

**Annual Disclosure Reports 2025-26
Form 1A**

Regulation 91C(1) of the SEBI (LODR) Regulations, 2015



**SAMARITAN
HELP MISSION**

We go by need not by creed

30 OCTOBER 2026

**SAMARITAN HELP MISSION
127, Noor Md. Munshi Lane, Howrah – 711101**



SAMARITAN HELP MISSION

Regd. Office: 127 Noor Mohammed Munshi Lane, Howrah 711101, West Bengal, INDIA

Tele. + Fax: +91.33.26380234 • +91.9331873584 • +91.9836777600 • Email: mamoon@samaritanhelpmission.org

Date: 30 October 2026

The Manager Listing Department
National Stock Exchanges of India Limited
"Exchange Plaza", 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex, Bandra (East),
Mumbai – 400051.

NSE-SSE Registration No: NSESENPO0048

Dear Sir/Madam,

**Sub: In Compliance with Regulation 91C of the Securities and Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015**

In accordance with the disclosures outlined in sub-regulation (1) of Regulation 91C of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular Ref. SEBI/HO/CFD/PoD-1/P/CIR/2024/0059 dated May 27, 2024 and NSE Circular Ref No: NSE/CML/2024/22 dated July 31, 2024, please find attached the Self-Reported Annual Disclosures of Samaritan Help Mission for the Fiscal Year 2025-26.

This is for your information and record.

Thanking you.

Yours Truly,

For and on behalf of Samaritan Help Mission

**Mamoon
Akhtar**

Digitally signed by
Mamoon Akhtar
Date: 2026.10.30
17:03:44 +05'30'

Mamoon Akhtar
Founder & Secretary

Place: Howrah

Self - Reported Annual Disclosures of
SAMARITAN HELP MISSION
NSE SSE Registration No.: NSESSENPO0048
For the period from 01/04/2025 to 31/03/2026

1) DISCLOSURES ON GENERAL ASPECTS

a) Name of the Organization : Samaritan Help Mission, popularly known as ‘SHM’.

b) Location of headquarters and location(s) of operations :

Registered Office – 127, Noor Md. Munshi Lane,
Howrah – 711101, West Bengal, India
Project Office(s) – 234, Belilious Road, Howrah
– 711101, West Bengal, India
Admin. Office – 237/1, Belilious Road, Howrah
– 711101, West Bengal, India

c1) Vision Statement :

Envisioning an equitable future where underserved communities have access to quality education, healthcare, and economic opportunities, enabling every individual to live with dignity and purpose, free from societal barriers.

c2) Purpose & Mission :

Purpose

Our purpose is to support and uplift the vulnerable populations in Tikiapara and Bankra areas of Howrah district, focusing on children, particularly girls, and women, to break cycles of poverty. Through sustainable programs, we strive to empower these communities with self-reliance and foster an inclusive society.

Mission

Our goal is to provide access to quality education, essential healthcare, and vocational training across Tikiapara and Bankra areas of Howrah district. By reducing school dropout rates and enhancing employment prospects, we seek to cultivate resilient, self-sustaining communities that transcend boundaries of caste, creed, or community.

d) Organisational goals, activities, products and services :

➤ **Organizational Goals**

1. Provide accessible, high-quality English education to underprivileged children in Tikiapara and Bankra.
2. Promote community health with free and affordable healthcare, including specialized services and outreach.
3. Empower women and youth through accredited vocational training, enhancing employment opportunities.
4. Foster financial inclusion by enabling banking access for underserved populations to safeguard against predatory lending.
5. Offer food and financial support to vulnerable families, seniors, and those facing health challenges.
6. Combat social issues like unsafe migration and crime by building a supportive and educated community environment.

Our goals align with specific UN Sustainable Development Goals (SDGs):

1. SDG 4: Quality Education

- Provide affordable, high-quality English education to underserved children, including facilities for STEM, arts, and sports.
- 2. SDG 3: Good Health and Well-being
 - Promote health access through free and low-cost healthcare services, including specialized medical units and outreach programs.
- 3. SDG 5: Gender Equality
 - Empower women and adolescent girls through skill-based vocational training, promoting financial independence and social inclusion.
- 4. SDG 8: Decent Work and Economic Growth
 - Facilitate vocational training to boost employability, targeting youth and marginalized women.
- 5. SDG 1 & SDG 2: No Poverty & Zero Hunger
 - Provide food support and financial aid to low-income families, focusing on the most vulnerable members of the community.
- 6. SDG 10: Reduced Inequalities
 - Enable financial inclusion by helping residents' access banking services and government schemes, protecting them from financial exploitation.

➤ **Core Activities**

1. Education Programs
 - Samaritan Mission School (High): The flagship school in Tikiapara serves over +2,500 students, offering affordable English-medium education from Class I to XII, with facilities such as digital classrooms, science labs, a STEM & Drone Lab, and a library. Activities include music, sports (football, cricket, archery), and exposure visits to build confidence among students.
 - Rebecca Belilious English Institution: This pre-primary institution supports foundational learning through a playful, interactive environment in digital classrooms for first-generation learners in Tikiapara serving around +450 students.
 - Samaritan Mission School: Replicating SMSH's model, this CBSE-affiliated school provides education from Class I to VIII for over +750 students in Tikiapara.
 - Samaritan Public School: The newly established Samaritan Public School in Bankra extends SHM's commitment to quality education, offering structured, skill-integrated learning serving more than +2,500 students.
 - Community Schools: SHM operates Tikiapara Junior-High Municipal School, Samaritan Community School & Rebecca Belilious Evening School providing English-medium education to primary students; +300 students.
2. Healthcare Initiatives
 - Rebecca Belilious Charitable Dispensary (Hospital): A day-care hospital in Tikiapara provides comprehensive healthcare, including general outpatient services, specialized eye & dental care, a 50-bed general ward, a 5-bed ICU, and a 5-bed dialysis centre. Regular health check-ups held for the community.
 - Healthcare Expansion: To include a hospice, palliative care, pathology lab, and general operation theatre, which will offer diagnostic services like X-ray and ECHO, improving healthcare for remote and vulnerable populations.
3. Vocational/Skill Training Programs
 - Samaritan Help Mission runs its skill and trade-based vocational training in the

name of Samaritan Vocational Training Centre. The centre offers skill-based training in trades like paramedics, industrial tailoring, beauty services, mobile repair, and appliance maintenance. These programs prioritize employability, particularly for young women and abandoned or widowed women, promoting economic independence and self-sufficiency.

- Samaritan Vocational Training Centre is accredited to the National Council for Vocational and Research Training, New Delhi, and the certificates are issued to the trainees that helps to ease employability in the related industries. The ongoing skill and trade-based trainings are as follows:

- | | |
|---------------------------------------|--------------------------------|
| a) Paramedics & Nursing | b) Cutting & Fashion Designing |
| c) Mobile Repairing | d) Industrial Tailoring |
| e) Air-conditioner & Fridge Repairing | f) Beauty & Wellness |

4. Food and Financial Support

- Monthly Food Distribution: SHM provides essential monthly ration packets (rice, wheat, lentils, oil, sugar, etc.) to economically vulnerable families. As also special food packets during major religious festivals, ensuring families have enough during culturally significant times.
- Senior Citizen Support: Senior citizens receive a monthly financial support of INR 500/- to help meet basic expenses and medical needs.
- Educational & Medical Financial Aid: SHM supports higher education for youth and addresses medical emergencies, ensuring access to growth opportunities and critical healthcare for those in need.

5. Social Support and Financial Inclusion

- Financial Inclusion Program: Facilitate '0'-balance bank accounts for residents through kiosk banking services, in partnership with State Bank of India & Indian Overseas Bank. This initiative has helped over 13,000 beneficiaries avoid predatory loans and access government schemes.

➤ **Products and Services**

Our comprehensive service model contributes to poverty reduction, enhanced education, accessible healthcare, economic empowerment, and community resilience, aligning with its mission to foster sustainable, inclusive growth across marginalized communities in Howrah.

1. Educational Institutions

SHM operates 6 educational institutions in Tikiapara & Bankra, including Samaritan Mission School (High) & Samaritan Public School, providing affordable English-medium education from childhood to Class XII. Facilities like digital classrooms, STEM and Drone Labs, science labs, and a library promote holistic development. Co-curriculum activities like sports, music, and mid-day meals contribute to the well- rounded growth of students.

2. Healthcare Services

The Rebecca Belilious Charitable Dispensary offers a range of health services, including outpatient, gynaecology, and dental care, with specialized units like an ICU, dialysis, and eye care centre. Expansion plans for additional hospice care, pathology labs, and an operation theatre aim to serve Tikiapara's remote and underserved populations more comprehensively.

3. Vocational Training Services

The Samaritan Vocational Training Centre provides accredited trade-based courses

in paramedics, industrial tailoring, mobile repair, and appliance maintenance. These skill-based certifications enhance job readiness for youth and women, contributing to sustainable community development and financial independence.

4. Food and Basic Needs Support

SHM's monthly food distribution program delivers rations to low-income families, and financial support for seniors and individuals facing health challenges. The organization also provides special food assistance during festivals like Ramadan and Deepawali, strengthening social support for families in need.

5. Financial Inclusion and Social Support Services

SHM's financial inclusion initiative facilitates banking services, helping over 13,000 community members open accounts and access government schemes. The organization also engages in social programs that empower individuals with financial literacy, vocational skills, and life skills, encouraging community participation and resilience.

2) DISCLOSURES ON GOVERNANCE ASPECTS

a) Ownership and legal form :

Legal Form: Samaritan Help Mission, founded in 2001 was registered as a society under The West Bengal Societies Registration Act, 1961, dtd. on 8 August 2001, vide Registration No.: S/1L/04754.

Ownership : Samaritan Help Mission (SHM) is a non-profit organization founded and led by Mamoon Akhtar, who serves as the Secretary. The governing body is responsible for overseeing its overall operations and management to include Jahanara Khan (President), Md. Salim (Vice-President), Noor Alam (Treasurer), Mustaque Ahmed, Sajid Arshad, and Farzana Afreen as Executive Members. In addition, the Board of Members directs the initiatives of SHM across education, healthcare, and vocational training, ensuring transparency, ethics and accountability.

b) Governance Structure :

➤ Governing Body

- **Mandate:** Sets strategic objectives, oversees policy implementation, and ensures alignment with SHM's mission.
- **Membership:**
 - President: Jahanara Khan
 - Vice-President: Md. Salim
 - Treasurer: Noor Alam
 - Secretary: Mamoon Akhtar
 - Executive Members: Sajid Arshad, Farzana Afreen and Mustaque Ahmed.
- **Charter:** Focuses on guiding SHM's community development initiatives, primarily in education, healthcare, and skill-building.
- **Policies & Internal Controls:** Establishes guidelines for transparency, accountability, and risk management.

- Advisory Board
 - Mandate: Provides strategic insights to support SHM's operational and programmatic initiatives.
 - Members:
 - Shri Kaushik D Shah: Finance
 - Shri Somnath Sengupta: Administration
 - Shri Tuhin K Roy: Finance Administration
- Mentor & Guide: Late Shri Ramesh Chandra Kacholia
- Core Team
 - Senior Leadership Team: Oversee ongoing operations in finance, health, and education.
 - Expansion & Development Team: To manage specific projects like school expansions and healthcare upgrades.
- Organizational Hierarchy & Decision-Making
 - Management Committee: Led by the Secretary and COO, responsible for daily operations and strategic alignment.
 - Middle Management & Field Staff: Execute programs and report to senior management, ensuring effective program delivery.
 - Internal Controls: Includes regular audits, compliance reviews, and performance assessments to uphold transparency and accountability.

c1) The role of the governance body :

- a. Governing Board : Yes
- b. Number of members in Governing Body : 7 (Seven)
- c. Names of Committees and number of members :
 - i. **Advisory Board:** 3 (Three) members
 - ii. **Senior Leadership Team:** 15 (Fifteen) members
- d. Key Policy Documents of the Social Enterprise in relation to Finance, Operations, Internal Controls and Governance :
 - i. Financial Management Policy
 - ii. HR Policy
 - iii. Child Protection Policy
 - iv. Data Protection Policy
 - v. Remuneration Policy
 - vi. Grievance Redress Policy
 - vii. Ethics & Communication Policy

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

S.N.	Name	Identification PAN, Aadhaar & DIN (if available)	Age in years as on 31/3 of FY	Gender	Occupation	Relation to other Members by blood / marriage	Date of Appointment on the Board (dd- mm- yyyy)	Tenure/ Date of completion of term (dd- mm- yyyy)	Past Tenure details (if any)	Position on the Board	Provide details of any remuneration and reimbursement paid
1	Jahanara Khan	BGLPK5777J & 650214408844	58	Female	Teacher	Not Related	8th August, 2001	Ongoing	NA	President	NA
2	Md. Salim	BLNPS6328E & 448385162514	57	Male	Business	Not Related	8th August, 2001	Ongoing	NA	Vice-President	NA
3	Mamoon Akhtar	ACLP A9169P & 779730925319	53	Male	Social Worker	Not Related	8th August, 2001	Ongoing	NA	Secretary	NA
4	Noor Alam	BKEPA0654B & 831825166833	54	Male	Business	Not Related	8th August, 2001	Ongoing	NA	Treasurer	NA
5	Mushtaque Ahmed	DLLPA1920A & 316383030862	50	Male	Service Holder	Not Related	8th August, 2001	Ongoing	NA	Executive Member	NA
6	Sajid Arshad	BCDPA9898B & 467924905889	41	Male	Service Holder	Not Related	8th August, 2001	Ongoing	NA	Executive Member	NA
7	Farzana Afreen	BIMPA5440D & 313343661756	33	Female	Teacher	Not Related	8th August, 2001	Ongoing	NA	Executive Member	NA

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

Name of the Chief Functionary (CEO / Head of Management)	PAN number and Address	DIN, if available	Designation/ Role	From Date	To Date
MAMOON AKHTAR	ACLPA9169P & 125, Noor Md. Munshi Lane, Howrah-711101		Secretary	8th August, 2001	Ongoing

d) Executives with key responsibilities:

S.N .	Name of the Executive	Designation / Title	Functions in-charge of
1.	Tapan Mandal	Education Program Manager	Manages and co-ordinates educational programs & executes the organisational initiatives of the Donor Agencies.
2.	Arindam Saha	Manager - Fundraising & Operations	Search and initiates proposals for funding to prospective Donors and Corporates (under CSR initiatives), liaison the initiation process including coordination with the other departments.
3.	Subir Adak	MIS Officer	In-charge of Management Information Systems (Education) and assist in reporting as per customised software application of Donors.
4.	Taimur Hossain	Accounts Manager	General accounting; maintain Fixed Assets Register, control Advances and disbursements; deal with Salary deduction (ESI, PF, PT) also its deposits & Returns; monitor donor receipts, compile Form 10BD, etc.
5.	Himansu Barik	Accounts Manager	General accounting; preparation of financial reports of Donors specific, finalisation of accounts, taxation, deal with Audit matters, issue Utilisation Certificates to Donors, deal with audit matters, and FCRA matters.
6.	Rajesh Das	Senior Accounts Officer	Controls banking & treasury functions; manages accounts payable & receivables; payroll management.
7.	Biswajit Pandit	Accounts Officer & Cashier	Manage all cash transactions, payments & receipts (daily cash collection), material accounting of food & nutrition (social programs), as also of books.

e) Number of meetings by governing body and other committees :

The Governing Body meeting was held five times in 2025-26. The Minutes of the meeting were documented and circulated.

Date	Members present	Salient Issues
17 Jan. 2025	5	<ul style="list-style-type: none">▪ Mr. T.K. Roy appointed as an Independent Adviser.▪ Renew application under the 'NSE – SSE'.▪ To resolve the issues i.e. "46" points highlighted by Mr. K.D. Shah, Adviser.
10 April 2025	7	<ul style="list-style-type: none">▪ Board Members unanimously accepted the unaudited Financial Statements for the Financial Year 2024-25.▪ The Board reviewed and approved the Budgets in respect of the various Projects of the Financial Year 2025-26.▪ Reflect the Income & Expenditure Accounts of each of the activities, i.e. Education, Skill, Health & Social, on a Cost-centre basis, effective from 1 April 2025.▪ Rs. 5 Crs. set aside as Designated Fund.▪ Investment under Units of UTI, Equity Shares & Mutual Funds are held in abeyance.▪ Introduce a 'Skill Education Project' from 1 April 2025.▪ The Ministry of Home Affairs rejected the renewal application under FCRA, dtd. 8 April 2025. CA S.K. Kejriwal, M/s. Agarwal Kejriwal & Co., requested to take appropriate response.▪ Effective from Financial Year 2024-2025, the Financial Statements shall be presented in 3 separate formats, i.e. (i) FCRA, (ii) non-FCRA, & (iii) Consolidated.
10 July 2025	5	<ul style="list-style-type: none">▪ Adopt the Accounting Standard of the ICAI, applicable for NPOs in respect of FC effective from 1 Apr. 2025.
5 Jan. 2026	5	<ul style="list-style-type: none">▪ FCRA Return, FC-4, filed on 29 Dec. 2025.▪ Recruit two new Accounts in view of increased compliances.
28 Mar. 2026	5	<ul style="list-style-type: none">▪ Ministry of Home Affairs informed that a fresh FCRA was issued, dtd. 24 Mar. 2026.▪ Presented the Budget and the Cash Flow Statement for the Financial Year 2026-2027. The Budget of the Financial Year 2025-26 was also reviewed.▪ Noted and reviewed the unaudited Financial Statements of the Financial Year 2025-2026.▪ Registration under Sec. 12AB(1)(b) and 'Order of Approval' u/s Sec 80G, received, dtd. 26 Feb. 2026 in respect of Assessment Year 2027-28 to 2031-32.▪ Disposal of vehicle TATA Ace as it is uneconomical.

ANNUAL GENERAL MEETING

8 Aug. 2025	7	<ul style="list-style-type: none"> ▪ Annual Budget for the Financial Year 2025-2026 approved. ▪ Adopted the Financial Statements i.e. the Audited Balance Sheets and the Income & Expenditure Accounts, for the Financial Year 2024-2025 ▪ Reappoint the Statutory Auditor, M/s. S. Guha and Associates, and the Internal Auditor M/s. S.K. Mallick & Co., both for the Financial Year 2025-2026. ▪ Following noted: <ul style="list-style-type: none"> i. IT Return to upload on due date. ii. To file Form 1A & 1B, NSE – SSE, on due date. iii. Annual Returns, Financial Years 2016-2017 to 2024-2025 were filed with the WB Societies Registration Act, 1961. iv. A revised Finance Module, implemented effective from Financial Year 2025-2026.
----------------	---	--

f) Organisation level potential risks and mitigation plan: *Attached after Form 1A.3 Declaration*

g) Mechanisms for advice and concerns about ethics, along with conflict of interest and communicating other critical concerns: *Attached after Form 1A.3 Declaration*

h) Remuneration Policies: *Attached after Form 1A.3 Declaration*

i) Stakeholder grievance, process of grievances redressed and number of grievances received and resolved: *Attached after Form 1A.3 Declaration*

j) Organisation Registration Certificate and other Licenses and Certifications :

- **West Bengal Societies Registration Act, 1961**
Registration No. under S/1L/04754, Dated: 8th August 2001. Valid till 31.03.2027
- **Foreign Contribution (Regulation) Act, 2010**
Registration Number: 147000267 Dated 24.03.2026. Valid till 31.03.2031
- **Income Tax Act, 2025**
Registration U/S 12A - AABAS5791E25KL01 Valid till FY 2031-32;
Approval of 80G - AABAS5791E25KL02 Valid till FY 2031-32
Permanent Account Number (PAN): AABAS5791E;
Tax Deduction Account Number (TAN): CALS29657F
- **Employees' Provident Funds & Miscellaneous Provisions Act, 1952**
Registration No.: WBCAL1403737000 & WBHLO1420013000
- **Employees' State Insurance Act, 1948**
Registration No.: 41000635460001302
- **West Bengal State Tax on Profession, Trades, Callings & Employments Act, 1979.**
Registration No.: 192041537797
- **Health, Water, Fire Rules & Regulations** issued by the State & Central Government
- **CSR-1 Registration No. & Date:** CSR00000896 Dated 07.04.2021
- **NITI Aayog - Darpan ID:** WB/2009/0006522
- **GuideStar India No.:** 216

k) List of documents to be attached:

Item	NA	Yes	No
1. Copy of any amendments to governing documents (Memorandum of Association & Articles of Association, Trust Deed, Constitution)	NA	✓	
2. Copies of change reports filed during the FY with statutory authorities			
3. NPO Registration Certificate as: (Trust/ Society/ Section 25 or 8 Company)		✓	
4. Income Tax Permanent Account Copy		✓	
5. 12A/ 12AA /12AB/ 10 (23C) Registration		✓	
6. 80G Registration	NA		
7. GST Registration			
8. Darpan Profile		✓	
9. FCRA Registration	NA	✓	
10. CSR Registration with MCA		✓	
11. Third Party Certification / Accreditations	NA		
12. Completion certificate of CBF supported capacity building workshops	NA		

Form 1A.2 Capacity Building

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

Category of Workshop	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. Self-Disclosures by NPO						
2. Social Impact Assessment by the NPO						
3. External Social Assessment						
4. Learning Loops						
NA	NA	NA	NA	NA	NA	NA

Total Number of completion certificates attached as an appendix: NA

Form 1A.3 Declaration

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

Authorised Representative of Samaritan Help Mission,

SAMARITAN HELP MISSION

 SECRETARY


Mamoon Akhtar

Secretary

Date: 30 October 2026

Place: Howrah



SAMARITAN HELP MISSION

FINANCE MANUAL

"In an era defined by rapid change, double-entry bookkeeping remains a steadfast cornerstone of financial management, ensuring accuracy and accountability in reporting".

— Anonymous

"To be the best accountant is to be the keeper of financial truths".

— Anonymous

Prepared by: T. K. Roy

Release #2, Dt.: 06 Apr. 26; #3, Dtd: 15 Oct. 26.

Acknowledgements:

Avinash Jaiswal, Himansu Barik, Taimur Hossai, Rajesh Das, & Biswajit Pandit for their valuable Inputs as also those by Subir Adak & Nayan Karmakar.

Copying, or Reproduction:

No part of this Finance Module is permitted to be copied or reproduced in part or whole without the consent of the Secretary. If anyone commits such a breach SHM shall seek legal remedy.

INTRODUCTION

From the Secretary:

The success and execution of the services rendered by SHM crucially depends on the ability to garner, manage and safeguard the funds and resources, received from Governmental bodies and/or entities, and donors who entrust us with the responsibility to reach out and deploy the same in a manner that it reaches and benefits the beneficiaries.

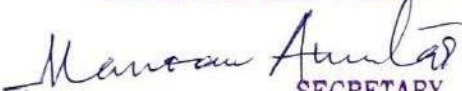
Thus, centric to this achievement is a sound structure of the governance of the financial accounting, management and control to ensure the optimal use of these funds and resources.

This Manual enumerates the policies, and the process entailed to ensure the effective and efficient deployment of these funds towards education, health, ration distribution, financial aid and vocational training in the challenging environment under which SHM operates in.

Where any guideline is deemed useful, the same has been provided herein and to be adopted in the day-to-day operations.

I look forward to render our services in respect all the programs and services of SHM in an effective manner and to ensure that the ones deserving derive the benefits so rendered.

Finally, I seek an understanding and cooperation of our Mission.

SAMARITAN HELP MISSION

SECRETARY

Mamoon Akhtar

Contents

1. INTRODUCTION.....	7
2. FINANCE MODULE.....	7
2.1.Purpose	7
2.2.Scope	7
3. ORGANISATION & STRUCTURE.....	7
3.1. Legal Compliance.....	7
3.2. Legal Statues:	7
3.3. Organisation.	8
3.3.1. Board of Management, Secretary.	8
3.3.1.1.General Responsibility:	8
3.3.1.2.Fiduciary Responsibility:.....	8
3.3.2. The Units:	9
3.3.2.1. Education / Schools:	9
3.3.2.2. Health:.....	9
3.3.2.3. Skill Development.	9
3.3.2.4. Grant or the Donor Fund Management.....	9
3.3.2.6. Media	9
3.3.2.7. MIS and Data Management	9
3.3.2.8. Food & Financial support.(Refer: Para4.3.5.2.2.4.)	9
3.3.2.9. Finance & Accounts.(Refer: Para:4.)	9
4. OVERVIEW OF FINANCIAL MANAGEMENT & ACCOUNTING.	10
4.1. Accounting Principles and its Concept.....	10
4.2. Salient Accounting Financial Policies:	10
4.2.1. Basis of Accounting:	10
4.2.2. Valuation of Fixed Assets including Intangible Assets:	10
4.2.2.1. Fixed Assets:	10
4.2.2.2. Depreciation:.....	10
4.2.3. Valuation of Closing Stock:	10
4.2.4. Investments:.....	10
4.2.6. Foreign currency (FC):	10
4.2.7. Revenue & Expense Recognition:.....	10
4.2.7.1.Revenue:	10
4.2.7.2. Donations & Grant:.....	11
4.2.7.3. Interest:	11
4.2.7.4. Other costs	11
4.2.8. Provisions, Contingent Liabilities & Assets:.....	11
4.2.9. Taxation:	11
4.2.Importance of Financial Accountability.	11
4.3. Financial Responsibilities.....	11
4.3.1. General Responsibilities:	11
4.3.2. Provisions of the Finance Module.....	11
4.3.3. GRANT & DONOR FUND MANAGEMENT.	12
4.3.4. INFLOW:.....	12
4.3.4.1. Receipts:	12
4.3.4.2. Contributions:	12
4.3.4.3. Solicitations:	12

4.3.4.4. Borrowings:	12
4.3.5. OUTFLOW:.....	12
4.3.5.1. Fixed Assets:	12
4.3.5.2. Current Assets:.....	13
4.3.5.2.1. Payments:.....	13
4.3.5.2.2. Purpose:	13
4.4. Financial Management and Accounting:	14
4.4.1. Bank Accounts:.....	14
4.4.3. Reporting:.....	14
4.4.4. Treasury & Cash Management:	14
4.4.4.1. Monitor Cash Flow, Capital Outlay, and Investments.	14
4.4.4.2. Processes to monitor Collections & Wire Transfer.	14
4.4.4.3. Verify the weekly Cash-in-hand.	14
4.6. ACCOUNTING PROCESS:	14
4.6.1. Process for Payment in respect of Purchases or Contract:..	14
4.6.1.1. Where value is less than ₹10,000/-.....	14
4.6.1.2. Where value is in excess of ₹10,000/-.....	15
4.6.2. Process for Payment (routine monthly)	16
5. Audit:	16
5.1. Internal Audit.....	16
5.2. Statutory Audit	16
DECLARATION.....	17
Annexure 1.....	18
Annexure 2.....	19
Annexure 3.....	20
Annexure 4A.....	22
Annexure 4B.....	23
Annexure 4C.....	24
Annexure 4D.....	25
Annexure 5.....	26
Annexure 6.....	27

1. INTRODUCTION.

SAMARITAN HELP MISSION, (hereafter referred to as 'SHM'), is a Non-Government Organization ("NGO") governed by a *Board of Members* to serve the needy and the poor irrespective of age, religion, caste, creed, or gender, in the undernoted "*thematic areas of intervention*":

- Low cost but quality education in the English-medium in a digital environment.
- Sporting facilities for the children.
- Low cost but high quality Primary and Secondary Healthcare services.
- Low cost and trade-based Vocational Training Courses.
- Social Supports.

2. FINANCE MODULE.

The Financial Module outlines the functions of the Finance & Accounts Department (hereafter referred to as 'F&A') and ensures compliance with Legal Statutes (Refer: *Para 3.2.*), applicable NGO Accounting Standards, and Agreements between the *Donors* and SHM.

The Module is also designed for regulatory submission to the Social Stock Exchange and serves as a guide for the *Management, Staff, Auditors & Donors*.

It is also integral to the "Standard Operating Procedure" (hereafter referred to as 'SOP').

2.1. Purpose

- To provide transparent, accountable and consistent financial management.
- To ensure compliance with Statutory and *Donors'* requirements
- To safeguard SHM's assets and optimise the use of funds.

2.2. Scope

The Manual applies to all the activities as enumerated (Refer: *Para 4*):

- Fixed Asset Management
- Payments & Authorisation Controls
- Income from Activities
- Advances to Vendors & Staff
- Current Assets & Cash Flow Management
- Grant & Donor Fund Management
- Indirect & Administrative Expenses
- Internal & External Audits
- Regulatory Compliance.

3. ORGANISATION & STRUCTURE

3.1. Legal Compliance

WB Society Registration No.:	S/1L/04754, dt. 08.08.2001. Valid to 31.03.2027.
FCRA Registration No.:	147000267, dt. 24.03.2026. Valid to 21.03.2031.
PAN:	AABAS5791E
TAN :	CALS29657F
80G Registration No.:	AABAS5791E25KL02 Valid till FY 2031-32
12AB Registration No.:	AABAS5791E25KL01 Valid till FY 2031-32;
CSR-1 Registration No. & Date:	CSR00000896 Dated 07.04.2021
NITI Aayog - Darpan ID:	WB/2009/0006522
NSE – SSE Registration No.:	NSESENPO0048

3.2. Legal Statutes:

The following Statutes, Rules & Regulations apply to SHM:

- West Bengal Societies Registration Act, 1961 & _ Rules, 1963.
- Companies, Act, 2013 relating to CSR & Companies (CSR Policy) Rules, 2014.
- Foreign Contribution (Regulation) Act, 2010 & _ Amendment Rules, 2026.
- Securities and Exchange Board of India [SEBI] (Issue of Capital and Disclosure Requirements) Regulations, 2018, Chapter X-A (SEBI ICDR Amendment Regulations, 2026); Regulation 292A & 292F;
- Formats for Financial Statements of NPOs *issued by the* Accounting Standards Board of 'The Institute of Chartered Accountants of India' *r/w* Technical Guide on Accounting for Non-Profit Organisations; Refer to the Link: https://asb.icai.org/index.php/web/home/checklist_and_format/formats
- Income Tax Act, 1961 and 2026, & _ Rules, 2026.
- Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (EPF & MP Act).

- Employees' State Insurance Act, 1948 (ESI Act).
- W.B. State Tax on Profession, Trades, Callings and Employments Act, 1979.
- New Labour Code, 2025.
- Code of Wages, 2019.
- Industrial Regulations Code, 2020.
- Health, Water, Fire Rules and Regulations issued by the State & Central Government
- Any other Rules & Regulations of Central & State Govt. as applicable to SHM.

3.3. Organisation.

SHM constitutes of units broadly in the disciplines that encompass Education, Health, Social Welfare & Vocational Training (Refer: *Para 3.3.1.*).

SHM is governed by a *Board of Members* constituting of a *President*, a *Vice President*, a *Secretary*, a *Treasurer* and 3 *Committee Members*. (Refer: *Annexure 1*).

3.3.1. Board of Management, Secretary.

3.3.1.1.General Responsibility:

The *Board of Members* (hereafter referred to as the 'Board') entrusts the day-to-day operations to the *Secretary* to fulfil the Aims & Objectives (Refer: *Para 1*) as also to meet the specific objectives specified by a *Donor* (hereafter, refers to any person, group of persons, a body, a Trust, an institution/organisation, and/or a Corporate entity, private or public undertaking, that undertakes social welfare as per its Corporate Social Responsibility [CSR] program).

While the *Secretary* oversees the above and the functionality of all the Units, (Refer: *Para 3.3.2*) he delegates to the '*Assignee of the Secretary*' (hereafter referred to as 'Assignee'), who may be a *Member of the Board*, under such circumstance as deemed fit to supplement all these efforts and as deemed necessary to execute, manage, monitor and report on the daily operations, and any issue concerning SHM. The *Secretary* & the *Assignee* also ensure that the Finance Module, the Human Resources Policy & the SOP are all adhered to and followed.

3.3.1.2.Fiduciary Responsibility:

3.3.1.2.1.Responsibility: The *Board* is responsible for the deployment of Funds to fulfil the objectives (general or as stipulated by the *Donor*). The Authorisation Matrix of the expense/outflow of Fund is outlined below:

Authorisation Matrix:

<u>Transaction type</u>	<u>Approval Authority</u>	<u>Limit</u>
Vendor/Service Provider in Cash	<i>Secretary or Assignee</i> ,	less than ₹10,000/-.
— do — by Bank	— do —	above ₹10,000/-.
Capital Expenditure	<i>Secretary or Assignee</i> ,	less than ₹3 Lakhs.
— do —	<i>Secretary and Treasurer</i> ,	above ₹3 Lakhs.
Grant Utilisation	— do —	above ₹2 Lakhs.

3.3.1.2.2. Payment: The *Secretary* and the *Treasurer* and / or *Assignee*, (as per the Authorisation Matrix), and no other person under any circumstances whatsoever, are authorised to make or cause effect a Payment, by cash or bank or a promise to pay, by way of the following:

3.3.1.2.2.1. Capital in nature (CAPEX): Acquire a Land / Building; cost of landscaping; construction/major renovation of building, but excluding normal repairs; purchase a Fixed Asset; invest in Fund(s); provided CAPEX is unanimously approved by the *Board* and so resolved by a Resolution in writing duly signed by the Attendees including the *Treasurer* & the *Secretary*.

3.3.1.2.2.2.Expense in the ordinary course of business. (Refer: *Para 4.3.2.6. & 4.3.2.7.*)

3.3.1.2.2.3.Advance: Only the *Secretary* is empowered to grant an Advance or Loan to an Employee if it is justified on humanitarian grounds and the Terms & Conditions of repayment including its duration are mutually agreed upon.

An Employee may receive an Advance to meet an expense in the ordinary course of business. (Refer: *Para 4.3.2.6. & 4.3.2.7.*). However, the expense must be accounted for within 5 working

days from the 'Date of the Purchase' duly supported with the Invoice and any other documents, as has been duly approved by the *Secretary/Assignee*.

No Employee shall receive an Advance if the previous one has not been settled and such remains unadjusted/unaccounted in the Books of Account.

3.3.1.3.2. Employment: Only the *Secretary* and on whose behalf the *Assignee*, if so specifically authorised, shall negotiate the Terms & Conditions of employment and engage a Staff, and thereafter any review of the performance and revision in the salary of the Staff thereof.

3.3.1.3.3. Awareness & Ethics: The *Secretary* and the *Assignee* shall enforce the provisions of the Finance Module and the SOP on the Employees.

3.3.1.3.4. Violation: If any provision of the Finance Module, the SOP, and / or Law(s) binding on SHM are violated by an Employee, he/she shall be subjected to disciplinary action or termination from the service as deemed fit and proper.

3.3.2. The Units:

The Organisation Chart is detailed the SOP. Below, only an understanding of the Units.

3.3.2.1. Education / Schools:

9 units (Refer: *Annexure 2*).

Personnel: Principals, Vice Principals (incl. Coordinator, NIOS), Director (Curriculum & Learning Design) Teachers, Support & General Staff, and Program Co-ordinators.

Textbooks and exercise books that are purchased for distribution to students are stored in a designated storage area and safeguarded against any spoils or damage. Records are maintained and properly accounted for. From time to time stock taking is also conducted and Indents for purchase follow the process as enumerated. (Refer: Para 4.6.)

3.3.2.2. Health:

'*Rebecca Belilious Charitable Dispensary*' has the following departments:

50-bed Hospital	Nephrology & Dialysis
2- Surgery Theatres *	Pathology
Outdoor Patient Dept. †	Others: Tuberculosis (Sputum Test),
Ophthalmology ‡	Dermatology,
Dental	Nebulizer,
Gynaecology	Physiotherapy
Cardiology, ECG, Halter	Pharmacy

Joint Collaborators: (a) PULSE DIAGNOSTICS, & (b) ‡REBECCA SUSRUT EYE HOSPITAL.

* General & Orthopaedics (incl. Radiology (X-Ray & Ultra Sonography) ECHO

† Periodic Health Care & Eye Camps including a weekly mobile unit at the premises of SPS, Bankra.

3.3.2.3. Skill Development.

Under the aegis of '*Samaritan Vocational Training Institute*'.

3.3.2.4. Grant or the Donor Fund Management.

The function includes submission of Proposals, its follow-up, and clarification, if any, sought by the *Donor*. Also report to the Donor on utilisation of the Fund (Refer: Para 4.4.3. & Annexure 6.)

3.3.2.6. Media

Includes Web development & its maintenance, as also Publicity & Printing (general & Brochures), and interaction via the Social Media Forums.

3.3.2.7. MIS and Data Management

Includes Software development, its maintenance and upgradation.

3.3.2.8. Food & Financial support. (Refer: Para 4.3.5.2.2.4.)

3.3.2.9. Finance & Accounts. (Refer: Para: 4.)

4. OVERVIEW OF FINANCIAL MANAGEMENT & ACCOUNTING.

This section is in respect of the following and as enumerated:

- Accounting Principles and its Concept
- Importance of Financial Accountability
- Financial Responsibilities
- Financial Management and Accounting
- Critical Financial Policies
- Accounting Process

4.1. Accounting Principles and its Concept.

The distinct feature is that all transactions, irrespective of its nature, are classified as being either (i) Restrictive [FCRA], or (ii) Non-Restrictive[Non-FCRA]. Thereafter, the transactions are classified as per the accounting norms under the Accounting Heads (Refer: *Annexure 3.*).

However, the Financial Statements, are prepared and reflected under the classification of FCRA, Local (non-FCRA) & Consolidated (i.e. FCRA + non-FCRA).

4.2. Salient Accounting Financial Policies:

4.2.1. Basis of Accounting:

F&A adopts the **accrual method of accounting** in respect of the year-end financial accounts (Refer: *Para 4.3.2.4*) as per the *Technical Guide on Accounting for Not-for-Profit Organisations (NPOs)*, issued by *The Institute of Chartered Accountants of India (ICAI)*.

However, during the course of a financial year, F&A adopts the cash basis of accounting where transactions are recorded when the related cash receipts or cash payments take place to the extent possible and practical. Revenue, such as donations, grants, etc. are recognised when such funds are actually received.

Similarly, expenses on purchase and maintenance of assets as also routine expenses, such as remuneration to staff, and all other normal and running expenses, are recorded when the related payments are actually made.

Thus, the cash basis of accounting is summarised in Financial Statements. (Refer: *Para 4.3.2.4*).

4.2.2. Valuation of Fixed Assets including Intangible Assets:

4.2.2.1. Fixed Assets:

Recorded at historical cost or cost of acquisition less accumulated Depreciation and any other loss estimated due to excess wear & tear, if any. However, assets are subjected to expenses incurred, if any, to bring it to its useful working condition and intended use. (Refer: *Para 4.3.5.1*).

4.2.2.2. Depreciation:

Written Down Value (WDV) calculated over useful life of Asset from the time it is put into use.

4.2.3. Valuation of Closing Stock:

Lower of Cost or Net Realisable Value and value computed on basis of First-In-First-Out basis.

4.2.4. Investments:

Long Term (LT) or Current Value. LT investments are at cost, with provision to reflect the actual value or at lower of Cost and Fair Value as at the end of the FY.

4.2.6. Foreign currency (FC):

FC received are converted to Indian Rupees at the Exchange Rate as per the Banking norms and on the '*Date of the Transaction*' so notified by the respective bank.

4.2.7. Revenue & Expense Recognition:

4.2.7.1. Revenue:

When earned as revenue earned for rendering services with the use of the resources (e.g. Interest earned on Fixed Deposits) and no significant uncertainty of its realisation/collection.

If there is any uncertainty of the revenue recognition the same should be postponed till such time the revenue is actually realised/received.

4.2.7.2. Donations & Grant:

Considered as Income when actually received in a Bank Account or by Cash. However, cash receipts are discouraged and the payment received only be the banking channels/on-line system.

4.2.7.3. Interest:

Recognised on Date of Receipt and duly credited in a Bank Account.

4.2.7.4. Other costs

4.2.7.4.1.Payment of Salaries to Employees: Treated as an expense on actuals.

4.2.7.4.2.Post-employment dues: Contribution to PF, payment for ESI, Profession Tax, and TDS, are similarly reflected in the Income & Expenditure Account.

4.2.7.4.3.Borrowing Costs: On account of acquisition, construction or any capital expenditure considered as cost of the Asset. Other such costs are recognized as an expense in the period when the same was incurred on an actual basis.

4.2.8. Provisions, Contingent Liabilities & Assets:

Provision is recognized when SHM has an obligation on account of the past event and considered that there shall be a liability to settle the obligation and a reasonable estimate is made for such. Contingent Liabilities are disclosed in the 'Notes to the Accounts' unless it is not possible to ascertain and so unlikely. However, Contingent Assets are neither recognised nor disclosed either in the Financial Statement, nor in the 'Notes to the Accounts.'

4.2.9. Taxation:

Provisions on the Taxable Income for and upto the AY 2026-27 as per Income Tax Act, 1961, and onwards from AY 2027-28 for Income Tax Act, 2026.

Compilation and submissions of Return and Forms(Refer: *Annexure 6*).

4.2.Importance of Financial Accountability.

A sound financial accounting & management is critical to the decision-making process to effectively deploy the funds so as to benefit the intended beneficiaries.(Refer: *Para 1.*)

That decision/(s) is/are based on proper, accurate and timely financial data & information as per the generally accepted accounting principles that comply with the guidelines and the Legal Statutes. (Refer: *Para 3.2.*)

Also, Reports are submitted to *Donors*. (Refer: *Para 4.3.3.& Annexure 6.*)

4.3. Financial Responsibilities.

4.3.1. General Responsibilities:

Besides, F&A, this Module also applies to the staff, consultants, contractors, sub-contractors, guarantors and/or sub-guarantors, any other party, and/or person(s) directly/indirectly associated with SHM that conducts its activity/(ies) morally, ethically, with accountability and transparency.

4.3.2. Provisions of the Finance Module.

Inherent is that all Transactions, i.e. Receipts & Payments, are classified as either *Restrictive* or *Unrestrictive*, i.e. FCRA or Non-FCRA.

4.3.2.1. Thereafter, the transaction which is Restrictive or FCRA is classed under the *Program* stipulated by the *Donor*; then recorded under '*Unit*', followed by the '*Activity*' and eventually per the respective *Account Heads* (Refer: *Annexure 3*). These then cumulatively result Financial Statements as FCRA.

4.3.2.2. Those that are Unrestrictive or Non-FCRA are also accounted for in a similar way but cumulates eventually under the Non-FCRA Financial Statement.

4.3.2.3. F&A also prepares a Consolidated Financial Statement i.e. consolidation of both the *FCRA* and the *Non-FCRA* Financial Statement.

4.3.2.4. Financial Statement includes (a) Balance Sheet, (b) Income & Expenditure Statement, and (c) Receipts & Payment Account along with Notes to the Accounts and supporting Statements as applicable.

4.3.3. GRANT & DONOR FUND MANAGEMENT.

Proposals are submitted to prospective *Donors* only after it has been reviewed. Upon evaluation the *Donor* consider according to the Grant / Fund for the intended cause/objective that maybe specified or for general utilisation.

If the Grant/Donor Fund is specific then the transaction and all ensuing disbursements are deemed *FCRA*, However, if such is not the case the Fund and its subsequent deployment is considered to be *Non-FCRA*.

Donors usually specify the Terms & Conditions that includes periodicity of Reports (qualitative & quantitative), and utilisation of the Fund and the tenure of the *Project*. (Refer: *Annexure 6*.)

F&A maintains separate Bank Accounts, Ledgers & records for each *Grant / Project*. Reports are submitted as stipulated. (Refer: *Para 4.4.3. & Annexure 6*.)

In respective of specific Grant or Donor Fund, Annual FCRA Return (FC-4) are prepared and audited prior to filing the same to Ministry of Home Affairs (MHA) before 31 Dec.

4.3.4. INFLOW:

Following describes the (a) *RECEIPTS*, & (b) *PAYMENTS* from which all transactions conceive.

4.3.4.1. Receipts:

Donations / monies / Interest received / assets donated, are utilised exclusively for a legitimate use by SHM, or as specified by the *Donor*, as the case may be.

4.3.4.2. Contributions:

Not accepted for any political purpose *OR* for such other purpose that may seem controversial even if the same is deemed legal.

4.3.4.3. Solicitations:

An Employee of SHM or their relative is prohibited to solicit any favour in monies or in kind from any vendor or service provider or an organisation associated or has dealings with SHM.

4.3.4.4. Borrowings:

Not accepted from any institution/agency / bank(s) / lending agency or individual(s) unless it is unanimously approved by the *Board* and resolved by a Resolution in writing duly signed by the Attendees including the *Treasurer* & the *Secretary*.

4.3.4.5. Income from Activities:

School Fees, Health Care Charges, Vocational Training Fees / NEET fees, any type of income are received via bank or cash and recorded by the Software System per according to each unit.

MIS is also generated on real-time basis with all the relevant details.

4.3.5. OUTFLOW:

4.3.5.1. Fixed Assets:

Further to *Paras 3.3.1.2.2.1. & 4.2.2.1*. Assets are purchased only for the use by SHM. If the same is provided or purchased from a Fund specifically allotted by a *Donor* and under the custody of SHM, it shall be used only for the intended purpose and not be put to any form of other use.

If any Asset/(s) are misappropriated or misused, it is deemed a violation of the Financial Module & the SOP. Thereby, the Employee who has caused such act shall be subjected to disciplinary action and/or financial compensation for any damage to the Asset, and/or dismissal from service.

Assets are recorded in the Fixed Assets Register(FAR) and physically *tagged*”(co-related) to each item. “TAG” is generated by the *F&A designated Staffs* and verified by *F&A Accounts Officers*.

For Valuation and Depreciation (Refer: *Para 4.2.2.*)

Where an Expenditure which is of a ‘Capital’ nature, say construction of a building, then amount expended is accounted as ‘Work-in-Progress’ (WIP). Once the same is completed and so certified by a *Chartered Engineer*, the WIP is capitalized and itemised under FAR of that relevant Asset.

Purchases of materials in respect of the construction are deemed as stock and stored in safe custody till it’s actually use in the works. The materials so lying at the end of the FY shall be considered as Closing Stock and valued on the basis of First-In-First-Out. Records are maintained from the receipt of the materials to when taken to the site.

Disposal: If an asset/(s)is/are to be disposed/sold, prior approval of the *Board* must be obtained with reasons thereof. The *Secretary / Assignee* shall accept offers from atleast 3 parties. A Comparative Statement (Refer: *Annexure 5*) shall be prepared by the *F&A designated Staff* to be approved by the *Board* and a Resolution passed in writing thereof. The Asset shall be disposed of according to the best offer received.

If the Asset was funded under *FCRA*, then requisite approval must be obtained from the *Donor* prior to any action that shall be taken. The due process shall adopt as noted above.

Any loss incurred in the disposal of the Asset shall be treated as per the usual accounting norms.

4.3.5.2. Current Assets:

Separate *FCRA* and *Non-FCRA* bank accounts shall be maintained.

4.3.5.2.1. Payments:

By Cash or by Bank provided these are requisitioned by the *End-user* and thereafter approved jointly by the *Secretary / Assignee*.

The Authorisation Matrix, *Para 3.3.1.2.1.* applies to all payments.

The **Payment Process** is described in *Para 4.6.1.* and *Annexure 4A&4B.*

4.3.5.2.1.1. Cash payments shall not exceed ₹10,000/-.

4.3.5.2.1.2. Payments by the Bank: NET BANKING, (RTGS/NEFT/IMPS), or by a Cheque prepared by *F&A designated Staff*, who thereafter arranges the signatures of the authorised signatories, i.e. the *Secretary & the Treasurer*.

4.3.5.2.2. Purpose:

Only if expenses relate to a specific purpose as approved / agreed upon by a *Donor*, or in the ordinary course of the conduct of SHM. Also refer to the Authorisation Matrix, *Para 3.3.1.2.1.*

4.3.5.2.2.1. General expenses: Operational expenses (Rent & Rates, Electricity, Phone, NET, Printing & Stationary, Vehicle & Fuel, Travel expense, Repair & Maintenance, etc.);

4.3.5.2.2.2. Salaries & Contributions to PF& ESIC, including Income Tax deducted to be deposited on or before the due dates;

4.3.5.2.2.3. Professional Fees: to Service Providers, Consultants etc.;

4.3.5.2.2.4. Social Benefits, i.e. purchase of Food Rations, **and** disbursement as Financial support.

4.3.3.2.2.4.1. Food Rations: Beneficiaries are those who are eligible after due process of verification and subsequent enlistment thereafter. Prior to the monthly distribution a Distribution List is prepared and Indents placed on the suppliers to supply the foodstuff. On its receipt these are stored in the designated storehouse. After the Invoice and other document including the Delivery Challan are approved by the *Secretary / Assignee* the payment shall be made to the supplier as per the process (Refer: *Para 4.6.*).

The monthly distribution that takes more than two days or more, is referred to as the “*Event*”, where the beneficiaries receive a pre-determined ration duly verified as per the Distribution List.

After the 'Event' is completed, the total purchases are reconciled with the cumulative quantity distributed as per the Distribution List. If there be any excess foodstuff available, the same is stored in a safe and secure custody.

4.3.3.2.2.4.2. Financial Support: Similarly, the "Event" also includes cash disbursement to the Beneficiaries as per a separate Distribution List. The procedure adopted is similar to food distribution. Prior to the "Event" cash is withdrawn from the Bank Account of SHM based on the estimated total. If for any reason there is an excess cash i.e. cash not disbursed, the same is returned. A statement is prepared by the F&A reconciling the amount distributed and the cash withdrawn. If for some reason, there is a balance cash it is returned to F&A.

4.3.3.2.2.4.3. Food Rations & Financial Support: Besides the monthly distribution, on two Festivals special Food Ration is also distributed as also Financial Support.

4.3.5.2.2.5. Others: If in the nature of gratuity, entertainment, meals & gifts, or fees to agents / brokers / representative of any person(s) / body (as deemed justified) to secure goods or services.

4.3.5.2.3. Condition: However, no monies, or in kind, shall not be made, directly/indirectly, to any official/employee of the Government.

4.4. Financial Management and Accounting:

4.4.1. Bank Accounts:

Operated for the designated Project/Program, and, if not, the general use by SHM. In respect of the *former*, Receipt & Payments, are recorded as per accepted norms & practices noted herein above; transactions of the *latter* are for general use.

Monthly Bank balances are reconciled by a Bank Reconciliation Statement which is reviewed.

4.4.3. Reporting:

Reports are prepared in respect of *Restricted Funds i.e. FCRA*, and submitted to the *Donor* periodically as specified and on completion of the Programme. Periodicities are usually quarterly, half-yearly and year-end together with Audited Financial Statements in respect Restricted, un-Restricted, and Consolidated for records and review thereupon. (Para 4.3.3. & Annexure 6.)

4.4.4. Treasury & Cash Management:

4.4.4.1. Monitor Cash Flow, Capital Outlay, and Investments.

4.4.4.2. Processes to monitor Collections & Wire Transfer.

4.4.4.3. Verify the weekly Cash-in-hand.

4.6. ACCOUNTING PROCESS:

The functions of each individual in the *F&A dept.* have evolved into a process where the workflow commensurate the assigned role of the person to the respective responsibility & accountability and without any duplication or overlap.

The processing is executed only after the transaction has been classified. (Refer: Para 4.3.2.)

4.6.1. Process for Payment in respect of Purchases or Contract:

The **Process Flow** is illustrated in *Annexure 4A* and described below:

The *End-User* (i.e. one requiring a Product/Service) prepares a 'Material Requisition Form' (MRF) in 3 copies and submits them to the *Secretary* or the *Assignee*, who either approve the MRF or rejects it. If approved, one signed copy is forwarded to the *F&A*, and the other 2 copies are retained by the *End-User* for future reference and record.

4.6.1.1. Where value is less than ₹10,000/-.

4.6.1.1.1 Payment by Cash for a Product.

Where Item(s) is/are purchased 'Over the Counter', payment is made against an Invoice and a Money Receipt issued by the Supplier, or the Invoice itself is signed & stamped with "RECEIVED PAYMENT" by the Supplier signifying the full settlement. When the product is delivered to the

End-User, the 2nd copy of the MRF certifying satisfaction of the Item with the supporting documents (Invoice and the Receipt [if separate] and any other document) is forwarded to *F&A*.

[Subsequent process is as per Para. 4.6.1.2.6. below].

4.6.1.1.2. Payment by Cash for a Service.

Similarly, the Service Provider, on completion of the service obtains from the *End-User* a Certificate acknowledging satisfaction thereof. This and the Invoice of the claim with the 2nd copy of the MRF is submitted to *F&A*. Payment is made after the Service Provider submits the Money Receipt or 'RECEIVED PAYMENT' inscribed on the Invoice itself.

[Subsequent processes of Paras 4.6.1.1.1 & Para 4.6.1.1.6., Refer: Para 4.6.1.2.6. below.]

4.6.1.2. Where value is in excess of ₹10,000/-.

Process after approval of the MRF; Refer: Para 4.6.1.2.1. below.

4.6.1.2.1. Quotations.

The *End-user* has to obtain at least 3 Quotations from prospective suppliers. Once Quotations are received by the *End-user* these are handed over to the *F&A– Accounts Officer₁*, who shall prepare the Comparative Statement (Refer: Annexure 5) with the details of the product / service, including Terms & Conditions on Payment, Delivery Schedule, Warranty/Guarantee Certificate (as applicable) and any other condition/(s) stipulated by either by the *End-User* or the Vendor/Service Provider but mutually agreed upon in writing. The Comparative Statement is then checked by the other *F&A– Accounts Officer₂*.

4.6.1.2.3. Comparative Statement.

The Comparative Statement (Refer: Annexure 5) is approved by the *Secretary / Assignee* if the value less than Rs. 3,00,000/- (Three Lakhs) but by the *Secretary*, and *Treasurer* if the value exceeds the sum of Rs. 3,00,000/- (Three Lakhs) (Refer: Para 3.3.1.2.1.)

4.6.1.2.4. Upload on to SYSTEM

The *Secretary* forwards the approved Comparative Statement in original to the *F&A designated-Staff₁*, who uploads it on to the **SYSTEM**, [DASHBOARD] that updates the Bill Folder & the Due Date of Payment, and where the DASHBOARD is accessible only to the *Secretary*, and *F&A*.

4.6.1.2.5. PO/WO.

F&A designated Staff₁ then prepares the Purchase Order (PO)/Works Order (WO) which is thereafter signed by the *Secretary/Assignee*. PO / WO is issued in triplicate where the Original is retained by the Vendor and the 2nd & the 3rd copy is signed & stamped by the Vendor, as a token of acknowledgement & Acceptance of the PO / WO thereof, and returned to SHM where the 2nd copy is retained by *F&A* and the 3rd copy retained by the *End-user*.

4.6.1.2.6. Subsequent process.

Upon delivery of the goods, the Vendor submits the following in 2 copies:

- Invoice;
- MRF;
- Delivery Challan / Note
- Warranty/Guarantee Certificate, if specified in the PO/WO;
- Any other documents as specified in the PO/WO.

The original copies, duly endorsed by the *End-user*, are forwarded to *F&A designated Staff₁*, who verifies that the 'documentation' are in compliance with the PO/WO. If the same is found to be in order, the 'payment process' is processed by the **SYSTEM** for Approval by the *Secretary / Assignee* and a Payment Release Note (PRN) generated.

4.6.1.2.7.1. If a Cash payment, (continued from Para 4.6.1.1.1.)

F&A designated Staff₂ pays the Vendor provided Vendor issues a Money Receipt as a token of payment. Payments are made after 3:30 p.m. on any working day.

4.6.1.2.7.2.If Bank payment [RTGS/NEFT/IMPS],(continued from Para 4.6.1.2.)

The *F&A designated Staff₂* processes through the **SYSTEM** but ensures a Money Receipt is issued by the Vendor or a Bank Receipt generated by the **SYSTEM**, who also ensures that the KYC details of the Vendor are available as records held by the *F&A*.

4.6.1.2.7.3. If a Cheque payment, the same is signed by the *Secretary* & the *Treasurer*.

4.6.1.2.7.4. Cash is withdrawn by a Cheque to meet such expense and accounted for.

4.6.1.2.8. Advance Payment.

Advances are made as per agreed T&C of the PO / WO. The process of payment is from Approval to Record-keeping *described above*. The Balance payment adjusted from the Advance.

The **SYSTEM** records the Due Date of Payments visible in the DASHBOARD.

4.6.1.2.9. Process(continued from above).

A PAYMENT RELEASE NOTE (PRN) is prepared by the *Assignee*, duly signed and counter-signed by the *Secretary*. The PRN assigns the Unit, Project & Account Head. The PRN is forwarded to the *F&A– Accounts Officer₁* for processing by the **SYSTEM & TALLY**. If there are more than one payment to a *Party*, or more *Parties*, then a SUMMARY is prepared by the *F&A– Accounts Officer₁*, including other particulars such as Advances made to the *Party / (ies)* which are all verified and then counter-signed by the *F&A– Accounts Officer₂*.

On completion, all relevant Documents including that generated by the **SYSTEM** are filed.

From the **TALLY Accounting System** necessary Financial Statements and data compilation or records are generated by *F&A*. And further action on these taken as necessary for reporting, review or any other purpose.

4.6.2. Process for Payment (routine monthly)

In respect of the above, the process as per *Annexure 4B* but not described as it self-explanatory.

Further, payment of Salary, payment of statutory payments including contribution to PF, ESI, Income Tax is not illustrated/described as these are regulated only by a *F&A designated Staff₂*.

5. Audit:

5.1. Internal Audit.

The Internal Auditor conducts the Internal Audit on a quarterly basis where the Internal Audit Report is reviewed by the *F&A*, & the *Secretary*. Any short comings so reported are resolved and corrective action taken forthwith.

Internal Audit ensures adherence to all the Statutes, Rules & Regulation. (Refer: Para 3.2.) And includes review of the records pertaining to the KYC of Suppliers/Vendors/Service Providers; records relating to Food Distribution & Financial Support disbursement; scrutiny of timely payment of all statutory dues; record of cash/bank balances; accuracy of record keeping; adherence to the Accounting Process to include Internal Controls over receipts & payments; completeness of revenue; accounting of FCRA transactions; scrutiny of the Fixed Assets Register with its verification.

F&A must ensure that all records, documents including vouchers, etc. of any material effect are made available to the Internal Auditor and promptly and without fail clarify/explain on any issue raised by the Internal Auditor.

5.2. Statutory Audit

Conducted based on the Financial Statement and all supporting documents, etc. commence within 45-60 days from end of the Financial Year but prior to the Internal Audit of Q4.

F&A must not only make available all documents and supporting to the Auditor but offer also provide clarifications and explanations as deemed necessary.

DECLARATION**SAMARITAN HELP MISSION**

Approved on behalf of the Board by:

.....

Signature & Date

Secretary

Mamoon Akhtar

.....

Signature & Date

Treasurer

Noor Alam

Declaration:

We, the undersigned, having fully understood the contents hereby append our signatures to the Finance Module as a token of unconditional acceptance and adoption to the same in respect of all our actions including discharging our duty, responsibility and accountability.

Finance & Accounts

Signature & Date:

.....
Avinash Jaiswal

.....
Himansu Barik

.....
Taimur Hossain

.....
Rajesh Das

.....
Biswajit Pandit

Particulars of the Board of Members

President:	Jahanara Khan
Vice President:	Md. Selim
Secretary:	Mamoon Akhtar
Treasurer:	Noor Alam
Committee Member:	Farzana Afreen
Committee Member:	Mushtaque Ahmed
Committee Member:	Sajid Arshad

Clauses relevant to the Board of Members only

1. The Members of the Board are governed by the Memorandum of Association as per the "West Bengal Societies Registration Act, 1961," and by the "Rules and Regulation of Samaritan Help Mission, duly noted by the "Registrar of Firms & Societies, West Bengal".
2. In fulfilling the Objectives, the Board shall hold a Meeting in every 3 (three) months where matters placed in an Agenda are deliberated upon and decision taken on any matter confirmed by a Resolution thereof.
3. The said Meeting is called for by the Secretary who is also a Member of the Board.
4. If there are issues where decisions are not unanimous the matter may be cast to vote where the majority shall prevail.
5. A record of the Meeting is maintained in the Minutes of the Meeting with such Resolutions as deemed passed in the said Meeting.

Note: All the particulars of the above are included in the SOP.

Schools – their organisation.

S.N.	Name	Location	Class	No. of Pupils	Fees
1)	Rebecca Belilious Evening School, (RBES)	Rebeccas Belilious Building 234, Belilious Rd., Tikiapara.	Preparatory	50 – 60	free
2)	Rebecca Belilious English Institution (RBEI)	– do –	Nursery to KG	350	free, subsidy, fees,
3)	Samaritan Community School, (SCS)	127, Noor Md. Munshi Ln.	informal	100	free
4)	Tikiapara Municipal School, (TPS) *	29, Jola para Masjid Ln.	1 to 4	300	free
5)	Samaritan Mission School, (SMS) *	37/2, Noor Md. Munshi Ln, (Tetul para Masjid).	1 – 8	750	free, subsidy, fees,
6)	Samaritan Mission School (High), (SMSh) *	234, Belilious Rd., Tikiapara.	1 – 12	3500 + 80 of SMS	free, subsidy, fees,
7)	Samaritan Public School (SPS) †	Kabar para, Bankra.	1 – 12	2300-2400	free, subsidy, fees,
8)	National Institution Open School (NIOS)	Rebeccas Belilious Building.	8, 10, 12	89	free, subsidy, fees,
9)	National Eligibility cum Entrance Test (NEET)	Hospital Building& Hostel.	Pre-Medical	20	free, subsidy, fees,

* West Bengal Secondary Board of Education

† Central Board of Secondary Education

Accounting Head: Activity-wise Expenses

ACTIVITY		HEALTH	ADMIN	SOCIAL	SKILL	ASSETS	CONST.
EDU	LEDGER	RBCD	SHM	RELIEF Support	SSTP	Like EDU RBCD, SMH.	RBCD-Ext. GSC
RBES	AC Repairs		✓				
RBEI	Advertisement		✓				
SCS	Allowances (Sunday) & Ors.	✓	✓				
TPS	AMC for Elevator						
SMS	Application & Regn. Charges						
SMSH	Books & Periodicals						
SPS	Car Hire Charges						
NIOS	Carriage	✓	✓				
NEET	Civil & Other Repairs & Maint.	✓	✓				
	Community Kitchen						
	Courier Charges						
	Electrical Repairs & Maint.	✓	✓				
	Electricity	✓	✓				
	Fuel Expenses	✓	✓				
	General Expenses	✓	✓				
	Hardware & Plumbing Matl.	✓	✓				
	House Rent						
	Labour Charges		✓				
	Legal Expenses						
	Miscellaneous Expenses		✓				
	NIOS Registration Fee						
	Other Payments	✓		✓		✓	✓
	PC Consumables & Access.	✓	✓				
	PC, Camera & Printer Repairs	✓	✓				
	Printing & Stationery	✓	✓				
	Professional Fees		✓				
	Programme Expenses						
	Rates & Taxes	✓	✓				
	Refreshment						
	SMS Service Charges						
	Sports Materials						
	Telephone & Internet	✓	✓				
	Travel & Conveyance	✓	✓				
	Vehicle	✓	✓				
	Vehicle Repairs & Maint.	✓	✓				
	Water Filter Repairs & Maint.						
	Website & SW Renewal						

Bio-medical Waste - Medicare	✓					
Charges, (Diagnostic + Consultancy)	✓					
Charges, Dialysis	✓					
Consumables, Medical & Access.	✓					
Dental	✓					
ECG / X-Ray	✓					

ACTIVITY		HEALTH	ADMIN	SOCIAL	SKILL	ASSETS	CONST.
EDU	LEDGER	RBCD	SHM	RELIEF Support	SSTP	Like EDU RBCD, SMH.	RBCD-Ext. GSC
	Festival Allowances	✓	✓				
	Health Programme	✓					
	License Fees	✓					
	Medical Camp	✓					
	Medicine	✓					
	Optical	✓					
	Refreshment	✓	✓				
	Security Service	✓					
	Surgery, Cataract	✓					
	Water Filter Repairs & Maintenance.	✓	✓				

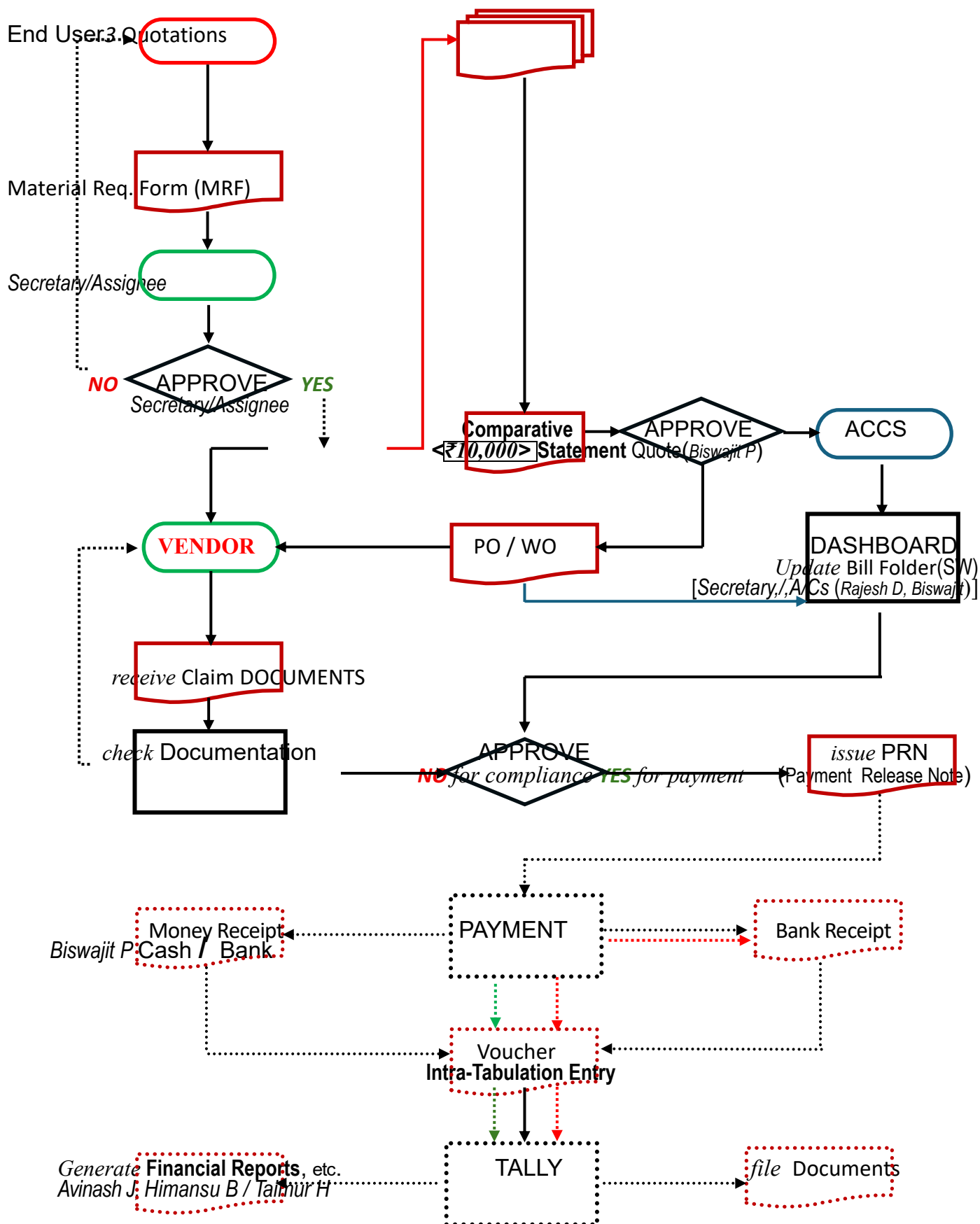
Application & Registration Charges		✓				
Car Hire Charges		✓				
Courier		✓				
House Rent		✓				
Legal Expenses		✓				
SMS Service Charges		✓				
Website & SW renewal		✓				

Educational			✓			
Financial			✓			
Food			✓			
Marriage			✓			
Medical			✓			
Nutrition			✓			
Social			✓			

Salaries / Honorarium				✓		
Training Material				✓		
Workshop Equipment				✓		

Note: Account Head applicable to EDU under the First/Main Table and thus not ticked (✓).
Account Head applicable to HEALTH are all those that are ticked (✓) from the above First table and continue to the subsequent Heads that are ticked (✓) under the column HEALTH.
Similarly, for ADMIN, SOCIAL, SKILL, ASSETS, CONSTN. only that are ticked (✓).
Above subject to modification as deemed necessary.

ACCOUNTING PROCESS FLOWCHART: PURCHASES / CONTRACTS



All dots above are superseded by Annexure 4B

ACCOUNTING PROCESS FLOW CHART: PAYMENTS (modified w.e. 1.09.2026)**Intra Note (Sajid Arshad)**

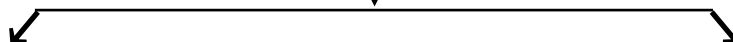
(Approved for Payment & Documentation below)

**For CAPEX and OPEX:***Check by Taimur H.*

- KYC to include
PAN, & GST [if available],
Bank Account,
Cancelled Cheque
- Comparative Statement – *authorized*,
- PO/WO – *approved, signed by Vendor*,
- Delivery Challan,
- Invoice

For OPEX and CAPEX:*Check by Himansu B.*

- *recheck KYC for completeness*
- Comparative Statement – *authorized*,
- PO/WO – *approved, signed by Vendor*,
- Delivery Challan
- Invoice



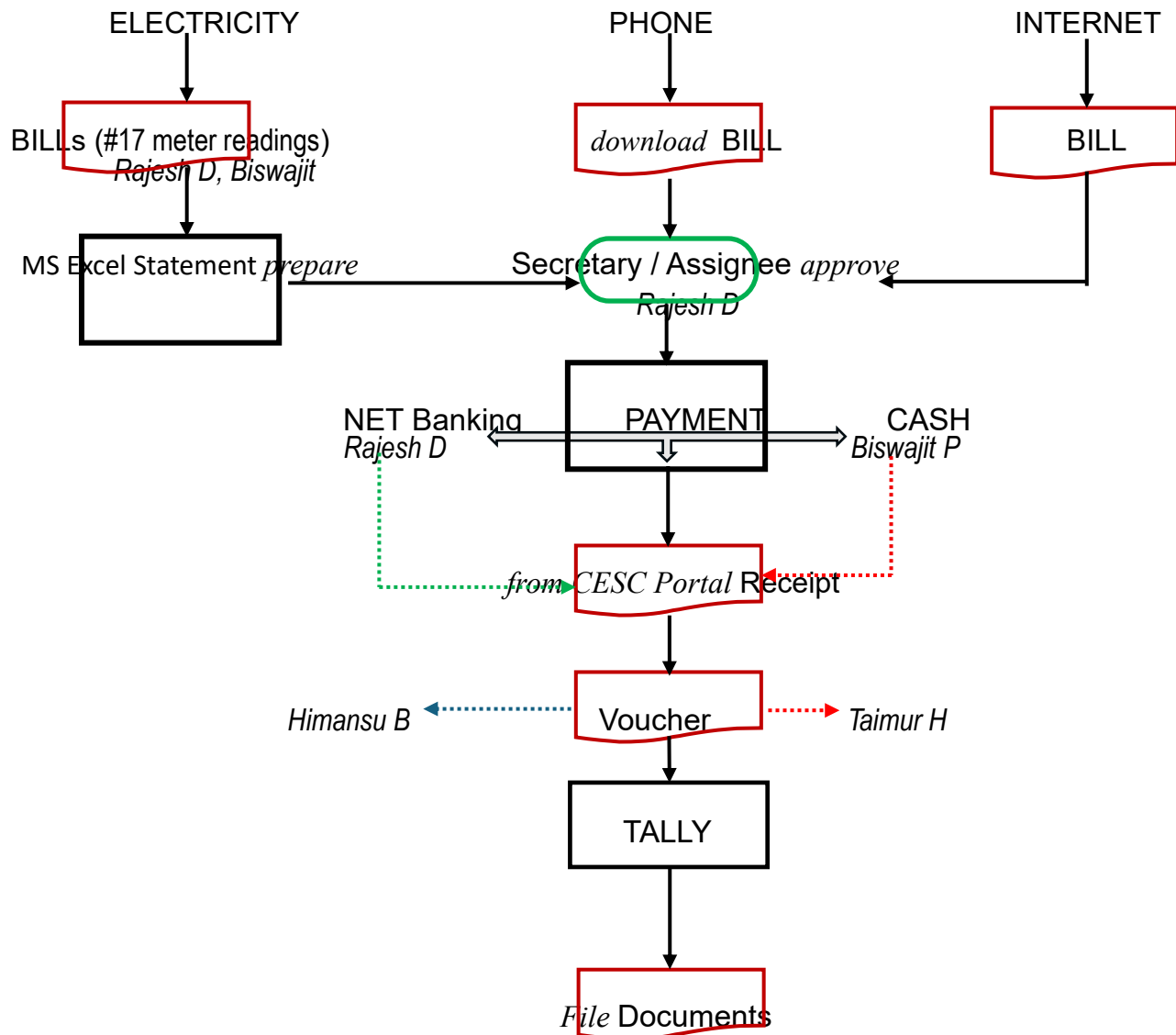
For BANK PAYMENT
handover to Rajesh Das

For CASH PAYMENT
handover to Biswajit Pandit

*After effecting Payment**Obtain Bank Receipt**Obtain Cash Receipt*

Voucher Filing
Suvendu Manna

ACCOUNTING PROCESS FLOW CHART: MONTHLY PAYMENTS



Flow of CASH COLLECTIONS

SMSH & RBEI

Collection Office: **Babar Ali**, Head; **Anirban Chakraborty** & **Rahul Chatterjee**

Check dBase [Name of Student, Class, Fees due]

Verify dBase DATA from Fees Book

Collect Cash

Enter in System PC generated REPORT [ID No. (PC Software generated) Class, Amount]

Entry in BOOK [Unit Head & Amount]

Handover Cash to **Biswajit Pandit** [Complete by 3:30 p.m.]

Enter REGISTER #1 *Biswajit Pandit refer BELOW:*

RBCD

Collection

Enter in SW

Generate
Credit Voucher

SN	Project	Amount	Description	Date of		Signatories:			
				Receipt	Deposit	Depositor	I/C	Posting	Cashier

Next day morning:

Ms. Amina Khatun
Deposit Cash with Bank
Collect Deposit Slip
Enter in REGISTER #2

Same day

Biswajit Pandit
Receive Deposit Slip
Countersign REGISTER #2
Prepare Credit Voucher [Payment Details]
Enter in TALLY

Rajesh Das
Verify the above
Countersign in REGISTER #1

Himansu Barik
Verify the above
Countersign in REGISTER #1

Biswajit Pandit
Countersign REGISTER #1

Shubhendu Manna
File DOCUMENTS [Project-wise]

COMPARATIVE STATEMENT OF QUOTATIONS RECEIVED

Instructions: Select the Page and change contents to BLACK. Then Edit as applicable. Save File & Print.

Name of the Building/Department/Unit:

Dated:

Detail of the ITEMS Quoted for: **Purchase of**

Name of Co.	Quote No.	Dt. of Quote	Material Specification	Amount Quoted	Terms and conditions	Remarks
				₹	Delivery charges: Payment: Delivery: days Warranty:	.
				₹	Delivery charges: Payment: Advance Delivery: days Warranty:	
				₹	Delivery charges: Payment: Advance & Delivery: days Warranty: 1 months from Date of Instal- lation.	

Signatures:

Name:

.....

.....

.....

Prepared by:
F&A

Approved by:
Secretary

Approved by:
Treasurer *

Schedule Dates to meet Compliances

Ref.	Description	Due Date
4.2.9. Taxation & Statutory Deductions.	TDS Returns (Form 140 – Professional & Service Provider and Contractor Payments).	Quarterly, latest by 15 th day of the month from the Quarter ended.
	Form 130 generate by IT Form 168 [int'l reference].	
	Statement of Donations, Form 113 .	30 June.
	Certificate of Donation <i>in Form 114, from IT portal.</i>	
	Audit Report <i>in Form 112.</i>	30 Sept.
	Income Tax Return (ITR -VII).	31 Oct <i>or</i> as extended by Notification in the Official Gazette.
Salary	PF & ES.	7 th of ensuing month
NSE – SSE	Regulation 91C of CD (LODR), 2015, Fifth Amendment, 2022 (25.07.22), Form IA & IB Annual Self-disclosure Reports.	by 31 Oct <i>or</i> as extended by SEBI Circular.
4.3.2.4.	Annual FCRA Return (FC-4), <i>with</i> Annual Report (Activity & Impact) <i>and</i> Bank Balance (unutilised) certified by CA.	before 31 Dec.
4.3.3. & 4.4.3	Specific Grant / Donor Fund Report.	Monthly, Quarterly, Half-yearly, Yearly.
Internal	Internal Management Report, Internal Audit Report, and Budget – Actual Variation Analysis & Review (internal circulation).	Every Quarter within 7 days from the 'Date of the Internal Report'.



Samaritan Help Mission (SHM) Human Resource Policy (2026–2027)

The undernoted is hereby approved by SHM and so adopted.

Secretary

Contents

.....	1
Introduction	3
Governance Framework and Policy Applicability.....	3
Employment Categories and Formalization.....	3
Wage, Compensation, and Overtime Structure (2025 Compliance).....	4
Wage Protection and Non-Disclosure	4
Attendance, Punctuality, and Leave Policies.....	4
Leave Policy under New Indian Labour Codes	4
Occupational Safety, Health, and Working Conditions (OSHWC)	5
Work Schedules, Breaks, and Flexi-time.....	5
Professional Appearance and Safety	5
Bereavement and Community Leave	5
Medical and Pregnancy Leave Without Pay.....	5
Employee Conduct, Responsibilities, and Prohibited Conduct.....	5
Social Security.....	6
Performance Management, Evaluation, and Orientation	6
Separation, Grievance Procedures, and Declaration of Alignment.....	6
Separation Codes.....	6
Re-employment Rights.....	7
Grievance Redressal Mechanism.....	7
Declaration of Alignment:	7
Annexure A	8

Introduction

This regulatory framework applies to all the Employees of Samaritan Help Mission (SHM), from 1 April 2026 and is the **Human Resource Policy** (hereafter referred to as the 'HRP') the practices of which are to be adhered to in the best possible manner and maintain a positive professional attitude, work environment, salary and benefits at par with organisations in the area and as possible to with INDIAN LABOUR CODES, 2026-27 (hereafter referred to as the 'ILC') .

Governance Framework and Policy Applicability

Align the internal governance with the ILC — specifically Wages, Social Security, OSHWC, & Industrial Relations — are imperative for SHM's institutional integrity. It is a dual-purpose mechanism, i.e. fortifies a legal resilience against statutory risks and establishes a social contract with the employees. By standardisation, it endeavours to be a model of compliance and ethical management with the Non-Profit Organisation of India.

Issues on the interpretation of the HRP shall be dealt to by the employee's immediate supervisor. If further clarification is required, matter be referred to the Secretary whose decision shall be final.

Role	Authority & Strategic Responsibility
Secretary	Responsible for the overall administration of all SHM offices and project site/(s); be final arbiter for policy interpretation. Overall responsibility for all the Units (e.g., Education, Health and Social Welfare initiatives, etc.).
Secretary / Assignee	Responsible for the day-to-day management and output of the units, aforementioned.
Supervisor / Coordinator	Authorised to assign, execution, and review the daily work of one or more subordinates.

The HRP is the property of SHM and applies to all Employees to preserve the '*institutional*' knowledge. It is not the personal property of any individual. On separation from the services the Manual, if retained by an Employee, shall be returned to the Secretary.

To ensure the application of rules, regulation and law and thereby minimise the risk of any dispute, this HRP employs specific mandatory and permissive language: "*Shall*" or "*Will*" are mandatory — represent non-negotiable statutory or organisational requirements. "*May*" is permissive, indicating management's discretionary authority based on specific operational circumstances.

Employment Categories and Formalization

In compliance with the ILC, informal labour is prohibited. The definition applicable to each employee is as per the formal definitions with complete compliance.

Exempt

Employees whose professional responsibilities exclude them from overtime pay. Classification changes shall be approved by the Secretary, and the Board, if necessary.

Regular Full-Time

Employees who have completed orientation and are to work in excess of 48 (forty eight) hrs./wk. Eligible for the full SHM benefits package.

Regular Part-Time

Employees who have completed orientation and work less than the full-time threshold, but exceeded 20 (twenty) hrs./wk. receive benefits subject to specific program limitations.

Orientation

Employees whose performances are evaluated for a min. 90 (ninety) calendar days to determine

suitability for continuance. Employment is *"at-will"* in this phase.

Temporary

Employees recruited as interim replacements or for short-term projects, are limited to 90 days.

Contract / Education Contract

Employees hired for a fixed period under a signed employment contract shall be reviewed by the Secretary / a Designated Person if so assigned.

Education contracts: 1 (one) academic year to coincide with the School calendar.

Internal Transfers, Promotions, and Recruitment

Employees transferring to another department within SHM shall be placed on a secondary 90-day orientation period. If the performance of the Employee is not satisfactory in the new position, he/she may be terminated for the said cause or revert to their previous position if an equivalent vacancy exists. Regular full-time openings are notified to the employees of such opening or noted in WEBSITE of SHM for at least 7 (seven) days. Applicants must have 90 (ninety) days of competent performance in their role and without any warning (in writing or verbal) or suspension within that period. Applications shall be received by the Secretary or a Designated Person.

Wage, Compensation, and Overtime Structure (2025 Compliance)

50% Basic Pay Rule

Effective 2025, the *"Basic Pay"* component of any remuneration package shall constitute at least 50% of the total remuneration.

This is non-negotiable for all salary structures; mandated for the 2026-27 compliance

Overtime Compensation

All Non-Exempt Employees are entitled to overtime pay for work exceeding their standard schedule. From 1 April 2026, it shall be 2x (twice) the standard hourly wage as computed. All overtime must be approved by the Secretary / Designated Person.

Wage Protection and Non-Disclosure

All staff must sign a Non-Disclosure Agreement (NDA). Protecting *"money-related secrets,"* donor lists, and financial strategies are critical; these assets enable the Grants that fund the salaries of employees. Disclosure of such *"trade secrets"* constitutes a gross misconduct and shall result in immediate disciplinary and potential legal action.

The following information are protected: Compensation / Accounts data, Computer Programs, Donor Lists, Employee Data, Financial information, Employee relations strategies, Marketing & fund-raising strategies, Medical information, New Projects & Proposals, development strategies, and any Technological Data.

Attendance, Punctuality, and Leave Policies

Reliance on Employees is absolutely essential for the proper and effective conduct of the operations of SHM. The working hour is 8-hour day / 6-days a week (48 hours). The Secretary/Designated Person shall review lateness to act as deemed necessary.

Abandonment:

Failure to report for 3 (three) consecutive days without Notice (no call/no show) is interpreted as a resignation from the service of SHM.

Recognized Holidays:

As per the HOLIDAY LIST notified each year for the Calendar Year.

Leave Policy under New Indian Labour Codes:

Leave Structure as adopted by SHM:

12 Earned Leave Days per year;
8 Casual Leave Days per year;
8 Sick Leave Days per year;
10 Public Holidays (or as per Holiday List so notified each year)

Leave Application Procedure:

Apply to the Secretary or to his Nominee

Give prior notice (ONE Month) for Earned Leave

Give 1 to 2 days clear notice for any Casual Leave

If sick, the said Employee must inform the Secretary (by WhatsApp). If the absence is in excess of 3 (three) days the Employee shall submit medical certificate.

Policy Statement: Employees shall be entitled to annual leave, sick leave, casual leave, and public holidays in accordance with the Occupational Safety, Health & Working Conditions Code, 2020, (OSHWC) and applicable Labour Laws of India.

Occupational Safety, Health, and Working Conditions (OSHWC)

SHM provides a safe and professional environment to ensure the highest standards of service.

Work Schedules, Breaks, and Flexi-time

Break Type Duration

Lunch Break 45 minutes

Emergency Closings and Bad Weather

If events like floods or earthquakes, cause SHM to close its office and the Employee/(s) is/are unable to attend office no Salary shall be deducted on account thereof. However, the Employee shall inform the Secretary by WhatsApp.

If due to unforeseeable circumstances extra travel time is needed to reach the office the Employee shall notify the Secretary by WhatsApp.

Professional Appearance and Safety

To maintain professionalism Employees must dress suitably while attending office. Dirty, revealing, torn, patched or ripped clothing is prohibited. Visible tattoos or piercings are to be suitably covered. If the Employee is not inappropriately dressed, he/she may be sent home to return in proper attire.

Men's dress shall be shirts or collared T-shirts, jeans or trousers. Bermuda shorts, sportswear, etc. are strictly prohibited.

Women's dress: salwar kameez, kurta or sari. T-shirts, jeans, sportswear, etc. are prohibited.

Bereavement and Community Leave

Paid bereavement leave is granted to the Employee to attend the funeral of a parent or a close relative like aunt, uncle, niece, or nephew. In consideration of a deep community roots, paid leave is also granted if an Employee serves as a speaker, sitter, casket maker, cook, or pallbearer.

Medical and Pregnancy Leave Without Pay

For Employees: after 12 (twelve) months of service, are eligible for Medical Leave without Pay for childbirth (Female) or extended illness for 3 (three) months. If any absence exceeds 3 (three) months, the Secretary / Designated Person must note a "*change of status*" form. Employees retain medical benefits during this period but are ineligible for other SHM-specific benefits.

Employee Conduct, Responsibilities, and Prohibited Conduct

Conduct that compromises SHM's safety or integrity shall result in immediate disciplinary action.

The following infractions may result in immediate termination:

Criminal Behaviour	Gross Misconduct	Neglect of Duty
Theft or unauthorized removal / possession of SHM's property / asset; Falsifying records; Possession of dangerous materials (explosives / firearms / knives) within the premises of SHM.	Fighting, threats, violence, or boisterous/disruptive activity; Harassment (sexual or otherwise) or violence in the workplace; Working under the influence of alcohol or drugs (or its possession / sale) Unauthorised disclosure of "secrets" or confidential information of SHM.	Insubordination or disrespectful conduct; Negligence that damages SHM's property / assets; Violation of safety or health rules; Unauthorised use of telephones or Email & social media; Failure to follow directive.

Social Security

Provident Fund (PF) & Employees State Insurance (ESI) are deducted and deposited per statute.

SHM encourages personal development through Education Assistance (Section 405), but participation does not necessarily guarantee automatic advancement / promotion or salary increment.

Performance Management, Evaluation, and Orientation

Orientation (Probationary Phase)

All new Employees shall fulfil the mandatory 90-day Orientation Period. In this phase, employment is "*at-will*," and employee's ineligible to file grievances. The Secretary / Designated Person or Supervisor may extend the tenure by up to an additional 90 days by written request. Success is required to move to "*Regular*" status; failure may result in placement on a "*Plan of Improvement*" or termination.

Strategic Evaluation Cycles

All Employees are evaluated by 31 March of each year by the Secretary / Advisor / Supervisor. Revised salaries to apply effective from the salary of April i.e. beginning of the Financial Year.

An Employee Performance Matrix (Ref.: Annexure A) is applicable to all Employees.

ORIENTATION EVALUATION DEVELOPMENT

SHM provides opportunities for internal advancement based on merit and performance. Internal applicants shall obtain the approval of the Secretary / Designated Person or Supervisor to a transit plan prior to the said application. Employees transferring internally shall perform on a secondary 90-day orientation period to ensure suitability.

Separation, Grievance Procedures, and Declaration of Alignment

Resignation Notice Periods

<u>Category</u>	<u>Required Written Notice</u>
Non-exempt	2 Weeks
Exempt	4 Weeks

Failure to provide proper notice may lead to forfeit accrued annual leave pay.

Separation Codes

Code	Reason	
Resignation – Notice given		Laid off – Reorganisation
Resignation – No Notice given		Laid off – Position challenged
Released (Contract ended)		Retired
Relieved (within orientation)		Deceased
Ineligible (HR Screening)		Terminated for Cause – corrective action
Laid off – Budgetary reason		Terminated for Gross Misconduct
		Ill health (voluntary

Re-employment Rights

Employees released from employment due to budget or reorganization (Codes 6, 7, 8) retain a 6-month re-employment right. If again recruited within this period to the same position, they shall retain their original employment date and seniority, preserving their long-term standing.

Grievance Redressal Mechanism

The Grievance Review Board (GRB) constituted by the Secretary and Designated Person shall be a check against unsupported disciplinary actions. Employees may file a grievance for Wrongful Termination, Suspension without Pay, or Administrative Leave without Pay. To file:

Provide written notification to the Secretary;

Submit the notification within 3 (Three) working days of the action;

Ensure the established "*Chain of Command*" is followed.

The GRB, consisting of randomly selected employees shall recommend to the Secretary. GRB shall only examine the specific facts as to the cause of discipline; information not specific to the cause shall be excluded.

Employees may also be placed on "*investigative administrative leave*" while inquiries are instituted into the criminal or administrative nature of the said deed; the Secretary, in consultation with any person shall determine the salary status as per the relevance.

Declaration of Alignment:

This document serves as the official Human Resource Policy of SHM. As stated, aforementioned, the New Labour Codes (2026-27) ensure the protection, statutory compliance, and general well-being of the Employees of SHM.

Employee Performance Matrix

Purpose

This Matrix to help the Secretary & the Advisor to evaluate employees not only on routine work output, but contribute to SHM's Mission, sustainability, accountability, and impact.

The Matrix is for:

- Annual Appraisal
- Quarterly Review
- Promotion Decisions
- Increment Decisions
- Leadership Pipeline Assessment
- Identifying High-Potential and Low-Performance Employees

1. SHM Performance Philosophy

SHM employees should be evaluated on 5 dimensions:

- Mission Alignment & Values
- Execution & Delivery
- Financial & Resource Responsibility
- Team & Leadership Behaviour
- Innovation & Long-Term Contribution

The Secretary focuses on mission, ownership, integrity, and sustainability. The Designated Person / Supervisor focuses more on measurable outcomes, governance, systems, and strategic value.

2. Detailed Performance Matrix

Parameter	What the Secretary looks For	What the Advisor looks For	Rating Scale (1–5)	Evidence Required
Absenteeism & Attitude	Sincerity & dedication to work	Align to objectives & strategic priorities	1 = Disconnected, 5 = Dedicated & Sincere	Attendance, feedback, behaviour
Ownership	Takes responsibility without being told	Solves problems & is proactive	1 = Avoids responsibility, 5 = Acts like an owner	Examples of ownership, issue resolution
Integrity & Ethics	Honesty, transparency, trustworthiness	Compliance with policies, governance, reporting	1 = Frequent issues, 5 = Highly trustworthy	Audit records, reporting quality
Quality of Work	Accuracy, professional, commit to excel	Measurable output quality, error rate	1 = Poor quality, 5 = Outstanding quality	Deliverables, reports, supervisor review
Timeliness	Meets commitments and deadlines	Completes work on time	1 = Regular delays, 5 = Always on time	Work tracker, deadlines met
Problem Solving	Finds practical solutions in difficulties	Uses structured thinking and priority	1 = Needs constant help, 5 = Independent thinker	Specific case examples
Resource Utilisation	Uses SHM funds and assets responsibly	Delivers with less cost and wastage	1 = Wasteful, 5 = Excellent efficiency	Budget vs actual, asset usage
Financial Discipline	Understands budget limitations and restrictions	Follows donor conditions, financial controls, documentation	1 = Weak discipline, 5 = Excellent discipline	Expense records, compliance review
Team Behaviour	Supports colleagues and promotes culture	Works collaboratively across functions	1 = Difficult to work with, 5 = Strong team player	Peer feedback
Leadership Potential	Can inspire, influence, takes initiatives	Manage people, systems, and lead	1 = No leadership signs, 5 = Ready to lead	Examples of leading projects / teams
Communication	Clear, respectful, and professional communication	Timely reporting and stakeholder communication	1 = Weak communication, 5 = Excellent communication	Emails, presentations, meetings

Parameter	What the Secretary looks For	What the Advisor looks For	Rating Scale (1–5)	Evidence Required
Innovation	Brings new ideas for better impact	Suggests systems, cost-savers, scaling, digitisation	1 = No new ideas, 5 = Consistently innovative	New initiatives proposed
Learning & Development	Desire to grow personally and professionally	Learns new systems and improves continuously	1 = Resistant to learning, 5 = Learns rapidly	Training attended, improvement shown
Sustainability Contribution	Helps SHM become stronger for the long term	Contributes to funding, systems, processes, reduce risk	1 = No contribution, 5 = Significant contribution	Fundraising, systems, cost-saving ideas

4. 5-Point Rating Definition

Rating	Meaning	Interpretation
1	Poor	Major concerns. Employee not meeting expectations. Immediate intervention required.
2	Below Expectations	Some effort but performance is inconsistent or weak. Improvement plan required.
3	Meets Expectations	Performs role adequately and reliably.
4	Exceeds Expectations	Performs better than expected and adds visible value.
5	Outstanding	Exceptional performer, future leader, and major contributor.

Performance Scorecard Template

Parameter	Weight	Rating (1–5)	Weighted Score
Mission Alignment & Values	20		
Execution & Delivery	20		
Accountability & Responsibility	20		
Teamwork & Leadership	20		
Innovation & Future Potential	20		
Total Score	100		

Formula:

Weighted Score = (Weight × Rating) ÷ 5 (E.g. : If Employee's scores 4 in Execution & Delivery: $20 \times 4 \div 5 = 18$)

6. Final Classification of Employees

Total Score	Category	Founder / Advisor Interpretation	Action
85–100	Star Performer	Critical employee with leadership potential	Reward, retain, groom for higher role
70–84	Strong Performer	Reliable and valuable contributor	Increment, training, larger responsibility
55–69	Average Performer	Meets minimum expectations but has gaps	Improvement plan and mentoring
40–54	Weak Performer	Risks team performance & goals	Intense review and monitor
Below 40	Critical Concern	Not suited to current role if major improvement occur	Immediate corrective action or role reconsideration

7. Secretary Specific Red Flags

The Secretary shall consider the following as warning signs even if the Employee shows:
Lack of integrity

Negative influence on SHM culture
 No commitment to beneficiaries or mission
 Repeated excuses instead of ownership
 Resistance to change or accountability
 If any of these occur repeatedly, the employee should not be considered for promotion regardless of technical performance.

8. Founder-Specific Red Flags

The Advisor should treat the following as high-risk indicators:

Weak documentation or poor reporting
 Inability to show measurable results
 Dependency on others for basic tasks
 Poor compliance with donor or audit requirements
 Lack of scalability or systems thinking

9. High-Potential Employee Identification Matrix

Performance	Potential	Classification	Recommended Action
High	High	Future Leader	Leadership grooming, mentoring, strategic projects
High	Low	Reliable Specialist	Retain in specialised role
Low	High	Emerging Talent	Training and structured development
Low	Low	Underperformer	Reassign, improve, or exit

10. Suggested Quarterly Review Questions for Founder & Advisors

Is this employee helping SHM move closer to its mission?
 If this employee leaves, how much will SHM suffer?
 Can the employee be trusted with larger responsibility?
 Does this employee improve the organisation or only complete tasks?
 Is this employee creating value greater than his / her cost?
 Would we hire this employee again today?
 Is this employee behaving like a mission partner or only as a staff member?

11. Performance Review Format

Employee Name:
 Department:
 Review Period:
 Reviewer:
 Strengths
 Key Improvement Areas
Secretary's Remarks:

Designated Person / Supervisor's Remarks:

Final Recommendation

Promotion
 Increment 0.2x
 Continue in Same Role
 Training Required
 Performance Improvement Plan
 Role Change

12. Recommended SHM Employee Categories

Employee Type	Typical Behaviour	Secretary's View	Designated Person / Supervisor's View
---------------	-------------------	------------------	---------------------------------------

Employee Type	Typical Behaviour	Secretary's View	Designated Person / Supervisor's View
Mission Champion	Deep commitment and high ownership	Most valuable	Strong long-term asset
Efficient Executor	Delivery results consistently	Useful and dependable	Strong operational contributor
Innovator	Brings new ideas and systems	Important for future growth	High strategic value
Loyal but Weak Performer	Good intention but low capability	Needs support	Needs structured training
Toxic Performer	Good output but damages culture	Dangerous despite results	High organisational risk

Conclusion

For SHM, the best employee is not the person who works the hardest; it is the one who:

- Lives the SHM mission
- Delivers measurable results
- Protects the resources of SHM
- Strengthens the team
- Builds the future of the organisation

The Secretary focuses on commitment, ownership, and values. The Designated Person / Supervisor shall focus on systems, sustainability, and measurable impacts.

The final evaluation should balance both the perspectives.



CHILD PROTECTION POLICY

Protection is a right of every child; some children are more vulnerable than others and need special attention. It is to reduce their vulnerability to any kind of harm and protecting them in harmful situations.

Samaritan Help Mission believes that every child has right to life, survival, development, education, protection and participation and protection of children is the responsibility of everyone. With this vision the organization states the following in terms of its child protection policy which advocates in favour of protecting the children from violence, exploitation, abuse and negligence.

POLICY STATEMENT:

The Children Act defines a child below the age of 18 years old. Extensions of this exist for children who have special needs and for those in SHM institutional care settings. The Children's Act makes it clear that the welfare of the child is paramount and it gives everyone involved in the care of children a responsibility for the protection of those children.

The Organization is committed to provide a safe environment for children, staff and visitors and promote an environment where children and adults will feel confident about sharing any concerns that they may have about their own safety or the well-being of others.

The Organization believes that all children, regardless of age and background, have at all times and in all situations, the right to enjoy the activities of the group in a happy, safe and secure environment. The Organization will ensure that this is the case by rigorously implementing this policy. All staff and volunteers will be checked through the Criminal Records Bureau prior to employment with the organization. This policy applies to all temporary & permanent staff (general, administrative, maintenance, medical, teaching & non-teaching, contractual), and volunteers at the Organization and other associated people.

TYPES OF ABUSE:

Categorization of child abuse

1. Physical Abuse

Physical abuse involves hitting, shaking, throwing, poisoning, burning or scalding, drowning, suffocating or otherwise causing physical harm to a child.

Physical harm may also be caused when someone causes ill health to, a child whom they are looking after. A person might do this because they enjoy or need the attention they get through having a sick child.

Physical abuse, as well as being a result of an act of commission can also be caused through omission or the failure to act to protect. In context of school set up corporal punishment is a major concern for the teachers to look into.

2. Emotional Abuse

Emotional abuse is the persistent emotional ill treatment of a child such as to cause severe and persistent adverse effects on the child's emotional development. It may involve making a child feel or believe that they are worthless or unloved, inadequate or valued only in so far as they meet the needs of another person. It is an important concern for teachers to look after in school set up.

3. Sexual Abuse

Sexual abuse involves forcing or enticing a child or young person to take part in sexual activities, whether or not the child is aware of, or consents to, what is happening. The activities may involve physical contact, including penetrative acts such as rape, buggery or oral sex or non-penetrative acts such as fondling. Sexual abuse will also include non-contact activities, such as involving children in looking at, or in the production of, pornographic material or watching sexual activities, or encouraging children to behave in sexually inappropriate ways. In a school set up the issue is extremely sensitive.

4. Neglect

Neglect is the persistent failure to meet a child's basic physical and/or psychological needs, likely to result in the serious impairment of the child's health or development. It may involve a parent failing to provide adequate food, shelter and clothing, failing to protect a child from physical harm or danger, or the failure to ensure access to appropriate medical care or treatment. It may also include neglect of, or unresponsiveness to, a child's basic emotional needs. The fact may happen also on the part of teachers due to children's appearance, academically poor, background etc. During school hour it is the responsibility of all SHM teaching & non-teaching staff to address the emotional need of the students very carefully.

RECRUITMENT:

All reasonable steps will be taken by SHM administration to ensure unsuitable individuals are prevented from having any involvement with the Organization.

Employee/volunteer recruitment procedures will include a Criminal Records Bureau Disclosure, at the appropriate level, for all personnel with access to children and will always be included self-declaration and the use of references. This will include all members of the SHM management/executive committee. All prospective employees/volunteers will be interviewed, for volunteers this need not be a formal interview. The process will ensure that all employees/volunteers have appropriate qualifications and commitment.

In case of any concern arises following a Criminal Records Bureau Disclosure then this will be passed onto the Executive Committee of the Organization. Any Disclosure that causes concern will be assessed to establish the level of risk the subject poses to children, other service users, colleagues, the general public and/or the organization. Person will be asked for the following:

- Does the offence relate directly to work with children?
- What is the seriousness of the offence/s and the circumstances surrounding it?
- How long it is since the offence was committed?
- Does the subject have a pattern of offending?
- Has the subject's situation changed since the offence occurred?
- What is the subject's explanation of the offence?
- Did the subject declare the offence prior to the Disclosure?

If all these questions are not answered satisfactorily then the prospective employee/volunteer will not be allowed to join the organization. All new employees/volunteers will go through a probation and induction process, including relevant training. Ongoing training and supervision will ensure all employees/volunteers are adequately supported.

TRAINING AND SUPERVISION OF STAFF AND VOLUNTEERS:

New staff, teachers and volunteers will have a designated person that will ensure that a proper induction takes place. The person will provide regular support and supervision to the new member of staff and volunteer in all areas of their work including child protection. All new staff and volunteers will read and understand this policy as part of their induction process. Staff, teachers and volunteers will be able to identify the signs of abuse and will be confident about the steps to take and who to report any concerns in the organization.

All staff, teachers & volunteers will be trained by SHM Mental Health unit & HR on child protection or other relevant providers. Staff, teachers and volunteers will keep a check on visitors and guests whether their visit is by invitation or unsolicited. This will ensure the welfare of the children is protected at all times.

CREATING A SAFE AND CARING ENVIRONMENT:

- Risk Assessment will be undertaken prior to any offsite visits or new types of activities.
- Employees/volunteers, teachers working with children will be appropriately trained and qualified to ensure the safe provision of services, use of equipment, activities undertaken, transportation of children etc.
- Employees/volunteers, teachers working with children will carefully plan activity sessions with the care and safety of children as their main concern including the use of activities at an appropriate age/ability level.
- Wherever possible we will encourage an 'open environment' e.g. avoiding private or unobserved situations and discouraging the keeping of secrets. This especially includes employees/volunteers & teachers may be alone with a child at any time. When this is unavoidable, it would be done with the full knowledge and consent of someone in charge of the school/organization and/or the children's parents.
- Employees/volunteers, teachers must treat all children/young people with respect. Employees/volunteers, teachers must not make racist, sexist or any other remarks which upset or humiliate. All children have equal rights and no child shall be discriminated against on grounds of religion, race,
- caste, sex, place of birth, class, language, and disability, social, economic or any other status
- Employees/volunteers, teachers must take care to avoid showing any favoritism.
- It is the responsibility of employees/volunteers, teachers to prevent the abuse of younger or weaker children by older or stronger children through bullying, cruelty or any other forms of humiliation.
- Arrangements for parents dropping off and collecting children from schools, activities/trips will be clearly stated and agreed by parents.
- Arrangement of safe transportation for children.

DISPLAY OF IMPORTANT CONTACT MOBILE NUMBERS:

To protect & save the children from some accidental events or emergency like fire, road accident, sudden illness, short-circuit etc. telephone and mobile numbers of immediate service providers/ rescue agency/protection personnel are must to be displayed round the clock on a chart/list in the offices of Secretary, Principal, Teacher In-Charges, Coordinators and HR. Some of the important numbers are as follows:

1. Fire
2. Police
3. Doctor
4. Ambulance

BEHAVIOUR GUIDELINES FOR EMPLOYEES/VOLUNTEERS AND OTHERS:

Safety of participants, employees/volunteers and teachers is of prime consideration at all times. All accidents involving anyone will be recorded in the organization's accident book immediately or as soon as practicably possible.

Employees/volunteers, teachers are responsible for familiarizing themselves with building/facility safety issues, such as, fire procedures, location of emergency exits, location of emergency telephones and first aid equipment. Employees/volunteers are responsible for reporting suspected cases of child abuse to the appropriate individuals and/or agencies. Employees/volunteers will be expected to keep an attendance register for all organized sessions.

Appropriate employees/volunteers, teachers will have access to any parent consent/emergency consent forms for all children taking part in any activities.

Employees/volunteers, teachers will ensure that their activities start and end on time. Employees/volunteers, teachers are expected to promote, demonstrate and incorporate the values of fair play, trust and ethics throughout their activities. Employees/volunteer, teachers will ensure that they are adequately insured, to protect against claims of negligence, through the organization or their own personal insurance if acting as a self-employed agent.

VOLUNTEERS CODE OF BEHAVIOUR: WORKING WITH CHILDREN:

The aim of these guidelines is to ensure the safety and wellbeing of all young people and to support the volunteers in providing a safe, caring environment. Volunteers will work under the direct supervision of an established staff member

- Volunteers are expected to set examples of appropriate behaviour. As young people learn by example, volunteers are must to avoid using sarcasm or discrimination, direct criticism, labeling and unnecessary competition or comparison.
- Good behaviour will be positively encouraged.
- Volunteers are prohibited to physically punish any young person.
- Volunteers will not deprive any young person of, or force any child to consume food or drink.
- Volunteers will not humiliate or frighten any young person.
- Volunteers are required to avoid situations in which they risk putting themselves or the young person at risk. This includes being alone with a young person unnecessarily.
- Volunteers will pay respect to the young person at all times and strive to be sensitive to their feelings.

ADMISSION PROCEDURES:

A register of names, addresses, next of kin and contact addresses and telephone numbers for emergencies will be kept. Parents and where appropriate older children, will be given a copy of a written statement which specifies the action which will be taken in the event of a child becoming ill or being injured and which indicates that any information which suggests that a child has been abused will be passed on to SHM School Disciplinary Committee for required action.

DESIGNATED PERSON:

There will be a designated person and a deputy-designated person for child protection under SHM School Disciplinary Committee. The committee is supposed to play the role of monitoring of corporal punishment. It will develop a mechanism for children to express their grievances both in person and anonymously. In the event of any concerns regarding a child then the designated person or deputy will be informed at the earliest available opportunity. If necessary the designated person will inform without delay to the Principal/SDC/management committee. The designated person will also ensure that the child protection procedures are kept up to date and reviewed.

REPORTING AUTHORITY:

Children and parents will have to report any worries or concerns. This person will be the designated person or deputy or TIC or Principal.

SIGNS OF ABUSE:

The signs summarized below do not necessarily mean that a child is being abused. Similarly there may not be any signs; it may be just felt that something is wrong. If anyone is worried, s/he may report it to the designated person.

Physical Abuse:

- Unexplained injuries or burns
- Improbable excuses given to explain injuries

- Refusal to discuss injuries
- Untreated injuries
- Admission of punishment which appears excessive
- Bald patches
- Withdrawal from physical contact
- Arms and legs covered in hot weather
- Fear of returning home
- Fear of medical help
- Self-destructive tendencies
- Aggression towards others
- Running away

Neglect:

- Constant hunger
- Poor personal hygiene
- Constant tiredness
- Poor state of clothing/uniform
- Emaciated
- Frequent lateness or non attendance at school
- Untreated medical problems
- Destructive tendencies
- Low self esteem
- Neurotic behaviour
- No social relationships
- Running away
- Compulsive stealing or scavenging

Emotional abuse:

- Physical, mental and/or emotional development slows down
- Admission of punishment which appears excessive
- Over-reaction to mistakes
- Continual self-deprecation
- Sudden speech disorders
- Fear of new situations
- Inappropriate emotional responses to painful situations
- Neurotic behaviour e.g. thumb sucking, hair twisting, etc.
- Self-mutilation
- Extremes of passivity or aggression
- Substance misuse
- Running away
- Compulsive stealing, scavenging

Sexual Abuse:

- Lack of trust in adults and/or fear of a particular individual[s]
- Over familiarity with adults or provocative behavior.
- Withdrawal and introversion/problems with peer relationships
- Running away from home/sudden behaviour changes e.g. falling standards, truancy, Stealing etc.
- Low self esteem
- Substance misuse
- Displaying sexual knowledge beyond age group
- Over-sexed behaviour
- Sleeplessness, nightmares, fear of the dark

- Bruises, scratches, bite marks
- Depression, suicide attempts
- Anorexia nervosa/eating disorder or a change in eating habits
- Recurring urinary tract problems/vaginal infections

EMPLOYEES/VOLUNTEERS/TEACHERS WILL NEVER ACT AS THE FOLLOWING:

- Engage in rough physical activities, even when playing.
- Engage in sexually proactive activities.
- Allow or engage in inappropriate touching of any form.
- Allow children to use inappropriate language.
- Make sexually suggestive comments about or to a child.
- Let a child's allegation go either unchallenged and/or unrecorded.
- Doing things of a personal nature for a child e.g. take to the toilet, support, lift, etc. particularly if they are very young or a child with additional needs, then the person will have to obtain the full consent of their parents and permission from TIC or Principal. In an emergency situation, which requires this type of help, parents and your line manager, should be fully informed as soon, as is practicable.
- Undertake any tasks involving children for which they feel inadequately trained or have concerns about.

PHOTOGRAPHY, VIDEO ETC.:

Formal permission from TIC/Principal will be required to obtain before taking photographs, videos, etc.

RESPONDING TO DISCLOSURES OF ABUSE:

It is not the responsibility of employees/volunteers/teachers to deal with suspected abuse but it is their responsibility to report concerns to the appropriate person. It is important that all employees/volunteers/teachers are aware of their responsibilities if child abuse is suspected.

If it is noticed that any social changes in the behaviour of a child, worrying marks or bruises or hear a child/children talking about things which give cause for concern, then the first responsibility is to the child. It is not safe to assume that someone else will take action. As an adult the person has duty to take appropriate action. Recognizing and coping with child abuse is very stressful and the person reporting the concern will not have to cope alone.

ROLE OF TEACHING AND NON-TEACHING STAFF, VOLUNTEERS WHEN A CHILD REPORTED ABUSE.

1. Explain to the child that if he/she discloses information which leads you to believe they are being abused, you will be unable to keep it confidential.
2. Listen to the child without questioning him/her. Be aware of your own reactions as showing disapproval may stop the child from continuing with their disclosure.
3. Do not try to stop the child from recalling events. Make a note of what is said, in what context, the setting, the timing and which people were present.
4. Reassure the child, tell them that they are right to tell you [do not promise to keep it a secret as it is your responsibility to inform others].
5. Stay calm – ensure the child is safe and feels safe.
6. Accept what you have been told. [This should not be seen as believing or disbelieving what you have been told]
7. Reassure the child and stress that they are not to blame.
8. Tell the child that you will offer support but you will have to pass the information on.
9. Do not question the child and/or rush into details that may be inappropriate.

10. Monitor the individuals concerned; encourage them to continue to take part in the School/ Organization's activities.

11. Do not make promises you cannot keep.

12. Do not approach or contact the alleged abuser/s.

APPOINTMENT OF SCHOOL COUNSELLOR:

A School Counselor will be appointed to cater to the needs of the children being referred for counseling. The Counselor will play an effective role in establishing a knowledge base that would be enabled through child focused documentation, both quantitative as well as qualitative.

REPORTING PROCEDURES:

- Record the concern or incident in the Child Protection register, including, date and time will be made. Name of the people involved and entire incident, action taken etc will be documented in detail.
- Information to be given to an appropriate senior member of staff or deputy immediately maintaining strict confidentiality of the fact.
- If not possible then contact is to be made with TIC or the Principal.
- If the matter is urgent and none of the above can be contacted, then contact has to be made directly with SHM Secretary.

Concerns would normally be shared with parents as soon as possible. However, there could be circumstances when this could put the child at greater risk or there may be concerns that parents will not respond appropriately.

Every effort will be made by the SHM Management to respect the anonymity. But in case of court proceeding it may not be possible.

If an allegation of abuse is made against a member of staff or volunteer or teacher, even then there will be no change in procedure.

REDRESSAL MECHANISM:

Justice delivery mechanisms and structures will be participatory, responsive, child-sensitive and transparent. In case of found guilty appropriate disciplinary action against the respective entity will be taken by SHM Management based on the degree of offence. If the case deserves to refer under POCSO Act, it is the sole discretion of the SHM Management to do so.

However, the staff will be sensitized and oriented on different aspects of the child rights and held accountable for their acts of omission and commission. Parents' counseling will be provided to address the same and create a positive environment to ensure normal development of children. The School will make plan, coordinate and concertize efforts to raise awareness on child protection amongst the parents, students, teachers and all the others relevant within the universe of the school.

REVIEW:

Continuous attention will be paid towards the issues of child protection and it follow up will be made at regular time interval. However, policy of the organization will be reviewed once in 3 year and necessary changes will be made if so required based on need in the interest of children.

REPORTING PROCEDURE FOR SUSPECTED CASE OF CHILD ABUSE:

Child behaviour/appearance gives reason for concern Or Child has an unusually physical injury Or Child confides about abuse.

A record will be made on actions. Statement will include anything the child says, anything he/she is asked, observations of the dealing authority, etc. It will be used as evidence later if so required.

INCIDENT RECORD FORM:

Name of dealing personnel:

Position:

Child's Name:

Father/Mother:

Address:

Contact No:

Incident Date:

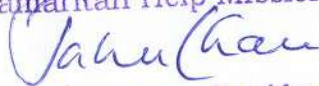
Incident Time:

Incident description:

ACCEPTANCE AND UNDERTAKING:

All employees, principals, vice principals, teaching and non teaching staff, interns, volunteers and vendors having direct contact with children Will sign the Child Protection Policy of the school.

Samaritan Help Mission



President

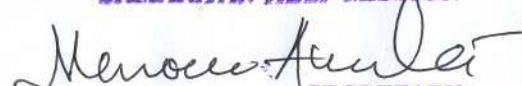
Jahanara Khan

President

Samaritan Help Mission



SAMARITAN HELP MISSION



SECRETARY

Mamoon Akhtar

Secretary

Samaritan Help Mission



DATA PROTECTION POLICY

1. PURPOSE:

The purpose of this policy is to provide guidelines relating to the processing of personal data by the Samaritan Help Mission (hereinafter referred to as "SHM").

2. SCOPE:

This policy covers data collected, received and stored on SHM owned physical and electronic databases and resource Centre. It shall apply to all staff, volunteers and board members of SHM, its Project Locations and Branches. It shall also apply to all users of SHM applications, software, databases, websites, social media platforms and all other such like resources.

This policy shall cover all data/ information collection tools of SHM including but not being limited to assessment tools, membership databases, beneficiary databases, volunteer databases, donor databases, mobile applications, research publications and communication tools such as photos, videos, social and mainstream media.

3. DEFINITIONS:

3.1 **Consent** means any freely given, unambiguous and informed indication by a statement or by a clear positive action, signifies an agreement by the user to the processing of his/her personal data.

3.2 **Data controller** means a natural or legal person, public authority, agency or other body which has authority to oversee the management of, and to determine the purposes for the processing of personal data.

3.3 **Data processor** means a natural or legal person, public authority, agency or other body which processes personal data on behalf of the data controller.

3.4 **Data processing** means converting of data into information. This includes collecting, recording, rationalizing, storage, alteration, retrieval, use, transmission, dissemination, erasure or destruction of data.

3.5 **Data subject** means an individual whose personal data is subject to processing.

3.6 **Data transfer** means all acts that make personal data accessible to third parties outside of the Society on paper, via electronic means, on internet or through other means.

3.7 **Data Transfer Agreement** means an agreement between SHM and a third party that states the terms and conditions of use of personal data, including which data components are to be shared, the mode of transfer, how the data may be used, data security measures and other related issues.

3.8 **Personal data** means any data related to a user who can be identified from that data; from that data and other information; or by means reasonably likely to be used related to that data. Personal data includes biographical data (bio data) such as name, sex, date of birth, country of origin, Identification Number as well as blood type.

3.9 **Personal data breach** means a breach of data security leading to the accidental or unlawful/illegitimate destruction, loss, alteration, unauthorized disclosure of, or access to, personal data transferred, stored or otherwise processed.

3.10 **Person of concern** means a person whose protection and assistance needs are of interest to SHM.

3.11 **Processing of personal data** means any operation, or set of operations, automated or not, which is performed on personal data, including but not limited to the collection, recording, organization, structuring, storage, adaption or alteration, retrieval, consultation, use, transfer, dissemination or otherwise making available, correction, or destruction.

3.12 **Third party** means any natural or legal person other than the user. Examples of third parties are national and State Governments, International or National non-governmental organizations, private sector entities or individuals.

4. POLICY GUIDELINES:

4.1 SHM shall in dealing with personal information and data ensure that the information/ data is processed:-

- a) without infringing the privacy rights of the data subject;

- b) in a lawful manner; and
- c) in a reasonable manner

4.2 The collection, use, storage and transfer of personal data will only be done in a manner guided by the fundamental principles of Samaritan Help Mission.

4.3 This policy will guide SHM's Data Protection Policy, the Record Retention, Destruction Policy and the Accountability Framework.

5. ACCURACY:

5.1 SHM shall store personal data/information as accurately as possible and update and systematically review it to ensure it fulfills the purpose/s for which it is processed.

5.2 The data subject may request the correction of personal data that is inaccurate, incomplete, unnecessary or excessive.

5.3 When personal data is corrected, SHM will notify, as soon as is reasonably practicable, all third parties to whom the relevant personal data was transferred and to the data subject.

6. LAWFUL AND FAIR PROCESSING:

6.1 Data processing shall be carried out in a lawful and fair manner for specified and legitimate purposes without prejudicing the fundamental rights and freedoms of data subjects.

6.2 The processing shall only be justified based on one (or more) of the legal basis including:

- a) data subject giving his or her consent
- b) the processing is necessary for the performance of a contract with the data subject to meet legal compliance obligations
- c) to protect the data subject's vital interests or any other person who may be indirectly affected
- d) public interest
- e) to pursue SHM's legitimate interests which are not overridden because the processing prejudices the interests or fundamental rights and freedoms of data subjects.

7. FURTHER PROCESSING:

7.1 Further processing for research purposes shall be compliant with the conditions outlined in order to be compatible with the purposes for which the data is obtained.

7.2 Personal data which is processed for research purposes may be exempt from provisions of this policy if the results of the research and statistical data is not made available in a form which identifies the data subject.

7.3 Further processing of data shall comply with the data protection principles set out in this policy, in particular in ensuring the security and confidentiality of sensitive personal data.

8. CONFIDENTIALITY:

8.1 The confidentiality of personal data must be respected by SHM when processing data at all times with access on a need basis.

8.2 SHM shall maintain the confidentiality of the personal data throughout and even after the user is no longer of concern.

8.3 Health data will be kept separate from other personal data and will be accessible by healthcare providers or specific personnel employed to manage health data by SHM under confidentiality guarantees.

8.4 The data controller may specify other categories of personal data that will require additional safeguards and restrictions and may be classified as sensitive personal data.

8.5 In the processing of sensitive personal data the data controller will specify further grounds on which these categories will be processed with consideration of:

- a) the increased risk of significant harm that may be caused to the data subject by processing this category of personal data.
- b) the degree of confidentiality attached to the category of personal data.
- c) the level of protection afforded by provisions applicable to personal data.

8.6 The data controller shall process personal data of children in a manner that protects their rights and best interests.

8.7 The data controller will incorporate a process of obtaining parental consent and age verification in order to process personal data of children.

9. SECURITY:

9.1 SHM will ensure and implement a high level of data security that is appropriate to the risks presented by the nature and processing of personal data.

9.2 In order to ensure and respect confidentiality, personal data will be filed and stored in a way that is accessible only to authorized staff and transferred only through the use of protected means of communication.

9.3 In order to ensure the confidentiality of the personal data, SHM shall take appropriate technical and organizational data security measures.

- 9.4 The nature of risks will include but not be limited to risk of accidental or unlawful/illegitimate destruction, loss, alteration, unauthorized disclosure of, or access to, personal data.
- 9.5 Access to personal data/content/knowledge shall be restricted to authorized personnel using it in the performance of their duties at SHM and as determined by appropriate authorization of both the staff or volunteers' supervisor and data subjects.
- 9.6 Personal data/content/knowledge may not be used by any employee or staff for purposes other than the interest of SHM.
- 9.7 Staff and volunteers allowed access of personal data/content/knowledge of SHM shall sign a non-disclosure agreement banning them from using the content for business other than SHM's vision, mission and objective.
- 9.8 Private email accounts shall not be used to transfer Personal Data.
- 9.9 Information technology (IT) will be used to process, communicate and store data and information which will be treated as Confidential Information (CI).
- 9.10 Data security measures will be reviewed periodically and upgraded as deemed appropriate to ensure the level of protection is commensurate to enhance data protection.

10. ACCOUNTABILITY:

- 10.1 SHM will be responsible for compliance and will be required to demonstrate that appropriate measures have been employed within the organization to comply with the data protection guidelines.
- 10.2 SHM will implement data protection training programs for all staff.
- 10.3 SHM will bear the burden of proof to establish the data subjects' consent of the processing of their personal data for a specific purpose.
- 10.4 SHM will ensure that it is as easy to withdraw as it is to give consent.

11. RIGHTS OF DATA SUBJECTS:

A data subject has a right -

- 11.1 to be informed of the use to which their personal data is to be put.
- 11.2 withdraw consent at any time.
- 11.3 access their personal data in custody of data controller or data processor.
- 11.4 object to the processing of all or part of their personal data.
- 11.5 correction of false, inaccurate or misleading data.
- 11.6 deletion of false or misleading data about them.
- 11.7 request for erasure of their personal data where it irrelevant, excessive or was obtained unlawfully.

12. DATA COLLECTION:

- 12.1 When collecting personal data from the user, SHM shall inform the user of the following in writing or orally:
- 12.2 The specific purpose for which the personal data or categories of personal data will be processed.
- 12.3 Whether such data will be transferred to third parties and with specific reasons.
- 12.4 The data subject's right to request access to their personal data, or correction or deletion of it.
- 12.5 The contact details of the data controller.
- 12.6 Where data is not collected directly either orally or in writing, other means will be considered as far as is practicable such as mail communication, posters and flyers in an accessible location, online postings and any other appropriate method of transmission.
- 12.7 The data controller may restrict the processing of personal data where:
- 12.8 The accuracy of the data is contested by the data subject.
- 12.9 The data subject has objected to the processing.

13. DATA PROTECTION IMPACT ASSESSMENTS:

- 13.1 In particular using a new technology, and taking into account the nature, scope, and purposes of the processing, is likely to result in a high risk to the rights of persons, the controller shall, prior to the processing, carry out an assessment of the impact of the envisaged processing operations on the protection of personal data.
- 13.2 A single assessment may address a set of similar processing operations that present similar high risks.
- 13.3 A data protection impact assessment shall in particular be required in the case of:
- 13.4 a systematic and extensive evaluation of personal aspects relating to natural persons which is based on automated processing, including profiling, and on which decisions are based that produce legal effects concerning the person or similarly significantly affect the natural person; or
- 13.5 a systematic monitoring of a publicly accessible area on a large scale.
- 13.6 The assessment shall contain at least:
 - a) a systematic description of the envisaged processing operations and the purposes of the processing, including, where applicable, the legitimate interest pursued by the controller;
 - b) an assessment of the necessity and proportionality of the processing operations in relation to the purposes;
 - c) an assessment of the risks to the rights and freedoms of data subjects; and

- d) the measures envisaged to address the risks, including safeguards, security measures and mechanisms to ensure the protection of personal data and to demonstrate compliance with this Policy taking into account the rights and legitimate interests of data subjects and other persons concerned.

14. DATA RETENTION AND DISPOSAL:

- 14.1 Data will not be kept in a form that allows data subjects to be identified for longer than needed for the legitimate Society's purposes or other purposes for which the Society collected it.
- 14.2 The purposes of data retention shall include satisfying any legal, contractual, accounting or reporting requirements.
- 14.3 Personal data may be retained for a longer period in the event of a complaint there is reasonable belief that there is a prospect of litigation in respect to the Society's relationship with the data subject.
- 14.4 The Society shall take all reasonable steps to destroy or erase from its systems all personal data that are no longer required in accordance with the Society's Record Retention and Destruction Policy.

15. TRANSFER OF PERSONAL DATA TO THIRD PARTIES:

- 15.1 SHM may transfer personal data to third parties with the data controller.
- 15.2 SHM may only transfer personal data/content/knowledge to third parties on condition that the third party affords a level of data protection the same or comparable to this Policy.
- 15.3 In order to mitigate risks associated with transfer of data to third parties, SHM will only transfer data to a third party if:
 - a) The data is stripped off personal and identifiable information;
 - b) The transfer is based on one or more legitimate basis including:
 - b.1 explicit consent by the data subject;
 - b.2 compliance with state, national or international law; or
 - b.3 in exercise, establishment and defense of any contractual or legal obligations;
- 15.4 The personal data to be transferred is adequate, relevant, and necessary purposes/s for which it is being transferred;
- 15.4 The data subject has been informed either at the time of the collection or subsequently, about the potential transfer of his/her personal data;
- 15.5 The third party has past history in respect of the confidentiality of personal data transferred to them by SHM; and
- 15.6 The third party maintains a high level of data security that protect personal data against the risk of accidental or unlawful/illegitimate destruction, loss, alteration unauthorized disclosure of, or access to it.
- 15.7 SHM will also ensure that transferring personal data does not negatively impact:
 - a) The safety and security of SHM staff, volunteers and beneficiaries.
 - b) The effective functioning of an operation or compromise in SHM's vision, mission, and principles.

16. DATA TRANSFER RECORDS:

- 16.1 SHM shall keep and maintain full and accurate records reflecting all phases of data management cycle, including records of data subjects' consents and procedures for obtaining consent, where consent is the legal basis of processing.
- 16.2 The data transfer records shall include, at a minimum:
 - a) the name and contact details of the individual entity authorizing the transfer;
 - b) clear descriptions of the personal data types;
 - c) data subject types;
 - d) processing activities;
 - e) processing purposes;
 - f) third-party recipients of the personal data;
 - g) personal data storage locations;
 - h) personal data transfers; and
 - i) the personal data's retention period.

17. DATA TRANSFER AGREEMENTS:

- 17.1 SHM will require all third parties to comply with this Policy through an agreement or an MOU as part of the signing of partnership agreements. Such agreements will specify the specific purpose(s) and legitimate basis for the processing or transfer of personal data.
- 17.2 Data transfer agreements shall:
 - a) address the purposes for data transfer, specific data elements to be transferred as well as data protection and data security measures to be put in place;
 - b) require the third party to undertake that its data protection and data security measures are in compliance with this Policy; and
 - c) stimulate consultation, supervision, accountability and review mechanisms for the oversight of the transfer.
- 17.3 The management of SHM shall review and approve all data transfer agreements and maintain copies of final agreements.

18. DATA BREACH:

18.1 SHM will maintain a register of all data breaches.

18.2 SHM's staff and volunteers will notify their line managers as soon as possible upon becoming aware of a personal data breach.

18.3 The member of staff or volunteer will record the breach.

18.4 If a personal data breach is likely to result in personal injury or harm to a data subject, the data controller will communicate the personal data breach to the data subject and take mitigating measures as appropriate without undue delay. In such cases, the data controller shall also notify the Secretary of Samaritan Help Mission of the personal data breach. The notification will describe:

- a) The nature of the personal data breach, including the categories and number of data subjects and data records concerned;
- b) The known and foreseeable adverse consequences of personal data breach; and
- c) The measures taken or proposed to be taken to mitigate and address the possible adverse impacts of the personal data breach.

19. EXTERNAL USE AND LEGAL PROVISIONS:

19.1 All data belonging to SHM shall be protected by data protection laws of the Country.

19.2 Third parties may not process data belonging to SHM without approval from the competent authority.

19.3 Any data processed shall be owned by Samaritan Help Mission.

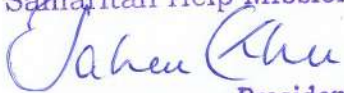
19.4 Nothing in this policy will prevent legal action from being undertaken against a person who violates the provisions of this policy.

19.5 All matters arising out of or relating to this policy shall be governed by and are to be construed in accordance with the Indian Laws.

20. PERIODIC REVIEW OF THE KNOWLEDGE MANAGEMENT POLICY:

20.1 This policy will be reviewed every three years or when need arises, whichever comes first.

Samaritan Help Mission


President

Jahanara Khan
President

Samaritan Help Mission



SAMARITAN HELP MISSION



SECRETARY

Mamoon Akhtar
Secretary

Samaritan Help Mission



PREVENTION OF SEXUAL HARASSMENT POLICY

1. PURPOSE:

The purpose of this policy is to lay down the guidelines for reporting acts of Sexual Harassment at SAMARITAN HELP MISSION (hereinafter referred to as "SHM") and to provide the procedure for the resolution and redressal of complaints of Sexual Harassment in line with The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

2. SCOPE:

This Policy is applicable to Samaritan Help Mission including its Offices, Schools (formal & non-formal), Hospital, Mobile clinic, Vocational Training Centre, and other establishments.

Also, it is applicable to all the employees (including permanent and contractual staff, volunteers, contractors, consultants, temporary / part-time personnel or any other party/s). In continuation of the same, this Policy will be applicable within or outside office premises, on project site, in conference/seminar, on study tour, field visit etc.

Where sexual harassment occurs between third parties on the premises of SHM (for example, between members of third party audit team), SHM will take all necessary steps and reasonable to assist the affected party.

3. REFERENCES:

- a) Guidelines issued by the Hon'ble Supreme Court of India in Vishaka & Others Vs. State of Rajasthan & Others, W.P. (Crl.) Nos. 666-70 of 1992, decided on 13.08.1997 and reported in (1997) 6 SCC 241 (herein after referred to as "Vishaka Guidelines").
- b) The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (herein after referred to as "the Act").
- c) The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Rules, 2013.

4. DEFINITIONS:

a) Sexual Harassment:

Sexual Harassment is defined as: "Any unwelcome, sexually determined behaviour (whether directly or by implication) such as:

- Physical contact and advances;
- Demand or request for sexual favours, whether verbal, textual, graphic, electronic or by any other action;
- Sexually coloured remarks;
- Showing pornography; or
- Any other unwelcome physical, verbal or non-verbal conduct of sexual nature.

The following circumstances if it occurs or is present in relation to or connected with any act or behaviour of sexual harassment may amount to sexual harassment:

- implied or explicit promise of preferential treatment in employment ; or
- implied or explicit threat of detrimental treatment in employment; or

- implied or explicit threat about present or future employment status; or
- interference with work or creating intimidating or offensive or hostile work environment; or
- humiliating treatment likely to affect health and safety.

In addition, the following conduct construes Sexual Harassment:

- **Verbal harassment:** e.g., epithets, derogatory comments, slurs, kidding, teasing, jokes commenting about another's body or appearance, offensive sexual flirtations, sexual advances or propositions, gender based comments and ridicule, inquiries into one's sexual experiences, discussion of one's sexual activities, threats, insults, name calling, whistles or catcalls, sexually explicit or offensive language.
- **Physical harassment,** e.g., assault, stalking, staring, trick or horse play, impeding or blocking movement, physical contact such as patting, pinching, hugging or brushing against another's body.
- **Visual and nonverbal forms of harassment,** e.g., derogatory posters, sexually oriented cartoons or drawings, the display of sexually suggestive objects or pictures, such as calendars and screen savers, or demeaning graffiti, demeaning or sexually suggestive gestures.

b) Consensual Relationships

An intimate or physical relationship between two employees with mutual consent is termed as Consensual Relationship. To ensure that the consensual relationship does not adversely impact SHM, employees who are in such relationship must comply with all of the following:

- Notify Human Resource Manager (HRM) immediately through email;
- Accept reassignment of roles and responsibilities in case it is essential;
- Ensure that there is no public display of affection in workplace;
- Ensure that they are not part of any decision making process for each other.

Conversely, a supervisor who engages in consensual relationships may be liable for formal disciplinary action and will be held accountable for unprofessional behavior. Moreover, other staff can be affected by such behavior as it possibly places the staff member in a position of favor at the expense of others and implicitly makes obtaining benefits contingent on sexual favors.

c) Internal Complaints Committee (ICC)

In accordance with **The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013**, SHM will constitute an Internal Complaints Committee (ICC), if situation arises, for managing the process of investigations and redressal of sexual harassment complaints.

5. ROLES AND RESPONSIBILITIES

a) Employees

It is the responsibility of the employees to:

- Refrain from committing any acts which amount to sexual harassment at the workplace;
- Report incidents of sexual harassment without fear or favour;
- Create a conducive environment for co-workers to work together without fear of harassment;
- When in doubt, seek clarifications from Human Resource Manager (HRM).

b) Departmental Heads

- Ensure that there is no hostile working environment in the work place;
- Report any complaint or grievance received, immediately to the concerned authorities;
- Ensure that no victimization happens at the workplace where the supposed action is to have taken place;
- Ensure that issues pertaining to sexual harassment are discussed periodically during the meetings. During such meetings, relevant details such as the brief outline of this Policy shall also be discussed.

c) Human Resource Manager (HRM)

- Conduct necessary communication and training across the organization, with respect to this Policy;
- Ensure this policy is communicated, explained and handed over at the time of orientation;
- Any act of sexual harassment to be notified as misconduct under the Code of Conduct;
- Provide sufficient security at the entry as well as the exit points and in cases where employees are transported to their home from workplace working during late hours;
- Provide separate rest room facilities for female employees;
- Maintain records of all the Sexual Harassment cases and findings.

6. POLICY

SHM is committed to creating a healthy working environment that enables employees to work without fear of prejudice, gender bias and sexual harassment. Consistent with its commitment to foster an environment of mutual respect and dignity of all its employees, any act of inappropriate behaviour of a sexual nature and/ or retaliation will not be tolerated.

Any personnel, especially a person in authority must be sensitive to acts of conduct which may be considered offensive by fellow personnel and must refrain from engaging in such conduct.

SHM will not, under any circumstances, condone or tolerate conduct which may constitute sexual harassment on the part of its management, supervisors or non-management personnel.

SHM abide by the 'Vishakha Guidelines' and 'The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013', ensuring protection against sexual harassment of any personnel irrespective of the gender/ sexual orientation.

7. PROCEDURE TO FILING COMPLAINTS

Any employee or personnel of SHM who feels and is being sexually harassed directly or indirectly may submit a complaint of the alleged incident to any member of the Internal Complaints Committee (ICC) in writing with his/her signature (with date) within 90 days of occurrence of incident.

A complaint must specify the nature of the charge. The charge should include date and time of specific event(s), names of witnesses, and any evidence that support the allegation(s). In addition, it should include the contact details of the aggrieved party such as address, contact number, department and name(s) of alleged harasser, etc.

Where the complaint has been submitted with Principal/Vice-Principal/HRM/Departmental Heads, the same will be duly forwarded to ICC for investigations.

8. REDRESSAL OF COMPLAINT

- i) Before initiating inquiry into alleged complaint, at the discretion of aggrieved party, Internal Complaints Committee (ICC) may, take steps to resolve the matter between the aggrieved party and respondent, through conciliation.
- ii) Where the settlement has been arrived as per point (i) above, no further inquiry shall be conducted by ICC. ICC shall record the details of settlement so arrived and forward the same to HRM for necessary action as specified in the recommendation.

- iii) Subject to point (i) above, if the complaint has not been resolved through conciliation, ICC may proceed to initiate inquiry into the complaint. The inquiry shall be completed within a period of 90 days.
- iv) During the pendency of the inquiry, on a written request made by the aggrieved party, ICC may recommend management of SHM through HRM to transfer the aggrieved party or respondent to other department.
- v) If, in the course of the proceedings, ICC is satisfied that a *prima facie* case of sexual harassment is made out against the respondent(s), then it may, in the interests of justice, on the request of the aggrieved party or otherwise, recommend HRM to transfer such employee from their present position or suspend, pending inquiry.
- vi) ICC may direct the aggrieved party to submit additional documents if the written complaint requires further particulars.
- vii) A copy of the complaint will be forwarded to alleged harasser (respondent) and ICC shall direct the respondent(s) to submit a written response to the complaint/ allegations within time period decided by ICC.
- viii) ICC shall conduct the proceedings in accordance with the principles of natural justice and in line with the Act and this Policy. It shall allow both parties reasonable opportunity of presenting their case. Documents produced by either party shall be affixed with that party's signature to certify the document as original / true copy (as appropriate).
- ix) Should the respondent choose not to participate in the proceedings, ICC shall continue the inquiry, *ex parte*.
- x) Minutes of all proceedings of each sitting of ICC shall be prepared and duly signed by the members of the Committee. The same shall be maintained by HRM.
- xi) ICC shall record the conclusion of its findings in writing supported with explanations & recommendations and shall forward the same to HRM within a period of 10 days from date of completion of inquiry. In case ICC finds that *prima facie* criminal case exists, the same shall be specifically mentioned in the ICC's report.
- xii) If the ICC arrives at the conclusion that allegation against the respondent has been proved, it shall recommend the management of SHM through HRM, to take action against the respondent for sexual harassment as a misconduct.
- xiii) If the ICC arrives at the conclusion that allegation against the respondent has not been proved, it shall recommend the management of SHM that no action is required to be taken in the matter.
- xiv) In continuation of point (xiii) above, if ICC arrives at conclusion that allegation made against the respondent is malicious and/ or made with a false intent and/or aggrieved party has produced false/ misleading document, ICC may recommend the management of SHM through HRM to take action against the aggrieved party.
- xv) If, in the course of the proceedings, the Committee finds that any person/respondent has victimized the aggrieved party and/or person assisting the aggrieved party, the Committee shall record the same in writing, with a recommendation to management of SHM through HRM to take disciplinary action against such person(s).

9. ROLE OF ICC:

- i) To decide whether the facts contained in the complaint make out a case of "sexual harassment" in light of the definition contained in the Policy;
- ii) To look into the truth of the allegations contained in the complaint;
- iii) To summon witness/ documents;
- iv) To look into any allegation of victimization of the aggrieved party or any other person assisting the aggrieved party as a result of such complaint having been made or such assistance having been provided;
- v) To recommend the penalties/ action to HRM;
- vi) To recommend transfer/ suspension to HRM;
- vii) To monitor the follow-up action to be taken by HRM on recommendations of ICC.

10. CONFIDENTIALITY

Given the sensitive nature of cases of sexual harassment and their impact on the victim as well as the person against whom such allegations are levelled, SHM is committed to maintaining strict confidentiality in relation to such complaints and the resultant inquiry.

All proceedings, including the statements and other material adduced as evidence before the Committee shall be strictly confidential and the members shall not divulge the details to any other Employee within SHM or to any person outside SHM. This includes Minutes of the Meeting of the Committee, findings, recommendations, decisions of the Committees and any document or any verbal communication. Also, to other Employees involved

in such discussions, the members should emphasize the necessity for confidentiality and the consequences of possible disciplinary action in case of transgression.

11. PROTECTION AGAINST VICTIMIZATION / RETALIATORY ACTION

The Group will not tolerate any attempt to deter anyone from submitting sexual harassment complaint or incidents of repercussions / victimization against anyone who assists with an investigation even when allegations are found to be unsubstantiated. Any employee of the Group who retaliates against another employee in violation of this Policy is subject to disciplinary action, upto and including termination. ICC shall make the best efforts to protect the interests of the victim from victimization.

12. POSSIBLE DISCIPLINARY ACTIONS

- a) Permanent transfer or suspension without pay, or both.
- b) Fine equivalent to two month's salary to be utilized for welfare of employees.
- c) Stoppage of increment with or without cumulative effect.
- d) Reduction in level.
- e) Termination/ dismissal from the services of SHM.
- f) Any other.

13. MISCELLANEOUS

- i) The Committee may seek the advice of any NGO or third party who it feels will be able to provide special assistance to the Committee in dealing with such issues.
- ii) The decision of ICC on the matter within its competence shall be considered final and binding on both aggrieved party and respondent.
- iii) HRM shall scrutinize the report submitted by ICC and take appropriate action against the guilty person in accordance with the recommendations and gravity of the conduct disclosed in the report within a period of 60 days.
- iv) In case ICC records in its report that the conduct is of criminal nature, appropriate action shall be initiated as per the law.
- v) SHM will provide the aggrieved party with necessary psychological, emotional and physical support, on request.

Samaritan Help Mission



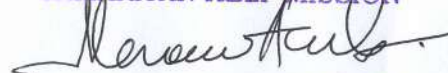
President

Jahanara Khan
President

Samaritan Help Mission



SAMARITAN HELP MISSION



SECRETARY

Mamoon Akhtar
Secretary

Samaritan Help Mission



SAMARITAN HELP MISSION

We go by need not by creed

Remuneration Policy of Samaritan Help Mission (SHM)

Released Date: 12th Jun. 2025

Version: 1.1

Address: 234, Belilious Road, Howrah - 711101, West Bengal.

Ph. No.: +91 9836777600

Email: mamoon@samaritanhelpmission.org

Website: <https://samaritanhelpmission.org>

Table of Contents

Executive Summary	5
1. Introduction	5
2. Objectives of the Remuneration Policy	6
3. Principles of Remuneration	6
4. Scope of the Remuneration Policy	7
5. Components of the Remuneration Policy	7
5.1. Base Salary	7
5.2. Performance Bonuses	7
5.3. Benefits	8
6. Performance Appraisal Process	8
6.1. Goal Setting	8
6.2. Regular Feedback	8
6.3. Formal Appraisal	9
6.4. Appraisal Meetings	9
6.5. Documentation	9
7. Salary Review and Adjustment	9
8. Compliance with Labour Laws	10
8.1. Overview of Labour Laws	11
8.2. Minimum Wage Compliance	11
8.3. Mandatory Employee Benefits	11
8.4. Employee Awareness and Training	11
8.5. Documentation and Record-Keeping	11
8.6. Regular Review and Policy Updates	11
9. Equity and Fairness	11
10. Communication and Transparency	12
11. Implementation Procedures	13
12. Monitoring and Evaluation of the Policy	14
13. Conclusion	15

Executive Summary

The **Remuneration Policy (Policy)** for **Samaritan Help Mission (SHM)** is a comprehensive framework to attract, retain, and motivate employees to advance its Mission: support the deprived community in the Howrah Dist., W.B. The Policy is a structured approach to remuneration and incentives with fairness and transparent practices aligned with SHM's values of integrity, respect, and excellence.

A band of salary classifies the roles into ranges that consider the grade, experience, and qualifications, to ensure a consistency. Further, performance bonuses are linked to an employee's performance.

This performance appraisal involves goal setting, feedback, and formal evaluations and the process entails salary revision and bonuses to ensure the compensation reflects the individual's contributions.

Also included are benefits as per government statutes and professional development opportunities, to enhance the employees' well-being and work-life balance.

All applicable labour laws, including minimum wage, and tax obligations, are complied with to meet the legal and ethical standards. Sessions during orientation and the content of the various policies that apply to the operations are all clearly communicated.

The Policy is implemented with due approval of the Board of Members. Training and ongoing monitoring by the HR team maintains consistency and address discrepancies. The Policy is annually reviewed and evaluated by employee surveys to align with SHM's mission and strategic objectives.

1. Introduction

The **Remuneration Policy (Policy)** of **Samaritan Help Mission (SHM)** establishes a clear and structured framework to compensate and reward its employees whose work enhances the lives of the deprived in the slums of Tikiapara & Bankra, Hooghly Dist., WB. It recognizes the vital role in imparting education, providing health care & social welfare that are enablers to achieve the Mission with dedicated skills. It also endeavours to attract, retain, and motivate employees by offering the best possible fair and transparent remuneration practices that align to SHM's strategic objectives.

In addition to the **Human Resource Policy** this Policy outlines the elements of employee compensation, such as basic, allowances, performance bonuses, and benefits. It lays a clear procedure for performance appraisals, salary revision, and complying to labour laws. By doing so, SHM seeks to create an inclusive and equitable work environment where employees feel valued and motivated to contribute to the goals. The Policy also emphasises a commitment to maintain high standards of integrity, respect, and excellence, ensuring the practices are ethical, legal, and support employee well-being.

The **purpose** is to establish a clear structure to determine and administer the remuneration. It aims to provide a competitive advantage to attract and retain qualified & skilled individuals. It ensures employees' compensation reflects the experience, qualifications, responsibilities, and performance. Further, it encourages a performance-driven culture by linking the salary to an employee's and the organisation's achievements, promote accountability and a sense of shared purpose.

This policy is **inclusive** — applies to all employees i.e. full-time & part-time, temporary & contract staff, as also volunteers. For full-time & part-time employees, the Policy is a framework for the basic salary, bonus, and benefits. For temporary & contract staff, it provides a guideline for a fair compensation based on the nature and duration of their engagement. Volunteers are compensated for their contributions by reimbursements and honoraria.

To promote consistency and transparency, the Policy includes a **salary banding structure** that categorises roles with job responsibilities and required skills. Each role has an assigned salary band, ensuring uniformity and clarity in the manner compensation is set. It allows maintaining a competitive remuneration package while ensuring fairness at each level and outlines the criteria like qualification, experience, and the performance matrix that influences salary revision within these bands.

In addition to the basic salary, the policy offers **performance bonuses** to reward those meeting goals and their contribution. SHM believes that linking compensation to performance encourages accountability and motivation, aligning employee efforts with the strategic objectives. It is based on predefined criteria, ensuring fairness and transparency. The Policy tries to foster a culture of excellence. Professional development is supported by training programs and workshops, encouraging continuous learning and career advancement for the employees.

The Policy emphasizes **compliance** with labour laws and regulations, ensuring adherence to minimum wage requirements, tax obligations, and other statutory provisions. Regular audits and compliance checks are held to uphold these to minimise risks and maintain an ethical and lawful practice.

In summary, the Policy is a comprehensive framework designed to attract, retain, and motivate a talented workforce committed to the Mission. By providing fair, competitive, and transparent remuneration, the Policy seeks to foster a positive and empowering work environment where employees are valued, motivated, and aligned with the strategic goals.

2. Objectives of the Remuneration Policy

The Policy's following objectives create a supportive and performance-driven work environment:

- a) **Attract and Retain Talent:** to those committed to SHM's mission. By offering competitive remuneration packages that are as per similar organisations in the area an endeavour is made to be an employer of choice for suited candidates; thus, maintain a steady base with capability.
- b) **Motivate Employees:** by fostering a performance-driven culture where employees are motivated to achieve individual and SHM's objectives. Linking compensation to performance outcomes a culture of excellence and accountability is encouraged.
- c) **Ensure Fairness:** by a commitment to compensation practices across SHM. It is ensured that employees in similar roles and levels receive an equitable remuneration that minimises discrepancies and fosters a sense of fairness and transparency.
- d) **Comply with Regulations:** regarding compensation and benefits is a fundamental objective of the Policy. It is ensured that all remuneration practices comply with statutory requirements, including minimum wage laws, tax regulations, and any other legal obligation.
- e) **Foster Employee Engagement:** to enhances employee engagement by recognising and rewarding contributions that align with the Mission and values. With this implementation, the commitment and loyalty to SHM by the employee is strengthened.
- f) **Promote Diversity and Inclusion** considers diverse backgrounds and experiences. The Policy ensures employees irrespective of gender, religion creed or case receive a fair remuneration.

3. Principles of Remuneration

The Policy is governed by principles that ensure compensation practices are fair and transparent:

- a) **Transparency:** Employees have access information on the determination of the pay including any criteria for such decisions, performance, and other benefits. This allows to builds trust and transparency so that the employees are properly informed and valued.
- b) **Equity:** This approach ensures equal pay for equal work and promotes fairness in each role and level. Inclusivity aims is to minimise any disparity with equality and respect.
- c) **Competitiveness:** Benchmarking the compensation package against similar NGOs in the region is the practice adopted to attract and retain skilled employees. Financial compensation is in line with such norms and supports the strategic goal of talent acquisition and retention.
- d) **Performance-Based:** The Policy links a part of the compensation to performance results. By rewarding employees based on achievements and contributions, accountability is promoted and employees are motivated to work towards individual and organisational goals. This performance-based approach supports a culture of excellence and continuous improvement.

- e) **Sustainability:** Financial sustainability is critical in the remuneration practices. The Policy ensures compensation structures be affordable and sustainable over a long term, balancing the need to provide competitive pay within the financial resources of SHM.
- f) **Recognition:** SHM recognizes the importance to acknowledge and reward employee contributions. The Policy has meaningful ways to recognise staff achievements, such as bonuses or recognition that enhance morale and reinforces the value placed on the employees' efforts.

4. Scope of the Remuneration Policy

The Policy's scope is for all categories of employees as follows to ensure a consistency and fairness:

- a) **Full-time Employees:** applies to those who work full-time. They are entitled to compensation and benefits including base salary, bonuses, and statutory benefits.
- b) **Part-time Employees:** are those who work lesser hours than the above. Their compensation is prorated as per work-hours and contract terms.
- c) **Temporary and Contract Staff:** are those engaged for specific projects or time-bound tasks. Their remuneration is aligned to the nature and duration of their roles and structured to remain fair and competitive for those engagements.
- d) **Volunteers:** are those who contribute their services voluntarily. They may receive reimbursements for expenses incurred in the execution of their service or paid an honorarium in recognition of their time and effort. Policy ensures that the practice is consistent and transparent.

This policy does **not** apply to **Members of the Board** or to **Members of Advisory Committee** as their roles are voluntary and governed by separate guidelines. The scope ensures that all categories of the workforce are fairly and appropriately compensated to foster cohesiveness and a sense of teamwork.

5. Components of the Remuneration Policy

Applicable to all employees whose components are as noted below:

5.1. Base Salary

Basic salary is the fixed amount paid to employees and the basis of remuneration. It endeavours to be competitive, fair, and match the responsibilities and requirements of each role. It is as below:

- **Job Grade:** Each position is assigned a Grade that reflects the level of responsibility, the complexity of duties, and skills required. It ensures consistency across the roles and determines the salary ranges appropriate for each grade benchmarked to NPO and competitiveness.
- **Experience and Qualifications:** Individual salaries within each grade consider the employee's education, professional experience, and relevant certifications. Those with higher qualifications or significant experience are compensated accordingly in recognition to their contribution.

Salary Banding Structure

The salary band is an approach to maintain consistency and equity across similar roles while offering flexibility to an individual qualifications and performance. Below is the salary band:

Job Band	Role Examples	Salary Range (INR)
Band 1	Administrative Assistant	20,000 - 30,000
Band 2	Program Officer	30,000 - 50,000
Band 3	Senior Program Manager	50,000 - 80,000

5.2. Performance Bonuses

To encourage high performance and in recognition to the outstanding contributions performance-based bonus is offered. It is for an individual, and team to include the following elements:

- **Annual Performance Bonuses:** Those eligible based on the performance relative to a predefined matrix determined at the commencement of the appraisal period.

- **Special Recognition Bonuses:** Those who made exceptional contributions beyond their regular task, demonstrated leadership, or achieved significant results that surpassed SHM's goals.

Bonus Structure:

It maintains fairness and motivation as applicable to employees. Below, performance to bonus %age:

Performance Level	Bonus Percentage
Exceeds Expectations	10% of annual salary
Meets Expectations	5% of annual salary

This gives employees a clear understanding of performance that impacts their financial rewards.

5.3. Benefits

The key benefits include:

- **Paid Time-Off (PTO):** for annual leave, sick leave, and public holidays as follows:
 - **Annual Leave:** Employees are entitled to 12 days of annual leave p.a...
 - **Sick Leave:** Employees may avail 6 days of sick leave p.a. for health-related absences.
 - **Public Holidays:** Leave granted as per the holiday calendar circulated to the employees.
- **Training and Development:** SHM's commitment to the professional development of its employees includes training programs, workshops, and conferences. These are meant to enhance skills, improve performance, and fostering career development.

6. Performance Appraisal Process

The Process is a structured framework to evaluate employee performance systematically and fairly. It not only plays a vital role in determining the remuneration but also promotes growth and development. By establishing clear performance objectives, providing a regular feedback, and conducting formal evaluations, it fosters a culture of continuous improvement and accountability. The key steps include goal setting, ongoing feedback, formal appraisal, appraisal meetings, and documentation.

6.1. Goal Setting

The first step is goal setting held at the start the appraisal period where the employee and the supervisor jointly set goals that meet SHM's objectives. It ensures each contribution support the Mission.

- SMART Goals:** in this phase adhere to the SMART criteria: Specific, Measurable, Achievable, Relevant, & Time-bound. It helps to create objectives that are clear and attainable while also challenging enough to encourage professional growth.
- Individual Development Plans:** encourage an employee to develop personal goals that focuses on professional development to include acquiring new skills and accept new responsibilities.

6.2. Regular Feedback

Following goal setting, the Process emphasises the importance of regular feedback. Supervisors are responsible to provide ongoing performance evaluations during the appraisal period, ensuring employees receive timely and constructive feedback. This fosters transparency and trust.

- Frequent Check-ins:** Supervisors conduct informal check-ins and discussions with their team members regularly enabling employees to share challenges, seek guidance, and receive feedback on their progress to achieve the goals.
- Recognition of Achievements:** Acknowledging employee accomplishments, both big and small, is crucial. Such regularity reinforces positivity and motivation to maintain high outcome.
- Course Corrections:** Regular feedback allows for timely adjustments. If employees fail to meet their goals, supervisors can identify these and provide support with proper analysis of the situation and assess need for additional training, resources, or adjust the expectations.

This ongoing feedback loop not only enhances performance but also contributes to a stronger supervisor-employee relationship, creating a supportive work environment conducive to growth.

6.3. Formal Appraisal

At the end of the appraisal period, a formal evaluation is held to assess the performance against the goals. This is essential to make informed decisions on salary revision, bonus, and promotion.

- a) **Evaluation Criteria:** is based on predetermined evaluation criteria that directly link to the goals set at the beginning of the period. This ensures that the evaluation is objective and transparent.
- b) **Performance Ratings:** are assessed on a scale, like 1 to 5 rating system, where each number corresponds to specific performance levels. This quantifiable approach helps to identify areas of excellence as also those that require improvement.
- c) **Self-Assessment:** is encouraged to conduct this prior to the formal evaluation. It enables employees to reflect on their performance, identify achievements, and recognize areas for growth, promoting a sense of ownership in the evaluation process.

6.4. Appraisal Meetings

On completion, an appraisal meeting is held to discuss performance outcomes. These are an essential component as provide an opportunity for dialogue between employees and supervisors.

- a) **Feedback Discussion:** In the meeting, supervisors share evaluation results and provide feedback on performance to include strengths, areas to improve, and allow for a comprehensive understanding of the employee's contribution.
- b) **Future Development Opportunities:** Such meetings are a platform to discuss future development opportunities. Supervisors and employees collaboratively identify areas for skill enhancement, training programs, or additional responsibilities that align to career aspirations.
- c) **Goal Adjustment:** Based on the outcomes employees may adjust their goals for the upcoming appraisal period. This allows for continuous alignment with the changing needs and objectives.

6.5. Documentation

Documentation is a critical in the performance appraisal process, ensuring all evaluations are recorded systematically. It is vital to maintaining transparency and consistency in remuneration practices.

- a) **Performance Appraisal Records:** are documented in a standardised format. It includes evaluation outcomes, feedbacks, goals achieved, and areas identified for improvement. These serve as a reference for future appraisals and facilitate objective discussions.
- b) **Impact on Remuneration Decisions:** The documented outcome records salary revision and bonuses. By linking performance evaluations directly to remuneration, SHM reinforces the importance of accountability and performance-driven culture.
- c) **Review and Audit:** Regular reviews of this documentation are held to comply with SHM's policies & practices. This ensures that the system is effective, fair, meets the goals.

7. Salary Review and Adjustment

The Salary Review & Adjustment process is crucial to the overall Policy and maintains a competitive compensation practice while recognising individual performance with alignment to the objectives. The process is comprehensive, fair, and transparent; attract and retain the best talent in the NPO sector in the area. This outlines the steps involved in the salary review and adjustment process, emphasising the importance of market analysis, performance evaluation, and cost-of-living adjustments.

Review Process Overview

Salary reviews occur annually at the start of the fiscal year to adjust the salary. It ensures SHM as competitive in the job market while noting individual contributions. The process components are:

Market Analysis

To be relevant the trends are analysed to be a benchmark that ensure compensation packages are as per the NPO sector.

- a) **Benchmarking Against Peers:** by comparing salary structures with those of similar NPOs, considering factors such as the organisation's size, geographic location, and mission focus. This helps identify discrepancies in the compensation that may exist and to be adjusted accordingly.
- b) **Salary Surveys:** To note the market analysis, data is referred to from reputed salary surveyors that provide key insights into compensation trends within NPO. It covers various roles and functions, ensuring informed decisions regarding salary adjustments are made.
- c) **Industry Trends:** Keeping an eye on industry trends is vital so factors such as emerging skills, changes in job responsibilities, and shifts in demand for specific roles is reviewed to ensure the compensation structure remains relevant and competitive.

Performance Evaluation

Another essential component is integrating performance evaluations. Salary adjustments are tied to the outcome of the performance appraisal process, ensuring deserve-worthy employees are rewarded.

- a) **Linking Salaries to Performance:** The salary adjustment process uses documented outcomes of individual performance appraisals to determine the appropriateness of salary increases. Employees who meet or exceed their goals are eligible for higher salary adjustments.
- b) **Promotion of a Performance-Driven Culture:** Linking salary revision to performance evaluation encourages accountability and motivation. Employees are likely to be more engaged and committed when noting a direct correlativity between effort and remuneration.
- c) **Merit-Based Increases:** Salary increases based on merit encourage employees to excel in their roles and contribute positively to objectives. Impact of the performance rating on salary revision is communicated that ensures transparency and fairness.

Cost of Living Adjustments (COLA)

In addition to market analysis and performance evaluations, the Cost-Of-Living Adjustments (COLA) is crucial to ensure employee compensation is at par with inflation and rising costs of living.

- a) **Inflation Considerations:** and local cost-of-living index is noted to determine the need for COLA. It ensures salaries remain competitive and sufficient to meet basic living expenses, thereby enhance job satisfaction and reduce staff attrition.
- b) **Adjustments for Local Market Variations:** Given the diversity of location in W.B., local economic conditions are determinants of COLA.
- c) **Annual Review of COLA Policies:** COLA policies are reviewed annually to ensure its relevance and response to changing economic conditions. This allows maintaining a fair compensation structure that considers the economic realities faced by employees.

Implementation of Salary Adjustments

Once the review process is complete, the salary adjustments is implemented in a timely manner, ensuring employees are informed of any changes to their compensation.

- a) **Communication:** Employees are informed of the salary adjustment and the manner the revised salary determined, emphasising the factors considered during the review process, including performance outcomes.
- b) **Documentation:** All salary adjustments are documented, and employees receive official written note outlining the changes. This helps maintain trust and ensure employees understand the rationale of the salary adjustments.
- c) **Feedback Mechanism:** Employees are encouraged to provide feedback on the salary review process as it is invaluable for continuous improvement in the process.

8. Compliance with Labour Laws

SHM is dedicated to maintain the highest ethical standards, particularly in compensation and the manner employees are dealt with. Adhering to labour laws is crucial to the Policy, ensuring recipients are dealt with fairness and legally. Below is the outline to complying with relevant labour laws.

8.1. Overview of Labour Laws

Labour laws protect employees' rights and set minimum standards for working conditions and remuneration. In India, these laws exist at both national and state levels. Compliance is essential not only to avoid legal repercussions but also to uphold reputation as a responsible employer.

8.2. Minimum Wage Compliance

SHM meets the national and state minimum wage laws by regularly reviewing applicable wage rates and ensuring all employees are compensated accordingly.

- a) **Wage Structure Implementation:** A clear wage structure based on job roles that guarantees all employees earn at least the legal minimum.
- b) **Monitoring and Auditing:** Regular audits of payroll practices verify compliance with minimum wage laws, and any discrepancies be promptly addressed.

8.3. Mandatory Employee Benefits

Statutory benefits mandated by law, ensuring employee welfare and compliance is ensured.

- a) **Statutory Benefits:** To include provident fund contributions, and other legal benefits.
- b) **Leave Entitlements:** SHM complies with laws governing annual, sick, and maternity leave, clearly communicating these entitlements in the Human Resource Manual.
- c) **Health and Safety Regulations:** Compliance with health and safety regulations is essential for providing a safe workplace.

8.4. Employee Awareness and Training

Educating employees of their rights is crucial for compliance.

- a) **Human Resource Manual:** distributed to employees describing all the conditions.
- b) **Training Programs:** Training to both employees and management on labour law compliance.

8.5. Documentation and Record-Keeping

Accurate documentation is vital for demonstrating compliance.

Payroll Records: It is maintained with reference to the attendance records register and accounts.

8.6. Regular Review and Policy Updates

Labor laws may change, requiring regular policy reviews.

- a) **Policy Review Schedule:** A review schedule ensures policies are aligned with current laws.
- b) **Legal Consultation:** Consulting legal experts inform about changes in legislation.

9. Equity and Fairness

At SHM, equity and fairness are fundamental principles guiding the remuneration practices. As noted earlier it is essential to attracting and retain talent and fostering a positive organizational culture where all employees feel valued and respected. This section outlines SHM's commitment to promoting equity and fairness through regular audits, a robust dispute resolution process, and training initiatives.

Commitment to Pay Equity

Dedicated to ensure equitable compensation to all employees, regardless of gender, age, ethnicity, etc...

- a) **Equity Assessment:** Regular assessment of compensation structures to identify disparities.
- b) **Benchmarking:** Compensation practices compared to similar NGOs for fairness and equity.

Regular Audits

Conducting periodic audits is vital for identifying pay inequities within the organisation.

- a) **Audit Frequency:** Annually to analyse salary data and assess roles and departments.
- b) **Identifying Disparities:** If significant gaps are noted, corrective actions are taken.
- c) **Transparency:** Audit findings are shared with all employees.

Dispute Resolution Process

It is acknowledged that pay discrepancies may lead to employee dissatisfaction. Thus, establishing a clear dispute resolution process is essential.

- a) **Grievance Channels:** Employees access to a designated channels relating to compensation issues.
- b) **Formal Review Process:** On receiving a grievance, HR initiates a formal review, gathering relevant information and providing timely feedback.
- c) **Protection Against Retaliation:** Employees raising concerns are protected from retaliation as outlined in the *Anti-Fraud & Whistleblower Policy* that encourages open communication.

Training for Managers

Equitable compensation practices start with informed leadership.

- a) **Unconscious Bias Training:** Managers receive training on recognising and mitigating unconscious bias in compensation decisions.
- b) **Fair Evaluations:** Training focuses on conducting fair performance evaluations, crucial for equitable pay decisions.
- c) **Ongoing Learning:** Provide ongoing workshops & seminars to keep managers informed of the best practices in equitable compensation.

Monitoring and Improvement

Equity and fairness are ongoing commitments requiring continuous monitoring.

- a) **Feedback Mechanisms:** Employee surveys gather insights on perceptions of pay equity, informing policy adjustments.
- b) **Continuous Policy Review:** The equity and fairness component of the remuneration policy is regularly reviewed to align with changing laws and best practices.

10. Communication and Transparency

Effective communication is essential to foster trust, understanding, and engagement among employees regarding the Policy. Clear and transparent communication practices ensures that employees are well-informed of the manner their remuneration is determined and can engage with the processes that affect it. Below is a strategy to promoting transparency and communication to this Policy.

Policy Accessibility

Ensure all employees access to information about the Policy by it being easily accessible.

- a) **Internal Portal:** The Policy be available on an internal portal for employees to view, download if need be. It enhances accessibility but encourages employees to familiarise themselves with it.
- b) **Document Updates:** The Policy is regularly reviewed and updated to reflect changes in organisational practices, labour laws, and market conditions. Employees are notified of any significant changes via email and through announcements on the internal portal.

Information Sessions

Regular information sessions held to educate employees of the remuneration system and its components.

- a) **Workshops and Meetings:** Meetings explain various aspects of Policy, including basic structure, performance bonus, and benefits. It allows employees raise and mitigate issues.
- b) **Q&A Forums:** Following each session, a question-and-answer forum is held to enable employees to voice their concerns and seek clarification. It fosters a sense of involvement and transparency.

Feedback Mechanism

Implementing a feedback mechanism is crucial for understanding employee perceptions of the remuneration process and identifying areas for improvement.

- a) **Surveys and Feedback Forms:** Surveys are conducted to gather employee insights regarding the Policy and satisfaction with the components of the compensation system. It assesses employees' understanding of the Policy, their perceptions of fairness, and suggestions for improvement.
- b) **Anonymous Reporting:** Employees have the option to submit feedback anonymously, ensuring they feel safe to express their opinions without fear of repercussion. This anonymity can lead to more honest and constructive feedback, which is vital for enhancing the Policy.
- c) **Review and Action:** SHM is committed to reviewing the feedback received and take action where feasible. Feedback is be analysed periodically, and management informs of any changes made as a result of employee input, thus reinforce the importance of employee voices in shaping policy.

Building a Culture of Trust

Through these communication and transparency initiatives, a culture of trust and respect is built.

- a) **Open-Door Policy:**An open-door policy where employees can approach HR or management with any concerns on remuneration. It makes employees feel valued and heard.
- b) **Consistent Communication:** Consistent communication of remuneration policies, changes, and updates are maintained to ensure employees are informed and engaged. This consistency helps demystify the remuneration process and enhances employee confidence.

11. Implementation Procedures

The effective implementation of the Policy is essential to ensure that it is understood, accepted, and effectively applied. This section outlines the key procedures involved in implementing the Policy, including stakeholder involvement, training for HR staff, and establishing a timeline for the rollout.

Stakeholder Involvement

Engaging key stakeholders is a fundamental aspect of the Policy Implementation Process. The involvement of management, HR personnel, and other stakeholders ensures the Policy is comprehensive, practical, and aligned with the Mission.

- a) **Management Engagement:** Management plays a crucial role in the development and rollout of the Policy. By actively participating in discussions and decision-making, management provides insights into SHM's goals, budgets, and the operational impact of the Policy. Their involvement also enhances buy-in and support for the Policy among all employees.
- b) **HR Collaboration:** The HR team works closely with the management to ensure that the Policy is effectively communicated to all employees. HR personnel gather feedback from employees, address concerns, and incorporate suggestions into the final version of the Policy. It is collaborative to foster a sense of ownership among stakeholders and creates a Policy that reflects the needs of SHM and its employees.

Training for HR Staff

To ensure the effective implementation, it is crucial to provide comprehensive training for HR personnel.

- a) **Policy Orientation:** HR staff to undergo training sessions that cover the details of the Policy, including its objectives, components, and implementation procedures. This equips them with the knowledge they need for effective communication and address issues that may arise.
- b) **Communication Skills Development:** In addition, HR staff receive training on effective communication techniques to include strategies for delivering information clearly, actively listening to employee concerns, and facilitate related discussions. Equipping HR personnel with strong communication skills helps their ability to foster trust and transparency in the process.

Timeline for Rollout

Setting a timeline for the rollout of the Policy ensures employees are informed and prepared to change.

- **Implementation Timeline:** The rollout of the Policy occurs in phases as follows:

Phase	Timeline
Policy Development	Month 1
Stakeholder Review	Month 2
Training and Orientation	Month 3
Official Rollout	Month 4

Policy Development (Month 1): In this phase, the Policy is drafted, incorporating feedback from key stakeholders and ensuring alignment with SHM's mission and values.

Stakeholder Review (Month 2): Following the above, the draft Policy is reviewed by stakeholders, including management and HR personnel, to gather additional feedback and make necessary adjustments.

Training and Orientation (Month 3): HR staff undergo training to familiarize themselves with the Policy and develop communication strategies. Additionally, informational sessions may be conducted for management to prepare them for the Policy rollout.

Official Rollout (Month 4): The final Policy is officially implemented, and HR informs the details to employees to include workshops, information sessions, and distribution of the document.

12. Monitoring and Evaluation of the Policy

The monitoring and evaluation of the Policy is critical to ensure its effectiveness in achieving the objectives, including employee satisfaction, retention, and competitiveness within the NGO sector. A systematic approach to monitoring and evaluation allows identifying strengths and areas of improvement in its remuneration practices. Below outlines the monitoring and evaluation framework.

Annual Reviews

Conduct annual reviews of the Policy to assess its impact on employee satisfaction and retention.

- Review Objectives:** The primary aim is to evaluate if the Policy effectively attracts, retains, and motivates employees. This involves analysing key matrix such as employee turnover rates, employee performance, and overall organizational effectiveness.
- Data Collection:** During the review process, data is collected from various sources, including HR records, performance appraisals, and exit interviews. This information provide insights into the manner the Policy influences employee decisions and satisfaction levels.
- Stakeholder Involvement:** The review involves collaboration with management and HR personnel to discuss findings, gather additional input, and identify necessary adjustments to it. This collaborative approach ensures that the Policy is relevant and aligned with strategic goals.

Employee Surveys

Using employee surveys is an essential method to gather feedback on remuneration satisfaction and identifying areas for improvement.

- Survey Design:** Surveys be designed to assess various aspects of the remuneration package, including base salary, performance bonuses, benefits, and overall satisfaction with the remuneration process. Issues may include LIKERT scale items, open-ended responses, and demographic information to analyse satisfaction levels across different employee groups.
- Frequency:** Surveys conducted at least annually, providing a regular pulse check on employee sentiment regarding remuneration practices. More frequent surveys may be implemented during times of significant organizational change or following major policy adjustments.
- Actionable Insights:** The results from employee surveys analysed to identify trends, common concerns, and areas to improve. Feedback used to make data-driven decisions about potential modifications to the Policy, enhancing its responsiveness to employee needs and preferences.

Benchmarking

Benchmarking remuneration practices against NGO standards is essential to ensure competitiveness in attracting and retaining talent.

- a) **Industry Comparison:** To participate in benchmarking studies that compare its remuneration structures, salary levels, and benefits with those of similar units in the NGO sector. This process helps to identify best practices and areas where SHM may be falling short relative to its peers.
- b) **Data Sources:** Data for benchmarking be sourced from industry reports, salary surveys, and collaboration with other NGOs. SHM may also engage with local networks to gain insights into current remuneration trends and challenges faced by similar organizations.
- c) **Adjustment Recommendations:** Based on benchmarking findings, SHM make informed recommendations to adjust to the Policy. It may involve revising salary bands; enhance benefits, or introducing new performance incentives to align more closely with industry standards.

Monitoring Framework Example

To facilitate effective monitoring and evaluation, to establish a framework that includes specific indicators and measurement methods.

Indicator	Measurement Method
Employee Turnover Rate	Annual turnover statistics analysis
Employee Satisfaction	Regular employee satisfaction surveys
Salary Competitiveness	Benchmarking against industry standards

- a) **Employee Turnover Rate:** By analysing turnover statistics, the impact can be assessed on the Policy on employee retention. High turnover rates may indicate such dissatisfaction.
- b) **Employee Satisfaction:** Regular employee satisfaction surveys provides direct insights into the manner the employees feel about their remuneration package.
- c) High satisfaction scores indicate an effective policy implementation, while lower scores may signal areas needing attention.
- d) **Salary Competitiveness:** Benchmarking allows to stay competitive in the job market. If findings reveal remuneration packages are below average, strategic adjustments be made.

13. Conclusion

The remuneration policy of SHM serves as a cornerstone in the commitment to foster a productive and engaged workforce. By establishing a comprehensive framework for compensation, it not only aims to provide fair and competitive remuneration but also to create an environment that motivates employees to achieve their best. This policy underscores its dedication to equity, performance, and transparency, essential elements for attracting and retaining a talented workforce committed to the organisation's mission of serving vulnerable communities in the Howrah Dist., WB.

At its core, the remuneration policy emphasises **equity** by ensuring that all employees are compensated fairly, irrespective of their background, gender, etc... Regular audits and evaluations be conducted to assess pay equity and address any discrepancies that may arise. By fostering an inclusive workplace, the aim is to empower employees, making them feel valued and respected for their contributions.

Performance is a critical component of the Policy. By linking a portion of compensation to individual and organisational performance, a culture of accountability and excellence is encouraged. It is a performance-driven approach to motivate employees to align their efforts with the objectives, leading to improved outcomes for both the staff and the communities they serve. The structured performance appraisal process ensures that employees receive regular feedback and recognition for their achievements, further enhancing their job satisfaction and commitment to the mission.

Transparency is a guiding principle of the Policy, reflecting a commitment to open communication with its staff. By making the Policy accessible and conducting regular information sessions, trust and

understanding is fostered amongst the employees on the manner the compensation is determined. A feedback mechanism allow employees to voice their opinions and suggestions, ensuring their insights are considered in the Policy's ongoing development.

As SHM continues to evolve and respond to the dynamic challenges of the NPO sector, this Policy will be regularly reviewed and updated. Such evaluations are to consider changing market conditions, organisational needs, and the expectations of the employee. By maintaining a flexible and adaptive approach, SHM ensures its remuneration practices are relevant and competitive, effectively meeting the diverse needs.

In conclusion, the Remuneration Policy at SHM is not merely a set of guidelines but a strategic tool that aligns it with values and mission. By focusing on equity, performance, and transparency, SHM is poised to create a positive work environment that attracts, retains, and motivates skilled employees. Ultimately, this commitment to a fair and competitive remuneration enhance ability to fulfil its mission of improving the lives of deprived community, reinforcing its position as a leading NPO in the region.



**Policy on Ethical Concerns, Conflict of Interest, and Communica-
tion of Critical Concerns
of
Samaritan Help Mission (SHM)**

Released Date: 6th. April 2023
Version: 1.1

Address: 234, Belilious Road, Howrah - 711101, West Bengal.

Ph. No.: +91 9836777600

Email: mamoon@samaritanhelpmission.org

Website: <https://samaritanhelpmission.org>

Executive Summary

This document outlines the Samaritan Help Mission's (SHM) policy framework for upholding ethical practices, managing conflicts of interest, and enabling open communication regarding critical concerns. Acknowledging the organization's responsibility to maintain high ethical standards, the policy aims to guide employees, stakeholders, and partners in recognizing, reporting, and addressing ethical issues effectively.

The policy is built around key components:

- **Ethical Concerns:** SHM prioritizes a proactive approach to identifying and resolving ethical concerns, offering a secure process for reporting and investigating issues while supporting whistleblowers.
- **Conflict of Interest:** Clear guidelines on identifying, disclosing, and managing conflicts of interest are outlined, with practical examples provided to illustrate potential situations employees may encounter.
- **Communication of Critical Concerns:** Establishes multiple communication channels to raise concerns, protects confidentiality, and ensures responsible handling of critical issues.
- **Training and Awareness:** Dedicated to instilling a culture of ethics through training, SHM promotes regular workshops, training sessions, and campaigns to strengthen employees' understanding of these principles.
- **Monitoring and Reporting:** Compliance is tracked through monitoring mechanisms, regular audits, and a transparent reporting structure, with data analysis used to drive policy improvements and accountability.

This policy reaffirms SHM's commitment to fostering an environment of transparency, integrity, and trust. By following the guidelines herein, SHM ensures a safe space where ethical concerns are taken seriously, conflicts are managed effectively, and critical concerns can be communicated without fear of retaliation.

Table of Contents

Introduction	7
Purpose and Scope	7
Purpose	7
Scope.....	7
Definitions	7
Conflict of Interest.....	7
Critical Concerns.....	7
Mechanism for Addressing Ethical Concerns.....	8
Reporting Ethical Concerns	8
Responsibilities of Employees	8
Support for Whistleblowers	8
Investigative Process	8
Case Studies	8
Conflict of Interest Policy	8
Identifying Conflicts of Interest.....	8
Examples of Conflicts of Interest.....	9
Communication of Critical Concerns.....	9
Channels for Communication.....	9
Feedback Mechanism.....	9
Protection of Confidentiality	9
Consequences of Misuse.....	9
Case Studies	9
Training and Awareness.....	10
Staff Training Programs	10
Awareness Campaigns	10
Evaluating Training Effectiveness	10
Monitoring and Reporting.....	10
Monitoring Mechanisms	10
Reporting Framework	10
Analysing Data for Improvement.....	10
Review and Revision of the Policy	10
Conclusion	10
Appendices	11
Appendix A: Sample Reporting Form (Please take printout and comply). ..	11
Appendix B: Conflict of Interest Disclosure Form.....	11
Appendix C: Training Resources.....	12
Appendix D: Communication Templates	13
Appendix E: Case Studies	14

Introduction

Samaritan Help Mission (SHM) operates on a foundation of integrity, recognising the critical role of ethical conduct in achieving its mission to serve the community effectively. This policy outlines the responsibilities of SHM employees, stakeholders, and partners in maintaining high ethical standards. It provides a structured approach for addressing ethical concerns, conflicts of interest, and critical communication needs to promote a culture of accountability and transparency.

Ethical issues can take many forms, from procedural challenges to serious violations. This document serves as a guide for SHM members to recognize, report, and address such challenges appropriately, ensuring SHM's commitment to safeguarding its reputation and supporting all employees.

Purpose and Scope

Purpose

The primary objectives of this policy are to:

- Establish a mechanism for reporting ethical concerns and managing conflicts of interest.
- Define the roles and responsibilities of SHM employees, stakeholders, and management in addressing these issues.
- Promote a culture of integrity, accountability, and transparency across SHM.
- Protect individuals who report concerns in good faith, ensuring they not fear of retaliation.
- Ensure that conflicts of interest are identified, disclosed, and managed in a transparent manner.

Scope

This policy applies to all SHM employees, volunteers, board members, partners, and stakeholders, including any individuals associated with SHM in official or volunteer capacities.

Definitions

Ethical Concerns

Ethical concerns refer to situations where an individual's actions deviate from SHM's expected moral standards, potentially impacting the organization's integrity. Examples include:

- Misconduct: Fraud, corruption, or violation of laws.
- Discrimination: Any bias based on race, gender, age, or protected characteristics.
- Harassment: Behaviour that creates a hostile environment.
- Misrepresentation: Providing misleading information in any official capacity.

Conflict of Interest

A conflict of interest arises when an individual's personal interests interfere with their duties at SHM. Examples include:

- Personal Relationships: Having a romantic or familial relationship with a contractor.
- Financial Interests: Holding a financial stake in companies that do business with SHM.
- Outside Employment: Engaging in additional work that compromises commitment to SHM.

Critical Concerns

Critical concerns are issues that pose a significant risk to SHM's operations, reputation, or stakeholders. Examples include:

- Safety Issues: Risks that endanger employees or beneficiaries.
- Legal Violations: Breaches of laws, regulations, or SHM policies.
- Data Breaches: Unauthorized access to or disclosure of confidential information.

Mechanism for Addressing Ethical Concerns

Reporting Ethical Concerns

▪ Guidelines for Reporting:

SHM encourages employees, volunteers, and partners to report ethical concerns through established channels without fear of reprisal. Reports can be made anonymously, and confidentiality is assured.

▪ Process:

- a) **Initiate Reporting:** Concerns can be reported through designated channels such as the Ethics Hotline, HR, or direct supervisors.
- b) **Documentation:** Employees should document the issue, noting details such as time, location, involved individuals, and any evidence.
- c) **Submission:** Reports can be submitted via email, through the SHM online platform, or in-person.

▪ Example

A team member discovers that a colleague is misusing SHM funds for personal purposes. They can report this to Senior Management Team, ensuring confidentiality and initiating an investigation.

Responsibilities of Employees

Employees are expected to:

- Actively promote ethical standards.
- Report any ethical concerns they encounter.
- Cooperate in investigations and maintain confidentiality.

Support for Whistleblowers

SHM is committed to protecting whistleblowers from retaliation. Any form of intimidation, harassment, or discrimination against whistleblowers is prohibited. Whistleblowers are encouraged to come forward, knowing they have SHM's support and assurance of confidentiality.

Investigative Process

- a) **Initial Assessment:** SHM's Compliance Team reviews the report and assesses its validity.
- b) **Investigation:** A neutral investigator collects evidence and conducts interviews.
- c) **Resolution:** The investigator prepares a report with recommendations, and appropriate actions are taken, including disciplinary measures if needed.
- d) **Feedback to Whistleblower:** The outcome (with confidentiality) is shared with the whistleblower.

Case Studies

- **Case Study 1:** An employee reports unethical behaviour by a senior manager. An investigation is conducted, confirming the allegations. Corrective actions may include terminating the manager and implementing training.
- **Case Study 2:** A volunteer reports that a staff member is mishandling sensitive client data. The investigation reveals a lapse in data protection protocols, leading to immediate corrective measures and additional training for the entire team.

Conflict of Interest Policy

Identifying Conflicts of Interest

Conflicts of interest may occur when personal relationships, finance, or external work interests intersect with SHM's interests. Employees should recognize these and disclose them promptly.

Disclosure Procedures

Employees must:

- Fill out the Conflict of Interest Disclosure Form (*see Appendix B*).

- Submit the form to HR annually and whenever potential conflicts arise.
- Update the form with any new potential conflicts.

Management of Conflicts

SHM will review each disclosed conflict to determine whether it can be managed or if action is required. In cases where conflicts cannot be adequately managed, the employee may need to be reassigned or recuse themselves from specific duties.

Examples of Conflicts of Interest

- Example 1: An SHM employee involved in hiring recommends a family member for a position. This must be disclosed, and the employee should recuse themselves from the hiring process.
- Example 2: A staff member has a financial interest in a company that supplies SHM. This interest should be disclosed to avoid bias in procurement decisions.

Best Practices for Avoiding Conflicts

Employees are encouraged to:

- Disclose any relationships or financial interests that may influence their work.
- Refrain from decisions that involve personal connections.
- Regularly update HR on potential conflicts.

Communication of Critical Concerns

Channels for Communication

SHM offers multiple channels for raising critical concerns, including:

- Direct Communication: Speaking directly with HR, supervisors, or department heads.
- Ethics Hotline: A dedicated hotline for reporting urgent concerns.
- Anonymous Submission Box: Physical or online options for anonymous reports.

Feedback Mechanism

Once a critical concern is raised, SHM will:

- Provide updates to the concerned employee, within confidentiality limits.
- Offer a feedback mechanism for employees to inquire about the status of their report.

Protection of Confidentiality

SHM respects and protects the confidentiality of individuals who report concerns. Only authorized personnel have access to case information, which is stored securely.

Consequences of Misuse

Misuse of reporting channels, such as knowingly submitting false or misleading claims, can result in disciplinary actions.

Case Studies

- Case Study 1: An employee raises a concern regarding unsafe working conditions. SHM promptly investigates and implements new safety protocols.
- Case Study 2: A staff member anonymously reports misuse of SHM resources. The investigation reveals personal use of SHM vehicles, resulting in the termination of the offender's access to company assets.

Training and Awareness

Staff Training Programs

SHM conducts regular training on ethical concerns, conflicts of interest, and communication protocols. Training includes workshops, e-learning modules, and role-play scenarios to strengthen understanding.

Awareness Campaigns

SHM runs campaigns to promote ethical awareness, using newsletters, posters, and email reminders. These campaigns reinforce SHM's values and remind staff of reporting procedures.

Evaluating Training Effectiveness

Training programs are evaluated through feedback surveys and performance reviews, helping SHM refine its approach to ethics education.

Monitoring and Reporting

Monitoring Mechanisms

SHM uses monitoring tools such as audits, compliance checks, and data analytics to track ethical adherence. Periodic reviews ensure policy effectiveness.

Reporting Framework

A structured reporting framework allows SHM to record ethical issues, conflict cases, and critical concerns systematically, promoting transparency and accountability.

Analysing Data for Improvement

Data collected through monitoring efforts informs SHM's policy updates, identifies trends, and helps implement preventive measures.

Review and Revision of the Policy

This policy will be reviewed annually to incorporate emerging best practices and legal requirements. Amendments may be proposed based on employee feedback and compliance outcomes.

Conclusion

SHM's commitment to ethical integrity underpins its success. By following the guidelines in this policy, all staff, volunteers, and stakeholders contribute to a safe, transparent, and ethically sound environment that serves SHM's mission and values.

Appendices

Appendix A: Sample Reporting Form (Please take printout and comply)

Ethical Concern Reporting Form

This form is intended to assist employees in reporting any ethical concerns they encounter within the organization. Please complete each section with as much detail as possible. All reports will be handled with strict confidentiality to ensure the protection of the reporter.

Date of Report Submission:

[Enter Date]

Reporter's Information:

- Name: (Optional)
- Department:
- Position:
- Contact Information: (Optional)

Type of Concern:

- ☒ Misconduct (e.g., fraud, corruption)
- ☐ Discrimination (e.g., based on race, gender, age)
- ☐ Harassment (e.g., inappropriate behaviour, bullying)
- ☐ Safety Concern (e.g., workplace hazard, unsafe practice)
- ☐ Conflict of Interest
- ☐ Other (Please specify): _____

Details of Concern:

a) Description of the Concern:

Please provide a detailed description of the ethical concern, including what happened, where it occurred, and when. (Include names of individuals involved, if known, and any relevant supporting details.)

[Write description here]

b) Evidence or Documentation:

If there are any documents, records, or other evidence related to the concern, please describe them here or attach them to this form.

[Describe evidence here]

c) Previous Actions Taken (if any):

Have you reported this concern to anyone else, or taken any other actions? If so, please provide details (e.g., who you reported to, what actions were taken, and any outcomes).

[Write details here]

d) Desired Outcome or Resolution:

Please indicate what you hope to achieve by reporting this concern (e.g., corrective action, investigation).

[Write desired outcome here]

Confidentiality and Acknowledgment

Your report will be treated confidentially, and only those directly involved in the review process will have access to the information you provide. Retaliation against employees for reporting concerns in good faith is strictly prohibited.

Signature:

(Only required if not reporting anonymously)

Date:

Appendix B: Conflict of Interest Disclosure Form

Conflict of Interest Disclosure Form

This form is intended to help employees disclose any potential conflicts of interest to the organization. Please fill in each section carefully. All disclosed information will be kept confidential and will be used only for evaluation and management of potential conflicts of interest.

Date of Disclosure Submission:

[Enter Date]

Employee Information:

- Full Name:
- Position/Job Title:
- Department:
- Contact Information:

Section 1: Disclosure of Potential Conflicts

Please complete this section by indicating any personal, financial, or business interests that may conflict with your duties within the organization. Check all that apply and provide details as required.

a) Relationships with Other Organizations:

- I, or an immediate family member, have a financial interest (ownership, investment, employment) in an organization that conducts business with, or is a competitor of, this organization.
- **Details:** *[Provide details of the organization, relationship, nature of interest, etc.]*

b) Outside Employment or Consulting:

- I have secondary employment or consulting work outside the organization that may overlap with or affect my responsibilities here.
- **Details:** *[Describe type of work, organization involved, and potential overlaps]*

c) Personal Relationships within the Organization:

- I have a family or close personal relationship with an individual who works for the organization or is in a position of influence.
- **Details:** *[Provide name, relationship, and role within the organization]*

d) Gifts, Favors, or Hospitality:

- I have received gifts, favours, or hospitality from an individual or organization that may influence my professional decisions.
- **Details:** *[Describe nature, value, and relationship with giver]*

e) Other Interests or Involvements:

- I am aware of other activities, roles, or interests that could present a potential conflict of interest.
- **Details:** *[Describe any additional information relevant to potential conflicts]*

Section 2: Acknowledgment and Certification

By signing below, I affirm that:

- The information provided above is complete and accurate to the best of my knowledge.
- I understand that if there is any change in the information provided, I am responsible for submitting an updated disclosure.
- I am committed to ensuring that my activities do not conflict with the interests of the organization, and I will seek guidance in managing any potential conflicts responsibly.

Employee Signature:

Date:

For Administrative Use Only:

Reviewed by: [Name/Title]

Date:

Comments/Actions Taken:

Appendix C: Training Resources
Key Workshops

- **Ethics in the Workplace:** Half-day, on ethical decision-making. Available quarterly for all employees.
- **Conflict of Interest Essentials:** Session on recognizing and disclosing conflicts, semi-annual for staff.
- **Respectful Workplace & Conflict Resolution:** Annual full-day workshop for supervisors on communication and de-escalation.

E-Learning Modules

- **Introduction to Workplace Ethics:** 45-min self-paced, for new recruits; annual refreshers for all.
- **Conflict of Interest Awareness:** 30-min interactive module identifying conflicts and completing disclosure forms.
- **Managing Ethical Dilemmas:** 1-hour, scenario-based training on ethical decision-making.

External Courses

- **Certified Ethics and Compliance Professional (CECP):** Comprehensive ethics certification (SCCE), recommended for compliance staff.
- **Harvard Online Ethics in Leadership:** 4-week, part-time course for senior management.
- **IACM Conflict Resolution Training:** 2-day virtual course focused on resolving workplace disputes, ideal for supervisors.

Recommended Reading

Books:

“The Ethics of Leadership” by Joanne B. Ciulla

“Resolving Conflicts at Work” by Kenneth Cloke & Joan Goldsmith

Articles:

Harvard Business Review’s “Building an Ethical Workplace Culture”

“Managing Conflicts of Interest in the Workplace”

Note: Training resources are updated annually to align with best practices.

Appendix D: Communication Templates

a) Email Template: Reporting an Ethical Concern

Subject: Reporting Ethical Concern – [Brief Description]

Dear [Manager/Supervisor’s Name],

I write to report a concern regarding [brief description of the issue, e.g., potential conflict of interest, workplace ethics concern] that I believe may impact our ethical standards and organizational values.

To ensure transparency and alignment with our Code of Conduct, I provide the following details:

- **Concern/Issue:** [Detailed description of the concern]
- **Date & Location:** [When and where the concern occurred]
- **Persons Involved:** [List individuals, if applicable]
- **Additional Information:** [Any additional context or documentation that may assist in investigating the concern]

I believe this issue requires attention to maintain our standards. I look forward to any further steps and am available to discuss this matter if needed.

Thank you for addressing this concern.

Best regards,

[Your Name]

[Your Position]

[Your Contact Information]

b) Memo Template: Reminder of Reporting Channels for Ethical Concerns

Subject: Reminder of Reporting Channels for Ethical Concerns

To: All Staff

Date: [Today's Date]

From: [Your Name/Department]

Dear Team,

As part of our commitment to uphold ethical standards, I remind all of the available channels to report any concerns or potential conflicts. If you observe or note an ethical dilemma, avail the following:

- **Direct Reporting:** Speak with your immediate supervisor or manager.
- **Anonymous Reporting:** Submit concerns via our secure online reporting portal.
- **Ethics Committee Contact:** Reach out to the Ethics Committee at [ethics@organization.org] or [Phone].

We encourage all to report concerns promptly to upkeep commitment to integrity and respect.

Thank you for your cooperation,

[Your Name]

[Your Position]

[Your Contact Information]

c) Follow-Up Email Template: Acknowledgement of Ethical Concern Submission

Subject: Acknowledgement of Your Ethical Concern Submission

Dear [Employee's Name],

Thank you for bringing your concern to our attention. We have received your report regarding [brief mention of the issue, without specifics], and we are committed to addressing it in a timely and confidential manner.

An investigation will be conducted to assess the situation, and we may reach out to you if further information is needed. In the meantime, please feel free to contact us if you have additional insights.

Thank you for helping us maintain a safe and ethical workplace.

Best regards,

[Your Name/Department]

[Contact Information]

Appendix E: Case Studies

Case Study 1: Whistleblower Protection

- **Background:** A junior staff member reported unethical practices concerning the misuse of funds in a health initiative.
- **Actions Taken:** The organization set up a confidential reporting channel and assured protection from retaliation. An investigation followed, led to disciplinary actions against involved parties.
- **Outcome:** The case reinforced the commitment to transparency and enforce trust in the organization, encouraging others to report ethical concerns.

Case Study 2: Navigating Conflicts of Interest

- **Background:** A senior manager was found to have a financial interest in a vendor supplying services.
- **Actions Taken:** On disclosure, the manager recused themselves from all related decision-making. The organization conducted a thorough review of vendor contracts to ensure compliance.
- **Outcome:** The situation highlighted the importance of timely disclosures and reinforced the necessity of adhering to conflict of interest policies.

Case Study 3: Ethical Decision-Making in Fundraising

- **Background:** During a fundraising campaign, a donor a request that contradicted ethical guidelines.
- **Actions Taken:** The fundraising team consulted the ethics policy and declined the request.
- **Outcome:** This preserved the integrity and enhanced its reputation within the community.

Stakeholder Grievance Redressal Policy
of
Samaritan Help Mission

Release date: 12th January 2021
Version: 1.0

127, Noor MD Munshi Lane
Howrah – 711101, West Bengal, India
Phone: +91 33 26374167
Email: mamoon@samaritanhelpmission.org
Website: <https://samaritanhelpmission.org>

Executive Summary

The Stakeholder Grievance Redressal Policy of Samaritan Help Mission (SHM) establishes a structured, transparent, and equitable process for addressing and resolving grievances raised by all stakeholders. The policy underscores SHM's commitment to fostering an environment where concerns can be raised without fear of retribution, enhancing organizational trust and accountability.

This document is designed to guide stakeholders - including employees, beneficiaries, partner organizations, community members, and donors - on how to submit grievances and understand the redressal process. The policy includes multiple avenues for filing grievances, such as in-person meetings, written submissions, phone calls, and an online form, ensuring ease of access and inclusivity for diverse groups.

The **objectives** of the Grievance Redressal Policy are to:

- Ensure fairness and transparency in addressing grievances,
- Provide accessible and user-friendly grievance channels,
- Encourage prompt responses to minimize stakeholder distress,
- Use feedback to foster continuous improvement within SHM.

The **Grievance Redressal Mechanism** outlines different grievance types, detailing potential issues related to employment, service delivery, partnerships, community impact, and donor relations. Each grievance is addressed through a structured investigation and resolution process, with a strong emphasis on impartiality, confidentiality, and non-retaliation.

SHM's **Appeal Process** allows stakeholders dissatisfied with grievance outcomes to seek further review, strengthening fairness and thoroughness in redressal. Additionally, the policy emphasizes monitoring and reporting grievance trends to senior management, enabling the identification of systemic issues and areas for organizational improvement.

To support effective policy implementation, SHM will conduct regular training and awareness programs to ensure all stakeholders understand the grievance process. Feedback mechanisms are also in place to refine the policy and procedures over time.

Through this policy, SHM reaffirms its dedication to responsive, ethical, and transparent practices, ensuring all stakeholder concerns are handled respectfully and constructively.

Table of Contents

- 1. Introduction 4
- 2. Definitions..... 4
- 3. Objectives of the Grievance Redressal Policy 4
- 4. Grievance Redressal Mechanism 4
- 5. Grievance Filing Process 5
- 6. Investigation Process..... 5
- 7. Resolution of Grievances 5
- 8. Appeal Process..... 6
- 9. Confidentiality and Non-Retaliation 6
- 10. Monitoring and Reporting 6
- 11. Training and Awareness 7
- 12. Feedback and Continuous Improvement..... 7
- 13. Data Privacy and Confidentiality 8
- 14. Policy Amendments and Review..... 8
- 15. Conclusion..... 8
- 16. Appendices..... 9
- 16.1. Appendix A: Sample Grievance Form..... 9

1. Introduction

Purpose

The purpose of the Stakeholder Grievance Redressal Policy is to provide a structured approach for addressing grievances raised by stakeholders of the Samaritan Help Mission (SHM). This policy ensures that all concerns are addressed promptly, fairly, and respectfully.

Scope

This policy applies to all stakeholders of SHM, including:

- **Employees:** Staff members working within the organization.
- **Beneficiaries:** Individuals and communities receiving services from SHM.
- **Partner Organizations:** Entities collaborating with SHM for project implementation.
- **Community Members:** Residents of communities where SHM operates.
- **Donors and Sponsors:** Individuals and organizations providing financial support.

Grievances covered by this policy include those related to employment practices, service quality, community impact, fund allocation, and financial transparency.

2. Definitions

Key Terms

- **Grievance:** A formal complaint or concern raised by a stakeholder regarding SHM's operations, policies, or personnel.
- **Grievance Redressal Mechanism:** The structured process SHM uses to address and resolve grievances.
- **Investigation:** The process of gathering information and evidence related to a grievance.
- **Resolution:** The outcome or decision in response to a grievance.
- **Appeal:** A request for review of a decision made regarding a grievance.

3. Objectives of the Grievance Redressal Policy

Fairness and Transparency

- All grievances must be addressed without bias, ensuring stakeholders feel safe to **voice concerns**.

Accessibility

- The grievance process should be straightforward, with clear information on where and how to submit concerns.

Timeliness

- SHM will address grievances promptly to maintain trust.

Continuous Improvement

- Stakeholder grievances provide feedback that SHM can use to improve its operations.

4. Grievance Redressal Mechanism

Types of Grievances

Grievances may be raised by:

- **Employees:** Issues like unsafe working conditions, harassment, or salary discrepancies.
- **Beneficiaries:** Concerns about service quality, delays, or access issues.
- **Partners:** Disputes regarding project execution or financial accountability.
- **Community Members:** Complaints about SHM's impact or lack of transparency.
- **Donors:** Issues regarding fund allocation or lack of updates.

Channels for Grievances

Stakeholders may raise grievances through in-person meetings, written complaints, phone calls, or an online form.

Example of Grievance Channels

Channel	Description
In-Person	Meet with the Grievance Officer at SHM's office.
Written Complaints	Submit complaints via email at hr@samaritanhelpmission.org
Phone Calls	Call the grievance at +91-9836777600.

5. Grievance Filing Process

Step-by-Step Process

- a) **Identify the Grievance:** Define the issue, gather information.
- b) **Choose a Channel:** Select a preferred grievance channel.
- c) **Complete the Form:** Fill out required information.
- d) **Submit the Grievance:** Send the completed form.
- e) **Receive Acknowledgment:** SHM will acknowledge receipt within 3 business days.

Required Information

Stakeholders should include:

- Name and contact information,
- Description of grievance, including details and evidence,
- Preferred resolution.

Sample Grievance Form

[Sample form provided in Appendix A]

6. Investigation Process

Investigation Procedures

- a) **Assignment of Investigator:** A neutral investigator will be assigned.
- b) **Information Gathering:** Relevant information and documents will be collected.
- c) **Interviews:** Conducted with relevant parties.
- d) **Investigation Report:** A summary of findings.

Timeline for Investigations

Investigations will be completed within 30 days.

Roles and Responsibilities

- **Grievance Officer:** Manages the process.
- **Investigator:** Conducts the investigation.
- **Management:** Reviews findings and decides resolutions.

7. Resolution of Grievances

Decision-Making Process

Once the investigation report is submitted, the Grievance Officer will review findings and recommendations. The decision-making process will:

- **Assess Evidence:** Review all gathered evidence objectively.
- **Consult Relevant Parties:** Speak with any involved departments or personnel.
- **Determine Resolution:** Choose a course of action to resolve the grievance based on investigation findings and organizational policies.

- **Develop an Action Plan:** Define steps and a timeline for implementing the resolution, including any corrective or preventative measures.

Communication of Decisions

The Grievance Officer will notify the complainant of the resolution within 5 business days of decision finalization. The communication will include:

- **Summary of Findings:** Outline key points without violating confidentiality.
- **Resolution Outcome:** Describe the final decision.
- **Action Plan:** Provide steps SHM will take to implement the resolution.
- **Feedback Mechanism:** Allow the complainant to provide feedback on the resolution.

Implementation of Resolutions

Actions identified in the resolution will be executed promptly by the responsible department or personnel. This may involve:

- **Policy Adjustments:** If required to address systemic issues.
- **Disciplinary Actions:** If personnel misconduct was involved.
- **Process Improvements:** To prevent recurrence of similar grievances.

8. Appeal Process

Conditions for Appeal

If a stakeholder is dissatisfied with the resolution, they may appeal based on:

- **Perceived Bias or Unfairness:** If they believe the investigation lacked objectivity.
- **Insufficient Action:** If they believe the resolution does not address the grievance adequately.
- **New Evidence:** If additional relevant information has emerged.

Appeal Procedure

The appeal process involves:

- Submission of Appeal:** The complainant must submit the appeal form (Appendix B) within 15 business days of receiving the decision.
- Review by Appeals Committee:** A designated Appeals Committee will review the case within 15 business days.
- Secondary Investigation (if required):** The committee may conduct additional interviews or evidence reviews.
- Final Decision:** The Appeals Committee will issue a final decision, which will be communicated to the complainant within 10 business days.

9. Confidentiality and Non-Retaliation

Assurance of Confidentiality

SHM is committed to maintaining the confidentiality of all grievance-related information. All records and documentation will:

- **Be Restricted:** Accessible only to personnel involved in the grievance process.
- **Stored Securely:** Kept in a secure database with controlled access.
- **Handled Respectfully:** Information will only be shared with necessary parties.

Protection Against Retaliation

SHM strictly prohibits retaliation against individuals who raise grievances. Any form of retaliation by employees, including intimidation, harassment, or job termination, is subject to disciplinary action.

10. Monitoring and Reporting

Tracking Grievances

SHM will maintain a grievance tracking log, capturing key data, including:

- **Nature of Grievance:** The type and category.
- **Date of Submission:** When the grievance was filed.
- **Investigation Details:** Assigned investigator and findings.
- **Resolution:** Outcome and corrective actions.
- **Timeline:** Duration of each step.

Reporting Mechanisms

Regular reports will be generated and shared with SHM's management team. Key report features include:

- **Monthly Grievance Summary:** Overview of grievances received and status.
- **Annual Grievance Report:** A detailed report, summarizing trends and improvements implemented over the year.

Analysis of Grievance Trends

SHM will analyse trends to identify recurring issues. Analysis results may prompt reviews of policies or operational changes to minimize future grievances.

11. Training and Awareness

Training for Staff

All SHM staff will undergo training on:

- **Understanding Grievance Procedures:** Recognizing their role in the process.
- **Handling Complaints:** Training in empathy, confidentiality, and non-retaliation.
- **Documentation Skills:** Accurate and timely record-keeping.

SHM will also conduct refresher training sessions annually to reinforce grievance handling best practices.

Awareness Programs for Stakeholders

SHM will organize awareness sessions for stakeholders, covering:

- **Policy Overview:** Introduction to the Grievance Redressal Policy.
- **Accessing Grievance Channels:** Steps for filing complaints.
- **Contact Points:** Information on the Grievance Officer and Appeals Committee.

Awareness materials, such as brochures and posters, will be distributed and displayed prominently in SHM offices and community centres.

12. Feedback and Continuous Improvement

Collecting Feedback

SHM will collect feedback from stakeholders on the grievance process through:

- **Surveys:** Anonymous feedback surveys sent annually.
- **Focus Groups:** Periodic focus groups to gather in-depth insights from a representative sample of stakeholders.

Policy Review Process

The Grievance Redressal Policy will undergo an annual review by SHM's management team. The review process will:

- **Assess Policy Effectiveness:** Examine resolution timelines, stakeholder satisfaction, and alignment with SHM's values.
- **Implement Updates:** Make adjustments based on feedback and regulatory changes.

13.Data Privacy and Confidentiality

Commitment to Data Privacy

Samaritan Help Mission is committed to upholding data privacy for all stakeholders involved in the grievance redressal process. Any personal or sensitive information provided as part of a grievance is treated as confidential and protected under SHM's data privacy guidelines. Only those directly involved in the grievance investigation and resolution process will have access to this information.

Secure Data Management

All grievance records, including digital and hard copies, are securely stored. SHM employs secure data management practices, ensuring that records are maintained only as long as necessary to meet policy requirements and relevant regulations.

14.Policy Amendments and Review

Regular Policy Review

To ensure the effectiveness and relevance of this policy, SHM will conduct an annual review of the Stakeholder Grievance Redressal Policy. This review will consider feedback from stakeholders and reflect any necessary updates based on emerging best practices or changes in organizational structure.

Amendment Process

Any amendments to this policy will be proposed by the Grievance Officer in consultation with senior management. Amendments will be communicated to all stakeholders and documented for future reference to maintain a transparent approach to policy evolution.

15.Conclusion

This Stakeholder Grievance Redressal Policy reaffirms SHM's commitment to fostering trust and addressing stakeholder concerns transparently and respectfully. By implementing this structured approach, SHM aims to strengthen its relationships with employees, beneficiaries, partners, donors, and community members, ensuring a fair and positive experience for all involved.

16. Appendices

16.1. Appendix A: Sample Grievance Form

Stakeholder Grievance Form

Date of Submission: _____

Section 1: Complainant Information

- Full Name: _____
- Contact Information:
 - Phone Number: _____
 - Email Address: _____
 - Mailing Address: _____
- Relationship to SHM: (Select one)
 - ☐ Employee
 - ☐ Beneficiary
 - ☐ Partner/Donor
 - ☐ Community Member
 - ☐ Other (please specify): _____

Section 2: Grievance Details

- Date of Incident: _____
- Location of Incident (*if applicable*): _____
- Type of Grievance: (*Select the category that best applies*)
 - ☐ Workplace Issues (*e.g., harassment, discrimination*)
 - ☐ Service Delivery
 - ☐ Community Relations
 - ☐ Health & Safety Concerns
 - ☐ Other (*please specify*): _____
- Description of the Grievance:
(*Please provide a detailed account of the incident or issue, including any relevant background information.*)

Section 3: Supporting Information

- Witnesses (if any): (*Provide names and contact information if applicable*)

- Supporting Documents: *(List any relevant documents attached with this form, such as emails, photos, or other records)*

Section 4: Preferred Resolution

- Desired Outcome/Resolution: *(Please specify how you would like SHM to address this grievance)*

Section 5: Acknowledgment and Signature

I confirm that the information provided above is accurate and truthful to the best of my knowledge.

- Signature: _____
- Date: _____

For Internal Use Only *(To be filled by the Grievance Officer)*

- Date Received: _____
- Grievance Reference Number: _____
- Assigned to Investigator: _____



SAMARITAN HELP MISSION

We go by need not by creed

Comprehensive Risk & Mitigation Plan of Samaritan Help Mission (SHM)

Released Date: 6th. April 2023
Version: 1.1

Address: 234, Belilious Road, Howrah - 711101, West Bengal.

Ph. No.: +91 9836777600

Email: mamoon@samaritanhelpmission.org

Website: <https://samaritanhelpmission.org>

Contents

1.	Introduction	5
2.	Objectives	5
3.	Definitions	6
4.	Stakeholders	6
4.1	Internal Stakeholders	6
4.2	External Stakeholders	6
5.	Risk Categorization	7
5.1.	Operational Risks	7
5.1.	Financial Risks	7
5.2.	Compliance Risks	7
5.3.	Reputational Risks	8
5.4.	Environmental Risks	8
5.5.	Strategic Risks	8
6.	Risk Assessment Methodology	8
6.2.	Risk Register	9
7.	Detailed Risk Assessment and Mitigation Strategies	9
7.3.	Financial Risks Assessment and Mitigation	9
7.4.	Compliance Risks Assessment and Mitigation	9
7.5.	Reputational Risks Assessment and Mitigation	10
7.6.	Environmental Risks Assessment and Mitigation	10
7.7.	Strategic Risks Assessment and Mitigation	10
8.	Risk Treatment and Action Plans	11
8.1.	Risk Treatment Options	11
9.	Monitoring, Evaluation, and Reporting Framework	12
10.	Risk Action Plan	13
	E.g. Action Plans (<i>refer</i> Appendix E 15.5)	13
11.	Risk Management Information System (RMIS)	13
12.	Maintenance	14
13.	Reporting Protocols	15
14.	Conclusion	16
15.	Appendices	17
	Appendix A: Risk Assessment Matrix	17
	Appendix B: Risk Register	17
	Appendix C: Communication Plan Template	17
	Appendix D: Contact Information for Risk Management Team	17
	Appendix E: Example Action Plans	17

Executive Summary

The Comprehensive Risk and Mitigation Plan for Samaritan Help Mission is a strategic framework to identify, evaluate, and manage the risks that could hinder its ability to fulfil its mission: support the poor. It is risks in the domains like operations, finance, goodwill and regulations; ensure a proactive, effective management aligned with SHM's values of resilience, integrity, and community support.

There are diverse challenges like natural calamities, financial dependency, and compliance to regulations. To mitigate them, the Plan has a multi-layer approach to identify risks, its assessment, monitoring, and responses. Preparedness to meet calamities, emergency protocols are set up with emphasis to ensure a secured infrastructure, and having partnerships with local authorities for a coordinated response.

Financial sustainability is another critical focus as SHM relies on donor funds & grants. The Plan aims to diversify revenue streams, build reserves, and ensure transparent financial management practices that maintain stability and reduce exposure. Compliance to rules & regulations is done by routine audits, meeting legal standards, and monitoring policy changes.

For risks on reputation and manage volunteers' risks, the Plan outlines measures like implementing ethical guidelines, conducting regular training sessions, and establishing clear communication channels to manage expectations and build a supportive volunteer culture.

This Plan is a dynamic, evolving document, subject to annual review and adjustments based on emerging risks and organisational growth, ensuring ability to operate effectively while maintaining its commitment to community well-being and development.

1. Introduction

Mission Overview

Samaritan Help Mission (SHM) is dedicated to improve the lives of the deprived in Howrah, W.B, with programmes like imparting education, healthcare, & livelihood. It seeks to create sustainable ways so there is access to quality education, health services, and livelihood opportunities that create lasting changes, and aid beneficiaries with the skills, knowledge, and resources for long-term success and self-reliance.

Purpose of the Risk Management Plan

This Comprehensive Risk and Mitigation Plan (Plan) proactively identifies, assesses, and manages risks that could impede SHM's aims & objectives. It is a structured framework to evaluate potential threats on domains like operations, finance, compliance, & goodwill. By integrating these practices to the core functions, the Plan ensures adaptability and resilience, and deliver to meet strategic goals even under adverse circumstances.

Scope

The scope covers operations, finance, legal, and strategies to include potential risks related to natural disasters, management of finance, comply to regulations, manage volunteers, reputation, and implement programmes. It is meant to comply with the local laws and, where relevant, international standards and best practices for non-profit organizations (NPOs). This comprehensive approach allows to safeguard interests while optimise the impact of its programmes, ensuring long-term sustainability and growth.

2. Objectives

The objectives of the Plan is a proactive and systematic approach to risk management, to anticipate, to evaluate, and respond effectively to potential challenges. The specific objectives are as follows:

To proactively identify and manage potential risks: Addresses risks that could impact operations, finance, reputation and compliances. Create early warning systems, to detect and respond to emerging threats before these escalate to criticality.

To establish a framework for consistent risk evaluation, monitoring, and reporting: It is a standardised method to assess and monitor risks to all the spheres; includes developing risk assessment tools, criteria for risk prioritisation, and implement regular reporting mechanisms with transparency & accountability.

To ensure compliance with legal and regulatory requirements: SHM operates within a comprehensive regulatory environment complying with local, national, and even international laws. This plan outlines

procedures to ensure operations, financial transactions, and programme activities meet the relevant regulations and at the same time reduce risks.

To support decision-making processes by providing risk-related insights: The Plan integrates risk analysis into a decision-making framework. By offering data-driven insights on potential risks, the Plan supports strategic planning, resource allocation & programme development, to enable informed decision making that align with its objectives.

To maintain a safe and resilient work environment for staff, volunteers, & beneficiaries: This directly engages with the poor and deploys staff & volunteers with an emphasis to protect them from harm, ensure a secure, supportive and adaptable work environment prioritising on safety & well-being.

3. Definitions

To ensure clarity and consistency in implementation, following definitions to be noted:

Risk: The probability of an event that could adversely impact SHM's objectives. It can arise from causes like natural events (e.g., floods), operational issues (e.g., supply chain disruptions), financial instability (e.g., shortfall in donor funding), or compliance challenges (e.g., changes in regulations).

Risk Assessment: The process to identify, analyse and evaluate risks. It involves examining potential threats as well as estimating the potential impact on operations, reputation, finances, and stakeholders. This process prioritises risks and allocate resources efficiently to meet the most critical areas.

Mitigation: Strategies and actions to reduce the impact of risks. It includes developing contingency plans, set up partnerships with local agencies, diversify source of funds, & train staff. The goal is to reduce the likelihood and severity of negative events to maintain continued delivery with least disruptions.

Stakeholders: Anyone who has an interest in SHM's performance & operations; to include beneficiaries, staff, volunteers, donors, government bodies, and partners. Each have varying levels of influence and interest in their activities, making it essential to engage them in the risk management processes.

Risk Tolerance: The level of risk may be acceptable to meet objectives. This aids decision-making, help to determine risks that are manageable requiring mitigation or avoidance. Setting these helps to prioritise and allocate resources to manage risks without compromise to integrity or stakeholders' trust.

4. Stakeholders

Stakeholders are critical in the effective development, implementation, and monitoring of the Plan. It identifies and categorises those who contribute or are affected by the risk management processes. Their involvement makes the risk management inclusive, comprehensive, and fulfil the needs & interests of all.

4.1 Internal Stakeholders

Internal stakeholders are those within SHM who directly influence or are responsible to implement the Plan. They are integral to the risk management strategies.

Governing Body i.e. the Board of Members, oversee the overall strategy and play a pivotal role in approving and monitoring the Plan, ensure alignment with SHM's mission and regulatory compliances. It establishes the risk tolerance levels, reviews risk management reports and decides on policy & strategy.

Senior Management Team i.e. the Secretary and department heads, is responsible to execute the Plan's strategies and protocols by ensuring the risk management framework integrates into the daily operations, make strategic & operational decisions to mitigate risks. This team also monitors emerging risks, provide regular updates to the Board and ensure compliance with internal & external regulations.

Program Staff and Volunteers: Program staff & volunteers are essential to successfully implement the Plan, and directly involved to deliver services and initiatives. Their role includes identifying potential risks at the grassroots level like changes in community needs, operational challenges, and safety hazards. They are trained to follow safety protocols, participate in risk mitigation activities, and give feedback to help refine and improve the risk management process.

4.2 External Stakeholders

External stakeholders are those who have an interest in the activities of SHM and are affected or contribute to the risk management processes. Their engagement is crucial to ensure risk management strategies are comprehensive, context-sensitive, and sustainable.

Donors and Funders: They are vital in providing resources to execute the programmes. Engaging them with transparent reports and regular communication keeps abreast of progress and enhance confidence.

Government Agencies: Local, state, & central agencies promulgate legal compliances. It is a pivot that provides guidelines, resources, and means to comply and mitigate risks. Regular engagement allows to be updated on policy changes, regulations, and ways to reduce risks.

Beneficiaries and the Community: They are the recipients. Their feedback and participation is vital to identify potential risks on delivery, safety and needs. And party to risk management planning by surveys, meetings, & assessments, ensure perspectives to helps design effective risk mitigation strategies.

Partners and Suppliers: SHM collaborates with various partners, including other NGOs, local organizations, and suppliers, to deliver services and resources. They are crucial for risk management, as enabler of pool resources, knowledge share and set up contingency support systems. Suppliers providing essential goods & services, engage to ensure adherence to the risk management standards, such as reliability, compliance with safety guidelines, and timely delivery.

Identification and involvement allows for a comprehensive, inclusive risk management process that aligns to its mission with a supportive network to mitigate risks and be resilient. Engaging internal & external stakeholders creates a dynamic, adaptive Plan meeting the needs and challenges of operations.

5. Risk Categorization

The Plan classifies 6 primary areas: operations, finance, compliance, reputation, environment, & strategy. They cover the challenges that may be faced by providing a structured approach to identify, assess, and mitigate risks. Each illustrate the specific threats and vulnerabilities below”.

5.1. Operational Risks

They can disrupt the day-to-day activities affecting program delivery, resource management, and operational efficiency. It may be from internal issues like staff shortages, logistics, or external events.

Disruptions in Program Delivery by unforeseen events like delays in logistics, adverse infrastructure, or absence of staff. These directly impact the beneficiaries.

Volunteer Availability as poor attendance risks maintaining continuity and effectiveness of programmes.

Supply Shortages as there is a need for constant supply of materials, medical supplies and rations. Disruptions like market fluctuations, logistics, or shortages effect the result and reduce the quality of services.

Mitigation involve developing contingency plans and such to overcome all of the above hindrances.

5.1. Financial Risks

Financial risks are of concern being a NGO relying on external funding sources. Risks include uncertainties in funding, dependency on limited donors, and paucity that impact ability to sustain operations.

Funding Shortfalls: Financial stability relies on donations & grants that may fluctuate by economics, donor priorities, or reduced funding. Insufficiency can scale back programmes or delay implementation.

Donor Dependency: Heavy reliance on a few major donors or funding agencies is a risk if support withdrawn or less contributions. A lack of diversified fund sources limits ability to adapt in such a scenario.

Financial Mismanagement: Inefficiencies in financial management practices like improper budgeting, poor financial tracking, or non-compliance with accounting standards, can cause misallocation of funds, audit failures, and hence loss of confidence amongst the donors.

Attempts are made to increase the resources base, partner with corporate donors, individuals, & bodies.

5.2. Compliance Risks

It involves potential issues on adhering to legal, regulatory, and reporting requirements. As a registered NGO, it must comply with national & local statutes that govern operations, finance, & human resources.

Non-Compliance with Regulatory Requirements: It has to deal with legal stipulations to include taxation, employment laws, and reports. Failure leads to penalties, disruptions, or loss of funding & grants.

Audits: Regular audits compulsorily maintains transparency and accountability to donors & stakeholders.

Compliance risks arise audit requirements are not met or unable to provide proper documentation.

Mitigation strategies for compliance risks include implementing regular internal compliance checks, training staff on regulations, and maintain up-to-date records & documentation for audits and other laws.

5.3. Reputational Risks

It includes events or issues that could damage public image, stakeholder trust, or relationships with the community it serves. Maintaining a positive reputation is essential to attract donors, volunteers, & partners. A negative publicity will affect the ability to meet its objectives.

Media Crises: Negative media by misunderstandings, program failures, or incidents relating to staff or beneficiaries, leads to challenges that damage goodwill and stakeholders' support.

Community Backlash: SHM works closely with communities. Hence, failure to meet expectations could lead to dissatisfaction or backlash as perceived inequities in service distribution, or failed promises.

Stakeholder Engagement Issues: Poor or improper communication create misunderstandings; thus, withdrawal of support. Ensuring consistent, transparent communication is vital to maintain a positivity.

To mitigate these a clear communication strategy is prioritised that regularly engages with the community and meet ethical guidelines. A crisis management plan handles potential adverse media swiftly, effectively.

5.4. Environmental Risks

Environmental risks pertain to the impact of natural disasters and environmental changes that affect project sites and the program delivery. As SHM operates in areas vulnerable to floods and other natural disasters, these pose significant challenges to the safety of staff, volunteers, & beneficiaries.

Natural Disasters Affecting Project Sites: Floods and adverse weather disrupt program activities, damage infrastructure, and risk the health & safety of staff & beneficiaries. These are challenges to all.

Mitigation measures include a disaster preparatory plan, collaborate with local disaster agencies, and evacuation protocols. There is also a focus to build proper infrastructure and train staff & volunteers in emergency response to minimise the impact.

5.5. Strategic Risks

Strategic risks involve long-term challenges that affect ability to achieve its goals, including planning uncertainties, dependency on partnerships, and threats to program sustainability.

Long-term Planning: Uncertainties in the political, economic, and social environment can impact the strategic planning efforts. These may influence the availability of resources, stakeholder support, and the effectiveness of planned interventions.

Partnership Dependencies: SHM collaborates with partners to implement its programs, and any issues such as disagreements or withdrawal of support, could affect program continuity and impact.

Program Sustainability: Ensuring that SHM's programs remain sustainable and scalable in the long term is essential. Factors such as changes in donor priorities, evolving community needs, or economic challenges could threaten program sustainability.

To address strategic risks, regular strategic reviews adapting programmes to align with evolving needs, and build diverse partnerships thereby reduce dependency on limited sources. Strengthening program monitoring and evaluation frameworks also ensures continuous improvement and adaptability.

By categorizing risks into these areas, SHM develops targeted strategies for each category, enabling it to remain resilient and responsive to challenges while fulfilling its objectives.

6. Risk Assessment Methodology

It is a structured approach to identify, evaluate, and manage risks that could impact the operations, finances, and reputation. It integrates both qualitative and quantitative assessments to ensure a thorough evaluation and prioritise risks, to allocate resources effectively and develop appropriate mitigation strategies.

6.1. Qualitative Risk Assessment

Likelihood and Impact Matrix classifies risks based on their likelihood (rare to almost certain) and impact (minor to severe). This helps prioritise risks by assessing the probability of occurrence and severity, and focus on critical risks that require immediate attention.

Risk Categorization ranked (low, medium, high, critical) as per their likelihood and impact, guide mitigation efforts and resource allocation (*refer* Appendix 15.1).

Benefits: Provides a clear, visual overview of the exposure to risk, aids consistency and efficiency.

Cost Analysis: Estimates potential financial losses (direct and indirect) for each risk to include immediate costs (e.g., damage repair) and long-term impacts (e.g., donor withdrawal or decreased trust).

Scenario Analysis: Evaluates financial impacts under different conditions (e.g., worst-case, best-case) to prioritize high-cost risks.

Benefits: Understand financial impact and allocate resources to mitigate risks.

6.2. Risk Register

Comprehensive Logging: Risk Register records all identified risks, detailing its description, likelihood, impact, mitigation measures, and priority (refer Appendix 15.2).

Continuous Monitoring: The Register is regularly updated to track changes and ensure the effectiveness of mitigation measures.

With qualitative & quantitative methods, a comprehensive evaluation of risks ensures an informed decision-making and efficient resource management — maintains program sustainability & mission integrity.

7. Detailed Risk Assessment and Mitigation Strategies

This section provides a comprehensive assessment of the major risks faced by SHM and outlines corresponding mitigation strategies for each risk category. These strategies are designed to ensure it can maintain effective and sustainable operations even in the face of unexpected challenges.

7.2. Operational Risks Assessment and Mitigation

7.2.1. Program Delivery Disruption

Cause: Natural disasters (e.g., floods) or logistics (e.g., supply chain disruptions).

Impact: Loss of service delivery, reduced community trust, and negative perceptions.

Mitigation:

- Develop comprehensive contingency plans with alternatives for critical services.

- Place essentials & resources in accessible locations to facilitate quick response.

- Set up partnerships with local bodies and emergency response agencies.

7.2.2. Volunteer Shortages

Cause: Seasonal fluctuations in availability, lack of motivation, or deficit incentives.

Impact: Insufficiency to deliver programs effectively; lead to reduced services.

Mitigation:

- Implement robust programmes to maintain motivation and commitment levels.

- Introduce incentives such as awards, certificates, and stipends.

- Train to perform multi-functional roles, to cover responsibilities.

7.3. Financial Risks Assessment and Mitigation

7.3.1. Donor Dependency

Cause: High reliance on a few major donors or funding sources.

Impact: Financial instability and jeopardise program continuity.

Mitigation:

- Diversify sources by seeking new partnerships.

- Initiate local fundraising campaigns and community-based initiatives.

- Develop corporate partnerships to secure commitments and expand donor base.

7.3.2. Funding Fluctuations

Cause: Economic downturns, change in donor priorities, or unexpected reductions.

Impact: Inconsistent cash flow, affecting the ability to deliver and sustain programs.

Mitigation:

- Establish reserve funds to access during periods of instability.

- Implement cost-cutting measures and efficiency improvements.

- Use forecast budgets to anticipate potential funding gaps and adjust program.

7.4. Compliance Risks Assessment and Mitigation

7.4.1. Regulatory Compliance

Cause: Altered government policies, new regulations, or compliance audits.

Impact: Legal impact, penalties, and operational delays if a failure to meet them.

Mitigation:

- Hold regular staff training; focus on compliance requirements & regulatory updates.
- Engage legal advisors to provide guidance on changes and in compliance matters.
- Implement quarterly internal audits to ensure practices align with regulations.

7.5. Reputational Risks Assessment and Mitigation

7.5.1. Negative Media Exposure

Cause: Mismanagement, controversies, or perceived misconduct of staff or programs.

Impact: Lose donor support, reduced community trust, and setbacks in partnerships.

Mitigation:

- Develop and implement a crisis communication plan to include clear procedures to manage public relations issues.
- Establish a media relations team to monitor media coverage and proactively engage the media to present SHM's perspective.
- Conduct public awareness campaigns highlighting positive outcomes and success stories from the programs to build and maintain community trust.

7.6. Environmental Risks Assessment and Mitigation

7.6.1. Natural Disasters (e.g., Flooding)

Cause: Seasonal floods affecting project sites and surrounding communities.

Impact: Damage to infrastructure, disruptions, and vulnerability of beneficiaries.

Mitigation:

- Partner with local disaster response agencies to prepare emergency preparedness and such efforts.
- Train staff & volunteers in emergency protocols, incl. evacuation procedures & first-aid training.
- Develop an evacuation and resource mobilization plan that swift deployment of resources.

7.7. Strategic Risks Assessment and Mitigation

7.7.1. Long-Term Planning and Program Sustainability

Cause: Improper long-term planning, over-dependency on short-term projects, or changing program priorities among donors & stakeholders.

Impact: Not maintain program continuity; achieve strategic goals, or sustainability.

Mitigation:

- Develop a strategic plan to align with objectives & long-term program goals, funding strategy, and resource allocation.
- Set up a diversified program portfolio; not depend on one-project funding.
- Hold annual reviews of strategic partnerships identifying potential risks and new opportunities, ensuring adaptability and response to changing circumstances.

7.7.2. Partnership Dependencies

Cause: Over-reliance on key partnerships for service delivery, resources, or expertise.

Impact: Disruption in operations if partners withdraw support or shift their focus.

Mitigation:

- Maintain a diverse network of partners to reduce dependency.
- Have agreements (e.g., Memorandums of Understanding) outlining roles, responsibilities, and contingencies for continuity.
- Regularly evaluate partnerships to ensure alignment with strategic goals and explore alternative partnerships if needed.

7.7.3. Leadership Transitions

Cause: Changes in senior management or key personnel: unexpected resignations.

Impact: Loss of institutional knowledge and disrupt strategic decision-making.

Mitigation:

- Develop a succession plan; institute internal training programs for potential successors.
- Document strategic processes, decisions, and contacts to preserve knowledge.

Implement transition protocols to include overlap periods for outgoing and incoming leaders, ensuring smooth handovers.

Addressing these ensures to identify potential risks early, continuously monitor and effectively manage to sustain its mission and protect the interests of the stakeholders.

8. Risk Treatment and Action Plans

This section details the risk treatment options and specific action plans employed to manage identified risks effectively. The goal is to minimize the likelihood and impact of risks while ensuring continued operational capacity and program sustainability.

8.1. Risk Treatment Options

The following treatment options to manage risks based on their nature, impact, and likelihood:

8.1.1. Avoidance

Description: Discontinuing activities or avoiding situations that present high risks beyond acceptable levels and that cannot be controlled effectively.

Application: For e.g., if a program is in an area highly prone to natural disasters and mitigation measures are insufficient, then choose to relocate it to a safer area.

8.1.2. Transfer

Description: Sharing or transferring risks to external parties through methods such as insurance policies, forming partnerships, or outsourcing specific services.

Application: SHM uses insurance coverage to manage risks related to natural disasters and accidents. Additionally, partnerships with local organizations and governmental agencies help share responsibilities and manage risks collaboratively.

8.1.3. Reduction

Description: Implementing preventive measures aimed at reducing the likelihood or impact of risks.

Examples:

Safety Protocols: Develop and enforce safety measures at sites to minimize accidents and injuries.

Staff Training: Conduct training sessions to staff & volunteers on emergency preparedness, compliance standards, and program delivery.

Resource Diversification: Diversifying funding sources and volunteer recruitment channels to minimize the impact of fluctuations and shortages.

8.1.4. Retention

Description: Accepting risks deemed manageable within the organization's capacity, provided SHM has developed contingency plans and allocated resources to respond if these risks materialize.

Application: For manageable risks such as temporary volunteer shortages or minor financial variances, SHM prepares response plans, such as cross-training staff or reallocating resources temporarily, to ensure continuity.

8.2. High-Priority Risk Action Plans

Critical risks that require specific, detailed action plans are noted, to include shortfall of fund, and management issues. It is comprehensive, ensuring preparedness and prompt response.

8.2.1. Action Plan Components: Each high-priority risk action plan includes the following components:

Timelines: Steps & schedules outlining the sequence of activities to manage & mitigate identified risk.

Short-term & long-term measures to ensure immediate and sustainable responses. E.g.: For fund shortfall, timelines may include immediate cost-cutting measures, and a fundraising campaign.

Resources Needed:

Identify personnel, finance, and such means to effectively manage the risk.

Ensure preparedness with materials and capacity to mitigate strategies. E.g.: Manage volunteer shortages, and resources such as use recruitment platforms, and training sessions.

Designated Personnel:

Specific staff members or teams assigned to execute each aspect of action plan.

Clearly defined roles ensure accountability and efficient coordination. E.g.: For donor diversification initiatives, the head of fundraiser to identify potential donors and develop outreach strategy.

By incorporating these critical challenges are addressed promptly & effectively. The detailed plans allow flexibility and response, preserving the stability of the programmes & community's trust.

9. Monitoring, Evaluation, and Reporting Framework

The Monitoring, Evaluation, and Reporting (MER) Framework ensure risks are systematically monitored, evaluated, and reported. This helps in timely decision-making and effective risk management to adapt to changing circumstances and maintain operational resilience.

9.1. Risk Monitoring Committee

The Risk Monitoring Committee is a dedicated team that oversees risk management activities and responsible to monitor identified risks, evaluate its status, and ensure necessary actions are taken. Key aspects of its structure and functions are as follows:

Composition: To include Mr. Mamoon Akhtar, Secretary, Mr. Tuhin K Roy, Adviser, & Mr. Abishek Jaiswal, Fractional CFO & Compliance Officer representing programmes, finance, HR and compliance. This diversity ensures a holistic view of the risks.

Frequency: The Committee meets generally each quarter to discuss the risk scenario, evaluate the effectiveness of mitigation strategies, and review any newly identified ones, unless an issue arises.

Escalation Protocol: During these meetings, high-risk situations are escalated to the Board of Members for prompt attention and action. The committee prepares a detailed report highlighting significant risks and recommended actions.

9.2. Evaluation Schedule

A structured evaluation schedule is essential to track the effectiveness of the risk management efforts. The evaluation schedule includes the following:

9.2.1. Monthly Reviews:

Review monthly the Risk level and the progress on mitigation strategies. This assessment immediately identifies any issue or change in risk status.

The Committee discusses the effectiveness of the current mitigation measures and identifies any adjustments that may be necessary.

9.2.2. Quarterly Assessments:

An in-depth analysis held each quarter to evaluate trends, change in risk profiles, & impact of mitigation; provides an opportunity to adjust the risk management strategies based on outcomes and emerging threats.

9.2.3. Annual Evaluation:

A comprehensive review of the entire risk management system is held annually. The focus is on overall effectiveness, alignment with objectives, and updates based on new risks or changing external conditions. The findings modify the strategic planning and resource allocation for the next year.

9.3. Risk Register Updates

The Risk Register is a central repository to identify risks and its corresponding mitigations. Continuous updates maintain accurate and relevant risk information. Key features include:

9.3.1. Dynamic Updates:

The Risk Register is continuously updated to reflect new incidents, changes in external conditions, or alterations in risk status. It ensures a real-time access to the current risk scenario.

9.3.2. Detailed Documentation: Each entry in the Risk Register includes:

- Risk description and classification
- Current risk status (e.g., low, medium, high)
- Mitigation actions taken and their effectiveness
- Any required adjustments to the risk management strategy

9.3.3. Accessibility: To stakeholders, promoting transparency and facilitating informed decision-making.

9.4. Escalation Protocol

To manage risks effectively, SHM has established a clear Escalation Protocol that outlines procedures for addressing risks that exceed predefined thresholds. The key components are:

Defined Levels of Authority: The Protocol specifies different levels of risk severity; each associated with particular actions and levels of authority for escalation. It ensures risks are addressed promptly and appropriately at the right level.

Immediate Response Personnel: Specific personnel are designated to respond to escalating risks. They are responsible to take immediate action and coordinate with the Risk Monitoring Committee to ensure a swift response.

Communication Plan: An effective Communication Plan with the Escalation Protocol, ensures stakeholders are informed of escalating risks, the actions being taken, and any necessary adjustments to operations or strategies.

The Monitoring, Evaluation, and Reporting Framework is integral to risk management strategy, ensuring to adapt proactively to challenges. By fostering a culture of continuous monitoring and evaluation, resilience and commitment is strengthened to serve deprived community. This approach not only safeguards the operations but enhances stakeholder trust.

10. Risk Action Plan

The Risk Action Plan is a comprehensive framework addressing the high and extreme risks noted in the Comprehensive Risk and Mitigation Plan. It outlines strategies, resources, and timelines to mitigate risks effectively. This structured approach ensures preparedness to respond to those challenges, maintaining a commitment to serving the deprived community.

10.1. Development of Action Plans

To ensure effective risk management, action plans are developed with a focus on high and extreme risks, prioritised on the potential impact. Each action plan details preventive, reactive, and contingency measures tailored to the specific risk.

10.2. Action Plan Structure

Each action plan has several key components, ensuring clarity and thoroughness to meet the identified risks:

Risk: A clear definition of the risk is provided, along with a brief summary of its potential impact on SHM's operations, reputation, and overall mission.

Response: This section specifies the strategies and actions for mitigation, including both preventive measures aimed at reducing the likelihood of the risk and emergency actions for responding to incidents when they occur.

Resources: Identify required resources is crucial to implement an effective action plan; to include personnel, funding, partnerships, and tools or equipment needed to execute the response strategies.

Timeline: Specific timelines are established for each stage of the response, ensuring accountability and timely execution of action plans.

Monitoring: Regular review and updates to the action plans are essential based on real-time risk assessments and changes in the operational environment. This ongoing evaluation helps maintain the relevance and effectiveness of the action plans.

E.g. Action Plans (refer Appendix E 15.5)

11. Risk Management Information System (RMIS)

The Risk Management Information System (RMIS) is to efficiently track, manage, and report risk-related data, ensure teams have real-time access to critical information. It enhances operational resilience and informs strategic decision-making, contributing to effective risk management practices.

11.1. Structure and Implementation

The RMIS integrates into SHM's existing framework, featuring:

Real-Time Data Tracking: Continuous monitoring of risk data allows stakeholders to access up-to-date information on identified risks, status, and mitigation measures, enabling prompt responses.

User-Friendly Interface: An intuitive design ensures all staff, including program managers and volunteers, can navigate the RMIS easily. Training sessions are held to maximise its effectiveness.

11.2. Components of RMIS

Risk Register: A comprehensive log of all identified risks, including:

Risk Description: Clearly explain each risk.

Risk Status: Current likelihood and its impact on ratings.

Mitigation Measures: Actions taken or planned to manage the risk.

Ownership: Assigned personnel responsible for each risk.

The Register is regularly updated to reflect changes.

Risk Dashboard: Visual summaries of risk levels and mitigation progress, featuring:

Colour-Coded Indicators: Quick identification of risk levels (green, yellow, red).

Progress Charts: Trends over time for mitigation efforts.

Alerts and Notifications: Automated notifications of significant risk changes.

Communication System: Timely alerts and communication mechanisms for stakeholders, including:

Automated Alerts: Notify by emails or messaging platforms for critical changes.

Stakeholder Engagement: Regular updates for donors, government body, & community members.

Reporting Capabilities: Easily generate reports that summarise risk data and outcomes.

Implementation Strategy includes:

System Selection & Development: Assess & customise software solutions to meet risk management.

Training & Capacity Building: Organise training sessions to staff with user manuals, and support.

11.3. Regular Updates and Maintenance:

A dedicated team ensures the RMIS is updated regularly, address technical issues and include feedbacks.

The RMIS is essential to enhance SHM's risk management capabilities. By providing real-time data tracking, a comprehensive risk register, an intuitive dashboard, and effective communication systems, the RMIS enables proactive risk management and supports SHM's mission to serve underserved communities in West Bengal. Regular evaluations will ensure its continued relevance and effectiveness.

12. Maintenance

Effective maintenance of the (RMIS is crucial to ensure its accuracy, reliability, and integration with the broader operational framework. This section outlines the strategies and processes to maintain the RMIS, ensuring that it remains a robust tool for managing risks effectively.

12.1. Oversight by the Risk Monitoring Committee

The Risk Monitoring Committee has a pivotal role, oversee the RMIS. It is responsible for:

12.1.2. Periodic Audits:

Regular audits to assess data accuracy and system effectiveness. These involve reviewing entries in the Risk Register, verifying the status of mitigation measures, and ensure all relevant data is up-to-date. The Committee sets a schedule for audits that be conducted quarterly or biannually, depending on the needs.

12.1.2. Performance Evaluation:

The Committee evaluates the performance of the RMIS on user engagement, response to changes in risks, and effectiveness of the reporting mechanisms. It helps identify areas to improve and adjust the system.

12.1.3. Reporting Findings:

After conducting audits, the Committee documents the findings and gives recommendations to the Board with discrepancies in the data, means to improve the functions, and feedback on user experiences. Regular reports ensures transparency and facilitates informed decision-making on risk management practices.

12.2. Integration with the Management Information System (MIS)

To maximise the use of the RMIS, it is integrated with the broader Management Information System (MIS). This integration offers several benefits:

12.2.1. Data-Driven Decision-Making:

By linking the RMIS with the MIS, SHM can utilize risk-related data alongside other operational data, enhancing the decision-making process. This comprehensive view allows the Board of Members to assess risks in the context of overall performance, facilitating more informed strategic planning.

Streamlined Reporting: Integration enables to prepare consolidated reports that cover risk management, program performance, & a financial matrix. This simplifies reporting to stakeholders, including donors and regulatory bodies, showcasing a commitment to transparency and accountability.

Cross-Functional Collaboration: The integration fosters collaboration among the departments. For e.g., program managers' access the risk data relevant to specific projects, for timely responses and adjustments. This cross-function creates risk awareness and proactive management in SHM.

12.3. Regular Updates and System Enhancements

To maintain the effectiveness, continuous updates and enhancements are implemented:

12.3.1. User Feedback Integration:

Feedback from users are sought and incorporated into the system's ongoing development. Regular surveys are conducted to gather insights on user experiences, identify challenges faced and potential improvements. Addressing user concerns promptly enhances overall system usability and satisfaction.

12.3.2. Training and Capacity Building:

Ongoing training sessions for staff are held to ensure they are well-versed to use the RMIS effectively. These sessions cover new features, best practices for data entry, and guidelines to interpreting risk reports. By equipping staff with the necessary skills, SHM ensures RMIS is utilised to its full potential.

12.4. Contingency Plans for System Failures

Noting technical failures may occur, contingency plans are made to mitigate disruptions:

12.4.1. Backup Procedures:

Regular backups of the RMIS database are done to prevent data loss if a system failure. It ensures critical risk information are accessible and secure.

12.4.2. Technical Support:

A dedicated technical support team deals with any issue related to the RMIS. It is responsible for troubleshooting, providing assistance to users, and ensuring minimal downtime in case of technical difficulties.

12.4.3. Alternative Risk Reporting Channels:

If a significant system failure; an alternate reporting channels set up to ensure risk information that still be communicated effectively. It may include temporary manual processes or using supplementary tools.

13. Reporting Protocols

Effective reporting is a cornerstone of the Risk Management Information System (RMIS). Establishing clear reporting protocols ensures that risks are communicated effectively and appropriate actions are taken in a proper and timely manner. This section outlines the protocols to aid prompt response.

13.1. Immediate Reporting Protocols

If a high-risk situation threatens operations, finances, or reputation, immediate reporting protocols are initiated to ensure a response by the senior management. The following outline the protocol:

Identify High-Risk Situations: Program staff and the Risk Monitoring Committee are trained to identify the high-risk scenarios based on predefined criteria. It may include events as natural disasters, significant funding withdrawals, or compliance violations.

Immediate Notification: On identification, designated persons report the incident to the senior management to include critical details as nature of the risk, potential impact, and initial actions taken.

Crisis Management Team Activation: Depending on the severity, the crisis management team responds. Team implements immediate mitigation measures and submit updates to the senior management.

13.2. Regular Reporting Mechanisms

To maintain transparency and keep stakeholders informed about risk management activities, SHM will implement regular reporting mechanisms, including monthly and quarterly reports.

13.2.1. Monthly Reports:

The Risk Monitoring Committee compiles monthly reports summarising the current status of identified risks, new risks that have emerged, and the effectiveness of ongoing mitigation measures. It includes:

Risk Trends: Analyse trends in risk levels, highlight increases or decreases in specific categories.

Mitigation Effectiveness: Evaluate effectiveness of mitigation strategies employed, assess if these have successfully reduced risk levels or further action is required.

Action Items: Identify any outstanding action items and the progress made toward their completion.

13.2.2. Quarterly Reports:

A comprehensive quarterly report is prepared to provide in-depth insights into the risk management scenario. This report will include:

Comparative Analysis: A comparison of risk data over the previous quarters, enabling stakeholders to identify patterns and make informed decisions.

Recommendations: Based on the findings, recommendations for enhancing risk management practices and addressing any emerging challenges will be included.

13.2.3. Stakeholder Communication:

Key highlights from the quarterly report will be communicated to stakeholders, donors, government agencies, & community members, to foster trust and demonstrate a commitment to effective risk management.

13.3. Stakeholder Involvement

Both immediate and regular reports cater to the information needs of various stakeholders:

Internal Stakeholders: Reports circulated among program staff, management, and the governing body to ensure that everyone is aligned on the organization's risk management status and strategies.

External Stakeholders: Key findings and summaries are shared with external stakeholders, including donors & partners, to enhance transparency and impart confidence on risk management practices.

14. Conclusion

The Comprehensive Risk and Mitigation Plan is vital framework to enhance resilience and sustainability — fulfil objectives to serve the deprived community. With a structured approach to risk management, it proactively identifies, assesses and mitigates potential threats that could impact its operations.

A key strength is an emphasis on a thorough understanding of the risk categories, including operations, finance, regulatory compliances, reputation, environment, & strategy. By categorising them, responses are prioritised and resources allocated effectively. It further reinforces a detailed risk assessment and action plan that outline strategies to address these risks, prepared to respond swiftly challenges that may arise.

The ongoing monitoring and evaluation framework in the Plan ensures risk management is not a one-time effort but integral to operational strategy. By continuous review of the risk levels and mitigations, it adapts to changing circumstances, respond to emerging threats, and refine strategies based on real-time data & feedback. The Risk Monitoring Committee is a commitment to keep a vigilant stance on risk management, with designated persons responsible to ensure risks are continuously tracked and communicated.

Further, collaboration with internal & external stakeholders is crucial to foster a culture of transparency and shared responsibility. By keeping stakeholders informed and engaged, trust and collaboration is strengthened, and SHM successfully meets the challenges.

Ultimately, the Comprehensive Risk and Mitigation Plan enables SHM not only be a reactive entity but proactively anticipate and address potential challenges before an impact to its mission & objects. It better equips to protect assets, maintain compliance with regulations, and enhance credibility within the community and partners. As SHM progresses, the commitment to continual improvement in risk management practices ensure its long-term viability and capacity to make a lasting impact on the lives it serves.

15. Appendices

Appendix A: Risk Assessment Matrix

Risk	Likelihood	Impact	Risk Level (High / Medium / Low)	Mitigation Strategy
Program delivery disruption	High	High	High	Develop contingency plans, secure back-up resources.
Volunteer shortage	Medium	Medium	Medium	Create volunteer retention programs and support systems.
Donor dependency	High	High	High	Diversify funding sources, engage new partners.

Appendix B: Risk Register

Date	Risk	Status	Mitigation Action	Responsibility	Comments
10-10-2024	Volunteer shortage	Ongoing	Initiated volunteer training program	Program Manager	Monitoring retention rates

Appendix C: Communication Plan Template

Crisis Situation	Primary Contact	Message Summary	Target Audience	Channel
Program disruption	Crisis Manager	Inform stakeholders of the disruption, explain the response plan	Donors, beneficiaries, staff	Email, social media
Financial shortfall	Finance Manager	Communicate financial challenges and appeal for support	Donors, partners	Newsletters, phone calls

Appendix D: Contact Information for Risk Management Team

Role	Name	Contact Information	Responsibilities
Risk Manager	Mamoon Akhtar	mamoon@samaritanhelpmission.org	Oversee risk management plans & implement.
Compliance Officer	Shah Nawaz Khan	cmo@samaritanhelpmission.org	Comply with regulations and conduct audit.
Communication Lead	Tapan Mandal	epm@samaritanhelpmission.org	Manages internal & external communication.

Appendix E: Example Action Plans

Below are detailed examples of action plans for two identified high-risk scenarios:

Risk	Response	Resources	Timeline	Monitoring
Donor Withdrawal	<ul style="list-style-type: none"> - Launch an emergency fundraising campaign to secure immediate funds. - Adjust programs temporarily to align with available resources. 	<ul style="list-style-type: none"> - Fundraising team. - Marketing materials. - Partnerships with local businesses for support. 	Immediate (within 1 week).	Weekly review meetings to assess fundraising progress and program adjustments.
Natural Disaster	<ul style="list-style-type: none"> - Evacuate beneficiaries from high-risk areas. - Mobilize relief resources, including food, shelter, and medical assistance. 	<ul style="list-style-type: none"> - Emergency funds - Volunteer network - Partnerships with local disaster response organisations. 	Within 24 hours of disaster notification.	Real-time monitoring of disaster impacts and ongoing assessments of relief efforts.
Volunteer Shortages	<ul style="list-style-type: none"> - Implement a volunteer engagement strategy, including recruitment drives and outreach to local schools and communities. 	<ul style="list-style-type: none"> - HR resources. - Promotional materials. - Partnerships with 	Ongoing (initial drives within 3 months).	Monthly evaluations of volunteer engagement levels and program capacity.

Risk	Response	Resources	Timeline	Monitoring
	- Create incentive programs to motivate existing volunteers.	local educational institutions.		
Funding Fluctuations	<ul style="list-style-type: none"> - Develop reserve funds to buffer against shortfalls. - Initiate cost-cutting measures during financial downturns while prioritizing essential services. 	<ul style="list-style-type: none"> - Financial management team. - Financial reserves. - Donor engagement strategies. 	Immediate adjustments as needed.	Quarterly financial assessments and adjustments based on funding availability.
Negative Media Exposure	<ul style="list-style-type: none"> - Develop a crisis communication plan to address potential media inquiries swiftly. - Engage a media relations team to build positive community stories. 	<ul style="list-style-type: none"> - Communications team. - Media contacts. - Public relations resources. 	Immediate (ongoing).	Continuous media monitoring and assessment of public perception.



**Compliance Management Process
of
Samaritan Help Mission (SHM)**

Released Date: 6th April 2023
Version:1.

Address: 234, Belilious Road, Howrah - 711101, West Bengal.

Ph. No.: +91 9836777600

Email: mamoon@samaritanhelpmission.org

Website: <https://samaritanhelpmission.org>

The Preface

The Compliance Management Process of Samaritan Help Mission embodies an unwavering commitment to transparency, accountability, and ethical governance in all the operations. As an NGO it is focused on uplifting the vulnerable communities. Hence, it understands that adherence to legal and regulatory frameworks are essential for building trust with stakeholders, including the beneficiaries, donors, and the staff. This document serves as a comprehensive guide that outlines a systematic approach to compliance management, detailing the processes, roles, & responsibilities necessary to align the practices with the Laws of India and the stipulations of the Donors.

Recognizing that compliance goes beyond merely the legal obligations, it is viewed as the fundamental aspect of the organisational ethos to enhance the capacity to manage resources effectively, mitigate risks, and maximise the social impact. Our Compliance Management Process is a dynamic framework which is reviewed regularly and amended with by the Board of Members to reflect and changes in the regulations and adhere to the best practices. As Samaritan Help Mission embarks on this vital journey, it encourages stakeholders to engage with this document and join its mission to foster positive changes and contribute to sustainable development within the communities served.

Table of Contents

1. Introduction	7
2. Objective:	7
3. Legal Registration and Governance Framework.....	8
Overview	8
Governance Structure:	8
4. Financial Transparency and Accountability	9
Financial Compliance Goals:	9
Periodic & Annual Processes:	9
Financial Reporting Framework:	9
Financial Flow for Compliance Management: <i>Refer Annexure 1</i>	9
5. Compliance with Regulatory Frameworks.....	10
Compliance Tracking Table for SHM: as above	10
6. Programmatic Compliance:	10
Key Aspects of Programmatic Compliance:.....	10
7. Ethical Standards and Code of Conduct.....	10
Code of Conduct:.....	10
8. Annual Reporting and Documentation	11
Annual Report Composition:.....	11
E.g. Annual Reporting Structure:	11
Stakeholder Communication:	12
9. Monitoring, Evaluation, & Impact Assessment:	12
Evaluation Metrics:.....	12
E.g. Program Evaluation Process: <i>Refer Annexure 2</i>	12
10. Compliance with Donor Requirements	12
Donor Compliance:.....	12
11. Annual General Meeting (AGM) and Renewal of Registration	13
AGM Procedure:	13
12. Process for Ongoing Compliance Management.....	13
13. Risk Management	14
15. Process Review and Amendment	14
16. Conclusion.....	14
Annexure 1 Financial Flow for Compliance Management:.....	15
Annexure 2 Program Evaluation Process	15
Annexure 3 Compliance Management Chart refer	15

1. Introduction

Non-Governmental Organizations (NGOs) are pivotal to address complex societal, environmental & humanitarian issues that governments or private entities may struggle to resolve independently. By bridging critical gaps in healthcare, education, poverty, environmental conservation, etc. NGOs play an invaluable role in creating a meaningful, long-term change in communities. Samaritan Help Mission (SHM) is one such organisation committed to empower the underprivileged communities through comprehensive initiatives in education, healthcare, & social services. However, to ensure its work is effective, trustworthy, and sustainable, it strives to meet the compliances.

Maintaining this is essential for several reasons. *First*, it ensures SHM operates within the framework of the Laws of India, adheres to the regulatory standards of bodies like the Ministry of Home Affairs (MHA), W.B. Registrar of Societies, and the Income Tax Dept. *Second*, upholds its legitimacy as a registered unit, safeguarding its ability to operate as an NGO, and benefit from tax exemptions. *Third*, as a recipient of funds from overseas, it has to comply with the stipulations of Foreign Contribution Regulation Act (FCRA) that monitors such funds; their proper accounting and utilisation. *Fourth*, comply to the stipulations of the National Stock Exchange (NSE) Annual Self-Declaration Report Standards and report with transparency and per ethical standards. *Fifth*, ensures donors, regulatory bodies, & stakeholders have complete confidence in SHM's integrity and outcome on its objectives. *Sixth*, provides a structured approach to manage finances, monitor project results and meet regulatory conditions; thus, avoid legal issues, penalties, and risk reputation.

To meet these requirements effectively, SHM has a comprehensive compliance process that addresses all the aspects of regulatory standards, including registration, governance, manage finance, reporting, and ethics. It not only fulfils legal obligations but also strengthens the operational foundation by having systems that promote accountability & transparency at all the levels. For instance, compliance protocols mandate accurate financial reporting, regular audits, transparent communication with stakeholders & donor, and commitment to ethical practices in all the activities.

Through rigorous compliance, SHM reinforces its objective to serve the underprivileged communities and build trust amongst its supporters and the community it serves. This is in-depth outline of the compliance management practices, detailing measures undertaken to meet legal regulations, and the expectations of the stakeholders & donors. These are proactive to governance and accountability, to meet goals that positively contribute to the society with integrity, trust, and credibility.

2. Objective:

The policies meet the compliances and legal requirements that enhance operational effectiveness and trust of the stakeholders and donors as follows:

- West Bengal Societies Registration Act, 1961 (Act XXVI of 1961), r/w ___ Rules, 1963;
- Foreign Contribution (Regulation) Act, 2010, r/w ___ Amendment Rules, 2026;
- Formats for Financial Statements of NPOs issued by the Accounting Standards Board of 'The Institute of Chartered Accountants of India' r/w Technical Guide on Accounting for Non-Profit Organisations;
- SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, Chapter X-A (SEBI ICDR Amendment Regulations, 2026); Regulation 292A & 292F;
- SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Chapter IX-A (SEBI LODR Amendment Regulations, 2025), Regulation 91C & 91E;
- Income Tax Act, 2025, r/w ___ Rules, 2026;
- Employees' Provident Funds and Miscellaneous Provisions Act, 1952;
- Employees' State Insurance Act, 1948;
- W.B. State Tax on Professions, Trades, Callings and Employments Act, 1979;
- The New Labour Codes, 2025;
- Code on Wages, 2019;
- Industrial Relations Code, 2020;

- Code on Social Security, 2020;
 - Occupational Safety, Health and Working Conditions (OSH) Code, 2020;
 - Health, Water, Fire Rules & Regulations (W.B. State and Central Govt.).
- i. **Enhance Financial Transparency & Accountability:** Report on the finances, audits, and budgetary practices to assure stakeholders & donors on accuracy and proper use of funds.
 - ii. **Strengthen Governance & Ethical Standards:** Define roles & responsibilities clearly within the governance structure, and ethical guidelines to maintain integrity and accountability.
 - iii. **Build Stakeholder Trust & Confidence:** Develop transparent reporting mechanisms that fulfil expectations and trust of the donor, regulators, and community partners.
 - iv. **Promote Continuous Monitoring & Documentation:** Implement monitoring and evaluation processes to assess impact, compliance, and the financial health, to ensure that all relevant compliance documents are archived and are accessible.

3. Legal Registration and Governance Framework

Overview

SHM is registered as a non-profit organisation (NPO) under the W.B. Societies Registration Act, 1961. It legitimises to operate as a legal entity within the regulatory frameworks and avail government benefits, like tax exemptions, access to funds from the public, and eligibility to certain grants. By maintaining this registration, it complies to legal requirements, ensures accountability to donors, stakeholders, and the community it serves. It is committed to transparency, ethics, and social responsibility to sustain and pursue the objectives effectively.

Governance Structure:

➤ Governing Body:

It has a Board of Members who are experienced and dedicated and responsible to oversee the governance, compliances, and meet ethical standards. The Board entrust the Senior Management to observe legal regulations, maintain financial integrity and transparency, and uphold a high standard of ethical conduct. By promoting accountability and transparency, thus SHM is able to deliver services that impact with responsibility and sustainability.

The Board provides strategic leadership, guides the long-term direction and decides on key issues which are then executed by the Senior Management.

➤ Roles and Responsibilities:

- **Secretary:** Responsible to meet the above objectives, standards and oversee the daily operations as also overall financial management including financial reporting, budgeting, and audits. The Secretary reinforces the confidence placed by the stakeholders & donors.
- **Treasurer:** Responsible for the daily financial management as also collaborate with the Secretary to support periodic audits and review financial reports & budgets thereby contribute towards transparency and accountability.
- **Compliance Officer:** Regularly monitors regulatory updates and ensures relevant legal frameworks are met with impact thus safeguard its legal standing and reduce potential risks.

➤ The Committee, Key Personnel: Responsibilities & Compliance Role:

Position	Responsibilities	Compliance Role
As noted above		

Decision-Making Process: is a participatory decision-making model, actively involving Members of the Board to formulate policies and thereafter their review. The Board, the Secretary, the Treasurer, the Accounts Managers, and the Compliance Officer jointly ensure these align to the

objectives and legal stipulations. Resolutions are recorded and duly signed as documentary evidence and for future reference, if any.

4. Financial Transparency and Accountability

SHM commits to upkeep high standards of financial transparency and accountability reinforcing the trust of the stakeholders & donors. It ensures financial activities not only meet all relevant legal requirements but ensure funds are properly managed.

Financial Compliance Goals:

- Maintain accurate and transparent financial records.
- Ensure compliance with the all the aforesaid provisions, refer *Para 2*.

Periodic & Annual Processes:

1. **Documentation Collection:** is maintaining documents such as vouchers, receipts, bank statements, payrolls, and transactional records. It enables to report accurately and facilitate the preparation of financial accounts and reports as also for audit.
2. **Audits:** are conducted annually by an independent chartered accountant to ensure financial statements meet the Statutes, refer *Para 2*. It enables the integrity of the financial practices, accountability with donors & stakeholders. Further, quarterly internal audits are also conducted by an independent chartered accountant.
3. **Periodic Returns, as below:**

TDS Return: Form 140 (new; <i>old: Sec. 26Q</i>)		Income Tax Act, 2025, r/w... Rules, 2026.	31 ^{st.} July, 31 ^{st.} Oct., 31 ^{st.} Jan., 31 ^{st.} May.
<i>above read with</i> <i>new Sec. 393 [Professional / Technical Fees] (replace 194J)</i> <i>new Sec. 393 [Contractor payments] (replace 194C)</i>			
Provident Fund Return	Employees' Provident Funds and Miscellaneous Provisions Act, 1952.		15 ^{th.} of next Month
ESI Return	Employees' State Insurance Act, 1948.		15 ^{th.} of next Month 6 mthly.: 11 Nov & 11May

4. **Annually, Financial Statements:** Post-audit, the Audited Financial Statements and Annual Tax Returns are submitted to the (i) Income Tax Dept., (ii) Registrar of Societies, and (iii) Ministry of Home Affairs to comply with statutory obligations as per respective laws.

Financial Reporting Framework:

Financial Statement	Requirements	Due Date
Form 113 (old Form 10BD)	Return of Donors, IT Act, 2025	31 st . May
Return: Form III	WB State Tax on Professions, Trades, Callings & Employments Act, 1979	30 th . June
Auditor's Report, Balance Sheet, Income & Expenditure Statement	Accounting Standards Board of ICAI r/w Technical Guide on Accounting for NPOs	End-June
Return: Form VI [under Rule 13 of 'Rules']	WB Societies Registration Act, 1961 (Act XXVI of 1961), r/w ... Rules, 1963	31 st . Aug.
Form 112 (old Form 10B)	Income Tax Act, 2025, r/w... Rules, 2026. [Sec. 12A (1)(b)/10(23C)]	30 th Sep.
IT Return: ITR-7	Income Tax Act, 2025, r/w... Rules, 2026.	31 st Oct.
Return: FC-4	Foreign Contribution (Regulation) Act, 2010, r/w Amendment Rules, 2026	31 st Dec.

Financial Flow for Compliance Management: Refer Annexure 1

5. Compliance with Regulatory Frameworks

In maintaining operational legitimacy through regular compliance with relevant laws & regulations to enforce and sustain trust with the stakeholders & donors.

a) Income Tax Act, 2025, r/w ... Rules, 2026 :

- **Annual Income Tax Return Filing.**
- **Documentation:** All financial records, incl. Receipts, Invoices, & Auditor's Report.

b) WB Societies Return:

- **Annual Return**
- **Documentation**

c) Foreign Contribution (Regulation) Act, 2010. r/w Amendment Rules, 2026:

- **Requirement:** File Form FC-4 as per the stipulations by 31st. Dec.

Compliance Tracking Table for SHM: as above

6. Programmatic Compliance:

SHM notes program-oriented compliance is essential to deliver an effective, impact service while meeting regulatory & ethical standards. It ensures the programs are implemented in line with applicable laws & goals, enhancing trust & confidence among stakeholders, donors & beneficiaries.

Key Aspects of Programmatic Compliance:

Align with Mission & Goals: Every program aligns with its mission to target beneficiary. Program objectives reflect the legal & social responsibilities that contribute to community development.

Adherence to Donor Requirements: SHM commits to fulfilling the specific objectives of its donors to include meet the project's timelines, report formats, and impact on the measurement criteria. For e.g., if a donor mandates regular progress reports, a systematic process gathers data, monitor results, and provide accountable reports.

Monitoring & Evaluation: A monitoring & evaluation system reviews the effectiveness of the programs and efficient use of resources. It is done regularly to identify strengths and the areas to improvement. For e.g., end of a project cycle, a review analyses the outcomes to the objectives with feedback from beneficiaries for future betterment.

Risk Management: It involves identifying and mitigating risks associated with program implementation. Risk assessments prior to launch of new initiatives, focuses on potential legal, finance and operations. Appropriate strategies are developed to reduce these ensuring a successful delivery without compromise to the integrity or mission.

Stakeholder Engagement: Engaging stakeholders, including donors, beneficiaries, the community, and partner organisations, is vital to ensure compliance. A participatory approach facilitates feedback from stakeholders & donors to further improve the implementation. It also enhances transparency and a sense of ownership in the community.

Documentation and Reporting: Accurate documentation is vital. Proper records of plans, budgets and results are reported to stakeholders, donors & regulatory bodies.

7. Ethical Standards and Code of Conduct

The basics of operations are to maintain ethical standards with credence, integrity, and trust among stakeholders, donors, beneficiaries, the staff and community. Fostering such a culture of the reputation is not only enhanced but commits to social responsibility and accountability.

Code of Conduct:

- **Transparency:** prevails in its operations & reporting practices like sharing information on program objectives, financial expenditures, and outcome. Regular updates and accessible documen-

tation enable stakeholders & donors to be informed and engaged, thereby foster trust and confidence. For e.g., annual reports are published detailing activities, outcomes, and the financial status, to enable stakeholders & donors gain an understanding of the operations.

- **Respect of Human Rights:** is a commitment to respect and protecting the rights of individuals especially the beneficiaries. Programs bear the framework of human rights to ensure dignity, inclusivity, and empowerment. It reflects in practices that encourage beneficiary participation in the program with a right to voice and choice.
- **Confidentiality:** and privacy of beneficiaries is paramount. Sensitive information like personal details and case histories safeguarded to prevent unauthorised access or disclosure. Staff members are trained on such protocols with ethical implications on mishandling such data. This not only complies with legal obligations but reinforces the trust beneficiaries have placed.
- **Conflict of Interest:** To maintain objectivity and integrity in the decision-making processes, clear guidelines to identify and address potential conflicts of interest are established. Member of the Board and staff need to disclose personal or professional relationships that may influence their decisions or actions within SHM. It ensures decisions are on the best interests of the beneficiaries with no undue influence or bias.

8. Annual Reporting and Documentation

The Annual Report is a vital communication tool that reflects accountability, transparency, and a commitment to its mission. It reflects to the stakeholders, donors, beneficiaries, partners, and the public comprehensive overview of the activities, financial health, and future plans. An effective composite showcases the achievements as also the areas to improve, foster trust and support.

Annual Report Composition:

1. **Program Highlights:** the achievements with quantifiable data like the number of beneficiaries, educational programs, and health interventions. By showcasing success stories and the tangible impact of its work, it demonstrates its effectiveness and commitment to the community it serves. For instance, it may report that it successfully educated 500 girls in the previous year, highlight the significance and outreach.
2. **Financial Summary:** An overview is crucial to maintaining stakeholder confidence. It includes key financial data, such as total income, expenses, and sources of donations. It may also present budgetary allocations of the programs, illustrating the use of funds to achieve these goals.
3. **Future Plans:** are outlined of intended activities and strategic goals with insights into new programs, expansion of existing initiatives, or modifications based on lessons from previous efforts. It encourages stakeholders & donors to further engage in its mission to contribute.
4. **Challenges:** faced in the past year is essential for transparency and accountability. It may detail obstacles met in program execution, like increased costs, resource constraints, or difficulty to reach some beneficiary groups. The resilience and commitment is demonstrated.

E.g. Annual Reporting Structure:

Section	Details	E.g. of Entry
Program Impact	Success stories, beneficiary outcomes	Schooled 500 girls say in 2023
Financial Summary	Key financial data, donation sources	Total donations: ₹50,000
Future Plan	Planned activities for the upcoming year	Launch of health initiatives
Challenges	Noted difficulties in program execution	Increased operational costs

Stakeholder Communication:

To promote transparency, Annual Reports are publicly accessible as also via its Website or meets with stakeholders & donors. It reinforces trust and encourages feedback with engagement that reinforces a collaborative nature of the work.

9. Monitoring, Evaluation, & Impact Assessment:

For NGOs, Monitoring, Evaluating, & Impact Assessment (MEIA) are critical components to ensure programs effectively address the needs of the target communities. A structured approach to MEIA, using a data-driven evaluation process to continually assess a program's effectiveness and decide upon future initiatives is envisaged.

Monitoring Framework: A comprehensive monitoring framework enables the systematic collection, analysis, and interpretation of data on programs. This ensures all activities align with the objectives while providing stakeholders clear insights into program performance.

Evaluation Metrics:

To gauge the effectiveness of its initiatives, focus on several key evaluation matrix:

- **Program Success Rate:** It measures the objectives of the project in %-age to reflect achievements in a specified timeframe. Thus, the effectiveness is evaluated and also identify areas that can be improved. For e.g., if the education program aimed to enrol 200 girls but 180 enrolled, the success rate is 90%. It is useful to gauge the impact of the program and to evolve future strategies.
- **Resource Efficiency:** This evaluates the extent of funds used relative to the resources budget. By analysing this efficiency, it enables to identify any discrepancies between planned expenditures and actual spending, ensuring that financial resources are allocated appropriately to maximize the impact. For e.g., if a health initiative budgeted ₹1,000,000 but expended only ₹900,000 to reach those goals, a strong efficiency of the resources is seen, i.e., an effective use of funds to deliver results.

E.g. Program Evaluation Process: *Refer Annexure 2*

10. Compliance with Donor Requirements

Ensuring compliance with donor requirements is crucial for the operational integrity and sustainability of SHM. This process not only builds trust with the Donors but also enhances the effectiveness of the programs supported by their contributions.

Donor Compliance:

- **Donor Agreements:** SHM reviews donor stipulations and adheres to reporting formats, timelines, and evaluation criteria.
- **Review and Adherence:** SHM meticulously reviews all donor agreements to understand specific stipulations associated with each funding source. This includes clarifying the reporting formats, timelines for submissions, and evaluation criteria set by the donors. By maintaining clear communication and understanding the expectations outlined in these agreements, SHM ensures that it meets its obligations while fostering strong relationships with its funding partners.
- **Documentation:** To facilitate compliance, SHM maintains comprehensive records of agreements, amendments, and communications with the donors. It serves as a reference for both internal audits and donor reviews, demonstrating accountability and transparency in the management of funds.
- **Impact Metrics:** Tracking of project outcomes aligned with donors' expectations.
- **Tracking Project Outcomes:** SHM establishes robust mechanisms for tracking the outcomes of funded projects, ensuring that they align with donor expectations. This involves setting clear

impact matrix that reflect the objectives outlined in the donor agreements. For e.g., if a donor funds a health initiative to reduce child malnutrition, SHM tracks the matrixlike the percentage in the malnutrition of the beneficiaries.

- **Regular Reporting:** Regular reporting on this impact matrix is critical for transparency. SHM prepares periodic reports detailing the progress and impact of the funded programs, highlighting both successes and areas to improve. It not only keeps the donors informed but also helps to demonstrate the effectiveness of their investments& trust.

11. Annual General Meeting (AGM) and Renewal of Registration

AGM Procedure:

The Annual General Meeting (AGM) is essential for SHM to discuss performance, future plans, and compliance. The AGM procedure includes:

1. **Preparation:** An agenda outlining key discussion topics is created, and supporting documents—such as the annual report and audited financial statements—are circulated among members in advance, ensuring informed participation.
2. **Meeting:** Key items discussed at the AGM include:
 - **Annual Report:** Review of achievements, challenges, & impact over past year.
 - **Audited Financials:** Presentation and discussions on SHM’s financial health.
 - **Policy Updates:** Information on changes in policies and compliance to align members with SHM’s strategic direction.
3. **Documentation:** Accurate minutes are recorded that note the discussions and resolutions, ensuring transparency and accountability. These serve as an official record for future reference.

Renewal: To maintain operational status and legal compliance, SHM prioritizes the renewal of registrations, which involves:

- **Compliance with Regulatory Frameworks:** Timely renewal of registration under relevant acts, including certifications under Sections 12A and 80G of the Income Tax Act, allowing tax exemptions for donors.
- **Documentation and Submission:** Compiling necessary documents, such as updated bylaws and financial statements, to demonstrate commitment to legal standards.

12. Process for Ongoing Compliance Management

To ensure that Samaritan Help Mission (SHM) meets all regulatory and operational standards, a structured process for ongoing compliance management is essential. This process consists of several key components:

1. **Record Maintenance:** SHM maintains comprehensive records in both physical and digital formats, encompassing financial documents, meeting minutes, and program reports. This dual approach facilitates easy access and retrieval of information for audits, evaluations, and regulatory submissions. It also ensures that all documentation is preserved for future reference and accountability.
2. **Compliance Audits:** Internal audits are conducted regularly to evaluate SHM's adherence to established compliance protocols. These audits assess various operational aspects, including financial management, program implementation, and adherence to legal requirements. By identifying gaps or areas for improvement, SHM can take proactive measures to ensure compliance with regulatory frameworks, such as the Income Tax Act and the Foreign Contribution (Regulation) Act (FCRA).

3. **Compliance Training:** To foster a culture of compliance within SHM training programs are held for staff and Board Members. These are on the latest compliance standards, regulatory changes, and best practices. With necessary knowledge and skills, all are made aware of their responsibilities that lead to meet compliance on all operations.

E.g. Compliance Management Chart *Refer Annexure 3*

13. Risk Management

Effective risk management is vital for NGOs to safeguard operations and stakeholders.

1. **Risk Identification:** SHM assesses potential compliance risks, including financial & regulations.
 - SHM regularly assesses compliance risks, including financial mismanagement and regulatory non-compliance with laws such as the Income Tax Act and FCRA.
 - Engaging stakeholders—staff, board members, & external experts—helps create a comprehensive risk register that prioritizes identified risks for effective mitigation.
2. **Contingency Planning:** Protocols to handle breaches, incident reporting and corrective action.
 - SHM develops contingency plans for compliance breaches, outlining protocols for incident reporting and corrective actions.
 - Clear procedures are set up to investigate incidents, assess impacts, and implement corrective measures like revising policies and enhancing internal controls as needs be. Regular training ensures all team members can respond effectively.

By prioritizing risk management, SHM enhances its credibility and ensures uninterrupted service to its mission while maintaining trust with donors and regulatory bodies.

15. Process Review and Amendment

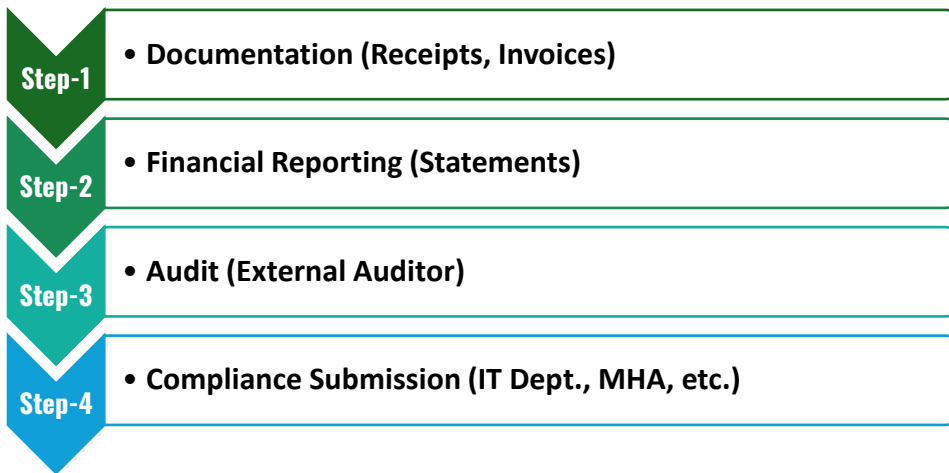
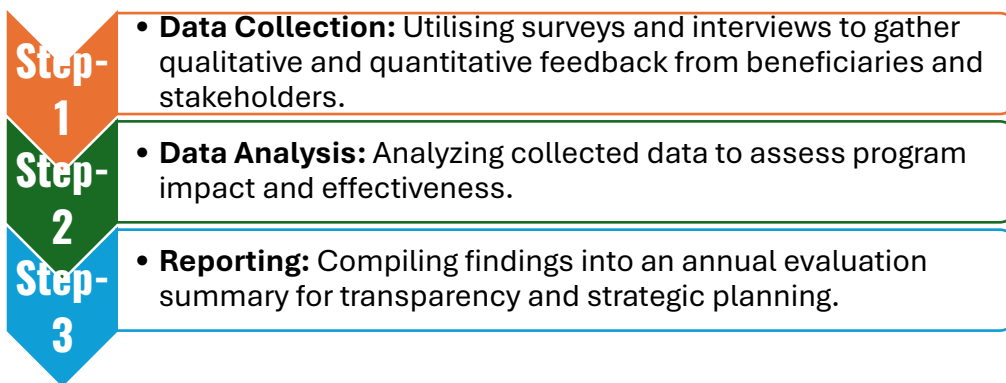
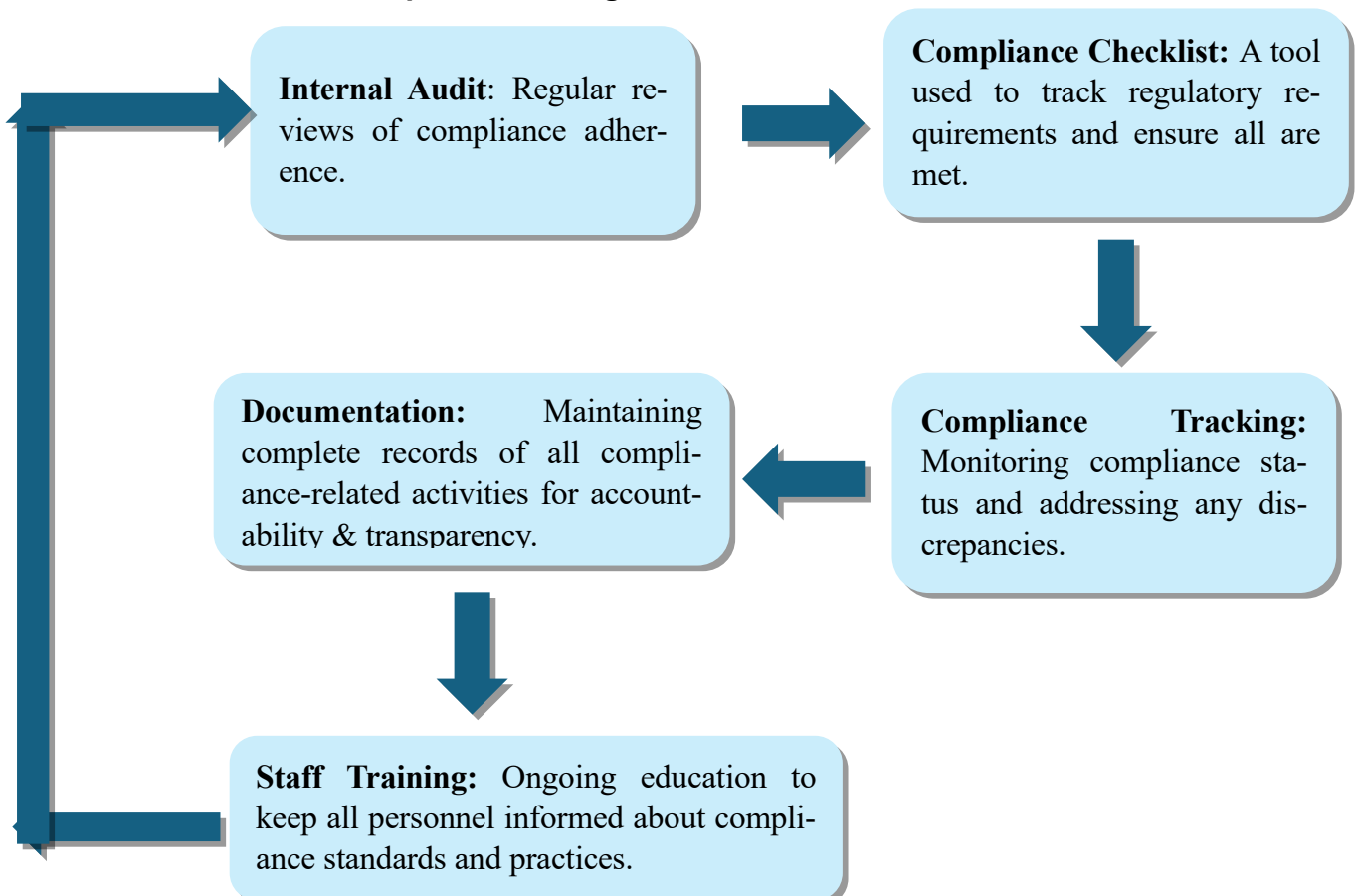
To ensure the ongoing relevance and effectiveness of its compliance framework, SHM holds an annual review of its processes & procedures. This evaluation assesses the effectiveness of existing policies, and identifies areas to improve, incorporate changes in regulatory requirements or best practices in the NGO sector. Amendments to the compliance framework are when needed and require the approval of the Board of Members. This approach enhances operational efficiency and reinforce a commitment to transparency and accountability, ensuring practices align with its mission & legal obligations while adapt to the dynamic landscape of non-profit governance in India.

16. Conclusion

SHM has developed a robust compliance framework that is essential to safeguard its operations and foster trust among stakeholders, including beneficiaries, donors, & regulatory bodies. It structurally adheres to legal, ethical, & financial standards of NGO activities.

Comply with provisions of the WB Societies Registration Act, 1961, FCRA, 2010, IT Act, 2025, and all relevant laws, for legitimacy and accountability. Regular audits, proper record-keeping, and comprehensive policies lead to financial transparency crucial to reinforce donor confidence. Also, commit to ethical standards for credibility and ensures beneficiary rights are protected.

Further, SHM's focus on risk management, and ongoing compliance training equips its staff and Board Members with the knowledge and skills necessary to navigate the all the regulatory requirements effectively. With this prioritisation potential risks are mitigated and yet maximise a positive societal impact, thereby endeavouring a meaningful change to the beneficiaries. Ultimately, this places SHM as a trustworthy organisation dedicated to fulfilling its mission in the ever-evolving landscape of non-profit work in India.

Annexure 1 Financial Flow for Compliance Management:**Annexure 2 Program Evaluation Process****Annexure 3 Compliance Management Chart refer**

5/14/4754 24/12

10RS.



Copy applied on 24.12.02
Prepared on 3.1.03
Delivered on 13.2.03

রেজিস্ট্রেশনের পর প্রতি বছর কি
শহ নগরে (সিট নং) দেওয়া
আইনজ্ঞ ব্যক্তিদের দ্বারা

5/14/4754

Samaritan Help Mission
Memorandum of Association
Registration no- 8-8-01

Sd/-
Registrar of Firms, Societies &
Non-Trading Corporations West Bengal



BIKASH RAY
Registrar of Firms, Societies &
Non-Trading Corporations
West Bengal

2/11/03

XEROX COPY

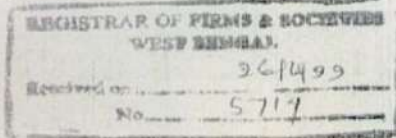
ফায়ান্স ডেপুটি প্রী
সিভিল কোর্ট, হাওড়া



BIKASH RAY
Registrar of Firms, Societies &
Non-Trading Corporations
West Bengal

MEMORANDUM OF ASSOCIATION.

1. Name of the society :- SAMARITAN HELP MISSION.
2. Registered office :- 127, Noor Mohammed Munshi Lane Howrah - 711101.
3. Aims & Objects. :- The aims and objects for which the society is established are as follows:-
 - a) To promote sympathy, fellow feeling and unity.
 - b) To help the people in marriage, funeral, and cremation of dead.
 - c) To open orphanage and family planning centre, centre for distribution of foods clothes etc, to improve ~~service conditions~~, prospects and status of members.
 - d) To help the distressed, to nurse the sick, to feed the hungry, to cloth the naked, and to make home for the old.
 - e) To establish and maintain basic and adult education centre,
 - f) To improve the welfare of the people, to achieve a equality of life which will promote a genuine sense integration, harmony and international goodwill.
 - g) To accept any bequest gifts, donations etc, for raising funds, to do all such other things as are incidental and conducive to the attainments of the above objects for any one of them.
 - h) To promote harmonious relation between officials and their sub-ordinates, to establish and maintain basic and adult education centres.
 - i) To open charitable dispensaries, maternity home, children's clinic for the people of all communities. ~~with prior sanction of the competent authority~~
 - j) To borrow from bank and other financial institutions as may be necessary for the furtherance of the objects of the society.
 - k) To promote unity, harmony and self respect among the members of society through bonds of friendship.
 - l) To render relief to the sufferings in times of famine floods, drought, earthquake and other natural calamities.
 - m) To help the needy students of all communities for the prosecution of studies.
 - n) To acquire purchase built or take on lease hire any movable or immovable property or rights and to sell mortgage or otherwise dispose of all or any part of such property and rights.
 - o) To construct maintain improve, develop, and alter the society building and other works necessary or convenient for the ~~use~~ purpose of the society.
 - p) To receive grants for the purpose of the society from central/state governments, from foreign donors or others Non governmental organisation.
 - q) To observe the birthday of the greatmen of our country puasa, Eid, christmas in order to lift the morality people of the locality.



BIKASH RAY
Registrar of Firms, Societies &
Non-Trading Corporations
West Bengal



XEROX COPY

- r). To participate in the National Literacy Mission run by the Central Government to promote adult education in the locality.
- s) To arrange educational and health check up programmes for the child labourers and environmental development.
- t) To make arrangement of ambulance in the locality to be utilised by the poor and down-trodden free of cost.
- u) To open vocational training centres for the poor girls, widows to establish themselves to earn their livelihood.
- v) To participate in the leprosy, polio or pulse polio elimination programme taken by the central or state government.
- w) To take up programmes for the upliftment of the handicapped person in the society.
- x) To do all such other works as may be deemed necessary, incidental, conducive to the attainment for the foregoing projects and objects.

The income and expenditure of the society whatsoever derived or obtained shall be applied solely towards promotion of the objectives of the society and no portion thereof shall be paid to or divided amongst its members by way of profits.

GOVERNING BODY.

The names and addresses, description of the members of the governing body.

<u>NAME.</u>	<u>ADDRESS.</u>	<u>DESCRIPTION.</u>
1. JAHANARA ARIJ	125, NOOR MD. MUNSHI LANE HOW.	PRESIDENT.
2. MD. SALIM	126, NOOR MD. MUNSHI LANE HOW.	VICE-PRESIDENT.
3. MAMOON AKHTAR	125, NOOR MD. MUNSHI LANE HOW.	SECRETARY.
4. SHAH AZAM	116/1, NOOR MD. MUNSHI LANE HOW.	TREASURER.
5. MD. ASLAM ANSARI.	256/2, BELILIOUS ROAD HOWRAH.	EXECUTIVE MEMBER.
6. SAJID ARSHAD	125, NOOR MD. MUNSHI LANE HOW.	EXECUTIVE MEMBER.
7. NOOR ALAM	21/1, SATKOWRI CHATTERJEE LN. HOW.	EXECUTIVE MEMBER.

Mamoon Akhtar
(Secy) 21/8/2009



BIKASH RAY
Registrar of Firms, Societies &
Non-Trading Corporations
West Bengal

XEROX COPY

We the several persons whose names, address and occupations are hereinto subscribed are desirous of being formed into an association in pursuance of this memorandum of association.

SIGNATURE.

ADDRESS

OCCUPATION.

- | SIGNATURE. | ADDRESS | OCCUPATION. |
|-------------------------|--|----------------------|
| 1. Jahan Ara Anis | 125, NOOR Md Munshi Lane Howrah-1 | (Teacher) |
| 2. M Oud Saliw | 126, NOOR Md Munshi Lane Howrah | Business |
| 3. Mamoon Akhtar | 125 NOOR Md Munshi Lane Howrah | Pr. Service |
| 4. any other | 234/5, 23-24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100 | any other |
| 5. M Afau Ansari | 250/2, Belitious Rd Howrah | Business |
| 6. Sayid Arshad | 125, NOOR Md Munshi Lane Howrah | Business |
| 7. NOOR Afau | 21/1, Satkora Chatterjee Ln. Howrah | Business |

Witness to the above signatures.

- | | | |
|------------------------------------|---|----------------------------------|
| 1. Signature. Mamoon Akhtar. | Address. 125, NOOR Md Munshi Lane Howrah. | Occupation. Private Service. |
| 2. Signature. any other | Address. 234/5, 23-24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100 | Occupation. any other |



BIKASH RAY
Registrar of Firms, Societies &
Non-Trading Corporations
West Bengal

Dated The 23rd day of Nov 1999.

Witness

Signature Md. Ekram.

Address 39, NOOR Md. Munshi Lane, Howrah.

Occupation Business.



XEROX COPY

S/14 4754 24/12

10 Rs.



Samaritan Help Mission
Registration of Institutions
Registered on 8-8-01

S/14 1759

Sd/-
Registrar of Firms, Societies &
Non-Trading Corporations West Bengal



BIKASH RAY
Registrar of Firms, Societies &
Non-Trading Corporations
West Bengal

2/11/08

XEROX COPY

УДК 62-50

RULES AND REGULATIONS OF.
SAMANTAN HELP MISSION.

REGISTRAR OF FIRMS & SOCIETIES
WEST BENGAL

Received on

24/11/79

No.

5715

1. MEMBERSHIP. Any person who agrees in writing to be bound by the memorandum of association, rules and regulations of the society irrespective of caste and creed or religion who is interested in the objective of the society and have attained age of 18 years can be the member of the society.
2. CLASS OF MEMBERS. The society shall have following classes of members.
 - a) FOUNDER MEMBER : The signatories in the memorandum of association to be the founder member of the society and will remain so till life and will be entitled to all rights and privileges of the membership.
 - b) HONORARY MEMBERS: Any person whose connection with the society is deemed to be useful may with the consent of such person be elected as honorary member of the society. Such member such however will not be eligible to be the member of the governing body nor shall be entitled to vote in any meeting.
 - c) ORDINARY MEMBER: Any person qualified to be member and paying prescribed ordinary membership fee may be admitted as ordinary member of the society.
3. CEASATION OF MEMBERSHIP:
 - i) Any member shall cease to be a member.
 - ii) On the acceptance of his resignation from membership.
 - iii) On his/her becoming insolvent or insane.
 - iv) On his conviction of any offence in connection with the formation, promotion, management or conduct of affairs of society or a body corporate or of any offence involving moral turpitude.
4. REGISTER OF MEMBERS.

The society shall maintain a register of members containing the names address and their occupation, the date of admission and of cessation of membership. The register will be kept open to for inspection of the members of the society on requisition. All entries required to be made therein shall be entered within a period 15 days.
5. RIGHTS AND OBLIGATIONS OF MEMBERS.

Any ordinary member of the society has the rights. (a) To elect and to be elected, in any election of the society. (b) To submit suggestion for discussion to the governing body and sub-committee on any matter relating to the society. (c) To inspect the account and the proceedings of the meetings of the society on any appointment, with the secretary. (d) To pay his/her subscriptions within the prescribed time. Defaulting members shall not be allowed to take part or vote in a meeting. Members shall have one vote each.
6. EXPULSION & REMOVAL.

Frequent action of any member, if found by the governing body detrimental to the interest and is in violation of the rules and regulations of the society may be after the due enquiry, censured, suspended or expelled from membership by the governing body. In that case the governing body shall first serve the member concerned with a show cause showing therein the charges framed and ask him to submit the statement of defence within a month. On receipt of the explanation the governing body shall have the power to take a suitable action against delinquent member after allowing him/her to defend his/her case. If no reply to the show cause notice is received within a month. The governing body may take an ex-parte decision.

For any order of expulsion or termination no such member shall be entitled to claim any compensation or damage even if proved on subsequent date that such act of expulsion or termination was wrongful and/or unlawful.

BIKASH RAY
Registrar of Firms, Societies &
Non-Trading Corporations,
West Bengal



24/11/79
2.8.01
Signature of Registrar
Date: 24/11/79

(2)

GOVERNING BODY.

7. COMPOSITION AND ELECTION OF THE GOVERNING BODY.

There shall be governing body consisting of not less than 7 members. The office bearers of the G.B. shall comprise of President, Vice President, Secretary, ~~Joint~~ Secretary, Treasurer and others member shall be elected at the AGM.

The term of office of the G.B. shall ordinarily be one year unless it is dissolved terminated early under unforeseen circumstances. After election, the old governing body will continue to function till the new body takes over charge which shall under no circumstances be more than thirty days from the date of election.

8. MEETING.

A meeting of Governing body shall be held at least once in three month at such place, date and time, as the president or the secretary may determine. Any four members of the governing body may requisition the meeting and the secretary shall summon the same within seven days and failing which the president on the requisitionists may do so provided no business other than specified in the notice shall be transacted at such meeting ~~XXXX~~.

9. PROCEDURE OF MEETING

The president or in absence the vice president shall preside over the meeting of the governing body, and in their absence members present shall elect a chairman of the meeting. All questions before the meeting will be decided by a majority of votes, Each members having one vote. The president or the chairman shall have a second or casting vote in addition to his own vote in case of equality of votes.

10. NOTICE AND QUORUM

7 days notice of the meeting specifying the place, the time and the general nature of business to be transacted, shall be given to agree members of the governing body. Emergency meeting may be called on 24 hours notice 1/3rd members personally present shall constitute a quorum for the meeting and if a quorum is not present within thirty minutes of the time members present shall adjourn the meeting.

11. TERMS AND DUTIES OF THE GOVERNING BODY, INCLUDING THE POWER

- i. To summon the Annual General Meeting of the society.
- ii. To appoint sub-committee with such power and duties as may be considered necessary for expedient.
- iii. To accept donation gifts, subscription, movable or immovable properties, for the subject of the society.
- iv. To sell lease mortgage or otherwise dispose of any wealth with all or any part of the property of the society as deemed necessary or expedient for the purpose of the society.
- v. To keep proper accounts of the society and to open the bank accounts in the name of the society in one or more banks.
- vi. To co-opt not more than two members of the governing body.
- vii. To appoint a person or persons on payment to assist the secretary treasurer in the maintenance of accounts etc.
- viii. To conduct any other business not specified herein for the attainment of the object of the society provided such business is not repugnant to such object.



BIKASH RAY
Registrar of Firms, Societies &
Non-Trading Corporations
West Bengal

XEROX COPY

Handwritten signature: Bhanu
 Date: 15/04/2021
 Time: 11:12 AM

(3)

12. BANK OPERATION.

The bank operation of the society shall be operated by the ^{be} secretary and treasurer jointly ^{President,} in one or more banks, any two of them.

13. SAFE CUSTODY OF THE FUNDS.

- i. The governing body of ~~the society~~ the societies shall be responsible for the safe custody of the funds and assets of the society.
- ii. The funds of the society shall be kept in the nationalised bank and the can be invested in any securities specified under section 20 of THE INDIAN TRUSTY ACT-1882.

14. BOOKS AND ACCOUNTS INSPECTION AND AUDITS.

The books and accounts and other statutory books shall be kept at the registered office and shall be open to inspection of the members of the governing body during the usual office hours and same shall be open to inspection of the members at such time and place as governing body directs on a written request made by any members. The ~~XXXXXX~~ society shall maintain proper accounts which shall be annually by the qualified auditors.

15. ACCOUNTING YEARS.

The accounting years of the society shall be from April to March every year.

16. GENERAL MEETINGS.

There shall be two kinds of meeting.

- i. Annual General Meeting
- ii. Special or Extra Ordinary Meeting.

a. ANNUAL GENERAL MEETINGS.

The society shall hold an annual general meeting once in a year called by the secretary within two months from the end of the last financial year giving at least 14 days notice to all the members of the society.
General members personally present at commencement of the meeting shall count with quorum

- i. To confirm the minutes of the first annual general meeting and of extra and of extra ordinary meeting if any.
- ii. To adopt with or without modifications the report of the working of the society for the previous year ended.
- iii. To pass audited account for the said year.
- iv. To transact such business as may be fixed by the governing body.
- v. To transacted such other business as may be brought forward by giving 14 days notice from any member.

- vi. To conduct the general meeting to be held and to elect governing body and office bearers.

vii) MANNER & METHOD OF VOTING.SPECIAL OR EXTRA ORDINARY MEETING.

Special or extra general meeting shall be convened by the secretary if the 2/3rd members of the society requisitioned such meeting specifying the nature of the business to be transacted the meeting on receipt of such notice the secretary shall hold such meetings within 21 days. In defaulting by the secretary the requisitioned shall hold such meeting provided no business other than the specified in the notice shall be transacted.

The chairman of the meeting shall decide the manner and method of voting at the outset of the meeting.



BIKASH RAY
Registrar of Firms, Societies &
Non-Trading Corporations
West Bengal

XEROX COPY

Quorum

Hanson
(Secy) *2/6/2001*

(4)

17. DUTIES OF THE OFFICE BEARERS.

- PRESIDENT.**
- i. He/she shall preside over all the meetings of the society.
 - ii. He/She shall take all disciplinary action such as removal dismissal etc in connection with the governing body.
 - iii. He/She shall advise the secretary in any matter requiring urgent attention.
 - iv. He/She shall call an emergent meeting.

VICE-PRESIDENT.

- i. He/She shall assist the president in all the affairs of the society in the absence of the president. He/She shall have to perform the duties of the president.

18. SECRETARY.

- i. Shall convene all meeting of the society.
- ii. Shall maintain minute books of all meetings.
- iii. Shall issue general circular and notices.
- iv. Shall receive all applications for membership which shall be placed before the governing body.
- v. Shall sign on behalf of the society all receipts for all sums received as subscriptions etc.
- vi. Shall sign and give pay orders on all bills and pay orders.
- vii. Shall ensure compliance with statutory requirements.
- viii. Shall transact all other business subject to the direction of the governing body.

TREASURER.

- i. Shall collect and receive all sorts of subscriptions donations and deposits of money and grants receipts thereof.
- ii. Shall maintain and keep cash books and such other accounts as necessary.
- iii. Shall prepare the budget in consultation with the secretary for consideration of the governing body.

19. SUITS AND LEGAL PROCEEDINGS.

The all suits and legal proceedings by or against the society be in the name of the secretary or by such person as shall be it name or appointed by the committee for the occasion.

20. ALTERATION OF RULES AND REGULATIONS.

The governing body shall have the powers to make such bye-laws and rules and regulations as may be considered in necessary in the interest of the society. These society rules and regulations may be altered modified rescinded or added by the special resolution passed by the 3/4th members majority present at such meetings.

Handwritten: Kouson Debn
(Secy) 21/12/2004



BIKASH RAY
Registrar of Firms, Societies &
Non-Trading Corporations
West Bengal

XEROX COPY

perform all the duties of the president.



BIKASH RAY
Registrar of Firms, Societies &
Non-Trading Corporations
West Bengal

SECRETARY. He / She (a) convene all the meetings of the society (b) Maintain minute books of all meeting (c) Issue general circular and notify (d) receive all application for membership which shall be placed before the governing body (e) Sign on behalf of the society all receipts for all sums received as subscriptions etc. (f) Sign and give pay orders on all bills for payment (g) Get the accounts audited by a chartered accountsant (h) Ensure compliance with the statutory requirements. (i) Transact all other business subject to the direction of the governing body.

ASST. SECRETARY.:- In absence of the secretary. The Asst. secretary shall perform all the duties of the secretary.

TREASURER. He / She shall (a) Collect and receive all sorts of subscription donations and deposit of money and grant receipt thereof (b) Maintain and keep cash book and such other accounts as are necessary. (c) Operate bank accounts (d) Jointly either with the secretary or the President (e) Prepare the budget in consultation with the secretary for consideration of the governing body.

MAINTENANCE AND AUDIT OF ACCOUNTS. The Society shall maintain books of accounts as required under sec. 15(1)(a), (b) of the Act. The Accounts shall be audited by a duly qualified auditor as stated in sec. 15(2) of the Act.

SUIT AND LEGAL PROCEEDINGS. All suits and legal proceedings by or against the society shall be in the name of the secretary or such person as shall be appointed by the committee.

ALTERATION OF MEMORANDUM & REGULATIONS. The Memorandum and regulations may be altered modified rescinded or added to by special resolutions passed by the 3/4th members in a general meeting called for the purpose.

The Governing Body shall have powers to make, alter modify or rescind by such bye-laws & rules as may be considered necessary in the interest or smooth functioning of the society.

DISSOLUTION OF SOCIETY. Subject to the provisions of section 24 & 27 of the West Bengal Societies Registration Act, 1961 or any statutory modifications thereof, the society may be dissolved by a resolution to that effect passed by 3/4th members of the society at a general meeting. The said meeting shall also decide the manner of disbursement of the funds and assets of the Associations, if any after dissolution.

We the undersigned members of the governing body of the society, do hereby certify that the above is a true copy of the rules and regulations of the society.

XEROX COPY



(6)

Signature of three members of the Governing Body.

1. Mamoon Akhtar.

2. Muz Enayat

3. Syid Ashad

Dated 23rd day of November 1989

Mamoon Akhtar.
(Secy) 28/12/89

TRUE COPY



3.1.2002
REGISTRAR OF FIRMS, SOCIETIES &
Non-Trading Corporations West Bengal



BIKASH RAY
Registrar of Firms, Societies &
Non-Trading Corporations
West Bengal

XEROX COPY

Copy applied on 24.12.02
Prepared on 3.1.2003
Delivered on 13.2.2003



8/2036
22/8/2007

যেকোনো সময় পর এটি বহর কি
বই (নগরে) রিট.ন. ওয়া দেওয়া
সাইনজ বাধ্যতামূলক।

Certificate of Registration of Societies

WEST BENGAL ACT XXVI of 1961

No. 511/1754 of 10 -19 2001-2002

I hereby certify that Samaritan Ship Nirman.

has this day been registered under the West Bengal Societies
Registration Act, 1961.

Given under my hand at Kolkata
this Eight day of August

Two One thousand nine-hundred and one

ACIP-A 296-1992-93-33,770

Je
Registrar of Firms, Societies &
Non-Trading Corporations,
West Bengal.

TRUE COPY



3.1.2003.

Registrar of Firms, Societies &
Non-Trading Corporations West Bengal



BIKASH RAY
Registrar of Firms, Societies &
Non-Trading Corporations
West Bengal

XEROX COPY

West Bengal Form No. 39.
(T. & Form No. B.)

GOVERNMENT OF WEST BENGAL
Receipt Form-General
(See S. R. 37)

D

330003

No. 19128

24-12-2019

RECEIVED from Mamun Akbar
with letter No. 1026/19 dated 13.02.2020 the sum
of Rupees Rs. 927
in cash/by cheque on account of As. 927
in payment of 13.02.2020

Provisionally received
subject to the document
being in order. Please
enquiry after 15 days.

Signature

Designation of Firms, Societies &
Non-Trading Corps. West Bengal



BIKASH RAY
Registrar of Firms, Societies &
Non-Trading Corporations
West Bengal

AIN

0804411813001294

Society / Association Details

Name of the Association	SAMARITAN HELP MISSION
Object of the association	SOCIAL WORK
Legacy Registration Number	S/1L/04754
Date of Registration	08/08/2001
Volume of Register and Folio	
Last AGM Date (for which Annual Return filed)	09/05/2017
Period upto (for which Annual Return filed)	03/31/2017

Address of Registered Office of the Association

Country	India
State	West Bengal
District	Howrah
Sub-division	Howrah Sadar
Rural or Urban	Urban
Block/Municipality/Corporation	Municipality
Block/Municipality/Corporation Name	Bally
Village or Ward	
Police Station	
Post Office	
Address Line 1	127 Noor Mohammed Munshi Lane
Address Line 2	
Pin Code	711101

Expiration of Financial Year

Financial Year End Date	31/03/2018
-------------------------	------------

Name and Addresses of signatories to the memorandum

Record : 1			
Salutation	Mrs.	First Name	Jahanara
Middle Name	NA	Last Name	Khan
Email	NA	Date of birth	NA
Age	NA	Gender	Female
Occupation	SOCIAL WORKER	Address Line 1	127 Noor Mohammed
Address Line 2	NA	PIN Code	Munshi Lane
Designation	President/Chairman		711101
Record : 2			
Salutation	Md.	First Name	Salim
Middle Name	NA	Last Name	NA
Email	NA	Date of birth	NA
Age	NA	Gender	Male
Occupation	SOCIAL WORKER	Address Line 1	127 Noor Mohammed
Address Line 2	NA	PIN Code	Munshi Lane
Designation	Vice President/ Vice		711101
	Chairman		
Record : 3			
Salutation	Mr.	First Name	Mamoom
Middle Name	NA	Last Name	Akhtar
Email	NA	Date of birth	NA
Age	NA	Gender	Male
Occupation	SOCIAL WORKER	Address Line 1	127 Noor Mohammed
Address Line 2	NA	PIN Code	Munshi Lane
Designation	Secretary		711101

Record : 4

Salutation

Middle Name

Email

Age

Occupation

Address Line 2

Designation

Record : 5

Salutation

Middle Name

Email

Age

Occupation

Address Line 2

Designation

Record : 6

Salutation

Middle Name

Email

Age

Occupation

Address Line 2

Designation

Record : 7

Salutation

Middle Name

Email

Age

Occupation

Address Line 2

Designation

Mr.

NA

NA

NA

SOCIAL WORKER

NA

Treasurer

Ms.

NA

NA

NA

SOCIAL WORKER

NA

Member

Mr.

NA

NA

NA

SOCIAL WORKER

NA

Member

Mr.

NA

NA

NA

SOCIAL WORKER

NA

Member

First Name

Last Name

Date of birth

Gender

Address Line 1

PIN Code

First Name

Last Name

Date of birth

Gender

Address Line 1

PIN Code

First Name

Last Name

Date of birth

Gender

Address Line 1

PIN Code

First Name

Last Name

Date of birth

Gender

Address Line 1

PIN Code

Noor

Alam

NA

Male

127 Noor Mohammed

Munshi Lane

711101

Farzana

Afreen

NA

Female

127 Noor Mohammed

Munshi Lane

711101

Sajid

Arshad

NA

Male

127 Noor Mohammed

Munshi Lane

711101

Mustaque

Ahmed

NA

Male

127 Noor Mohammed

Munshi Lane

711101



Certificate of Registration of Societies

WEST BENGAL ACT XXVI of 1961

No. SO104754 of 2001-2002

Legacy Registration No. : S/1L/04754

I here by certify that SAMARITAN HELP MISSION has this day been registered under the West Bengal Societies Registration Act, 1961.

Given under my hand at Howrah this 8th day of August Two Thousand and One.

Signature Not Verified

Digitally signed by BIKASH RAY
Date: 2020.04.29 22:25:14 IST

Registrar of Firms, Societies &
Non-Trading Corporations
West Bengal

ACJP-A 1076-2003-04-1,10,000

आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA

SAMARITAN HELP MISSION

08/08/2001

Permanent Account Number

AABAS5791E



Signature

In case this card is lost / found, kindly inform / return to :

**Income Tax PAN Services Unit, UTIISL
Plot No. 3, Sector 11, CBD Belapur,
Navi Mumbai - 400 614.**

यह कार्ड खो जाने पर कृपया सूचित करें/लौटाए :

**आयकर पैन सेवा यूनिट, UTIISL
प्लॉट नं: ३, सेक्टर ११, सी.बी.डी.बेलापूर,
नवी मुंबई-४०० ६१४.**



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
ITBA/EXM/F/EXM44/2025-
26/1086614643(1)
CIT (EXMPTION), KOLKATA

To,
SAMARITAN HELP MISSION
127 NOOR MD MUNSHI LANE ,127, NOOR MD.
MUNSHI LANE TIKIAPARA
HOWRAH 711101 ,West Bengal
India

PAN: AABAS5791E	Application No: CIT (EXMPTION), KOLKATA/2025- 26/12AA/14657	DIN & Notice No: ITBA/EXM/F/EXM44/2025- 26/1086614643(1)	Date: 26/02/2026
---------------------------	---	--	----------------------------

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	AABAS5791E
2.	Name and address of the applicant	SAMARITAN HELP MISSION 127 NOOR MD MUNSHI LANE , 127, NOOR MD. MUNSHI LANE TIKIAPARA , HOWRAH 711101 West Bengal, India
2A.	Nature of activities	Charitable
3.	Document Identification Number	ITBA/EXM/F/EXM44/2025-26/1086614643(1)
4.	Application Number	CIT (EXMPTION), KOLKATA/2025- 26/12AA/14657
5.	Registration/Approval Number (Unique Registration Number)	AABAS5791E25KL01
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	26/02/2026
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.
,INCOME TAX OFFICE, 10 B, MIDDLETON ROAD, KOLKATA, KOLKATA, West Bengal, 700071
Email: KOLKATA.CIT.EXMP@INCOMETAX.GOV.IN, Office Phone:03322292926

11. Order for registration/approval:

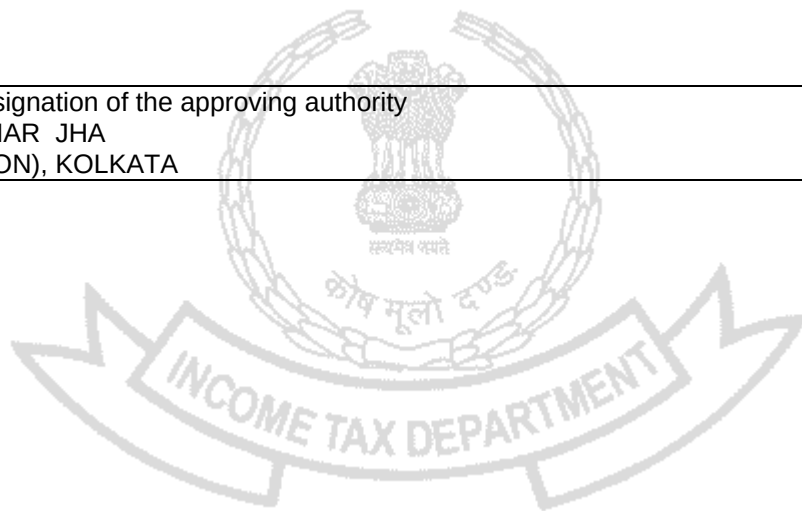
- a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval for the assessment year(s), mentioned at serial no 8 above subject to the conditions mentioned in row number (12).
- b) The taxability, or otherwise, of 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
MANISH KUMAR JHA
CIT (EXMPTION), KOLKATA



Annexure (mentioned in row-12 above)

1. The Trust/Society/Institution is registered as Charitable Trust/Society/Institution.
2. 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 trusts or institution.
3. The trust or institution shall not have income from profits and gains or business which is not incidental to the attainment of its objectives.
4. Separate books of accounts shall be maintained by such trust or institution in respect of the business which is incidental to the attainment of its objectives.
5. 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 enure for the benefit of the public.
6. The trust or institution established for charitable purposes 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.
7. 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 of the Income Tax Act, 1961.
8. 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 30 days from the date of the said adoption or modification.
9. The registration u/s 12AB of the Income Tax Act, 1961 does not automatically confer any right on the donors to claim deduction u/s 80G of the Income Tax Act, 1961.
10. The registration so granted is liable to be cancelled at any point of time if the registering authority is satisfied that the activities of the Trust/Institution/Non-profit Company are not genuine or are not being

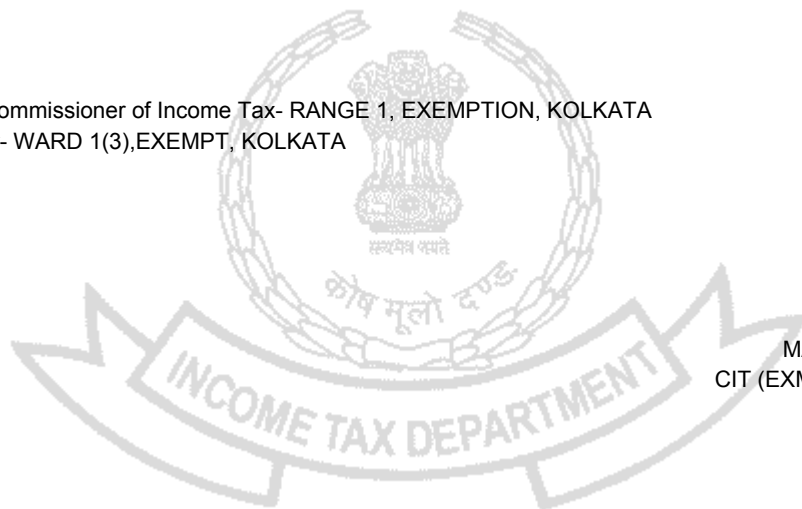
carried out in accordance with the objects of the Trust/Institution/Non-profit Company.

11. Registration is subject to cancellation, if any specified violation by the Trust is found to be committed as mentioned in Explanation to sub-section(4) of Section 12AB of the Income Tax Act, 1961.

MANISH KUMAR JHA
CIT (EXMPTION), KOLKATA

Copy to:

1. The Addl./Joint Commissioner of Income Tax- RANGE 1, EXEMPTION, KOLKATA
2. Assessing Officer- WARD 1(3), EXEMPT, KOLKATA
3. The applicant



MANISH KUMAR JHA
CIT (EXMPTION), KOLKATA

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

Signature Not Verified

Digitally Signed
Name: MANISH KUMAR JHA
Date: 26-Feb-2026 20:37:26
Location: KOLKATA



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
ITBA/EXM/F/EXM44/2025-
26/1086614667(1)
CIT (EXMPTION), KOLKATA

To,
SAMARITAN HELP MISSION
127 NOOR MD MUNSHI LANE ,127, NOOR MD.
MUNSHI LANE TIKIAPARA
HOWRAH 711101 ,West Bengal
India

PAN: AABAS5791E	Application No: CIT (EXMPTION), KOLKATA/2025- 26/12AA/14914	DIN & Notice No: ITBA/EXM/F/EXM44/2025- 26/1086614667(1)	Date: 26/02/2026
---------------------------	---	--	----------------------------

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	AABAS5791E
2.	Name and address of the applicant	SAMARITAN HELP MISSION 127 NOOR MD MUNSHI LANE , 127, NOOR MD. MUNSHI LANE TIKIAPARA , HOWRAH 711101 West Bengal, India
2A.	Nature of activities	Charitable
3.	Document Identification Number	ITBA/EXM/F/EXM44/2025-26/1086614667(1)
4.	Application Number	CIT (EXMPTION), KOLKATA/2025- 26/12AA/14914
5.	Registration/Approval Number (Unique Registration Number)	AABAS5791E25KL02
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	26/02/2026
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.
,INCOME TAX OFFICE, 10 B, MIDDLETON ROAD, KOLKATA, KOLKATA, West Bengal, 700071
Email: KOLKATA.CIT.EXMP@INCOMETAX.GOV.IN, Office Phone:03322292926

11. Order for registration/approval:

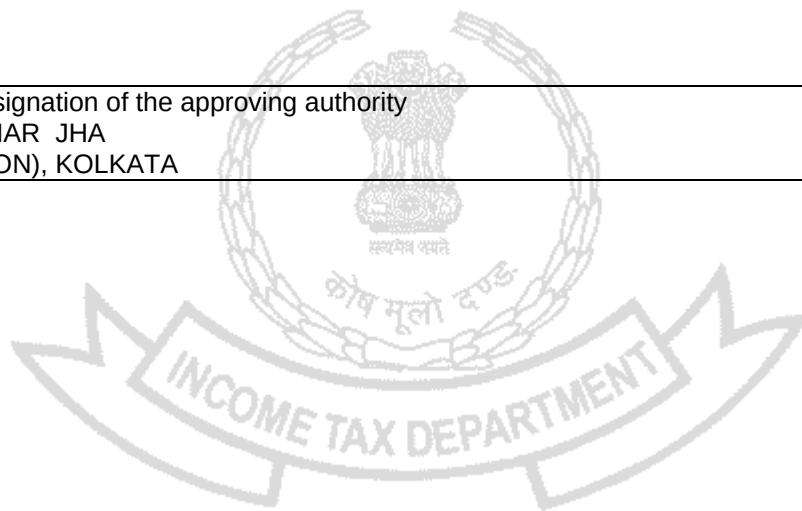
- a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval for the assessment year(s), mentioned at serial no 8 above subject to the conditions mentioned in row number (12).
- b) The taxability, or otherwise, of 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
MANISH KUMAR JHA
CIT (EXMPTION), KOLKATA



Annexure (mentioned in row-12 above)

The approval is granted subject to the following conditions as per CBDT Circular No. 11 of 2022, dated 03/06/2022:-

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 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 authorised by Board for non-compliance of conditions mentioned in rule 2C or rule 17A of the Income-tax Rules, 1962.
3.	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.

MANISH KUMAR JHA
CIT (EXMPTION), KOLKATA

Copy to:

1. The Addl./Joint Commissioner of Income Tax- RANGE 1, EXEMPTION, KOLKATA
2. Assessing Officer- WARD 1(3),EXEMPT, KOLKATA
- 3.The applicant

MANISH KUMAR JHA
CIT (EXMPTION), KOLKATA

(In case the document is digitally signed please

refer Digital Signature at the bottom of the page)



Signature Not Verified

Digitally Signed
Name: MANISH KUMAR JHA
Date: 26-Feb-2026 20:37:26
Location: KOLKATA

Samaritan Help Mission

Unique Id of VO/NGO	WB/2009/0006522
DARPAN Reg. Date	Not Available

Registration Details

Registered With	Registrar of Societies
Type of NGO	Registered Societies (Non-Government)
Registration No	S/1L-4754
Copy of Registration Certificate	Available
Copy of Pan Card	Available
Act name	Societies Registration Act XXVI of 1961
City of Registration	Howrah
State of Registration	WEST BENGAL
Date of Registration (Society / Trust / Entity)	08-08-2001

Members

Name	Designation	Pan	Aadhaar
Mamoon Akhtar	Secretary	Available	Available
Sajid Arshad	Executive Member	Available	Available
Jahanara Khan	President	Available	Available

Sector/ Key Issues

Key Issues	Differently Abled, Education & Literacy, Health & Family Welfare, Vocational Training, Sports
Operational Area- States	WEST BENGAL
Operational Area- District	WEST BENGAL->Haora

FCRA details

FCRA Available	FCRA Registration no.
Available	147000199

Details of Achievements

Samaritan Help Mission started its works in 2001 for the education of underprivileged Children in a small room of 600 sqft, later within eight years It has able to build a better infrastructure and now there are 800 children in the illiteracy Elimination Program.

Source of Funds

Department Name	Source	Financial Year	Amount Sanctioned	Purpose
Not Specified	Any Other	2014-2015	Not Specified	Minority Development
Not Specified	Any Other	2015-2016	Not Specified	Does not arise
Not Specified	Any Other	2016-2017	Not Specified	Does not arise
Not Specified	Any Other	2017-2018	Not Specified	Does not arise

Contact Details

Address	127, Noor Mohammed Munshi Lane, Howrah-711101, West Bengal, INDIA
City	Howrah
State	WEST BENGAL
Telephone	033-26381901
Mobile No	9331873584
Website Url	http://www.samaritanhelpmission.org (http://www.samaritanhelpmission.org)
E-mail	mamoon(at)samaritanhelpmission[dot]org
<i>Last modified on</i>	Not Available

No. 0100006922025
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: 24-03-2026

To,
The Chief Functionary,
Samaritan Help Mission
127 NOOR MD MUNSHI LANE , Howrah, West Bengal, Howrah, 711101

Subject: Registration under Foreign Contribution (Regulation) Act, 2010.

Sir/Madam

With reference to your application dated 19-06-2025 requesting registration under the Foreign Contribution (Regulation) Act, 2010, I am directed to say that your Association has been registered under Section 11 (1) of the Act as follows:-

Registration Number : 147000267

Nature : Educational, Social

2. The association shall receive foreign contribution only in its designated/exclusive bank account number 00000040011579892 in STATE BANK OF INDIA, 11 Sansad Marg, New Delhi 110 001, New Delhi, Delhi, New Delhi, 110001 as mentioned in its application for grant 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.in> using the user name samaritanhelpmission used for online submission. 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 45 days, in Form "FC-6A/6B/6C/6D/6E to this Ministry regarding any change in the name of the Association, aims and objects, its address, Bank/Bank Account and key functionaries/office bearer/members".
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 the Foreign Contribution (Regulation) Act, 2010 and the 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 or Rules. Failure to comply with any of the provisions of said Act or Rules including conditions of registration u/s 12(4) of the Act will make you liable for action under the relevant provisions of the Foreign Contribution (Regulation) Act, 2010.
8. This certificate of Registration is valid for a period of five years from the date of registration under the Act.
- 8A. The FCRA certificate accounts for the undertaking submitted by you in terms of rule 9(f)(ii) of the Foreign Contribution (Regulation) Rules, 2011, wherever applicable. The capital assets shall form the part of assets created out of the foreign contribution.
- 8B. .
9. The email containing the registration letter may be sent immediately to the Bank mentioned above.
10. 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.
11. Banks are requested to verify online the validity of the certificate using <https://fcraonline.nic.in>.

Yours faithfully

Aayush Bansal
Deputy Director
Tel. 011-23077504

Digitally signed by AAYUSH BANSAL
Reason: Online FCRA Services
Location: Ministry of Home Affairs, New Delhi
Date: 2026.03.27 12:22:05 +05:30



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

Dated : 07-04-2021

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

To,
SAMARITAN HELP MISSION , 127 NOOR MD MUNSHI
LANE,,HOWRAH,WB07,WB,711101

PAN : AABAS5791E

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

Reference: Your application dated 07-04-2021 (SRN-T12248860)

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 CSR00000896. Please refer the registration number for any further communication.



Registrar of Companies

ROC-DELHI

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