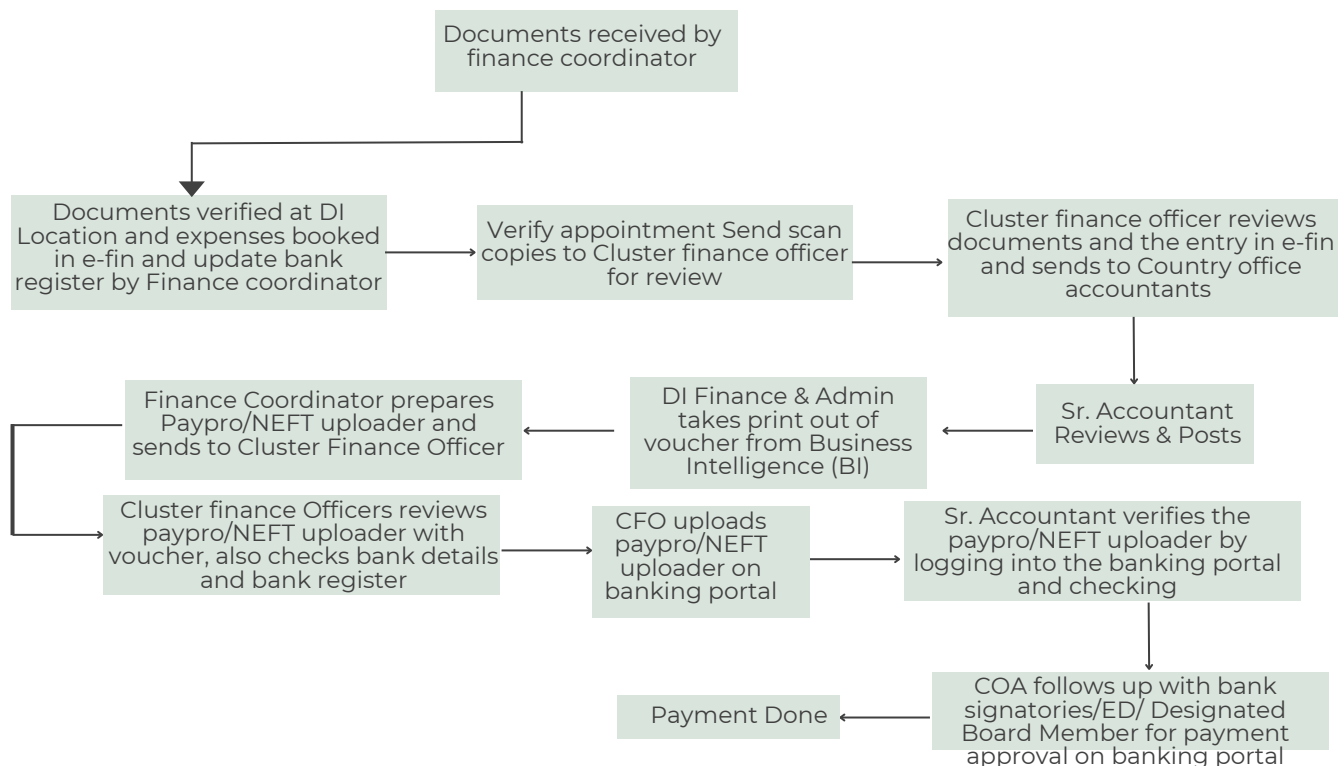
Payment Check List

- ☐ **Approved Purchase requisition form** - PRA should approve concern manager and mentioned correct location/ project/ all necessary codes
- ☐ **Valid Quotation if the procurement is more than 35K-** Minimum two quotations with proper letter head/ signature/ company seal
- ☐ **Approved bid/ Canvas sheet / Sole source** - Attach purchase committee approved sheet/ mail with recommended vendor. If the purchase is more than 35 L need Board approval
- ☐ **Purchase order/ Contract/ Agreement** - Should attach approved PO with vendor acceptance
- ☐ **Goods Received Note (GRN)** - If purchased goods should attach GRN with approval authority
- ☐ **Sales Invoice** - Should attach original sales invoice with invoice no.
- ☐ **Attendance sheet/ List of Participants** - If training or meeting should attach attendance sheet
- ☐ **Distribution List-** If any material distribution directly to beneficiary should attach distribution list
- ☐ **Payment Approval** - As per defined approval matrix

Further, to check:

- PAN & Aadhaar linked status - <https://www.incometax.gov.in/iec/foportal/help/how-to-link-aadhaar>
- GST SEARCH - <https://services.gst.gov.in/services/searchtp>

Payment Process



Payment Cut Off Dates

Payment Request Received	Review of Documents Including Budget Codes	Send for Posting to SA/COA	Bank Uploader	Send for Verification and Authorization in Bank	Payment Day
Wednesday 12:01 PM onwards, Thursday, Friday, and Monday 12 PM cut-off	Daily	Monday no later than 3 PM	Immediately after posting confirmation and same day	Monday same day (posted day) or Tuesday before 12 PM	Tuesday
Monday 12:01 PM onwards, Tuesday, Wednesday 12 PM cut-off	Daily	Wednesday no later than 3 PM	Immediately after posting confirmation and same day	Wednesday same day (posted day) or Thursday before 12 PM	Thursday

Note: Lead time to process payment is 3 working days, provided a complete set of documents, including the budget code, are submitted to Finance and Accounting.

Timelines & Deliverables

Task/Deliverables	Frequency	Due Date	Person Responsible	For Submission To
Expense reports of staff & others	Monthly	25th Current Day of the month	WF/PEF -> ED/ Designated Board MemberA PEF, NSP, Grants -> FO/GFO/FAC	COA/SA
Payroll computation with coding and allocation	Monthly	25th Current Day of the month	HR	COA/SA
LOE computation and coding	Monthly	27th of the month	HR	GFO/COA
Grant ICR computation/SPC allocation	Monthly	1st Working Day of the following month	GFO/FO	COA
Month-end Back-up Forms and Account Reconciliation, Form 31	Monthly	3rd Working Day of the following month	ED/ Designated Board MemberA -> SA/FH	Senior Accountant for Global Accounting

Important Reminders

- Last payment processing day of the month is until 25th current day of the month
- A/P working module is open on the 4th working day of the following month
- Processing of next month's payment can be done on the first day of the following month by coding eFinancials without. However, the exchange rate and period should be manually encoded. Exchange rate for the next month is available upon SA's advice.
- When submitting requests for payment, settlement of advances and expense booking, complete the following string code: Cost Center- Account- Activity Code- Job Code
- When submitting requests for payment, settlement of advances and expense booking, get proper approval from budget holder
- Finance and Accounting has the right to return approved payment request as to the completeness of the documentation, thus payment processing lead time shall commence upon the receipt of the documents resubmitted

GRANT MANAGEMENT

Types of Donors

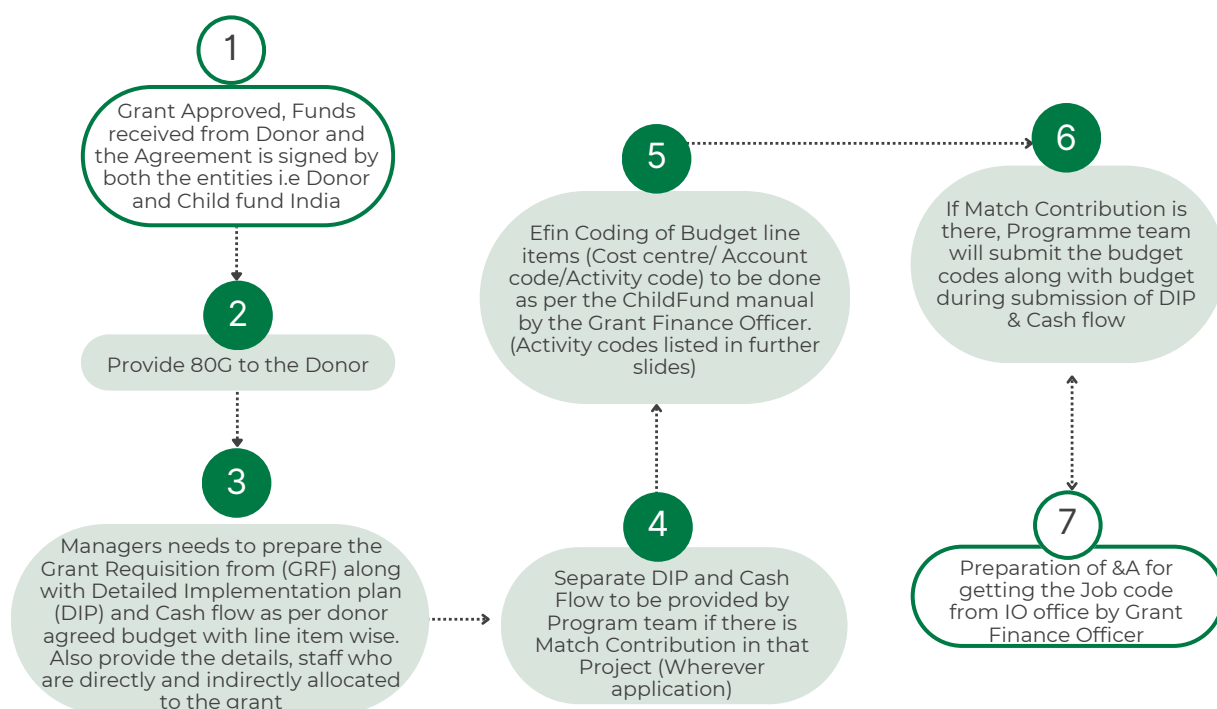
12 types of donors and codes:

- 1 - U.S. Government
- 2 - Foreign Government
- 3 - Combined Government (U.N., etc.)
- 12 - ChildFund Alliance
- 24 - International Foundations
- 25 - U.S. Foundations
- 97 - U.S. Government Subcontracts
- 98 - U.S. Government Sub grants
- 99 - Other NGO's, Corporations, Individual

Documentation for grants

- Approved Proposal
- Signed Memorandum of Understanding (MOU)
- Approved Budget
- Donor details like Name, Address, PAN, Contact details, Email etc.
- Important emails from the Donor
- Approved Time sheets of all staff associated with the grant – to be prepared on a monthly basis

Grant Implementation Process





Non negotiables in Grant Management:

- Expenses need to be booked in specific line item (Activity wise).
- Expenses should not exceed the approved budget.
- Expenses should not be reallocated/revised without donor approval.
- If budget is revised, donor approval is mandatory.
- Match contribution, if any, should not be booked under same Job Code of the grant. A separate Job Code to be requested for the same and the Last letter will be "M".
- Activity code should not be same for two different line item.

PURCHASE MANAGEMENT

This applies to all purchases of materials and services made by Childfund India:

Purchase Process

- The purchase process shall follow the quotation matrix and procurement matrix as mentioned in the procurement section of this manual.
- In case of large purchases/ contracts above Rs. 10,00,000, the Purchase Committee shall float open tenders to obtain the best quotation. (At least, 15 days' time should be given for submitting the quotations. Also, open tender can be floated on internet like email circulation, devnet.org etc.
- All purchases shall be judiciously made without compromising the quality of product and services.
- If the Purchase Committee decides to purchase from a vendor other than the lowest quoted vendor, committee may do so after recording the valid reasons for the same.
- In-case of online purchase, quotations and configurations of the products should be documented properly. Quotes from other online shopping website should be documented with dates and time of printing.

STATUTORY COMPLIANCES

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Foreign Contribution Regulation Act (FCRA)

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Income Tax Act, 1961

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TDS Compliances

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Payment of Gratuity Act, 1972

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Employees Provident Fund & Miscellaneous Provisions Act,
1952

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Goods & Services Tax

FOREIGN CONTRIBUTION REGULATION ACT (FCRA)

Childfund India shall comply with all the provisions of FCRA and FCR Rules, related amendments, guidelines and notifications issued by the Ministry of Home Affairs (MHA). Some of the major provisions being followed as per current provisions are highlighted below:

- The foreign contribution would be received only in the designated FC bank account (SBI New Delhi Bank Account).
- No sub-granting would be done by Childfund India and all the FC received would be directly utilized.
- The foreign contribution would be utilized only for the purpose for which it has been granted.
- Separate set of books of account would be maintained for the FC funds.
- Annual FC return will be filed online before the prescribed due date i.e. 31st December of each year.
- Any change/addition in the FC receipt cum utilization bank accounts would be intimated to MHA within 45 days of its change (FC 6C/ FC 6D).
- Any change in original key members of Childfund India would be intimated to MHA within 45 days of change (FC 6E).
- Other information which needs to be intimated/updated/filed to MHA within 45 days of changes are:
 - Change of name and / or address within the state (FC 6A).
 - Change of nature, aims and objects and registration with local/relevant authorities (FC 6B).
- Preparation of separate set of financial statements as required under FC law for online submission to FCRA Departments of the Ministry of Home Affairs as follows:
 - Audited Receipts and Payments Account
 - Audited Income and Expenditure Account
 - Audited Balance Sheet
 - Annual return in Form FC-4
 - A copy of the FC designated bank statement certified by the bank
 - A certificate from the Chartered accountant
 - Declaration by the Chief Functionary

Administrative expenses:

Rule 5 of FCRR, 2011 defines that administrative expenses include the following:

- Salaries, wages, travel expenses or any remuneration realised by the Members of the Executive Committee or Governing Council of the person;
- all expenses towards hiring of personnel for management of the activities of the person and salaries, wages or any kind of remuneration paid, including cost of travel, to such personnel;

FOREIGN CONTRIBUTION REGULATION ACT (FCRA)

- all expenses related to consumables like electricity and water charges, telephone charges, postal charges, repairs to premise(s) from where the organisation or association is functioning, stationery and printing charges, transport and travel charges by the Members of the Executive Committee or Governing Council and expenditure on office equipment;
- cost of accounting for and administering funds;
- expenses towards running and maintenance of vehicles;
- cost of writing and filing reports;
- legal and professional charges; and
- rent of premises, repairs to premises and expenses on other utilities;

Provided that the expenditure incurred on salaries or remuneration of personnel engaged in training or for collection or analysis of field data of an association primarily engaged in research or training shall not be counted towards administrative expenses:

Provided further that the expenses incurred directly in furtherance of the stated objectives of the welfare-oriented organization shall be excluded from the administrative expenses.

Few examples of Administrative expenses:

- Managerial and Finance staff irrespective of their location.
- Audit and any other legal fee paid.
- Administrative office rent and maintenance.
- Printing and stationery expenses for office purposes.

Examples of Program expenses:

- Personnel directly involved in project implementation.
- Field office rent and
- Printing and stationery expenses whose usage can be directly attributable to program activities.

INCOME TAX ACT, 1961

Provisions for availing exemption of income

Childfund India, being registered u/s 12A of the Income Tax Act'1961, is eligible for conditional exemption of its income u/s 11 to 13 of the Income Tax Act'1961. Following provisions need to be followed:

- **Annual audit of accounts** should be done by the chartered accountant and an audit report in form 10B should be submitted by the auditor. Disclose the information of payments (in way of salary or honorarium) made to the Board member in form 10B (Rule 17 of Income Tax Law).
- **Investment of funds** should always be in accordance with the provision of **sec 11(5)** of the Income Tax Act'1961.
- **Application of the 85 percent of income** should be for charitable purposes u/s 11(2).
- In case, applied income is less than 85%, the remaining **unutilized income** may be **accumulated as per section 11(2)** of the Income Tax Act'1961.
- **Return of income in form ITR 7** should be filed on or before 31st October for the previous financial year.
- **Gross receipts from business** activities pertaining to the advancement of any other object of general public utility. must **not exceed 20%** of the total income of the organization.
- **No grants** should be **made from funds accumulated** for up-to 5 years through filing of Form 10.
- **Renewal application of 12A and 80G** Certificate; In every 5 years.
- In case of Local funds received by the organization, **Form 10BD shall be filed annually** and accordingly certificate shall also be issued under **Form 10BE** to the respective Donor.
- All documents and records are to be retained for a period of 10 years, as per the newly notified Rule 17 AA.

TDS COMPLIANCES

While making payments to third parties as specified under Income Tax Act, Childfund India would deduct tax at source (TDS), if the same is eligible for deduction. Further, TDS deducted should be deposited either at any of the designated branches of banks authorized to collect taxes on behalf of Government of India or through online payment. Childfund India should also file TDS returns on containing details of deductees and challan details relating to deposit of TDS to Income Tax Department.

Key points to be remember

- Deduct TDS from the applicable payments as prescribed.
- Payments should be made before the 7th of the following month, except for the month of March, where TDS (Tax Deducted at Source) must be deposited by 30th April.
- Obtain and document bank challans and maintain TDS controls sheet
- Submit quarterly return before the due date {Due date for quarter 1 – 31st July; For quarter 2 – 31st October; For quarter 3 – 31st January; For quarter 4 – 31st May}
- Issue form 16A: Certificate in form 16A should be issued to the deductee on quarterly basis within 15 days from the due date for furnishing statement / return of TDS.
- Issue form 16: Certificate in Form 16 should be issued to employees on yearly basis and by 31st May of the financial year immediately following the financial year in which the income was paid and tax deducted.
- Document the forms and online TDS returns.

PAYMENT OF GRATUITY ACT, 1972

The Act is applicable to establishments with 10 or more employees. Gratuity is provided on the basis of actual calculations taking current years' salary as basis.

The following steps to be kept in mind while making payment of gratuity:

- Amount of gratuity to be paid on the termination of employment.
- At least 5 years of continued service to be completed i.e. uninterrupted service except the situation specified in the Act.
- However, the 5-year requirement is waived in cases of termination due to death or disablement caused by an accident or disease. In such cases, an employee is eligible for gratuity even if they have not completed 5 years of service.
- Gratuity should be calculated as follows: = last drawn monthly basic salary (Including dearness allowance) x 30 days x no. of years of service/ 26 days
- (Note: Years of service are rounded off to the nearest full year)
- Maximum amount of gratuity to be payable should be restricted to INR 25 Lakhs.
- Gratuity should be paid by the organization within 30 days when it becomes payable.



EMPLOYEES PROVIDENT FUND & MISCELLANEOUS PROVISIONS ACT, 1952

The Act is applicable to organizations employing 20 or more persons and should be registered under the Act. The registered organizations have to make following contribution as per the provision of the Act:

Account head	Employee's share	Employer's share
EPF Contribution	12%	3.67%
Administration Charges	-	0.50%
Employee Pension Scheme Contribution	-	8.33%
Employees Direct Linked Insurance (EDLI) Contribution	-	0.50%

- The contributions mentioned above shall be calculated on Basic salary including dearness allowance.
- Voluntarily higher contributions should be acceptable, at the joint request of the member and the organization.
- The organization should remit the above-mentioned contribution before the 15th of the following month.

GOODS AND SERVICES TAX, 2017

- Organization shall issue GST Tax invoice with respect to the taxable business activities and collect GST from the recipient at applicable rate.
- Childfund India should file monthly GST returns i.e. GSTR-1 & GSTR-3B and Annual return in form GSTR-9 on timely basis.
- Amount of GST collected from the recipient should be deposited along with the return to the Government.
- Childfund India shall deposit GST directly with respect to the Goods or Services received by the organization which are covered under Reverse Charge mechanism (RCM).
- The liability to pay GST on goods or services or both shall arise at the time of supply as determined in accordance with the provisions of this section 12, 13 & 14 of CGST Act, 2017

ANNEXURES

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Annexure 1 Authority Matrix

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Annexure 2 Chart of Accounts

ANNEXURE 1 - AUTHORITY MATRIX

Amount	Authorized Approval Level
Up to Rs. 50,000	Senior Officers
Up to Rs. 1,00,000	Project Head, State Managers, Managers
Up to Rs. 3,00,000	Sr. Managers
Up to Rs.400,000	Deputy Director
Up to Rs 6,00,000	Directors
Up to Rs. 25,00,000	ED
Above Rs. 25,00,000	ED along with Board Member

ANNEXURE 2 - CHART OF ACCOUNTS

ChildFund India uses a structured account code consisting of a maximum of 25 digits, divided into four elements as follows:

1. Cost Center Code: Each Country Partner has a series of Cost Centers that represent internal departments. The maximum length of Cost Center is 6 digits. For India Society, cost center is separated to 101XXX (Foreign Currency) and 107XXX (National Currency). In addition, India Society uses prefix P (Program) and A (Administrative) to separate costs. DI and Grant Location use xxxD and the use of alphabet as combination in the cost center to track location wise expenses. Currently, India Society cost centers are as follows:

Cost Centre Number	Cost Centre Description
10100A	ISFC-EXECUTIVE DIRECTOR_ADMIN
10105A	ISFC-BOD_ADMIN
10110A	ISFC-ACCOUNTING AND FINANCE_ADMIN
10120A	ISFC-ADMINISTRATION_ADMIN
10130A	ISFC-SPONSORSHIP_ADMIN
10140A	ISFC-INFORMATION TECH_ADMIN
10150A	ISFC-HUMAN RESOURCES_ADMIN
10160A	ISFC-ASSURANCE_ADMIN
10170A	ISFC-FUNDRAISING_ADMIN
10171A	ISFC-COMMUNICATIONS_ADMIN
10180A	ISFC-PROGRAM_ADMIN
10181A	ISFC-CHILD PROTECTION_ADMIN
10182A	ISFC-M&E_ADMIN
10183A	ISFC-BUSINESS DEVELOPMENT (GAM)_ADMIN
10184A	ISFC-DRM_ADMIN
10185A	ISFC-ADVOCACY_ADMIN
10186A	ISFC-TECHNICAL PROGRAM_ADMIN
10130P	ISFC-SPONSORSHIP_PROGRAM
10180P	ISFC-PROGRAM_PROGRAM
10181P	ISFC-CHILD PROTECTION_PROGRAM
10182P	ISFC-M&E_PROGRAM
10184P	ISFC-DRM_PROGRAM
10185P	ISFC-ADVOCACY_PROGRAM
10186P	ISFC-TECHNICAL PROGRAM_PROGRAM
101BS	ISFC-BALANCE SHEET
101DAA	ISFC-MUMBAI_ADMIN
101DBA	ISFC-KUNTI_ADMIN
101DCA	ISFC-BANGALORE_ADMIN

101DDA	ISFC-Raichur_ADMIN
101DEA	ISFC-Ananthapur_ADMIN
101DFA	ISFC-Kendrapara_ADMIN
101DGA	ISFC-Sultanpur_ADMIN
101DHA	ISFC-Pune_ADMIN
101DIA	ISFC-DELHI_ADMIN
101DJA	ISFC-Kalahandi_ADMIN
101DKA	ISFC-Bhadrachalam_ADMIN
101DLA	ISFC-Jaisalmer_ADMIN
101DAP	ISFC-Mumbai_PROGRAM
101DBP	ISFC-KUNTI_PROGRAM
101DCP	ISFC-Bangalore_PROGRAM
101DDP	ISFC-Raichur_PROGRAM
101DEP	ISFC-Ananthapur_PROGRAM
101DFP	ISFC-Kendrapara_PROGRAM
101DGP	ISFC-Sultanpur_PROGRAM
101DHP	ISFC-Pune_PROGRAM
101DIP	ISFC-DELHI_PROGRAM
101DJP	ISFC-Kalahandi_PROGRAM
101DKP	ISFC-Bhadrachalam_PROGRAM
101DLP	ISFC-Jaisalmer_PROGRAM
101IN	ISFC- INCOME
101PL	INDIA SOCIETY BUDGET POOL
10700A	IS-EXECUTIVE DIRECTOR_ADMIN
10705A	IS-BOD_ADMIN
10710A	IS-ACCOUNTING AND FINANCE_ADMIN
10720A	IS- ADMINISTRATION_ADMIN
10730A	IS-SPONSORSHIP_ADMIN
10740A	IS-INFORMATION TECH_ADMIN
10750A	IS-HUMAN RESOURCES_ADMIN
10760A	IS-ASSURANCE_ADMIN
10770A	IS-FUNDRAISING_ADMIN
10771A	IS-COMMUNICATIONS_ADMIN
10780A	IS-PROGRAM GENERAL_ADMIN
10781A	IS-CHILD PROTECTION_ADMIN
10782A	IS-M&E_ADMIN
10783A	IS-BUSINESS DEVELOPMENT (GAM)_ADMIN
10784A	IS-DRM_ADMIN
10785A	IS-ADVOCACY_ADMIN
10786A	IS-TECHNICAL PROGRAM_ADMIN
10730P	IS-SPONSORSHIP_PROGRAM
10780P	IS-PROGRAM GENERAL_PROGRAM
10781P	IS-CHILD PROTECTION_PROGRAM
10782P	IS-M&E_PROGRAM
10784P	IS-DRM_PROGRAM
10785P	IS-ADVOCACY_PROGRAM
10786P	IS-TECHNICAL PROGRAM_PROGRAM
107BS	IS-BALANCE SHEET
107IN	IS- INCOME
107PL	INDIA SOCIETY BUDGET POOL



2. **Account Code:** It is mandatory for all transactions to have a account code and comprises of 5 digits as under:

- Assets 10000 to 19999
- Liabilities 20000 to 29999
- Net Assets 30000 to 39999
- Revenue 40000 to 59999
- Expenses 60000 to 99999

A brief description of the account codes used for the expenses items is provided as under:

1. **Balance Sheet Accounts**

• **Asset Accounts (10000-19999)**

Cash & Investment Accounts

102xx	C.O. Bank Account
104xx	Cash-Overnight Invest-CO
105xx	FRO Bank Account
106xx	Grant Bank Account
113xx	Petty Cash
114xx	Transmittal Account
12204	Bonds Foreign Investments
12211	Bonds-Telephone Line

Accounts Receivable, Advances, Pre-paid, Inventory Accounts

14002	Accounts Receivable
14400	Grants Receivable
14401	Grants Receivable – Unconditional
1440C	Grants Receivable – Unconditional Contra
14900	Special Deposit
15500	Travel Advances
15600	N.S.P. Advances
15800	Other Advances
15900	Grant Advances
16901	Prepaid Exp - Other
16902	Prepaid Exp - Insurance
16905	Prepaid Exp - Postage
16908	Prepaid Exp - Rent
16909	Prepaid Exp - Legal Fees
16916	Prepaid Exp - Software/Hardware Maintenance
16930	Subsidy Held at CO



Fixed Asset Accounts

18000	Land
18100	Buildings & Building, Tenant, Leasehold Improvements,
18300	Equipment & Furniture
18500	Vehicles
18600	Data Processing Equipment
18800	Grant Funded Assets
18700	Assets In Progress
18200	Accumulated Depreciation-Buildings
18400	Accumulated Depreciation-Non
	buildings

• **Liability Accounts (20000-29999)**

20000	C	A.P. Control Account (for IS1 sub-ledger)
20102		Accounts Payable/Payroll
20199		Accounts Payable-Postable
20200	C	AP Control Account (for IS2 sub-ledgers)
20201	C	VAT Control Account (for GL Payments & Receipts)
20202		Invoice Withholding Tax Liabilities
20205	C	AP Control Account (for IS6 sub-ledgers)
20600		Proceeds from Sale Of Fixed Assets
20700		Grants Payable
2070C		Grants Payable – Un-conditional Contra
22800		Leave Balance Accruals
22900		Reserve/Severance Pay or gratuity
23400		PT Payable
23401		TDS on salaries
23402		Provident Fund Payable
23403		ESI Payable
23404		Labour Welfare Fund payable
24200		Subsidy Payable-C.O. Held
28100		Long-term Debt

• **Net Assets (Equity) Accounts (30000-39999)**

30166	U.R. Net Assets - C.O. post able
30199C	Year-end Reserve Control Account



2. Income Statement Accounts

Revenue Accounts (40000-59999)

40099	Suspense
40101	Cash Income From-WF
40102	Cash Income From I.O.-Subsidy
40103	Cash Income From I.O.-DFC
40104	Cash Income-NSPs (India Only)
40109	Cash Income From I.O.-PEF
40300	Gifts In Kind
40500	Gifts-in-Kind - Capital
42200	Grant Revenue
42400	Grant I.C.R. Expense
42500	Grant Fee/Surplus Expense
44700	Interest Income
45100	Unconditional Grants Release to UR
45400	Grant I.C.R. Revenue
45500	Grant Fee/Surplus Income
46000	Rental Income
47100	Gain/Loss-Fixed Assets
47200	Gain/Loss-Foreign Exchange (Unrealized)
47800	Gain/Loss-Foreign Exchange (Realized)
49900	Miscellaneous Income
50002	FRO Grant Revenue Unconditional
50200	F.R.O Sponsorships
52600	Unconditional grants release to UR
53101	Temporarily Restricted Contribution Income – NSP from Alliance (use with Alliance Activity Code)

Expenses Accounts (60001-99999)

60001	This account code is used for accounting the salaries of regular staff members.
60002	This account code should be used for recording overtime payments for all categories of employees, including regular and contractual staff.
60003	This account code applies to salary payments related to accrued vacation days (leave travel encashments).
60005	This account code is used for payments made upon the completion of service of regular staff, such as retirement or death benefits, provided the employee has worked for at least 5 years.
60006	This account code is designated for the salaries of employees on fixed-term contracts.
60011	This account code is used for the wages (job-work contracts).
60201	This account code is used for accounting premiums paid for the medical insurance coverage of staff.
60202	This account code is used for accounting premiums paid for the life insurance coverage of staff.



- 60600 This account code is used for payments made upon the termination of staff services.
- 61000 This account code is used to record staff welfare benefits.
- 61900 This account code is used to record the fees and expenses for hotel accommodations, meals, and transportation for sponsored or approved staff training programs.
- 62900 This account code should be used to account for the purchase of equipment.
- 62903 This account code is used for accounting the purchase of IT equipment valued below Rs. 4,00,000.00.
- 62905 This account code is designated for assets purchased with a value below Rs. 4,00,000.00.
- 63200 This account code is used for accounting the cost of printing, stationery, and other office supplies.
- 63203 This account code is used for the cost of IT-related supplies.
- 63206 This account code applies to the cost of film, developing, and additional reprints of photographs.
- 65000 This account code is used for advertising expenses related to fundraising activities.
- 67300 This account code is for the cost of services hired on a short-term basis.
- 67301 This account code applies to the cost of services hired specifically for hosting services.
- 67302 This account code is for the cost of services hired specifically for hardware licensing and maintenance.
- 67303 This account code is for the cost of services hired specifically for software licensing and maintenance.
- 67305 This account code is used for the cost of services hired specifically for capitalized contract services.
- 67310 This account code is used for the cost of services related to subscription licensing.
- 67313 This account code is for the cost of services related to IT consulting services.
- 67600 This account code is used to record the cost of legal services, government registration fees, and other similar payments.
- 67900 This account code is for auditing costs.
- 68300 This account code records the estimated value of in-kind donations of goods for non-program costs, with an equal credit posted to 40300, Gifts in Kind Revenue.
- 69000 This account code is used for transportation, hotel, meals, tips, and similar costs for official travel undertaken in support of program activities (excluding travel for conferences/meetings).
- 69400 This account code is used for the fees and expenses of hotel accommodations, meals, and transportation for sponsored or approved conferences and meetings.



70000	This account code records all vehicle fuel and gas expenses, excluding insurance premiums and taxes, for all owned or rented motor vehicles such as cars, trucks, and motorcycles.
70001	This account code is for vehicle repair and maintenance expenses, excluding insurance premiums and taxes, for all owned or rented motor vehicles such as cars, trucks, and motorcycles.
70100	This account code is used for all expenditures related to occupied facilities, including but not limited to janitorial supplies, heating, electricity, water, repairs and maintenance, fire and automobile insurance, and real estate taxes (such as office rent)
70101	All expenditures related to and purchase of consumables (utilities like gas, water).
70102	All expenditure related to maintenance of offices
70103	Occupancy – Building Insurance
70104	Occupancy - Security
70105	Occupancy – Rental for storage or warehouse supported by lease agreement.
70600	Telephone Costs are accounted under this budget line
70601	Internet costs are accounted under this budget line
71000	This account code is used to record all expenditures for ocean, inland, and airfreight, as well as postage costs for the office, including services such as DHL, Federal Express, UPS, etc.
71201	This account code is used for the cost of renting or leasing equipment.
71203	This account code is designated for the cost of renting software not owned by the organization, including software subscriptions and similar services.
71204	Grant or NSP Funded Assets which are capitalized by ChildFund
71205	Assets which are expensed off (not owned by ChildFund)
71206	IT Leases/Hardware
72200	The fees charged by banks or other financial institutions.
75000	Depreciation Expense - Non-Building
75050	Depreciation Expense - Grant Assets
75100	Depreciation Expense – Buildings
75200	Vehicle usage
75201	Building usage
75202:	Other asset usage
76000	This account code is used to record interest expenses on debt instruments.
76001	This account code is designated for interest expenses related to the F. Union line of credit.
77000	This account code is used for program-related costs, including labor, materials, and support paid or reimbursed to non-ChildFund staff, such as community members, partner organization staff, or vendors.
77001	Program Expenses Rent for program area or satellite offices.



79300	The cost of dues and memberships to professional organizations. Membership to these organizations should be a benefit to both the staff member belonging and ChildFund India.
79900	Miscellaneous Expense (Use Analysis 2 for Admin Overheads for grants)
79902	Income Tax Expense
82000	Grant Expense-Budget Only
81050	Gifts In Kind Expense-Program
81051	GIK Expense: Shortage/Overage on Shipment; also used for donated freight
81055	Grant Gifts-in-Kind Expense (replaces 82013)
81300	IC Expense (Payer)
81310	IC Expense Credit (Receiver) (replaces 41300)
81100	Donated Services Expense-Program
83100	Expenses funded from C.O. Unrestricted Contributions (Income account = 40201)
83200	Expenses funded from F.R.O Unrestricted Contributions (Income account = 40202)
83305	Subrecipient Expense (replaces 82014)
90000	Subsidy Paid - U.S./Alliance Sponsorships
90200	Subsidy Paid - F.R.O. Sponsorships
91000	Gifts for Children Paid - U.S./Alliance Sponsors
91200	Gifts for Children Paid - F.R.O. Local Sponsors
99999	Last Account (for ease of running reports, also used for some match reclasses)

3. Activity Code: It is required for specific accounts and transactions to further classify transactions and can have maximum 6 digits. The purpose of activity code is to track and report eport Staff Advances, Grant Budget Line Detail, Non-sponsorship Program (NSPs), Partner Effectiveness Fund (PEF) expenses, Sub-recipient related transactions, Shared Program costs and special projects. Below are several examples of these codes and their respective descriptions:

A. Staff Advances

- i. V001 Advance-Country Director
- ii. V005 Advance-Program director

B. Grant Budget Lines (Activity codes) (instances are as under):

- i. "A" represents Personnel Costs, with the following sub-budget lines and further subdivisions:
 - 01: HQ, where:
 - .01 refers to technical staff
 - .02 refers to GMO support
 - 02: NO, where:
 - .01 refers to National Director
 - .02 refers to Finance Director
 - .03 refers to M&E Coordinator



- 03: NO, where:
 - .01 refers to COP
 - .02 refers to Area Manager
 - .03 refers to Zone Coordinator
- ii. **"B"** represents Fringe Costs, with the following sub-budget lines and further subdivisions:
 - 01: IO/ RO
 - 02: Country Staff
- iii. **"C"** represents travel costs, with the following sub-budget lines and further subdivisions:
 - 01: Local Travel, where:
 - 01 refers to field travel
 - 02: International travel, where:
 - 01: COP to USA
 - .02: IO staff to NO
- iv. **"D"** represents Supplies costs, with the following sub-budget lines and further subdivisions:
 - 01: Expendible Supplies, where:
 - .01 refers to Cameras
 - .02 refers to backpacks
 - 02: Equip < 5000, where:
 - .01: Motorcycles
- v. **"E"** represents Equipment costs.
- vi. **"F"** represents Contract Services.
- vii. **"G"** represents Program Activity costs
- viii. **"H"** represents other direct costs, with the following sub-budget lines and further subdivisions:
 - .01 refers to National Office, where
 - .01 refers to Rent
 - .02 refers to Fuel
 - .03 refers to Utilities
 - .02 refers to Field Office, where
 - .01 refers to Rent
 - .02 refers to Fuel
 - .03 refers to Utilities



C. Inter-company codes

- IC1000 Inter-company IO

In the above examples, the “IC” stands for Inter-Company and the code is the SBE Cost Center Code for the other office involved in the transaction.

D. PEF usage codes

- PE1CB Local Partner Capacity Building
- PE1FC Field Costs
- PE1FP Field Personnel
- PE1SA PEF Sponsor Rel Expenses and Project Audit
- PE2DE PEF Prog Dev & Expansion
- PE2TP Technical Personnel
- PE3ML M&E Learning Specialist
- PE3PE PEF Program Effectiveness
- PETLP Transfer to Local Partners

4. Job Code: It is required for specific accounts and transactions to further classify transactions and can have maximum 8` digits. All expense shall require a job code to indicate the source of funding. Below are few examples:

Example #1 Capital Assets

- FA002150 Toyota
- FA002092 India - Generator

Example #2 Temporarily Restricted Transactions

- Contributions:
 - 728 Real Gifts from US donors (formerly Gifts of Love and Hope)
 - 233 Child Alert
 - 572 Medical Needs of Children
- Sponsorships:
 - SPON U.S. Sponsorships
 - SPONB Sponsorships from ChildFund Alliance Members
 - SPONC Sponsorships from FROs
 - PEF Partner Effectiveness Fund Income and Expenses
- Gifts for Children
 - DFC Gifts for Children from U.S. Sponsors
 - DFCB Gifts for Children from ChildFund Alliance Sponsors
 - DFCC Gifts for Children from FRO Sponsors
- Local Temporarily Restricted Contributions
 - LOC Temp Restricted FRO Contributions

Example #3 GIK Donors

- TOMS TOMS Shoes
- GOODS360 Goods360

Example #4 Grant and Grant Match

- 12-0328D CF Germany-Together-India – Direct Grant Expense
- 12-0328M CF Germany-Together-India – Grant Match Expense



The first two digits shall represent the type of donor. At present, there are 9 donors and their codes are as under:

- 1 - U.S. Government
- 2 - Foreign Government
- 3 - Combined Government (UN, etc.)
- 12 - ChildFund Alliance
- 24 - International Foundations
- 25 - U.S. Foundations
- 97 - U.S. Government Subcontracts
- 98 - U.S. Government Subgrants
- 99 - Other NGO's, Corporations, Individual Donors

The following accounts other than the expense heads shall require job codes:

- 15900 Grant advance
- 14400 Grants Receivable
- 14401 Grants Receivable – Unconditional unfunded
- 1440C Grants Receivable – Unconditional Contra
- 16802 GIK Inventory in Transit
- 16803 Inventory – Grant GIK
- 16804 GIK Inventory in Country
- 18000 to 18999 Fixed Assets
- 20700 Grants Payable
- 2070C Grants Payable – Contra
- 42200 Grant Revenue
- 42400 Grant ICR Expenses
- 45400 Grant ICR Revenue
- 42500 Grant Fee or Surplus expenses
- 45500 Grant Fee/Surplus Income

FORMATS & TEMPLATES

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Consultant Invoice Format

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Statement of Expenses

PURCHASE ORDER TEMPLATE

PURCHASE ORDER					
Purchase Order Number:				Type of Purchase:	
Purchase Order Date:					
Vendor			Purchase Requisition		
Number			Number		
Name			Date		
Address			Department		
Phone Number			Employee		
Delivery Date			Shipping Delivery Address Packing		
Order Information					
Additional Conditions					
N°	Description	Quantity	Unit	Unit Price	Total
1					
2					
3					
4					
Prepared by:				Sub Total	
Authorized Signature Date:				Tax	
				Grand Total	
Vendor Signature Date:					
In Words:					
NOTE - Purchase requisition or contract approved should be attached before approval. Distribute original to vendor and copies for Purchasing Department Officer, Accounts Payable Department and receiving department.					
automatically populated					

PS03 ACTIVITY REPORT

Activity Report				PS03		
Activity / Analysis Code	E-FIN Code	PS01/PRA Reference No:	Activity Coordinator Name	Date	Location/Village	Theme
Name of the Activity						
S:No	Session Topics		Facilitator	Materials requirement		Time duration
Notes Session 1- Welcome Note Session 2-Importance of SRH Session 3 - Role of Parents / children in conversation on SRH Session 4- Available SRH services Conclusion and follow up action plan : Report prepared and Authenticated Prepared by Name / Designation and signature _____ Verified by name /Signature _____						
*Annex Photo graph (black & white print copy and maintain soft copy with activity code as reference) ***For training , pre and <u>post test</u> analysis summary form will be mandatory						

TOUR ITINERARY

CHILD FUND INDIA																																									
TOUR ITINERARY																																									
Date																																									
To	Supervisor / Line Manager :				From	Traveller :																																			
Date *	Place of Presence/Travel		Purpose **	Mode of Travel	Train / Flight No.	Departure time	Arrival time	Budget and activity to be charged ***																																	
	From	To																																							
<table><tr><td>Particulars</td><td>No. of Day's</td><td>Amount per day</td><td>Total Amount</td></tr><tr><td>Hotel / Accommodation</td><td></td><td></td><td></td></tr><tr><td>Taxi Charges</td><td></td><td></td><td></td></tr><tr><td>Food Expenses</td><td></td><td></td><td></td></tr><tr><td>Local Travel</td><td></td><td></td><td></td></tr><tr><td>Miscellaneous</td><td></td><td></td><td></td></tr><tr><td colspan="3">Total</td><td></td></tr><tr><td colspan="3">Maximum advance is Rs. 10,000</td><td></td></tr></table>										Particulars	No. of Day's	Amount per day	Total Amount	Hotel / Accommodation				Taxi Charges				Food Expenses				Local Travel				Miscellaneous				Total				Maximum advance is Rs. 10,000			
Particulars	No. of Day's	Amount per day	Total Amount																																						
Hotel / Accommodation																																									
Taxi Charges																																									
Food Expenses																																									
Local Travel																																									
Miscellaneous																																									
Total																																									
Maximum advance is Rs. 10,000																																									
Accommodation booking request, if required																																									
Special requests, if any																																									
Visiting Personnel: (Traveller)																																									
Approved by: (Line Manager / Supervisor)																																									
Note for preparing the Itinerary																																									
* Pl provide date-wise complete chronology of presence or travel (In order to know where a person is available on a given date)																																									
** Pl mention clearly the purpose of each visit and also leave (if being availed in between the travel)																																									
*** Pl provide an idea of which budget or budget head the travel should be charged to (attach details if necessary)																																									

ChildFund India
Check List For Vendor / Supplier / Consultant Payment

ChildFund
Because we need each other.

Location & Project ID:

Vendor Name:

Date of Submission:

Sl. No.	Documents	Verified Documents availability (Yes / Mention NA if Not Applicable)	Remarks if any
1	Approved Purchase Requisitions(PRA/PS01) With TOR/Specifications		
2	Quotation (including mail to & fro Vendor/s).if applicable		
3	Approved Bid / Canvas Sheet / Sole Source		
4	Purchase Committee minutes signed by PC members		
5	Terrorist Vetting (if applicable)(to state the limit)		
6	Purchase Order / Contract / Agreement/ARC		
7	Goods Received Note (GRN) / Service Completion Certificate duly approved.		
8	Tax Invoice / Bill of Supply along with Delivery Challan (If applicable)		
9	Valid Declaration/ <u>Proof where</u> vendors' name does not match the Invoice submitted.		
10	Whether Stock / Asset register updated		
11	PAN, Aadhaar and GST Number (duly verified)		
12	Bank Details / Cancelled Cheque to be enclosed		
13	Attendance sheet of participant (in case of Training/ Workshops/Meeting)(PS-2)		
14	Tax returns filing proof of past two years where TDS is applicable/ Declaration letter from vendor(format already shared)		
15	Distribution List (if any) with <u>details</u> . Attach if available or attach user declaration		

As per the Budget Availability

Cost Centre	Account Code	Activity Code(E- Fin Activity code)	Analysis Code	Job Code	Amount
TOTAL					

I confirm that all the original documents against every transaction / payment is available at the location for verification and is being filed properly.

Submitted by:

Signature

Designation:

Full Name:

Date:

Checked and Verified by:

Signature

Designation:

Full Name:

Date:

Approved by:

Signature

Designation:

Full Name:

Date:

GRN

		<u>RECEIVING REPORT</u>				
Purchase Order Number:						
Name of the Vendor:						
Purchase Order Date:						
Type of Purchase:	Service		Goods	✓		
Order Verification Checklist						
G o o d s	Item	Quantity	Received	Item	Quantity	Received
	Wild Craft Sling Bags		YES			YES
	Wild Craft Backpack		YES			YES
Delivery as per PO				Delivery Date		
S e r v i c e s	Characteristics of the service as per PO			Characteristics or the service received:	Approval	
	Written Report Required			Written Report Attached		
Penalties				Performance		
Observations: Received all the bags as per the PO issued						
Employee accepting delivery of the goods and/or service						
Name: _____ Date: _____						
Signature _____						

 automatically populated

Penalties = Total Amount or Percentage to be discounted from the total Purchase Order
Performance = To rate the vendor according to it performance from 1 to 100
Received = Check the boxes



CONSULTANT INVOICE FORMAT

INVOICE			
Consultancy Fees			
Invoice No.:			
Invoice Date:		Contract Date:	
Project		PAN:	
* From: Name : Place: Contact No:			
To, ChildFund India			
Particulars		Amount in Rs.	
Grand Total			
Rupees in words:			
Signature of the Consultant:		Approved by: (Authorised Signatory) Date :-	

Name and residential address is mandatory

Bank Name
 Account Holder Name
 Bank A/c No.
 Bank IFSC Code
 Branch

Bid Analysis for

Prepared by:				Vendor Name:		Vendor Name:		Vendor Name:	
Date:				Vendor Number:	1	Vendor Number:	2	Vendor Number:	3
				Quotation Ref:		Quotation Ref:		Quotation Ref:	
				Date:		Date:		Date:	
ITEM DESCRIPTION	Specification	Qty.	unit Price	TOTAL	Qty.	unit Price	TOTAL	Qty.	unit Price
TOTAL									
Transportation									
Selected Vendor:									
Committee's member signatures:									
Approved by:									
Date:									

[illegible]

CHILDFUND INDIA**CIRCULAR**

Ref. No.: CFI/2025/October/01

Date: 08th October 2025

Subject: Implementation of Revised Authority Matrix and Signing of Agreements

This is to inform all ChildFund India offices and staff that, pursuant to the Governing Council Meeting held on 22nd August 2025, and subsequent approval by the Board, the revised Authority Matrix has been adopted and **shall be effective from 10th October 2025**.

The revised matrices — including Procurement Matrix, Quotation Requirements, Payment and Purchase Approval Matrix, Booking & Payment Matrix, and Signature of Contracts and Agreements — have been approved by the Governing Council and are annexed to this circular for reference and strict compliance.

These revisions supersede all previous circulars or approvals on similar matters and are applicable across all ChildFund India offices and field locations.

All teams are advised to familiarize themselves with the revised matrices and ensure adherence while processing procurements, payments, and agreement signings.

For any clarifications, please contact the Finance/Administration Department at the National Office.

Issued by:

Finance & Administration Department

ChildFund India

Effective Date: October 10, 2025

Encl.: Approved Authority Matrices (as per GC Minutes dated 22nd August 2025)

Annexure: Approved Authority Matrices**Procurement Matrix**

MATRIX OF PROCUREMENT	
Up to 1 lakh	State level Procurement
Above 1 lakh to 4.5 Lakhs	Multi-State level Procurement
Above 4.5 lakhs	Central Procurement – Delhi will handle – East, North and West and Bangalore will handle only South with PAN India all Contracts

Quotation Requirements

MATRIX OF QUOTATION REQUIREMENTS		
Services	Goods	Requirements
Up to: Rs. 450000 (*inclusive of all applicable taxes)	Up to Rs. 100000	One quotation mandatory
Above: Rs. 450001 (*inclusive of all applicable taxes)	Above Rs. 100001	Three quotations mandatory
All exceptions: Up to Rs. 2000000 (*inclusive of all applicable taxes)	All Exceptions: Up to Rs. 1000000 (*inclusive of all applicable taxes)	ED and President
All other exceptions above Rs. 2000000	All other exceptions above Rs. 1000000	Governing Council

Payment and Purchase Approval Matrix

Payment and Purchase Approval Matrix	
Amount	Authorized Approval Level
Up to. Rs. 50000	Sr. Officers
Above Rs. 50001 and up to. Rs. 100000	Project Head, State Managers
Above Rs. 100001 and up to. Rs. 450000	Sr. Manager
Above Rs. 450000 and up to. Rs. 600000	Deputy Director
Above Rs. 600001 and Up to Rs. 1000000	Director
Above Rs. 1000001 and Up to Rs. 4000000	Executive Director
Above Rs. 4000001	Executive Director with a Board Member

Booking and Payment Matrix

Booking and Payment Matrix	
Amount	Authorized Level
Up to. Rs. 450000	Finance coordinators/Grant Finance Coordinators
Above Rs. 450001	Finance Officers/Accountants/Grant Finance Officers *Delhi office will handle only Delhi DI & Delhi Head office and Bangalore office will handle the rest of the locations.

SIGNATURE OF CONTRACTS AND AGREEMENTS

- Employment Contract: All employment contract (Except ED Direct Reports) can be signed by Director, HR and Admin after hiring approval from ED.
- Employment Contract for EDs direct report can be signed by ED after hiring approval from the Board. Any hiring above the salary scale should be approved by Board.
- SMT members/Director (Except Finance) can sign on other contracts and agreements up to a value of INR 1000000.
- All other contract and agreements over and above the value of INR 1000000 should be signed by ED.



Employee Manual
(Human Resources Policies & Procedures for Employees of ChildFund India)

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Introduction

Document Control and Approvals

Policy Owner	Director, HR & Administration	Policy Delegate	HR Department
Approval	Country/ Executive Director	Version	1.0
	Governing Council	Effective Date	December 29, 2025
Scope	India Country Office	Next Review	December 2027

Please note:

This document contains confidential information solely for the intended recipient. Unauthorized sharing, copying, or distribution is prohibited.

Policies and procedures are subject to periodic review and revision by the management. Changes will be timely communicated.

- b. Theft, fraud, or dishonesty in connection with the Organization's business or property, including misappropriation of funds or resources.
- c. Providing false information during the hiring process or at any point during employment (e.g., regarding personal details, qualifications, etc.).
- d. Forgery, such as signing documents without authorization or forging signatures.
- e. Assault, threats, or intimidation, including physical violence or harassment of colleagues or Managers, either inside or outside the workplace.
- f. Sexual harassment or other acts of abuse or soliciting sexual favours from any employee or stakeholder, especially involving vulnerable individuals or children.
- g. Gross negligence or habitual carelessness, leading to harm or loss to the Organization.
- h. Possession of weapons or dangerous items within the office premises.
- i. Engaging in criminal acts, including acts involving moral turpitude, even outside the office premises (e.g., domestic violence, child-related offenses).
- j. Drunkenness or intoxication within the workplace.
- k. Engaging in outside employment or business without management's permission.
- l. Refusal to accept communications (e.g., a show-cause notice or order) served by management.
- m. Wilfully endangering safety by ignoring or disobeying safety protocols and instructions.
- n. Misuse of confidential information, including disclosing sensitive organizational information without authorization.
- o. Misappropriating payments meant for beneficiaries or diverting payments to unauthorized individuals.
- p. Instigating or inciting employees or community members to act against the Organization or to further personal interests.
- q. Submitting false claims for reimbursement, benefits, or other organizational entitlements.
- r. Obstructing organizational duties by preventing other employees from carrying out their responsibilities.
- s. Conviction by a court for any criminal offense or involvement in illegal activities.
- t. Engaging in misconduct related to ChildFund's beneficiaries, such as giving undue benefits, delayed payments without cause, or borrowing money from them.
- u. Using organizational assets for personal gain, including accessing inappropriate websites on work computers or phones.
- v. Misusing authority to gain pecuniary benefits for oneself or family members by approaching external parties associated with the Organization.
- w. Serious failure to perform duties, including repeated or gross underperformance or errors leading to financial losses for the Organization.

- 3.3 Creating a **“hostile work environment”**: Creating a workplace where Sexual Harassment may go unheeded, where despite complaints no action is taken, where there is nexus between accused/aggressor & higher management, and where complainant is placed under fear, disadvantage, or threat of victimization.
- 3.4 Sexual harassment includes any one or more of the following unwelcome acts or behaviours (whether directly or by implication), but not limited to:
- a. Displaying pornography, passing on graphic descriptions or pornographic material in print or electronic form, or sharing offensive sexual messages.
 - b. Any demand or request, subtle or overt, for sexual favours, soliciting sexual services, coercing sexual intercourse, or abuse of authority for sexual favours in exchange for work-related benefits (Quid Pro Quo).
 - c. Insisting that workers wear revealing clothes.
 - d. Tales of sexual exploits.
 - e. Physical contact, advances, or ‘accidental’ touching of sexual parts, including pressing or rubbing up against someone.
 - f. Sexually coloured remarks or conduct, explicit gestures, verbal abuse, comments about a person’s body, intrusive questions, gossip about sexual activity, and sexual epithets or jokes.
 - g. Indecent exposure.
 - h. Pressuring for dates or making repeated sexual invitations after being refused.
 - i. Inappropriate gifts.
 - j. Sexual assault.
 - k. Lewd and threatening letters.
 - l. Displaying sexually suggestive objects, pictures, cartoons, displaying body parts.
 - m. Creating a hostile, intimidating, or offensive work environment that interferes with a person’s ability to work.
 - n. any other unwelcome “sexually determined behaviour” be it physical, verbal, or nonverbal. The difference between a friendly behaviour and sexual harassment is that sexual harassment is an unwelcome act.
- 3.5 **Retaliation**
- a. Retaliation includes:
 - Marginalizing someone in the workplace with regard to their roles and responsibilities;
 - Socially ostracizing;
 - Intimidating someone physically, psychologically, emotionally or someone close to or related to the victim spreading canard; and
 - Any other behaviour that may commonly be construed as retaliatory.
 - b. Retaliation against the complainant and individuals for cooperating with an investigation of a sexual harassment complaint is unacceptable and will be actionable.

- b. Upon receiving a formal complaint, the IC shall ask the complainant to prepare a detailed statement of incidents if written complaint is sketchy.
- c. The IC will share details of the complaint with the respondent within a period of seven (7) working days from receiving the complaint.
- d. The respondent will be asked to prepare a response to the statement of allegations and submit to the IC within a maximum period of ten (10) working days or earlier.
- e. The IC will organize hearings with the complainant and the respondent as per the process needed.
- f. The IC will take testimonies of other relevant persons and review the evidence whenever necessary.
- g. Care will be taken to avoid any retaliation against the witnesses by giving necessary protection.
- h. The statements and other evidence obtained in the inquiry process will be considered confidential materials.
- i. An officer in the Organization could be designated to aid each party if requested by either of them. Similarly, the complainant and the respondent, will have the right to be represented or accompanied by an employee of ChildFund a friend or a colleague.
- j. The parties concerned will not be allowed to bring any legal practitioner to represent them in their case at any stage of the inquiry proceedings before the IC.
- k. The IC will take its decision after carefully reviewing the circumstances, evidence and relevant statements in all fairness.
- l. In the course of investigating any complaint of sexual harassment, the IC shall ensure that the principles of natural justice are adhered to, including:
 - Both parties shall be given reasonable opportunity to be heard along with witnesses and to produce any other relevant documents before the IC;
 - Upon completion of the investigation, both parties, will be informed of the results of the investigation.
- m. The IC reserves the right to terminate the inquiry proceedings or make an exparte decision if either the complainant or respondent fails to attend three (3) consecutive hearings without sufficient cause. However, this decision will not be made without providing written notice at least fifteen (15) days in advance to the concerned party or parties.
- n. The IC is empowered to take all necessary actions to ensure a fair hearing. This includes the discretion to make interim recommendations regarding the respondent, such as suspension, transfer, leave, or change of office, pending the final outcome of the complaint.
- o. Where the IC concludes that the allegation against the respondent is not proven, it will recommend to the Executive Director and Director, HR & Administration

that no further action is necessary. However, if the IC determines that the allegation is proven, it will to the Executive Director and Director, HR & Administration:

- to take action for sexual harassment as a misconduct in accordance with the provisions of the service rules applicable to the respondent or where no such service rules have been made, in such manner as may be prescribed;
 - Deduct, regardless of the service rules, an appropriate sum from the respondent's salary or wages to be paid to the complainant or their legal heirs, as determined by the IC in accordance with the law.
- p. Appropriate action may range from counselling to termination of employment and may include such other forms of disciplinary action the IC deems appropriate under the circumstances.
- q. If the respondent is guilty of serious sexual harassment or has repeatedly (second time) committed acts of sexual harassment, they will be dismissed without notice. In exceptional cases, where recommended by IC, they may also be required to pay monetary compensation.
- r. If the IC concludes that the allegation is malicious, the complainant knowingly made a false complaint, or submitted forged or misleading documents, it may recommend to the Executive Director and Director, HR & Administration that action be taken against the complainant in accordance with the organizational policy:
- Provided that a mere inability to substantiate a complaint or provide adequate proof need not attract action against the complainant under this section:
 - Provided further that the malicious intent on part of the complainant shall be established after an inquiry in accordance with the procedure prescribed, before any action is recommended.
- s. In case the IC arrives at a conclusion that during the inquiry any part of their witness has given false evidence or produced any forged or misleading document, it may recommend to the Executive Director and Director, HR & Administration to take suitable action in accordance with the provisions of the organizational policy.
- t. If the IC finds the allegations made by the complainant are false and malicious, the complainant will be subjected to disciplinary action which may include; transfer, reprimand, suspension or dismissal.
- u. Both the parties, during inquiry, will be given the opportunity of being heard and a copy of the findings shall be made available to both the parties enabling them to make representation against the findings before the IC.
- v. The IC shall have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 when trying a suit in respect of the following matters, namely:
- summoning and enforcing the attendance of any person and examining on oath;

4.3 Level 2: HR Department

- a. Employee may communicate their grievance in writing through the designated email address: grievance.india@childfund.org, which is managed by the HR Department.
- b. In cases where the grievance is against the Director, HR & Administration, it should be submitted directly to the Executive Director in writing.
- c. Grievance should be reported within seven (7) days of the occurrence of the last incident(s).
- d. The HR Department shall acknowledge the grievance within forty-eight (48) hours of receipt.
- e. The HR Department will review the grievance and respond to the employee with a proposed course of action or solution, ideally within seven (7) days, with a copy sent to the HoD and Line Manager.

4.4 Level 3: Grievance Redressal Committee

- a. The Grievance Redressal Committee is the final authority for escalation of grievances, which can be constituted if an employee is not satisfied with the solution provided by previous levels or if grievance relates to the Executive Director.
- b. The composition of the Committee shall be as mentioned below:
 - In case the complaint involves the Executive Director: The Governing Council member, Regional Director-Asia of ChildFund International and another member from Regional/International Office recommended by HR in consultation with Governing Council.
 - In case the complaint involves a Director: Executive Director, Director, HR & Administration, and one member of the GHR.
 - Other cases: Committee will be set by the Director, HR & Administration in consultation with the Executive Director from among the staff in CO.
- c. The Committee will hear all parties involved and submit a report with recommendations within fifteen (15) days.
- d. Management will ensure that appropriate action is taken and the recommendations are implemented within one (1) month of receiving the report.
- e. Both the aggrieved employee and the employee against whom the grievance was raised will be informed of the proceedings and required to sign an acknowledgment of the resolution, which will be filed in their respective personnel records.
- f. The resolution determined by the Committee will be formally documented. If the redressal leads to a recommendation necessitating changes to any HR policy, system, or procedure, such amendments will be carried out in accordance with the established procedures for policy modification.

mandated and may be withdrawn or suspended at the discretion of the organization at any time.

5.3 Group Medical Insurance

- a. Employees on the rolls of ChildFund are covered by a Group Mediclaim Insurance Policy. The coverage includes a floater cover for the employee and dependents (spouse, two children, and parents). The amount of coverage is determined every year at the time of renewal of the insurance policy. The total number of dependents covered under the scheme should not exceed five (5), excluding the staff member. The dependents for the purpose of insurance policy will be as follows: Staff, Spouse, two (2) dependent children upto the age of twenty-one (21) years; and dependent parents. Additional dependents, such as a third child or parents-in-law, may be covered, with the requisite premium borne by the staff member, subject to the terms and conditions of the insurance agency.
- b. The specific coverage and additional benefits under the group medi-claim insurance are subject to change based on negotiations and agreements with the insurance company and the organization's budget availability.

5.4 Personal Insurance

- a. ChildFund provides Group Personal Accident Insurance coverage for all its employees on rolls, with a maximum sum insured equivalent to fifty (50) times the employee's monthly gross salary, payable to the nominee in the event of death.

5.5 Employees State Insurance (ESI)

- a. In compliance with the Employees State Insurance Act, 1948, employees who fall under the ambit of ESI coverage will be consulted, and necessary steps will be taken to comply with the prevailing laws governing the same.
- b. The HR Department, with the support of the Procurement Committee, will seek proposals for the procurement or renewal of insurance policies. Based on the Procurement Committee's recommendation and the availability of the budget, the Director, HR & Administration will seek approval from the Executive Director.

5.6 Phone/Mobile Allowance

- a. To enhance work efficiency and effectiveness, ChildFund offers Phone/Mobile allowance to all employees, which may be determined depending on work profile and grade in the organization.
- b. The phone allowance is paid along with monthly salary.

5.7 Overtime

- a. ChildFund emphasizes maintaining a healthy work-life balance and expects employees to complete their work within normal business hours. Overtime payment is discouraged across the board and is only extended to administrative and support staff when they are required to work extra hours or on Sundays or holidays due to work exigencies. Overtime does not apply to managerial or professional roles.

- b. Overtime pay is additional compensation for work performed beyond the normal forty-eight (48) hours, as per the statute, and is paid in accordance with the applicable laws.
- c. Although Saturday is a designated holiday, support staff, project staff, or fundraising staff may be required to work on Saturdays on an on-call basis due to the specific nature of their roles. No overtime will be payable for work performed during normal working hours on Saturdays.
- d. Employees must obtain prior approval from their Line Manager and the HR Department before working overtime. Approved overtime details should be recorded in the timesheet and submitted to the HR Department.
- e. Overtime payment will be calculated as per the relevant statutory provisions and regulations and paid with the salary for the month.
- f. The eligible employee working beyond 8pm on a weekday or on weekends and holiday will be eligible to claim food expense as per actual reasonable food bill, up to INR350.
- g. The eligible employee may also claim the expenses of local conveyance on the weekends, on submission of actual bill / local conveyance charges of running personal vehicle, as per Travel Policy.

5.8 Salary Advance

- a. ChildFund does not encourage paying salary advance to staff. However, organization may consider salary advance requests from employees in cases of unforeseen and exceptional circumstances. Such requests must be submitted by the employee with the recommendation of their Line Manager to the DirectorHR for endorsement before seeking approval from the Executive Director.
- b. The payment of a salary advance is conditional upon budget availability and only if the employee has no other outstanding dues to the organization. The salary advance shall not exceed 50% of the earned monthly gross salary of the applicant and will be deducted from the salary payable in the same month the advance is sought. No employee will be granted more than two (2) salary advances within a twelve (12) month period.
- c. ChildFund does not provide short-term or long-term loan facilities to employees, nor does it offer guarantees for loans employees take from commercial lending institutions, banks, or non-banking institutions.

5.9 Employee Wellness

- a. ChildFund encourages its employees to maintain a healthy work-life balance. The organization invests in employee well-being through regular health and fitness initiatives, employee engagement programs, expert talks, and cultural activities. These initiatives are organized periodically during regular work hours and participation is voluntary unless specified otherwise.

appropriate percentage increase (generally 5-10%) will be determined to position the employee correctly within the new range. It is important to note that, due to the variability of salaries at the time of promotion, a flat rate increase for all promotions is impractical. Instead, salary adjustments will be made on a case-by-case basis to ensure appropriate range penetration.

10.4 All pay increases must fall within the minimum of the new grade but shall not exceed the grade maximum. The Director, HR & Administration is responsible for processing such salary reviews, with approval from the Executive Director.

10.5 Factors considered when determining whether an employee should be promoted and the appropriate promotional increase include:

- a. The employee's past performance ratings, demonstrating readiness for promotion to the next level.
- b. The employee's current salary in relation to the new salary range.
- c. Internal equity with peers and/or subordinates.
- d. Relevant experience.
- e. Available budget.
- f. A service period of twelve (12) months in the same role is required. Any exceptions must be reviewed and approved by the employee's Supervisor, Director of HR, and Executive Director.
- g. Employees consistently receiving a performance rating of 'exceeding expectations' should be given first consideration for promotion. Employees with a rating of 'less than meets expectations' are not eligible for promotion.
- h. Consideration of the succession plan and whether competitive recruitment is necessary.
- i. When seeking internal promotions, opportunities within the approved organizational structures must be posted internally for a minimum of five (5) days to allow for employee promotions.