



Financial Manual

Rural Access Programme (RAP) Phase 3



December 2015

1. PROGRAMME FINANCE MANUAL

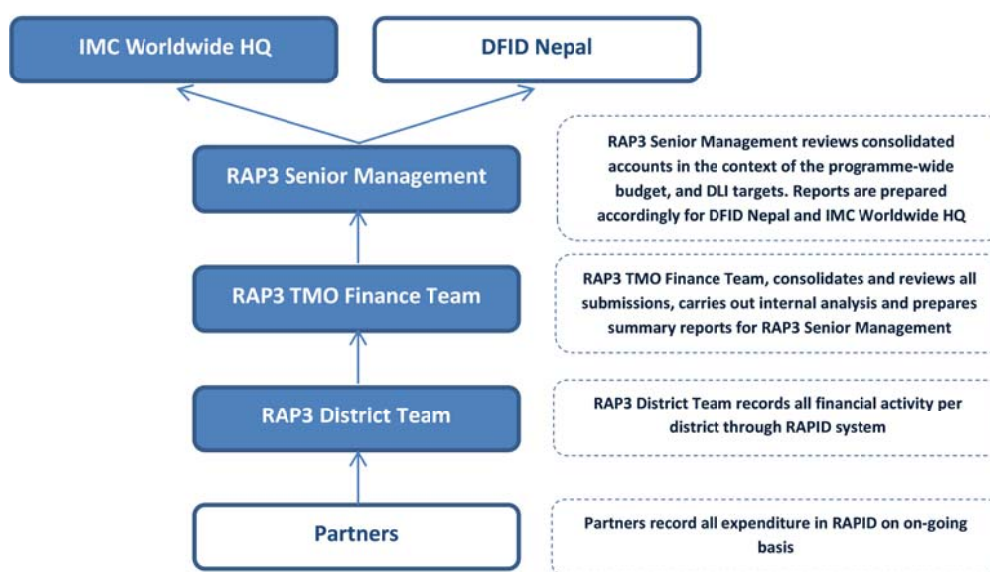
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1.2. FINANCIAL REPORTING

No	Item	Responsibility	Procedure
1.2.1.	Monthly Office Accounts	DOM/DTL & TMO Finance Team	<ul style="list-style-type: none"> OM maintains monthly accounts on RAPID (see RAPID User Manuals) on an on-going basis OM in conjunction with DTL prepares forecast cash requirements for following month in Funds Forecast spreadsheet and submits to TMO Finance Team by email by the 25th or 26th of the Gregorian calendar month and prints and retains hard copy TMO Finance Team consolidates all accounts and cash flow forecasts and submits by email to IMC Worldwide HQ by 4th of the following month

End of Month RAP3 Financial Reporting Process – RAPID



1.2.2.	Funds Forecast	OM/DTL/DC	<ul style="list-style-type: none"> The monthly Fund Forecast spreadsheet needs to be completed by the OM, then approved by the DTL, then forwarded to the District Coordinator for approval and submission to the TMO Finance Team for consolidation. The PM provides final approval. Expenditure forecast form should be used and payments should not deviate from line items nor be above the deviation limit and monthly expenditure plan Authorized deviations include: <ul style="list-style-type: none"> All on Field Trips: NRs 3,000 DTLs/ DAMEs/ R.O.M: NRs 5,000 District Coordinators and “KTM Office Manager”: NRs 10,000 TLs/ DPMs: NRs 20,000 Programme Manager: UK £500 (NRs 75,000) It is recommended to get an immediate approval in case of any budget deviation in the budget forecast versus expenses TMO will review the RAPID and Funds Forecast submissions and notify Head of Administration ASAP, if any unauthorised deviation is found District office are required to keep NRs. 30,000 as closing balance to cover the cost between 25th to 1st tranche received date
1.2.3.	Bank Accounts	All	<ul style="list-style-type: none"> RAP holds a central convertible account and a local currency account with Standard Chartered bank in Kathmandu (Jawalakhel Branch)

No	Item	Responsibility	Procedure
			<ul style="list-style-type: none"> Each RAP Field Office holds an account with Rastriya Banijya Bank or Nepal Bank Ltd to which funds are transferred from the central local currency account in accordance with cash flow forecasts on receipt of funds from UK Bank statements are scanned and emailed to RAP main office Bank reconciliation should be done on a monthly basis
1.2.4.	Issuing and Recording Transactions	OM	<ul style="list-style-type: none"> Cash issued on standard Petty Cash Voucher/ Cash Acknowledgement Sheet signed by recipient If for payment against receipt, red copy given to recipient and duplicate retained in petty cash box It is recommended to mark the paid bills as 'PAID' with the stamp available to avoid of double payment against any bills/invoices It is recommended to obtained invoices/bill in the name of RAP3 On completion of purchase red copy returned by recipient with change, transaction entered into account and vouchers retained with receipt If for cash advance, red copy retained in cash box until advance repaid Ensure petty cash balance is maintained separately at safe deposit vault in office On settlement of advance, red copy returned to recipient marked "repaid"
1.2.5.	Tax Deduction at Source	DTL/OM/TMO	<ul style="list-style-type: none"> For TDS deductions at source, segregate the net payable amount for a payment and the TDS amount and record separately. The voucher or payment receipts should be approved by the DTL before the payment is released to recipient District offices should ensure that taxes are withheld at the rates specified in the Income Tax Act at the time of releasing payment to service providers TDS should be withheld and timely deposited within 25th days of the next month after deduction as per income tax act to avoid any fines and penalties The tax depositor's name and PAN No. should be mentioned in the tax voucher during tax deposit. This should also be entered in the IRD website For every TDS payment, the voucher needs to be paid to the IRD immediately
1.2.6.	VAT Policy		<ul style="list-style-type: none"> For major payments, VAT is withheld at the time of payment and the Tax Receipts are sent to IRD for VAT refund. Once refunded, then the amount is paid to the supplier If possible, it is recommended that item subject to VAT above NPR 5,000 are to be made from VAT registered person as per the provision of Public Procurement Rule, 2064.
1.2.7.	Financial Audits	All	<ul style="list-style-type: none"> External financial audits occur on an annual basis Internal financial audits can occur at any given time during the year and can differ in scope If an audit is planned, formal notification will be given a reasonable amount of time beforehand. If unplanned, for example due to a non-

No	Item	Responsibility	Procedure
			compliance incident, the audit may be carried out on an impromptu basis
1.2.8.	Partners' Reporting Requirements	All	<ul style="list-style-type: none"> ▪ Monthly Financial Reporting: Accounts records are to be maintained for all financial transactions associated with delivery of the Services. These transactions are actual physical payments made or received to be recorded in accordance with basic accounting principles. Separate accounts are to be maintained for each district and for each Service being provided by the Partner. The Partner shall maintain their financial records in the RAPID system ▪ Monthly Progress Reporting: to be prepared by the Partner's district teams in consultation with the DTL/SEDO for each calendar month (Tarikh) in the RAPID system. This include data and progress against target for each group, scheme and intervention as well as output results and other basic M&E data for the month, as well as expenditure forecasts ▪ Trimester Progress Reporting: These are to be prepared by the Partner's central team in consultation with the Technical Management Office for each trimester ▪ Other Reports: The Partner will provide or support the preparation of other reports as required by the programme. In general these will be identified in the Terms of Reference for the specific Services to be provided, though additional or exceptional reporting requirements may arise during programme implementation due to demand driven initiatives • Budget Preparation: In preparing detailed cost estimates, the following should be observed: <ul style="list-style-type: none"> - Number of working days per month and mechanism for calculating personnel inputs must be clearly specified (including management of leave in lieu of days worked) - There must be no 'hidden' costs in the detailed cost estimate – any line item that covers several cost items, e.g. workshops, must be broken down in further detail with unit rates in a separate sheet to support the detailed cost estimate - Any unit rates that are based on RAP hire of equipment owned by the partner should be supported by calculations to demonstrate fair pricing at non-commercial rates - Where shared offices or equipment are to be partly funded through the contract, the sharing mechanism needs to be clearly specified - There must be no overhead, management fee, service charge or similar type charges made on a percentage basis. All costs must be defined as line items either in the main cost estimate or in supporting documents

1.2.9. Summary of Financial Reporting Requirements

Form	File	Updates Required	Approval/Signature Required	Storage	Supporting Documentation
All Transactions - RAPID	N/A	Continuous	DTL/OM/TMO	Stored on system	<ul style="list-style-type: none"> ▪ Any relevant supporting docs

Funds Forecast	Funds Forecast XX	Monthly	DTL/OM/TMO	Soft and hard copies maintained at DTO and TMO	<ul style="list-style-type: none"> Any relevant supporting docs
F&B Stock (Mugu, Humla & Nepalgunj)	F&B Stock XX	Monthly	OM/TMO	Soft copy maintained at district office	<ul style="list-style-type: none"> Any relevant supporting docs
Payment Vouchers	Payment Voucher XX	Prior to every transaction	Once the Fund Forecast is approved, then DTL can sign on district Payment Voucher	Store hard copy in district office along with signatures and supporting docs	<ul style="list-style-type: none"> Receipt Quotations Comparison sheet Purchase order Signatures from all relevant parties (DTL, OM & other individuals/parties in transaction) Reference doc from TMO with voucher All expenses through the ASP account need to get previous approval from the DDC/DC The voucher should be prepared in order of the expense heading on the sheet, instead of by suppliers' names
Service Provider Invoices	N/A	Prior to every transaction	TMO approval is required for each transaction	Store hard copy in both district office and TMO	<ul style="list-style-type: none"> Proposals Original invoice Receipt for reimbursement of the expenses Original VAT bill Contracts Signatures from service provider, DTL, OM and TMO
Quotations	N/A	Prior to every transaction	Once Fund Forecast is approved, if >5000 NRs, approval is needed from DC, otherwise DTL signature needed	Store hard copy in district office and TMO	<ul style="list-style-type: none"> Any relevant supporting docs
Purchase Orders	Purchase Order XX	Prior to every transaction	For transactions <100k NRs, no prior approval needed (DTL/OM signature required). For those >100k NRs, then TMO approval needed	Store hard copy in district office and TMO	<ul style="list-style-type: none"> Purchase requisition form
Cash Advance Ledger	Cash Advance Ledger XX	After every cash advance	OM	Original to be kept in district office	<ul style="list-style-type: none"> Advances should not be divided into different partial vouchers with different dates Any relevant supporting docs
VAT Invoices	N/A	For every transaction	All	Store photocopy at district office and the original at TMO for VAT refund	<ul style="list-style-type: none"> For major works/IC/ASP payments, acquire VAT invoices from suppliers Any relevant supporting docs including receipts

Time Sheet	MPXX Time Sheet	Every month	Line manager	Store original at district office and photocopy at TMO	<ul style="list-style-type: none"> Any relevant supporting docs
Leave Sheet	MPXX Leave Sheet	Quarterly	Leave approved and signed by Line manager (include staff member's signature)	Copies stored in both district offices and TMO	<ul style="list-style-type: none"> Any relevant supporting docs
Fuel Consumption Sheet	MPXX Fuel Log	Monthly	At district level, DTL/OM (with driver/traveller signature). At TMO, PM/DPM provides approval	Original to be kept in district office and TMO	<ul style="list-style-type: none"> Any relevant supporting docs including receipts
Vehicle Operation and Maintenance Log	MPXX Vehicle Log	Monthly	At district level, DTL/OM (with driver/traveller signature). At TMO, OM provides approval	Original to be kept in district office and TMO	<ul style="list-style-type: none"> Any relevant supporting docs including receipts
Travel Planning Form	MPXX Travel Planning Form	Every trip	Line manager	Original to be kept in district office and copy at TMO	<ul style="list-style-type: none"> Any relevant supporting docs
Inventory List	Inventory List XX	Updated with every transaction, reported quarterly as required	DTL to ensure list is properly maintained	Soft copy kept at district	<ul style="list-style-type: none"> Any relevant supporting docs
Risk Register & BoG	MPXX Risk Register MPXX Basic Operating Guidelines	On-going	DTL/OM/TMO	To be kept and updated in district office	<ul style="list-style-type: none"> Any relevant supporting docs

1.3. PROCUREMENT & CONTRACT MANAGEMENT

No	Item	Responsibility	Procedure
1.3.1.	Central Level Procurement	ETL	<ul style="list-style-type: none"> The DTMP and ARAMP will inform the construction, maintenance and improvement plans for each district each year, and will be preceded by engagement with GoN agents (DDC) at the district level to review and agree on plans. A decision is taken by the Engineering Team Leader as to whether procurement is required. If so, the Engineering Team Leader is ultimately responsible for the procurement process, however the management of the process is delegated to the CMS who also takes technical inputs from the

No	Item	Responsibility	Procedure
			<p>relevant LRN Engineer – For Maintenance works, the Asset Management Specialist takes the lead, and for Improvement and New Construction, the Construction Engineer takes the lead</p> <ul style="list-style-type: none"> ▪ The CE or the AMS (depending on the type of work) prepares the TOR and RFP for the work based on the needs of the ARAMP. This is supervised by the ENGINEERING TL. The CMS shortlists the firms, and the Bid Evaluation Team (led by the CMS) recommends the winning firm to the PM, who signs the agreement with the firm ▪ Evidence and Reporting requirements: <ul style="list-style-type: none"> ▪ Tender documentation ▪ Meeting minutes ▪ Evaluation Report ▪ Contract Agreement ▪ Monthly Progress Reports (LRN) ▪ Associated Documentation and Guidelines: <ul style="list-style-type: none"> ▪ DTMP ▪ ARAMP ▪ Nepal Procurement Act / Regs ▪ DTMP Guidelines, GoN ▪ ARAMP Guideline ▪ Rule 40 of Public Procurement Rule 2064 requires, tax clearance certificate of the supplier to be obtained along with the quotation
1.3.2.	Central Level Contract Management	ETL	<ul style="list-style-type: none"> ▪ Once a contract has been procured, the management of that contract continues to be the responsibility of the CMS with technical support from either LRAMS or LRNCS. The CMS nominates a District Team to supervise the contract at the district level ▪ Supervision involves the day to day progress and quality monitoring and reporting of the work of the contracted firm against the TORs, particularly regarding the relevant standards and guidelines. The District Supervision team also provides recommendations of payment to the Contract Manager, who receives invoices and outputs at the central level ▪ The Contract Manager receives all invoices, and reviews these against the field and monitoring reports from the District Supervision Team and their own field monitoring reports if available. Consultancy contracts include the requirement to provide a summary checklist of the requirements of the TOR and how the output addresses these requirements ▪ Payment of invoices that have been checked by the DTL for consistency are submitted by the Contract Manager to the ENGINEERING TL for approval and payment. ▪ Evidence and Reporting requirements: <ul style="list-style-type: none"> ▪ Contract/TORs ▪ Consultant Outputs ▪ Monitoring reports (DTL/LRN) ▪ Invoices and Payment records ▪ Associated Documentation and Guidelines: <ul style="list-style-type: none"> ▪ DTMP ▪ ARAMP ▪ Relevant design standards

No	Item	Responsibility	Procedure
1.3.3.	District Level Procurement	DDC	<ul style="list-style-type: none"> ▪ Ownership and responsibility of procurement at the district level is with the DDC, and it is the job of the LRN at central and district levels to provide technical and systems support through the Support Consultant (SC). It covers procurement of works and goods but not services. The SC supports the DDC/DTO and reports to the DTL ▪ The first step is for the SC to review the ARAMP and DTMP with the DDC/DTO, and to prepare a procurement plan that includes packaging of works. The SC then carries out estimates of the work costs and manages the procurement process through the government system ▪ The DDC will form a Bid Evaluation Committee, which will carry out the evaluation and produce a Bid Evaluation Report recommending the favoured firm. This is sent to the Programme Manager and Engineering Team Leader. This is because prior to signing any agreement, a No Objection Letter from the RAP3 Programme Manager is required. Once the NOL is received by the DDC/DTO, the contract is signed by the LDO. This process is supported by the SC, who reports on his/her activities through monthly reports to the DTL, which are channelled through to the DC and LRN Team. ▪ Evidence and Reporting: <ul style="list-style-type: none"> ▪ Tender documentation ▪ Meeting minutes ▪ Bid Evaluation Report ▪ No Objection Letter ▪ Contract Agreement ▪ Monthly Progress Reports (SC/DTL) ▪ Associated Documentation and Guidelines: <ul style="list-style-type: none"> ▪ DTMP ▪ ARAMP ▪ Nepal Procurement Act / Regs ▪ DTMP Guidelines ▪ ARAMP Guidelines ▪ DDC must obtain Concurrence Certificate from RAP3 prior to making any payment above NPR 500,000 and for all final payments ▪ Rule 40 of Public Procurement Rule 2064 requires, tax clearance certificate of the supplier to be obtained along with the quotation
1.3.4.	District Level Contract Management	DDC	<ul style="list-style-type: none"> ▪ At the district level, DDF funded contracts are managed by the DDC, with support from the SC. The contract is signed by the LDO, and all contract monitoring is the responsibility of the DDC delegated to the SC. For works above Rs 500,000 and any Final Account Payment, the DDC must complete a concurrence checklist prior to payment being approved. Once invoices are approved by the DDC, payments are made from the DDC purse, taken from the RAP3 budget line and shown in the Ledger (RAP3). ▪ Evidence and Reporting <ul style="list-style-type: none"> ▪ Contract/TORs ▪ Consultant Outputs ▪ Monitoring reports (SC/DTL) ▪ Concurrence Checklists ▪ Associated Documentation and Guidelines: <ul style="list-style-type: none"> ▪ DTMP

No	Item	Responsibility	Procedure
			<ul style="list-style-type: none"> ARAMP Relevant design standards
1.3.5.	DDC Procurement Process for Consultancy and NGO services	DDC	<ul style="list-style-type: none"> Invitation for expressions of interest published in National press Within 10 calendar days of closing date, DDC evaluate and prepare shortlist of between 4 and 6 and invites all to orientation workshop Workshop held over not more than 7 calendar days and identification of appropriate candidates for all elements of the work identified and invited to tender Tenders submitted to DDC within 15 calendar days of invitation Tenders evaluated by DDC within 10 calendar days of closing date for receipt Final contract negotiations conducted in maximum 7 calendar days Contract awarded Service provider mobilises within 14 days of award Contractors/User Committee, No Objection Letters and Concurrence Certificates from the TMO Office should be updated
1.3.6.	User Committees	DDC	<ul style="list-style-type: none"> DDC should use the standard contracting template for User Committee agreements and follow the procedures defined in the Scheme Implementation Manual under the Local Self Governance Act Include provision for payment for opening UC bank account in the contract or otherwise deduct from total payment under contract UC works should have all the necessary documentation required for formation of User Committees. Documents include signed meeting record relating to committee membership and VDC register, VDC recommendation letter to DDC to sign the agreement, copies of UC member citizenship
1.3.7.	Bulk Procurement	OM/DTL	<ul style="list-style-type: none"> Bulk procurement process should include a step to calculate actual costs to each project that can be cross checked between the bulk procurement receipt and project accounts. If it is some special case then justification for not collecting quotation needs to be written in the purchase order while getting approval from approving authority

1.4. ASSET SECURITY

No	Item	Responsibility	Procedure
1.4.1.	Inventory List	OM	<ul style="list-style-type: none"> An inventory list should be maintained according to the inventory registry. At a minimum, inventory lists should be updated bi-annually. Ideally, they should be updated quarterly Fixed asset register should contain information related to purchase amount and location of asset Quotations and comparative chart should be kept together and attached with the vouchers Quotations should contain PAN Review registration of vendors before accepting quotation to ensure authentication of quotations
1.4.2.	Office Server	OM/ITA	<ul style="list-style-type: none"> It is recommended to provide access to the office server for all

No	Item	Responsibility	Procedure
	Access		team members so the latest events can be updated by the person in charge at any given time. This will also allow for the circulation of important messages to all corresponding offices and concerned individuals on time
1.4.3.	Systems Backup	DTL/OM/ITA	<ul style="list-style-type: none"> ▪ It is recommended to keep a back-up copy of all data ▪ Official documents should be backed-up at regular intervals (weekly or every two weeks) ▪ Backup discs should be safely retained in offices
1.4.4.	Virus Protection	ISM/DTL/OM/ITA	<ul style="list-style-type: none"> ▪ All computers should be protected by passwords and up to date antivirus software package ▪ Instructions for updating antivirus system are provided by ISM ▪ As new protection is acquired, individuals will be requested to update the system on their computer and confirm they have done so ▪ CDs with latest antivirus update will be despatched to district offices as required ▪ DTL is responsible for antivirus updates on all computers under their management

1.5. HR & TRAVEL

Reference Documents	
<ul style="list-style-type: none"> ▪ MPXX Allowances Schedule ▪ MPXX Timesheet Template ▪ MPXX Leave Sheet ▪ MPXX Staff Planner ▪ MPXX Vehicle Log 	

No	Item	Responsibility	Procedure
1.5.1.	General	All	<ul style="list-style-type: none"> ▪ The costs of all work-related travel are paid by the programme ▪ A travel planning form is to be completed by each traveller and agreed by the Line Manager prior to any journey for district staff and TMO staff ▪ Advance funding for journeys should be requested on the travel planning form and agreed with the Line Manager for district staff and TMO staff ▪ In the TMO office, a Movements Board is maintained. All planned field visits by TMO staff should be recorded in order for the board to be kept up to date ▪ Receipts/ticket stubs for accommodation and travel should be kept for signature and archiving within 5 days of travel period
1.5.2.	Private Telephone Accounts	OM	<ul style="list-style-type: none"> ▪ All district and TMO staff are provided with recharge cards ▪ Telephone bills for expatriate and main office are paid initially by the programme ▪ OM establishes with account holder personal and official call costs ▪ Bills accounted for under "official" and "personal" headings

No	Item	Responsibility	Procedure
			<ul style="list-style-type: none"> ▪ “Personal” balances entered as ADVANCE ▪ “Official” balances entered under the appropriate heading as cash expenditure
1.5.3.	Road travel	OM	<ul style="list-style-type: none"> ▪ RAP has a pool of vehicles available to all staff (cars and motorcycles) for work-related use ▪ A driver is allocated to each car and is responsible for ensuring it is maintained ▪ A vehicle use board is maintained in reception by the Office Receptionist (or stand in) and OM ▪ Users are to notify the Receptionist of transport requirement at start of day ▪ Vehicles are not to be used without notifying the Receptionist ▪ If no vehicles are available, a taxi should be used and the fare recovered from the OM ▪ For insurance reasons, vehicles may only be driven by a person holding a valid Nepali driving licence ▪ When not in use outside working hours, vehicles are to be parked in either the RAP compound ▪ Any request for using the vehicle out of the Nepalgunj region by TMO/District Office staff needs to be supported with an approval e-mail from the Office Manager/traveller ▪ Private use of vehicles: <ul style="list-style-type: none"> ▪ Vehicles may be used for private use during the working day subject to availability ▪ Vehicles may, on special occasions, be used by staff at weekends subject to prior approval of the DPM/PM ▪ Expatriate staff can be allocated a vehicle for reasonable private use in the evenings and at weekends ▪ Fuel and driver overtime costs are to be paid by the user for private use outside of Kathmandu
1.5.4.	Air Travel	(S)OM	<ul style="list-style-type: none"> ▪ All air travel requirements are to be arranged through the (S)OM ▪ The traveller is to notify (S)OM of travel requirements at least one week in advance of travel date (absolute minimum of 3 days) ▪ Airport Tax will be reimbursed at cost ▪ All ticket stubs to be retained and returned to the (S)OM for invoicing purposes
1.5.5.	Vehicle O&M	(S)OM	<ul style="list-style-type: none"> ▪ Drivers are responsible for maintaining the log for their allocated vehicle on a daily basis ▪ Fuel consumption sheet should be kept up to date at district level and aggregated for monthly reporting ▪ Drivers are responsible for obtaining validation of use by vehicle users (by countersigning the log) ▪ (S)OM collates vehicle logs monthly, calculates fuel consumption and stores them in administration section ▪ Driver overtime is recorded by the individual driver and authorised by the vehicle user ▪ Prior approval from the Programme Manager to proceed by e-mail is needed for maintenance or repair work

No	Item	Responsibility	Procedure																									
1.5.6.	District / Regional Team (Long Term stay) Allowances (NRs)	All	<table border="1"> <thead> <tr> <th>Group</th> <th>Districts</th> <th>Additional food costs</th> <th>Accommodation</th> <th>Hardship</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>JHA, MOR, NEPJ (GH)</td> <td>0</td> <td>5,000</td> <td>15% salary</td> </tr> <tr> <td>B</td> <td>ACC, DAD, DAI, DOT, PAR, SAN, SIN</td> <td>0</td> <td>5,000</td> <td>20% salary</td> </tr> <tr> <td>C</td> <td>BAJ, JUM, KAL, MUG</td> <td>3,000</td> <td>5,000</td> <td>25% salary</td> </tr> <tr> <td>D</td> <td>HUM</td> <td>3,000</td> <td>5,000</td> <td>30% salary</td> </tr> </tbody> </table> <ul style="list-style-type: none"> All allowances are subject to tax (25%). The amounts given are pre-tax so cash in hand will be lower. Final amounts to be paid will be dependent on final salary scale These rules apply equally to all staff regardless of their position (DTL, EO/SEDO, OM, district-based driver) but they will receive different final amounts depending on their salary grade. 	Group	Districts	Additional food costs	Accommodation	Hardship	A	JHA, MOR, NEPJ (GH)	0	5,000	15% salary	B	ACC, DAD, DAI, DOT, PAR, SAN, SIN	0	5,000	20% salary	C	BAJ, JUM, KAL, MUG	3,000	5,000	25% salary	D	HUM	3,000	5,000	30% salary
Group	Districts	Additional food costs	Accommodation	Hardship																								
A	JHA, MOR, NEPJ (GH)	0	5,000	15% salary																								
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D	HUM	3,000	5,000	30% salary																								
1.5.7.	Out of Station (Short Term stay) Allowances	All	<ul style="list-style-type: none"> Hotels to be paid against receipts up to the following limit: NRs 2,000 - Metropolitan, sub-metropolitan, municipalities in Terai, Simikot and Dailekh NRs 1,000 – Other district headquarters or municipalities (incl. Chainpur) NRs 1,000 – Other locations within districts Subsistence allowance per night NRs 1,000 for all locations and for all positions 																									
1.5.8.	Nepalgunj Guesthouse Conditions	All	<ul style="list-style-type: none"> All staff transiting through Nepalgunj will pay NRs 2,000 to stay at the Guest House and will be given a receipt for this to reclaim the amount in Kathmandu as normal They will also be given their NRs 1,000 subsistence allowance and will be required to pay for all food, snack and drinks in accordance with the Guest House Menu Support staff based at the Guest House will be eligible for allowances as per Group A under item 1 above. They will be provided with free accommodation on the premises, so will not be entitled to the accommodation allowance. If they choose to live outside, this will be at their own cost. As with all other staff, they will be responsible for paying their own food costs. They will be provided with a separate kitchen for their private use. If they choose to eat from the main GH kitchen, they will pay the price on the menu the same as everyone else A statement showing the opening balance of F&B stock, the quantity purchased during the month, the quantity consumed, and the closing stock by the end of the month should be in place in order to ascertain the profit/loss from F&B The consolidated income and expenditures of the GH operation should be recorded in the RAPID system at the end of every month, including petty cash An electronic copy of the incomes and expenditures' register needs to be maintained in order to record rental income, expenditure and F&B income for each guest ROM is advised to include the amount collected from the GH operations in petty cash balance while preparing the fund forecast Prepare the F&B statement on a monthly basis to fix the F&B rates 																									

No	Item	Responsibility	Procedure
			<p>in break-even point</p> <ul style="list-style-type: none"> ▪ Prepare GH receipts at the time of guest check out and don't keep any receipts pending ▪ Prepare voucher and attach supporting documents with that voucher before entering the transactions in RAPID ▪ Maintain the four different registers that are being used to record the Guest House operational activities: (1) Guest register for checking in/out, (2) Guest food and beverage billing register, (3) Food and beverage purchase register, and (4) Beverage stock register ▪ ROM is advised to prepare bin cards for items received from Bhojpur and Kathmandu
1.5.9.	Out of Station Allowances in Kathmandu	All	<ul style="list-style-type: none"> ▪ Staff will be required to declare their home base and whether they have family / friends in Kathmandu with whom they would stay while visiting Kathmandu. Out of Station allowances while in Kathmandu will be calculated on the following basis ▪ Home outside of KTM and no family / friends in KTM – Hotel up to NRs 2,000 against receipts plus subsistence of NRs 1,000 ▪ Home outside of KTM but stay with family / friends in KTM – Subsistence of NRs 1,000 but no hotel ▪ Home in KTM – no allowances ▪ These allowances will only be paid for official visits to KTM that have been authorised by the relevant District Coordinator or above. For general visits, i.e no associated with workshops or training events, the allowances will be paid for a maximum of 5 days per visit. If, for any reason, longer visits are required, these must be discussed and revised rates negotiated with the Programme Manager
1.5.10.	Personal Travel and Transit Days	All	<ul style="list-style-type: none"> ▪ District based staff are entitled to 4 personal trips per year. For DTL, EO and SEDO levels, travel by plane will be paid. For OM, Drivers and other support, travel will be by bus, except those based in HUM or MUG who will also be entitled to travel by plane ▪ It is not possible to travel between Kathmandu and all DHQs in 1 day. Therefore the standard travel and out of station conditions shall be paid up to the following transit limits: ▪ No limits on journeys between NEPJ or KTM and HUM – this will depend entirely on flight availability. ▪ Up to 2 nights each way for journeys between KTM and ACC, BAJ, JUM, KAL, MUG ▪ Up to 1 night each way for journeys between KTM and DAD, DAI, DOT ▪ No transit nights for remaining districts (JHA, MOR, PAR,SAN, SIN, NEPJ)
1.5.11.	Day Travel	All	<ul style="list-style-type: none"> ▪ Subsistence for day trips to SIN (from KTM) will be paid at half normal rate, i.e. NRs 500 per day. No other day trips will be paid unless agreed with the Programme Manager.