Campaign for Human Rights and Social Transformation (CAHURAST) Nepal


First Amendment – 2015

Kathmandu
Campaign for Human Rights and Social Transformation (CAHURAST) Nepal

First Amendment – 2015

Chapter -1

Preliminary

For smooth operation of daily financial administration and program of Campaign for Human Rights and Social Transformation, Nepal the meeting of the date October 26, 2015 of Central Executive Committee of CAHURAST has made first amendment by exercising the right delegated by the Statute.

1.1 **Short name and Commencement**:


   b) The first amendment 2015 of these rules shall immediately come into force after adopting it approved by the Central Executive Committee.

1.2 **Definitions**: Unless the subject or the context otherwise requires, in this Rules,

   a) "Statute" means the prevailing Statute of Campaign for Human Rights and Social Transformation, Nepal.

   b) "Organization" means Campaign for Human Rights and Social Transformation, Nepal.
c) "Committee" means the Executive Committee of Campaign for Human Rights and Social Transformation, Nepal.

d) "Sub-Committee" means the Sub-Committee formed under the Campaign for Human Rights and Social Transformation, Nepal.

e) "Chairperson, Vice-Chairperson, Secretary, Joint Secretary and Treasurer" means the Chairperson, Vice-Chairperson, Secretary, Joint Secretary and Treasurer of the Executive Committee.

f) "Committee Member" means the member of the Executive Committee.

g) "Budget" means the estimated income and expenditure within any fiscal year of Campaign for Human Rights and Social Transformation, Nepal.

h) "Central Assembly" means annual general assembly of Campaign for Human Rights and Social Transformation, Nepal.

i) "Tender or Bid" means the details of rate sealed with lahachhap sent by interested corporate organization or firm.

j) "Chapter" means the district chapter of Campaign for Human Rights and Social Transformation, Nepal.

k) "Contract" means the contract given or taken according to these rules.

l) "Deposit" means any construction or purchase or other functions done itself by Campaign for Human Rights and Social Transformation, Nepal by making provision of contract or logistic.
m) "Fiscal Year" means one year period beginning from first day of the month of Shrawan to last day of the Ashad of the following year.

n) "Personnel" means wages, contract, temporary or permanent or part timer worker working within the approved posts and personnel appointed for other projects approved by Campaign for Human Rights and Social Transformation, Nepal.

o) "Office" means all the administrative units and all offices there under to run the different programs.

p) "Fund" means the fund of Campaign for Human Rights and Social Transformation, Nepal and fund established for the project.

1.3 **Right to interpret rules:**

a) The central committee shall have the right to interpret the rules.

Chapter – 2

**Financial System**

2.1 **Fund:** Campaign for Human Rights and Social Transformation, Nepal shall have its separate fund. The fund shall contain following amount:

a) Financial aid, grants, donation and gifts and amount received for the projects from national and international donor organization and persons.

b) Membership fees, admission fees and annual member fees received by Campaign for Human Rights and Social Transformation, Nepal.

c) Movable and immovable property received by the organization.
d) Amount received for specific purpose like revolving fund or relief fund.

e) Capital invested or the amount earned, increased by the organization.

2.2 **Type of Fund**:

The fund shall be kept in two stages:

a) **Revolving Fund**: The amount of the nature which principal amount shall not be spent provided however that the interest amount earned there from can be spent for the same purpose shall be deposited in the revolving fund. If the principal amount has to be spent and if fixed assets are to be sold the decision of the Executive Committee is necessary.

b) **Working Fund**: Necessary budget shall be allocated for operation of Campaign for Human Rights and Social Transformation, Nepal and works there under and provision of working fund shall be made.

2.3 **Petty Cash Fund**:

Approval may be granted by chairperson, secretary or treasurer to operate petty cash fund up to Rs. 10,000/- in the responsibility of account work and other person to withdraw from working capital for emergency small works as per necessity in course of the organization.

2.4 **Operation of Fund**:

a) The amount received by the organization for projects or other purpose shall be deposited into the bank account of any local / other place bank in the name of the organization. Such bank account shall be operated by the joint signature of any two among chairperson, secretary or treasurer. Provided however that the signature of the treasurer is mandatorily.
b) The grant amount or help received for revolving fund or any special purpose shall be deposited into fixed deposit and current account as per necessity.

c) The amount necessary to perform the work of the organization shall be transferred to the working fund from the account made provision in section (a).

2.5 **Accounts of Fund and income and expenditure:**

Accounts of income and expenditure shall be according to the financial procedures and accounting guidelines adopted by the Executive Committee.

2.6 **Burden on fund:**

a) The fund of the organization shall be used for attainment of the objectives of the statute of the organization.

b) Notwithstanding may be written in rule 2.6 (a) any donation, grants (donor) and other amount received for any specific purpose can only be used for attainment of same purpose.

2.7 **Budget Framing:**

a) By preparing the working budget necessary for upcoming fiscal year within the time prescribed by the organization and shall present before the Chairperson by undergoing discussion by Treasurer and Secretary.

b) The estimated budget approved by the chairperson shall be submitted before the Executive Committee for approval.

c) The budget shall implement by the Executive Committee after approved by the annual general assembly.

d) Despite of being approved by the Executive Committee and annual general meeting, the amount given by the donor may
differ, thus the budget and program may amend by the Executive Committee according to the donation.

2.8 **Mode of expenditure and order:**

The officer giving an order for expenditure may give order within the approved budget heading.

2.9 **Transfer of amount:**

Generally amount from one budget heading to another budget heading in any fiscal year of the organization cannot be done provided however that subject to the budget limit of program the amount can be transferred according to the following provision as per necessity.

a) If amount from one heading among the approved budget headings of the organization has to be transfer in other headings in any year, amount can be transfer without hampering the total budget of the program.

b) Transfer of amount in project and special program shall be done by project partner organization or concerned authority.

**Chapter – 3**

3.1 **Right to procure goods:**

Without the order of the authorized officer under this rules purchase of any goods, transportation, construction consultancy service or any other progress oriented work are prohibited to perform.

3.2 **Mode of procuring goods:**

The following procedures are to be followed for procuring any goods:

a) Goods worth up to Rs. 25,000.00 can be procured directly from the market, whereas goods worth Rs. 25,000.00 to Rs. 100,000.00 can be procured from among the organization, firm,
companies presenting lowest rate in the quotation after receiving three quotations from the organization, firm, companies registered with the governmental relevant authorities.

b) Goods worth more than Rs. 100,000.00 to Rs. 500,000.00 may be procured from the firm or company presenting lowest rate with the specimen of the goods after receiving three sealed quotations.

c) For procurement of the goods worth more than Rs. 500,001.00 bid shall be summons and the goods shall be procured from the companies, firm, shop presenting lowest rate of the goods in sealed bid.

d) If the patents goods or its spares parts are to be procured, they should be procured from the prescribed manufacturer or their authorized seller.

e) Goods may be purchased from the company having capital investment of more than fifty percent of the Government of Nepal or body corporate, company or firm or its authorized agent who are not required to submit bid according to the Government of Nepal.

3.3 **Mode getting construction work done:**

Any new construction or repairs and maintenance or conservation on the basis of approved cost estimated approved by the authorized persons shall have to perform accordingly.

a) Directly by discussion up to the cost estimated of Rs. 25,000.00.

b) Construction function upto Rs. 500,000.00 can be done presenting lowest rate in three quotations received from the companies, persons and firm registered with governmental offices.
c) For the construction more than Rs. 500,000.00 bid should be invited giving 15 days time limit.

d) For project it shall be according to the donor organization.

3.4 **Provision relating transportation:**

a) Directly by discussion up to Rs. 10,000.00

b) By summoning quotation and getting done by the bidder presenting lowest rate among three bids for transportation worth Rs. 10,000.00 to Rs. 100,000.00.

c) Transportation more than Rs. 100,000.00 can be get done by the bidder presenting lowest rate in sealed quotation.

3.5 **Summon of Bid:**

a) While making summons to get any work done notice disclosing the following matters should be published in the national daily or any local newspaper giving 15 days time limit. Provided however that 21 days time limit should be given for summons of the bid of more than Rs. 2,500,000.00.

b) Mode to send bid

c) Place to send bid

d) Fees for bid

e) Time, date and place to submit bid

f) Time, date and place to open bid

g) Voucher or bank guarantee as prescribed enclosed with bid and details of the goods

h) Other necessary matters

i) The format of bid shall be different as prescribed.
3.6 **Bid Charge:**

a) Rs. 0.00 for bid from Rs. 1,000.00 to Rs. 10,000.00  
b) Rs. 500.00 for bid from Rs. 10,000.00 to Rs. 100,000.00  
c) Rs. 750.00 for bid from Rs. 100,000.00 to Rs. 500,000.00  
d) Rs. 1,000.00 for bid from Rs. 500,000.00 to Rs. 2,000,000.00  

3.7 **Provision relating bid:**

a) Three sealed tender for the first time, two sealed tender for the second time and prior to third time, validity can be given fulfilling procedures by the decision of the Board of Directors. Seven days time should be given while publishing notice for the second time.  
b) If bid is not received for the third time, it can be get done by the Executive Committee whatever the amount be.  

3.8 **Bid cannot be given validity:**

No any action to the bid not submitted duly shall be taken.  
a) If not submitted within time, or  
b) If the bid sold is not received in time, or  
c) If the evidence of bid purchased is not enclosed or if method prescribed by any committee is not fulfilled.  

3.9 **Approval of Bid:**

a) Criteria of lowest evaluate cost shall be adopted while approving bid.  
b) If it is learned that the organization gets benefits if the bid are partially approved pursuant to this rules, the bid can be partially approved in the consent of the concerned person.
c) If it is learned that approval of the bid of the bidder making lowest bid is not correct, the bid amount more than that can be approved making clear opinion.

d) The Executive Committee shall have the entire right to accept or reject bid.

3.10 **Deposit of advance amount:**

a) The organization for its security may ask for twenty five percentage of the total tender amount as performance guarantee as per necessity from the bidder for any work purpose.

b) The advance amount given pursuant to sub-rule (a) to the contractor shall be settled after handover of the work to the organization after passed by its checkup.

c) For long term work payment shall be made on the basis of running bill in recommendation of expert according to the nature of work and work progress.

3.11 **Other provision:**

If price of any material increases during contract period it shall be as written in contract.

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**Chapter – 4**

**Daily and Traveling Allowances**

4.1 **Means of transportation and mode:**

a) The Office-bearer and members and members should travel in cheap and fast means of transportation to its possibility.

b) The approval of travel order shall be made by the following officer:
1. Executive Committee of the organization for the chairperson,

2. The Chairperson for the Vice-Chairperson, Secretary, Treasurer, Joint Secretary and Members,

3. The Secretary for other persons and personnel

4.2 Travelling Allowances:

a) Actual expenditure shall be paid if means of transportation is used for travelling.

b) Air ticket should be presented mandatorily if travelled through airlines (if motor vehicle is not available or in special circumstances).

c) Bus ticket should be presented if travelled in bus. If the bus ticket is not able to make present the ticket expenditure should be approved by the authorizing officer and bus fare can be paid off.

d) If the means of transportation is free of cost, travelling allowance shall not be provided.

4.3 Travelling on foot:

a) Rs. 200/- per mile shall be paid as daily travelling allowance while travelling on foot.

b) Days for lodging at the rate of minimum of 5 miles per day shall be calculated while travelling on foot.

c) If travelled on foot where means of transportation for example bus facility is available daily allowance shall not be provided without appropriate reason.
4.4 Daily Allowances:

a) The following daily travelling allowance shall be provided if designated within the state of Nepal:

1. Rs. 3,500.00 to the Office-bearers and members of the organization.

2. Rs. 3,000.00 per day for hotel and lodge expenditure.

3. Rs. 3,000.00 to the officers, Rs. 2,000.00 to the personnel above peon and Rs. 1,500.00 to peon and Rs. 2,000.00, Rs. 1,500/- and 1,500/- per day for hotel and lodge expenditure in respect to the personnel of the organization.

4. Special privilege to special person in special circumstances may be provided as per the decision of the Executive Committee.

5. Bus fare may be provided to the Chairperson and members coming to the center from chapter in course of business of the organization.

6. Notwithstanding may be written above the rule of donor organization for the project shall be applicable.

Chapter – 5

Salary, allowance and other facilities

5.1 Service, grade and salary scale of the personnel of the organization:

The executive committee shall provide in prescribed manner.

a) Personnel are entitled to receive salary from the date of their appointment. Meeting allowance if necessary shall be provided from Rs. 1,000.00 to Rs. 2,000.00 per meeting.

b) Personnel shall receive salary after termination of the month.
c) If cash and inventories of the organization are due to submit the amount equivalent thereof shall be deducted from the salary amount they are entitled to receive.

5.2 Relating allowances:

a) The personnel of the organization are entitled to receive Rs. 2,000.00 a minimum monthly as special allowances for taking special responsibility of account and storekeeper.

b) The chairperson and members considering the work load of the project or other circumstances the Executive Committee within the prescribed period at every month shall make provision of special allowances.

5.3 Grade increment:

a) Any personnel shall receive one grade for serving one year in the organization. Provision of grade amount shall be made by the Executive Committee.

b) Personnel appointed on contract are entitled to scale increment and other services according to the contract.

c) If any personnel is promoted from one scale to another scale, the promoted scale shall be considered rather than the scale that is being received.

5.4 Provident Fund:

a) 10 percent of the salary scale receiving by the permanent personnel shall be deducted for provident fund and one hundred percent of such deducted amount shall be granted by the organization on such amount.

b) The amount of provident fund pursuant to sub-rule (a) shall be as prescribed by the Executive Committee.
c) Fifty percent of total amount deposited into the provident fund can be withdrawn after three years.

5.5 **Facilities:**

a) Every personnel are entitled to receive Dashain (festival) allowance once a year equivalent to one month salary amount.

b) If any personnel has to be admitted to hospital being sick, amount equivalent to one month salary amount or advance can be approved to be adopted by the Chairperson.

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**Chapter – 6**

**Assets, Custody and It’s Roster and Conservation**

6.1 **Custody of assets, roster and conservation:**

a) The custody and responsibilities of cash and inventories shall remain with the prescribed personnel and treasurer.

b) The custody of cash, inventories and fixed assets of the project shall remain with the treasurer.

6.2 **Roster of inventories and goods:**

a) Inventories, goods procured in the name of the organization or received as donation, their store, income, remainder should be kept up-to-date.

b) The record of the inventories should be separated whether is in working condition or not.

c) Annual physical examination of inventories should be conducted.

d) The assets that can be in working condition for more than three years should be categorized as working condition.
6.3 **Procure insurance of assets:**

If the organization deems necessary it may procure insurance of the assets in an approval of the Executive Committee.

6.4 **Handover:**

If the personnel keeping the custody of cash or inventories and its record has to leave the office after retirement or due to any reasons it is the duty of such personnel to handover such cash or inventories and its record.

6.5 The roster of inventories and fixed assets, conservation, accounting method and security modes shall be tested in time.

**Chapter – 7**

**Provision Relating Advance and It's Settlement**

7.1 **Advance:**

a) Generally advance shall not be provided to officials, volunteers or personnel for procuring goods.

b) In the event where program cannot be run without taking an advance, the approval of the Chairperson is mandatory to give advance.

c) Any personnel taking an advance for any program is not entitled to transfer such advance into another's name.

d) Before settlement of advance taken first shall not be given for the second.

7.2 **Settlement of advance:**

a) The advance of travelling and daily allowance should be settled within seven days of returning from travelling.
7.3 **Advance cannot be shifted:**

The advance given for one purpose cannot be shifted to another budget heading.

7.4 If the advance taken by any office-bearer, organization and personnel are not settled within three months, interest at the rate of ten percent per annum shall be levied from the date of termination of time limit.

**Chapter – 8**

**Provision relating auction and recycle**

8.1 **Provision relating auction management:**

a) If learned that any goods that cannot be used even after its repairs and maintenance or deemed beneficial to sell rather than to repair and maintenance, it can be auction sell according to the decision of the Executive Committee.

b) Notice giving seven days time limit should be published in national newspaper while auction sale disclosing the following matters.

1. Details of goods for auction sale
2. Place of auction
3. Date of auction
4. Other necessary details

c) Auction sale shall be conducted on the basis of sealed quotation and auction.

Notwithstanding may be written in sub-rule (b) and (c), if the goods that are not sold or goods worth Rs. 10,000/- are deemed beneficial if sold by negotiation, the treasurer in
recommendation of secretary by the decision of the chairperson can be sold by negotiation.

8.2 **Provision of dispose:**

a) The inventories that cannot be used or sold can be disposed by the decision of the executive committee.

b) Records and documents maintained at this office shall be disposed by the provision of prevailing law.

**Chapter – 9**

**Audit**

9.1 The review account committee shall form audit committee consisting 3 persons as prescribed by the executive committee for necessary action and monitoring upon the report relating audit and internal audit.

a) **Internal Audit**

The executive committee pursuant to the by-laws and provisions formed subject to this rules for inspection and management of up-to-date whether cash, inventories and fixed assets are kept according to law or not or programs are operated according to law or not, shall have to perform internal audit.

b) The secretary and treasurer in the approval of the chairperson shall make necessary provision to conduct audit pursuant to sub-section (a).

c) On the basis of internal audit if the cash, inventories and cash assets and its security are managed appropriately, internal audit control system, administrative terms, mode etc are to be reformed, the account committee may take necessary action.
d) Irregularities of cash and inventories from the date of commencement of transaction are learned during audit, such irregularities should be settled. Relating to unable to regularize or settle the audit committee shall recommend to take necessary action to recover from concerned person.

9.2 External Audit:

External audit shall be pursuant to prevailing law.

Chapter – 10

Miscellaneous

10.1 Hospitality:

The expenditure to be made for hospitality can be done within the budget limit. Provided however that this rule shall not have deemed causing prohibition for hospitality from the amount earned from donor organization or representatives.

10.2 Seminar and Symposium:

The organization shall spend in the program of seminar and symposium according to the decision of the executive committee.

10.3 Can give interest free lending:

Amount equivalent to three month salary amount can be provided to any fiscal year to the personnel of the organization to be deducted in installment in any fiscal year.

10.4 Repeal and Saving:

If any obstacles arise in course of performing work and action, the executive committee shall have the right to remove such obstacles.