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‘SUPPORT TO CIVIL SOCIETY IN BHUTAN’
A Project Funded by the European Union

ADMINISTRATION & HUMAN RESOURCES

A GUIDANCE MANUAL FOR CIVIL SOCIETY ORGANIZATIONS IN BHUTAN

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ACRONYMS and ABBREVIATIONS

BVPM:	Best Value Procurement Method
CL:	Casual Leave
CSO:	Civil Society Organizations
DSA:	Daily Subsistence Allowance
ED:	Executive Director
EG:	Entry Grade
EL:	Earned Leave
ERS:	Early Retirement Scheme
GIS:	Group Insurance Scheme
HRC:	Human Resource Committee
HRD:	Human Resource Development
HR:	Human Resources
JD:	Job Descriptions
KPIs:	Key Performance Indicators
LEAB:	Labour & Employment Act of Bhutan
LTTP:	Long-Term Training Programme
MoLHR:	Ministry of Labour & Human Resources
OD:	Organizational Development
PF:	Provident Fund
PIP:	Performance Improvement Plan
PMS:	Performance Management Systems
POL:	Petroleum, Oil & Lubricant
PPE:	Personal Protective Equipment
PV:	Post Vacancy
RAA:	Royal Audit Authority
RGoB:	Royal Government of Bhutan
RICB:	Royal Insurance Corporation of Bhutan
STTP:	Short-Term Training Programme
TA:	Travel Allowance
TDS:	Tax Deducted at Source

FOREWORD

Civil Society Organizations in Bhutan were first formally registered in 2010 but the concept of Civil Society is not a new development. Throughout history, Bhutanese have nurtured a sense of community, and informal groups and associations (tshogpas) embedded in our culture have been a source of socio-economic support for decades. Since the enactment of the CSO Act 2007, the number of registered CSOs has grown to 51, with CSOs making substantial contributions across various thematic areas. This has culminated in 22 CSOs being awarded the National Order of Merit (Gold) by His Majesty the King during the 109th National Day Celebrations on 17th December 2016.

CSOs have played a pertinent role in promoting social welfare and inclusiveness by providing social services to the most marginalized groups in the country, and thereby complemented government efforts particularly in relation to accessibility and outreach of services. An active and vibrant Civil Society ideally enables a government to perform effectively and contributes to the development of a democratic country. It is with this view of promoting an enabling environment for growth of Civil Society and positioning CSOs as credible development partners that the need for strong internal governance mechanisms was recognized.

To this end, two series of Guidance Manuals on: 1) Human Resource and Administration and 2) Finance and Accounting, have been developed by Helvetas Bhutan Office through support from the European Union (EU) funded 'Support to Civil Society in Bhutan' Project. It is with the intention that the two documents can serve as suggestive guidelines for CSOs, that the CSOA endorses this Guidance Manual. Such reference documents for CSOs are envisaged to facilitate and strengthen internal processes and systems in relation to HR, Administration and Finance functions, in line with the relevant laws and regulations. We look forward to these Guidance Manuals ultimately serving the broader objectives of the CSO fraternity in Bhutan.



Mr. Jigme Namgyel
Chairperson, CSO Authority

PREFACE

This Guidance Manual for Administration and Human Resources (HR) is an employee handbook that fulfills the general objectives of a Manual to support efficient functioning of a Civil Society Organization (CSO) through a set of rules and regulations for effective administration and management within the organization.

This Manual shall be used as a reference for all matters relating to Administration and HR. The contents may be reviewed from time to time to ensure consistency and avoid conflict with the relevant laws and regulations related to CSOs which shall provide overall guidance on the policies and practices of CSOs.

The key purpose of this Manual is to guide CSOs in the development of their respective HR and Administration Manuals in accordance with proper regulations and standards. An organization's administrative and financial policies and procedures should be aligned with their overall vision, mission, and objective. Therefore, the Manual shall include information about the CSO's vision, mission, purpose, values, and broad strategic goals.

The Manual shall be a compilation of policies, procedures, working condition and behavioral expectation that guides employees' action in a particular workplace. Policies and procedures are succinctly described for hiring an employee, opening personnel file, managing performance, and recognizing the performance through tangible and intangible benefits.

The Manual shall clearly present employee compensation and benefits, employee code of conduct, ethical and legal treatment of employees, their protection from lawsuit claims, such as, workplace harassment, wrongful termination, discrimination, and additional terms and conditions of employment, etc.

It also contains the CSO's procurement procedures and policy on document retention. The Manual shall be a dynamic document and can be used to provide guidance to CSOs in the development of their formal Administration & HR Rules & Regulations.

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PART I: GUIDANCE MANUAL FOR ADMINISTRATION & HUMAN RESOURCES

PREAMBLE

The Preamble shall contain the overall vision and mission of the CSO as provided under its Articles of Association and Memorandum of Association.

The Preamble is a prelude to the ensuing chapters of the Manual. Brief explanations on the key contents of each chapter are provided herewith.

PRELIMINARY

Chapter 1 shall generally contain the overall application and coverage aspects under the title Preliminary.

CHAPTER ON ORGANIZATION STRUCTURE, POSITIONS AND JOB CLASSIFICATIONS

This Chapter shall generally be on the organogram (organization structure) of the CSO which will capture the overarching goal of the CSO. It will elaborate the CSO's organization structure, vision, mission and values.

The chapter shall also contain the CSO's job positions, grade and job descriptions at each level of structure hierarchy.

Organization Structure and grading is unique to every organization, reflecting its purpose, requirements and principles. Based on the CSO's organizational strategy, organization structure shall be outlined that will fulfill its objectives.

Grading is a method of clustering jobs/positions with the organization based on a set of common factors like level of seniority, complexity, and scope of the works. The higher the level of these factors in a job, the higher the grade it will be and hence have a corresponding salary. An example of grading structure is indicated below.

Employee Group	Designation
Senior Level	Executive Director
	Director
Middle Level	Sr. Officer/Manager
	Officer/Manager
	Assistant Officer/Manager
Support Level	Administrative Assistant
	Driver
	Cleaner

Therefore, it is important for the CSO's organization structure to feature the following important topics:

- Policy
- Position Profiling and Job Mapping
- Job Description at each employee category
- Human Resource Committee
- Roles and Responsibilities of HR Committee
- Working Hours and Holidays
- Definitions/Glossary

CHAPTER ON WORKING HOURS AND HR COMMITTEE

This Chapter shall contain provisions on the need and functions of HR Committee and the official working hours for the CSO's employees. Reference shall be made to the provisions of the Labour laws of the country, such as the Labour & Employment Act of Bhutan 2007 and Regulations on Working Conditions 2012 issued by the Ministry of Labour & Human Resources (MoLHR).

CHAPTER ON ETHICS AND CODE OF CONDUCT

In an organization, it is mandatory to have a blueprint on Do's and Don't's of an employee. For this, Admin & HR manual of the CSO should include a Chapter on employees' code of conduct, ethics and administrative action highlighting following provisions.

- Policy
- Ethics at Work and Conduct
- Misconduct
- Category of Misconduct
- Penalty for Misconduct
- Filing of Administrative Charges
- Disciplinary Procedure

CHAPTER ON SELECTION, RECRUITMENT, AND INDUCTION

This Chapter shall contain systems, procedures and process of hiring and inducting employees into the CSO. It shall elaborate on the process of planning, screening, shortlisting and eventual induction of employees.

In order to capture the above events, the Chapter should cover the following provisions:

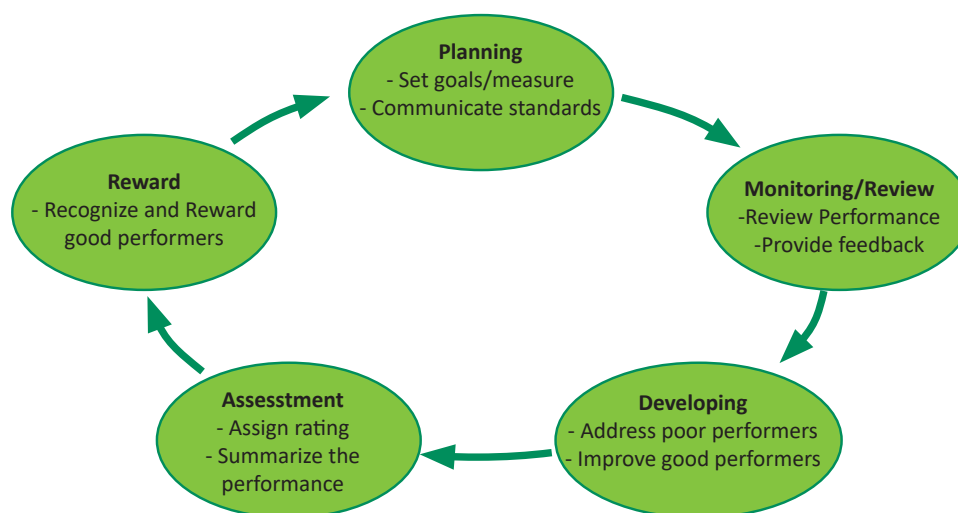
- Policy
- Strategy
- Vacancy Announcement
- Documents to be submitted
- Disqualification
- Screening & Short Listing
- Selection Panel
- Roles and duties of a Selection Committee

- Quorum of Selection Committee Meeting
- Interview Questions and Records
- Selection Procedure
- Induction of new staff
- Internal Recruitment
- Direct Recruitment
- Rolling Recruitment
- Induction Program
- Probation
- Authority of recruitment for different employee category
- Conversion of Employment of Regular Status to Contract

CHAPTER ON PERFORMANCE MANAGEMENT SYSTEM

This Chapter shall cover matters regarding the performance management of employees, building organizational climate and, recognizing and rewarding the employees through tangible and intangible benefits.

“Performance Management is the process through which managers ensure that employee’s activities and outputs are congruent with organization’s goals while performance appraisal means manager gets information on how well an employee is doing his or her job. (DeCieri & Kramer, 2003)”. The PMS cycle is indicated below.



In order to monitor the performance of an employee, the provisions indicated in the PMS cycle should be highlighted in the PMS chapter. Likewise, appropriate key performance indicators should also be included in the performance appraisal system to remove ambiguities while conducting performance appraisal of the employees. Therefore, the following provisions must be captured in the Chapter to effectively manage the performance of employees.

- Policy;
- Scope and Coverage;
- Authority;
- General Roles and responsibilities of the Performance Appraisal;
- Roles of the Executive Director/Head of the CSO;

- Roles of the Head of Division, Head of Unit, and Supervisor;
- Roles of the Employees;
- Performance appraisal cycle;
- Use of performance Appraisal Results; and
- Management of Poor Performers.

Results of the performance management will be used to reward good performers and manage the poor performers through training and development programs.

PMS may or may not be directly applicable based on the scale of the CSO. It is therefore recommended to either skip the PMS Chapter or adopt on case-by-case basis as deemed to the CSO's context.

CHAPTER ON PAY, ALLOWANCE AND OTHER BENEFITS

Compensation and benefit systems are key to the success of the organization. Employees are motivated to perform well in their roles, and get recognized for their outstanding performance based on the attractiveness of the compensation packages. It is therefore essential for an organization to institute fair and transparent system to encourage the employees to perform well in the organization.

Organizations usually reward good performers using performance-based incentives. Again, there are various ways to do it. However, it is essential that incentives payment follow a fair and consistent policy, which is closely linked to the performance appraisal system. And line manager also trained in its use. Rewarding staff must be done within clearly defined parameter to ensure fairness and avoid nepotism at all times.

While formulating the compensation module under HR manual, the following clauses should be outlined clearly.

- Policy
- Determination of Remuneration and Allowances
- Basic Pay
- Pay Fixation
- Pay Revision
- Annual Increment
- Allowances (Eg. Conveyance, Communication, etc.)
- Honorarium
- Bonus
- Provident Fund
- Group Insurance Scheme
- Medical Aid & Expenses
- Deductions and Recoveries
- Authority

Salaries should be consistent with the organization's job description and grading structure. While evaluating a job, it is important to take into account the levels of qualification, experience and responsibility of the position. This generally indicates that higher the grade, higher the salary. There are various ways of evaluating a position and assign a grade. However, as a general rule, when

calculating salary, organization should:

- Conduct market survey and compare with other CSO entities and similar local organizations to set the salary benchmarks.
- Understand where they set or want you to set salary in comparison to other local market.
- Consider budget constraints and legal requirements
- Outline clearly how staff salaries, including other benefits to be paid or calculated.

CHAPTER ON PROMOTION

Promotion is a systematic method of managing career progression of employees in the organization. It is a system of retaining and motivating employees by identifying and meeting development needs of the employees.

While managing career progression of employees, linear career progression approach is used in the organization for expert groups, such as, engineers, architects, etc. However, transitory or spiral career progression is used for general category employees to redevelop skills and move people from one job to another.

Also, promoting employees to higher position needs clear promotion strategy with a chart besides describing the provision mentioned below to ensure fairness and transparent system.

- Policy;
- General Rules;
- Criteria for Promotion;
- Promotion ineligibility;
- Types of promotion;
- Authority to grant promotion;
- Promotion Timeline;
- Promotion chart;
- Promotion Procedures; and
- Letter of Promotion;

Grade	Senior Level	Mid Level	Support Level
1	5+PV		
2	5+PV		
3	5+PV		
4		5+PV	
5		5	
6		5	
7		5	
8		4(EG)	
9			
10			5
11			5
12			5
13			5
14			4

CHAPTER ON LEAVE

The Labour and Employment Act, 2007 mandates the organization to sanction minimum leave for employees to meet their personal issues. For examples, casual leave, maternity leave, paternity leave and bereavement leave are mandatory leave required that need to be outlined in the Administration & HR manual. Therefore, it is important for the manual to highlight the procedures of availing leave so that employees do not misuse the provisions of leave, as detailed below:

- Policy;
- General Leave Rules;
- Categories of Level;
- Revocation of Leave Granted;

- Categories of Leave (Casual, Earned Leave, Maternity Leave, etc.);
- Accountability; and
- Authority.

CHAPTER ON TRANSFER

Transfer rules is an important strategy to shuffle and reshuffle employees from one location to another for the reason of job rotation, meeting the skills gap and also to curb corruption. Due to constant change in the external environment, it is important to transfer an employee with right skills to right place at right time. To resolve urgent issues of such kind on priority, transferring the right candidate from existing pool to assume the task is the quickest approach HR managers can action to. Therefore, it is important for the manual to outline the transfer rules.

At times, employees get entrenched into unwanted practices when kept for sustained period in the same location. Transferring staff after serving for four to five years in one location to another is also a strategy to mitigate the risk of unwanted practices.

However, provisions of transfer may or may not be applicable to all CSO entities depending on the size and location of different organizations. For examples, a CSO having no branch offices need not have to include transfer provisions in their Administration & HR manual.

Should CSO entities need to include transfer provisions in their manual, the following topics need to be outlined under Transfer Chapter.

- Policy;
- Transfer Authority;
- Types of Transfer;
- General Rule for Transfer; and
- Transfer Benefits.

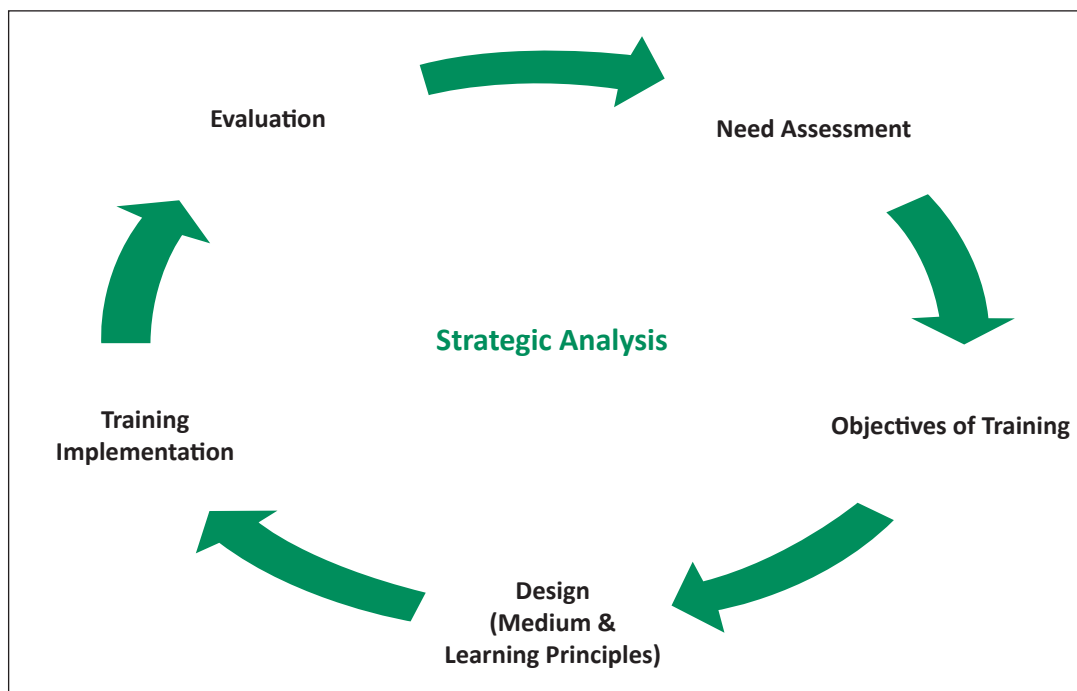
CHAPTER ON TRAVEL

Travel chapter under Administration & HR manual is important for staff to facilitate travel within or abroad to perform official duty. Also, the travel rules should outline admissibility of daily sustenance allowance (DSA), mileages, travel fare, etc. for different levels/grades of employees. Therefore, the Administration & HR manual should outline following provision under the Travel Chapter.

- Policy;
- Travel Procedure;
- Submission of Tour Report;
- Travels within Bhutan;
- Overseas travel;
- Incidental Expenditure;
- DSA and Travel Entitlements for Board of Directors/Trustees; and
- Use of Pool Vehicles.

CHAPTER ON TRAINING AND DEVELOPMENT

Training and development is a systematic approach to mitigate performance gap between the organizational needs and employee's performance. While formulating the training and development program, results of the employee performance appraisal are used as the starting point to define training objectives and its programs and subsequently draws an action plan using the framework indicated below.



A systematic Approach to training and development

To execute a training and development program successfully, the Administration & HR manual should outline five Ws and one H (What, When, Where, What, Who and How) succinctly to ensure effectiveness of the program. Therefore, the Administration & HR manual should outline following provisions under Training and Development Chapter.

- Policy;
- Types of training (Short-Term/Workshop/Seminar/Conferences/Institutional Visit/Long-term);
- General Criteria;
- Training Ineligibility;
- Entitlement during Long-Term Training Program;
- Benefits during Short-Term Training Program (STTP);
- Training obligation;
- Post Training requirements;
- Monitoring of STTP and LTTP; and
- Approving Authority.

CHAPTER ON SEPARATION

Separation is the last lap of an employee cycle. A member of staff can reach this stage for multiple reasons mentioned in the table below. Whatever the reasons for separation, some HR process forms the core activities to pay respect and bid farewell to a separating staff member with a positive ending.

Nature of separation from organization		Key Activities for separation
I. End of contract	<ul style="list-style-type: none"> • For staff employed on fixed term contracts, i.e. contract has an end date of validity. • Possible extension of contract 	<ul style="list-style-type: none"> - Debriefing - Exit checklist - Exit interview - Extension of contract
II. End of project/ program operations	<ul style="list-style-type: none"> • On completion of the project, staff employed specifically to deliver that project, shall end their employment with the organization. • Handover notes to the new incumbent. • Can result in redeployment on another project if the program/ agency continues operations. 	<ul style="list-style-type: none"> - Debriefing - Exit checklist - Exit interview - Handover - Redeployment
III. Voluntary resignation	When a staff member resigns from post and ends the contract prior to the end date.	<ul style="list-style-type: none"> - Exit checklist - Exit interview - Handover
V. Staff termination	This is when the organization ends the contract prior to the end date on the contract for performance reasons or any number of breaches of the code of conduct and other policies.	<ul style="list-style-type: none"> - Exit checklist - Exit interview - Handover

Administrative Procedures

When a staff member leaves the organization, there are many formalities that need to be completed, for the staff member as well as the organization. These formalities can be finance, audit, administration and HR related.

To ensure that there is a consistent process in place for all separating employee, it is recommended to have an exit checklist, which details out all the various activities required. There is no prescriptive method in designing this exit checklist, as long as it covers everything required and can be adapted to suit the organization's needs.

Exit Interview

An exit interview is a confidential conversation between the separating employee and the HR manager. The objective of this conversation is to understand the reasons for her/his decision to leave the organization, any issues that staff members wish to convey, especially something that

failed to be raised during employment or to make recommendation for positive change and/or organizational lessons learned. It is recommended to have a standard questionnaire for this conversation to keep it consistent.

Therefore, the Administration & HR manual should cover the following provision under the Separation Chapter:

- Policy;
- General rule on separation;
- Separation Category;
- Voluntary Resignation;
- Compulsory Retirement;
- Redundancy;
- Retirement Benefits;
- Provident Fund/Pension;
- GIS Benefit;
- Other Benefits;
- Authority;
- Nominee to receive Retirement Benefits in the event of death; and
- Benefits payable to an immediate family when an employee expires.

As a result, a separating employee has a clear direction of completing the administrative functions and collecting the post-retirement benefits.

CHAPTER ON OCCUPATION HEALTH, SAFETY AND DUTY OF CARE

It is a very important aspect of the organization to ensure duty of care towards all staff members. This is especially true when working in the field and during emergencies, as there is a verity of security, health and safety risk associated with work.

The Labour and Employment Act, 2007 also warrants organizations to have clear policy on occupational health and safety of employees at workplace. Further, this policy specifies incorporating specific provisions, such as, First Aid, PPE, Medical records, rest rooms, drinking water, etc.

Therefore, the Administration & HR manual on health, safety and duty of care should outline the following provisions:

- Policy;
- Duties and responsibility of a CSO;
- Duties and responsibility of Employees;
- Group Insurance Scheme;
- Provident Fund;
- Occupational Health & Safety Policy;
- Workplace Compensation; and
- Authority.

Organizations should seriously consider having their own health and safety policy including an accident reporting procedure and risk management practice.

CHAPTER ON PROPERTY MANAGEMENT

Significant portion of resources is spent on acquisition, improvement and/or construction of various kinds of properties. Expenditures incurred for such purposes reflect equivalent amounts of increase in the assets of the CSO. Therefore, it is important to maintain an updated inventory of its properties at all times. This will ensure that the properties of the CSO are properly maintained and utilized for intended purposes and the property ownership accountability remains with certain identified officials of the CSO.

Towards this end, this Chapter must capture the following aspects:

- i. assignment of responsibility for maintenance of updated inventories of assets and ensuring their economic use for the benefit of the CSO at different levels of operation;
- ii. availability of a central inventory of all non-expendable properties (fixed assets) of the CSO;
- iii. establishment of CSO's ownership and confirmation of physical existence of fixed assets at regular intervals; and
- iv. establishment of a proper system of disposal of obsolete, uneconomical or unnecessary assets.

Components of the Chapter

The Chapter shall comprise following components:

- acquisition of properties,
- receipt and issue of properties,
- maintenance and utilization of properties,
- periodic physical verification of assets,
- disposal and transfer of custodianship between and amongst officials, and
- procurement and utilization of pool vehicles.

Effective asset management and control of properties shall entail maintenance of certain specific records and documents such as Stock Ledger, Good Receipt and Issue Notes, Fixed Asset Register, Vehicle Log books, etc. These documents shall enable an accounting process to track assets for the purpose of financial accounting, preventive maintenance, and theft deterrence. Further, the process of asset management should provide clarity on assets related to its location, quantity, condition, and maintenance and depreciation status of the fixed assets under the control of the CSO.

In essence, the finance or admin unit needs to perform the following functions.

- a) Maintain a list of assets under their custody.
- b) Update the list of assets annually with all additions and deletions.
- c) Conduct physical verification of assets periodically to ensure existence and quality of assets and record shortages/excesses with explanations.
- d) Ensure regular maintenance and servicing of assets, wherever necessary.

Maintenance of Assets Register (AR)

All assets procured must be marked with unique asset number, which must be matched with the Assets Register. Assets shall not be issued until the assets register is updated and maintained with

the following information (as applicable):

- Asset Number;
- Description of the asset;
- Assets Group/Sub-group (category);
- Date of Purchase, Purchase Cost;
- Rate of Depreciation;
- Details of the Supplier/Vendor;
- Warranty/Guarantee;
- Issued to Location;
- Name of the User/Custodian; and
- Value of Insurance.

Inventory Management

The following steps must be followed for inventory management:

- i. Preparation of expenditure Request Form by Respective Unit;
- ii. Procurement of inventory from enlisted suppliers / vendors;
- iii. Receipt of bill / invoice from the supplier;
- iv. Receiving unit certifies the bill/invoice and the accuracy of quantity and quality of the inventory and submits it to the Finance unit;
- v. The bills/invoice is approved by the respective units and verified by the Finance Unit;
- vi. Payment voucher is prepared by Finance Unit;
- vii. In the inventory register, information like receipt quantity, procurement price, quantity of inventory issued and balance must be recorded; and
- viii. Annual physical verification of the inventory should also be conducted.

Physical Verification of Fixed Assets

Physical verification of fixed assets shall ensure that all the fixed assets of the CSO are secure and available and it enables identification of location of the fixed assets. Physical verification entails the following:

- i. Depute a relevant person/s and a schedule for verification of fixed assets;
- ii. Verify on an annual basis all fixed assets and corresponding inventory number. Check the availability, condition of the assets, and maintenance, if required;
- iii. Update the fixed asset register for any changes in the fixed asset variables like location, etc. with approval from the Head of the CSO;
- iv. In case of any missing/damaged/lost fixed asset, the same shall be accounted for; and
- v. Necessary accounting entry for impairment of the assets should be carried out after obtaining approval from the Head of CSO.

CHAPTER ON PROCUREMENT

Procurement is the process of finding and agreeing to terms, and acquiring goods, services, or works from an external source, often via a tendering or competitive bidding process. An efficient procurement system shall enable the CSO to achieve economic, efficient and effective purchase of goods and services through promoting transparent, fair and equal access to the suppliers.

This Chapter contains the following sections:

- Eligibility criteria for suppliers to participate in the bid;
- CSO's Tender Committee, Levels and composition;
- Various procurement methods generally followed by different organizations, Eg. Open bidding, Limited bidding and Direct Contracting;
- Best Value Procurement Method

Open Bidding

Under this method, all contenders who are capable and eligible to supply the goods, works and services shall be given equal opportunity to submit bids following a notice inviting tender;

If this method fails to result in the award of a contract after two attempts limited bidding method may be resorted to.

Limited Bidding

Under this method, bid may be solicited from 3 to 5 eligible bidders who are capable of providing the goods, works and services sought. This method may be used under any of the following circumstances:

Under this bidding process, bids may be solicited from minimum of three (3) eligible bidders through formal communication including email. If this method fails to result in the award of a contract, the Limited Enquiry Bidding method may be used.

Direct Contracting method

If the above method fails to result in the award of a contract, the Direct Contracting method may be used.

Best Value Procurement Method

Given the size of the CSO, the government procurement rules and regulations would be lengthy and time-consuming resulting in inefficient procurement process. Therefore, an alternative procurement process known as "Best Value Procurement Method" is recommended in the sample Manual.

BVPM is a vision and method for procuring and tendering where the main focus is not the price but the performance of market parties. This method focuses on procuring the highest value and subsequently obtaining this at the most economically advantageous tender. It is also based on the conviction that the risks are minimized or eliminated when the information is effectively used.

This procurement process covers procurement of goods and services and it is designed to enable the CSO to provide effective and efficient services to its stakeholders.

Application of BVPM

This procurement method shall apply to procurement of goods and services specified only by the Management on yearly basis through issuance of office order.

CHAPTER ON DOCUMENTATION

This Chapter shall outline the length of time for which a CSO shall keep certain documents and records, either in hard paper copy or in electronic form. This requirement shall serve as guidelines for dealing officials indicating which documents to discard and which to retain. Further, such compliance shall also ensure the CSO's compliance with relevant legal requirements besides preventing accidental or unintended destruction of records.

Existence of proper documentation policy shall benefit the management of the CSO as under:

- i. Source of knowledge about the CSO: Provide officials and staff members of the CSO with important historical information about the CSO;
- ii. Reviewing documents regularly will remind what the CSO has and their purposes;
- iii. Free up space: archiving or purging files in an organized and strategic manner will make room for new files in file cabinets, storage areas and computers;
- iv. Documentation policy will specify importance on why documents, be it hard copy, online or in other forms, should be retained, protected and eligible for destruction. It also enables prompt availability of key documents during the time of exigent legal investigations or lawsuits.

This Chapter shall contain provisions as under:

- Purpose/policy;
- Categorisation of documents;
- Document retention periods;
- Electronic documents and Electronic mails (e-mails); and
- Storage planning.

PART II: TEMPLATE FOR ADMINISTRATION & HUMAN RESOURCES MANUAL

PREAMBLE

CHAPTER 1: PRELIMINARY

1.1 Title

- 1.1.1 This manual shall be called “Administration & Human Resource Manual for, 2020”.

1.2 Purpose

The purpose of the Administration HR Manual is to set proper procedures and guidelines that will guide the management to implement Administration and HR actions in a coherent manner as follows:

- 1.2.1 Terms and conditions to govern the services of the employee;
- 1.2.2 Set standards for employee code of conduct and its performance;
- 1.2.3 Pay, benefits and allowances;
- 1.2.4 Working hours, working patterns, and entitlements;
- 1.2.5 Recruitment and selection, promotion, training and development, performance management and reward system;
- 1.2.6 Procedures for dealing with disciplinary issues fairly and expeditiously;
- 1.2.7 Procedures and entitlements related to employees’ separation;
- 1.2.8 Policy and procedures on property management;
- 1.2.9 Record keeping, retention and destruction of official records and documents; and
- 1.2.10 Procurement policy and procedures.

1.3 Authority and Rules of Construction

The Board of Directors/Trustees of CSO established vide Registration No..... issued by the CSO Authority, hereby promulgate adoption of this Administration & HR Manual as vested upon them by the Article of Association of

If there arises any doubt as to the construction of any provision in this Manual, the decision of the Board of Directors/Trustees thereon shall be final and binding.

This HR and Administration Manual shall be subject to amendment by the CSO from time to time, as considered expedient for the effective management of the CSO.

Unless the context otherwise indicates, the singular shall include the plural.

1.4 Extent, Commencement and Applicability

1.4.1 This Manual shall apply to all employees of the CSO.

1.4.2 This Manual shall come into force with effect from the date announced through the Board executive orders.

1.5 Supersession and Supplementary Order

This Manual shall supersede the and the Management shall issue Office Order consistent with this Manual as may be necessary from time to time with approval from the Board/Trust.

1.6 Amendment and Interpretation Procedures

The authority for amendment and interpretation of any provision under these rules shall be vested with the Board and its interpretation shall be final and binding.

This Manual shall be reviewed and revised as and when deemed necessary by the Board/Trust.

Any Amendments and additional provisions shall come into effect from the dates announced by the Board/Trust.

1.7 Definitions

The following words and phrases shall be understood as defined hereunder:

1.7.1 **Allowances:** Means any additional payments being made by the CSO to an employee in addition to the basic pay.

1.7.2 **Basic Pay:** Means amount payable every month excluding allowances and benefits.

1.7.3 **Board or Board of Directors:** The Chairperson and other members of the Board of Directors of CSO.

- 1.7.4 **Chairperson:** The Chairperson of the Board of Directors of the CSO.
- 1.7.5 **Organization:** CSO registered under the CSO Act.
- 1.7.6 **Compulsory Retirement:** retirement from service of CSO with post service benefits.
- 1.7.7 **Contract Employee:** a person appointed on a fixed term with agreed contract terms and conditions.
- 1.7.8 **Daily Subsistence Allowance (DSA):** The allowance per day payable to an employee during in-country and ex-country (abroad) official tours and including India.
- 1.7.9 **Director:** The Directors of the CSO's Board.
- 1.7.10 **Expendable properties/materials:** Items which are consumed in use, such as, stationery, toner cartridge, spare parts of vehicles, etc. which lose their identity in the process.
- 1.7.11 **Gross pay:** The basic pay plus other allowances.
- 1.7.12 **Head of CSO:** An officer exercising the overall administrative, financial and technical control of a CSO.
- 1.7.13 **Head of the Unit/Division:** An officer exercising the administrative, financial and technical control of a Division or Unit declared by the head of the CSO.
- 1.7.14 **Job Description (JD):** means position title, position level, purpose, duties, and responsibilities, minimum qualifications and experience and other factors describing the position.
- 1.7.15 **Machinery and Equipment:** Non-expendable properties other than land, buildings and other structures having a useful life of more than 12 months, such as Motor Vehicle, Plants, Fixtures and Furniture, Office Equipment such as computers and printers, fax machine, etc.
- 1.7.16 **Net Pay:** The amount of pay drawn by employee after all mandatory deductions.
- 1.7.17 **Non-expendable properties/materials:** Materials which do not lose their identity, and ordinarily retain their original identity during the process or use, such as, vehicles and machineries, buildings, equipment, etc.
- 1.7.18 **Labor and Employment Act of Bhutan 2007 (LEAB):** The law governing employment and working conditions of the employee.
- 1.7.19 **Official Travel:** Travel to places outside the employee's usual place of posting in performance of official work such as, business meeting, seminars, conferences and study tours.

- 1.7.20 **Position Level:** grade of the employee, which also defines benefits in the form of pay, allowances and other entitlements.
- 1.7.21 **Power of Attorney:** The power of Attorney granted by the Board or Head of the CSO in favor of the any heads and individuals.
- 1.7.22 **Performance Appraisal:** Assessing the performance of an employee based on certain KPIs.
- 1.7.23 **Probation Period:** Observation period prior to regularization of the service as regular employee.
- 1.7.24 **Property/Stores Manager/Officer:** An officer delegated with the authority and responsibility for safe custody and utilization of CSO's properties.
- 1.7.25 **Resignation:** Resigning voluntarily from the service of the CSO.
- 1.7.26 **Retirement:** Retiring from the services of the CSO either on attaining superannuation age or under any ad-hoc scheme of the CSO.
- 1.7.27 **Salary:** The basic pay plus allowances, if any.
- 1.7.28 **Service Record:** The official record as recorded in the employee's service file.
- 1.7.29 **Superannuation:** When an employee attains the superannuation age as specified under this HR Manual.
- 1.7.30 **TDS:** The Tax Deducted at Source
- 1.7.31 **Temporary Employee:** An employee whose service have been engaged for a specified period, which may be extended from time to time for work.
- 1.7.32 **Termination from Service:** Dismissal of an employee from service without retirement benefits on disciplinary grounds (gross misconduct) or convicted of a misdemeanor and above under any Court of Law.
- 1.7.33 **Third country:** Countries other than India.
- 1.7.34 **Traveling Allowance (TA):** The allowance payable to an employee to compensate for the cost of travel during the in country /ex country travel.
- 1.7.35 **Wages:** Emoluments paid to workers on a daily basis.

CHAPTER 2: ORGANIZATIONAL STRUCTURE AND POSITION CATEGORIES

2.1 Objectives

- 2.1.1 To have organization structure and staffing pattern that meet the CSO's goals and objectives.
- 2.1.2 To have organization structure that provide clear chain of command, specify individual roles, and define scope of the work to gain efficiency and save resources in the CSO;
- 2.1.3 To ensure organizational structure evolve over time as civil society landscape evolves.

2.2 Organization Structure



2.3 Position Category and Structure

2.3.1 CSO may classify employees into 3 categories and position grades with corresponding remunerations;

Employee Group	Designation
Senior Level	Executive Director
	Director
Middle Level	Sr. Officer/Manager
	Officer/Manager
	Assistant Officer/Manager
Support Level	Administrative Assistant
	Driver
	Cleaner

CHAPTER 3: WORKING HOURS AND HR COMMITTEE

3.1. Objective

Ensure optimum and effective utilisation of human resources.

3.2. Working Hours and Holidays

3.2.1 The normal working hours of the CSO shall be as follows:

Official working hours from Monday to Friday:

3.2.1.1 Winter timing (November-February) Monday to Friday: From 9 AM to 4 PM

3.2.1.2 Summer timing (March-October) Monday to Friday: From 9 AM to 5:00 PM

Lunch break: 1 PM to 2 PM

3.2.2 The CSO shall observe and remain closed during all public holidays as required under the Labour and Employment Act of Bhutan 2007.

3.2.3 A working mother shall be allowed a time off for breast-feeding as required under the Labour and Employment Act of Bhutan 2007.

3.3 Human Resource Committee

3.3.1 The CSO shall institute an HR Committee to address and guide all human resource actions in the CSO. It shall also ensure broader participation to ensure fairness and transparency.

3.3.2 HR Committee shall consists of three to five members. The composition of the HR Committee shall be as follows: -

- Head of the CSO - Chairperson
- At least two Head of Division/Units
- HR and Administrative Manager/Officer – As Committee Secretary with voting power

3.3.3 The HR Committee meeting shall have a minimum of 2/3 of members including chairperson to convene a meeting.

3.3.4 HRAS shall ensure regular convening of HR Committee meeting.

3.3.5 All HRC members shall be accountable for all the decisions/actions.

3.4 Roles and Responsibilities of HR Committee

- 3.4.1 Ensure effective implementation of HR Manual and formulate/review HR matters as and when required.
- 3.4.2 Review appeal on HR issues and performance of the employees.
- 3.4.3 Review and adjudicate disciplinary cases.
- 3.4.4 Review and recommend staff structure, pattern, strength and training needs for the employees.
- 3.4.5 Carry out HR planning and training need assessments of the employees.
- 3.4.6 Recruit, select and appoint qualified and suitable candidates up to the managerial level, as per the rules. Review and approve promotions including recommendations for meritorious promotions as per the rules.
- 3.4.7 Review, recommend and approve training/study for the employees.
- 3.4.8 Review and approve resignation/superannuation of the employees.
- 3.4.9 Review and recommend transfer of the employees.
- 3.4.10 Review, recommend and approve the following:
 - 3.4.10.1 Medical Leave beyond one month; and
 - 3.4.10.2 Study Leave
- 3.4.11 Review and recommend Extra Ordinary Leave of the employees to the Board/Trust.

CHAPTER 4: CODE OF CONDUCT, ETHICS AND ADMINISTRATIVE ACTIONS

4.1 Objectives

- 4.1.1 Establish desired standards of conduct and behavior of the CSO's employees.
- 4.1.2 Promote trust and respect amongst the CSO's employees.

4.2 Clauses

- 4.2.1 An employee shall be conversant with and abide by the Manual and other rules and regulations issued by the Board/Trust at all times in the interest of the CSO.
- 4.2.2 An employee upon appointment shall sign the "Employee Code of Conduct Undertaking" provided in Annexure 1 Ethics at Work and Conduct.
- 4.2.3 An employee shall maintain the highest standard of, amongst others, integrity, honesty, fortitude, selflessness, loyalty, right attitude, right aptitude, and endeavour to maintain professional excellence.
- 4.2.4 An employee shall cherish, subscribe and promote the values of Tha-Damtsi, Ley-JueDrey and Driglam Namzhag while serving in the CSO.
- 4.2.5 An employee shall maintain harmony and create team spirit with co-workers at all levels.
- 4.2.6 An employee shall exercise honest, informed and sincere judgment at all times while discharging his/her duty.
- 4.2.7 An employee shall provide correct information and not conceal or tamper any information and facts and figures.
- 4.2.8 An employee shall not mislead his/her co-workers.
- 4.2.9 An employee shall report to an appropriate authority on time any activity that adversely affect the function and reputation of the CSO.
- 4.2.10 An employee shall not accept any money, material reward, or anything that can be considered to be a bribe intended to influence his/her judgment or actions as an employee, from any person.
- 4.2.11 An employee, while carrying out duties assigned by the CSO, shall take special care of the safety and well-being of co-workers and beneficiaries as well as the well-being of the public at large.

- 4.2.12 An employee shall at all times conform to the norms of decency normally expected of a CSO.
- 4.2.13 An employee shall not participate in the decision making processes of the CSO in which the employee and his/her relatives are involved leading to conflict of interest.
- 4.2.14 An employee shall abstain from all activities, on duty or otherwise, which will create a negative image of the CSO.
- 4.2.15 An employee shall not come to duty under the influence of liquor/drugs or in intoxicated condition.
- 4.2.16 An employee shall honestly and truthfully share the knowledge and experience gained during the practice of the profession.
- 4.2.17 An employee shall maintain a fair and impartial attitude towards the public, employer and its beneficiaries.
- 4.2.18 An employee shall not disclose any confidential and sensitive information of the CSO.
- 4.2.19 An employee shall strictly adhere to the workplace grievance procedure of the CSO prior to submission of appeal to any organization.

4.3 Outside Employment

An employee shall not engage in any trade or business or undertake any additional employment while in service of the CSO unless specifically approved by Head of the CSO.

4.4. Handling Cash and Valuables

- 4.4.1 An employee shall manage and account all cash and valuables as prescribed in the Financial Manual of the CSO.
- 4.4.2 An employee shall not use CSO's cash/fund for personal purpose under any circumstances.

4.5 Property of the CSO

- 4.5.1 An employee shall take good care of the CSO's property.
- 4.5.2 An employee shall not involve him/herself directly or indirectly in any act purported to commit theft/cause damage in any manner to any property of the CSO.

4.6 Correspondence

- 4.6.1 Correspondence and other written materials will be either unclassified or classified as confidential and any confidential material shall be securely locked when not being used.

4.6.2 All confidential matters shall not be shared or produced as evidence in legal proceedings without approval of the Board/Trust.

4.7 Preservation and Destruction of Documents

The CSO's records including files, registers and records of court proceedings may only be destroyed as per the Documentation Policy provided under Chapter 17 of this Manual.

4.8 Telephone Services

Official telephone services shall only be used for official purpose.

4.9 Misconduct

An employee's behavior shall be regarded as Misconduct if she/he:

- 4.9.1 Infringes or fails to abide by Section 4.1 of this Chapter.
- 4.9.2 Neglect or refusal of performance of the official duties.
- 4.9.3 Abuse of official authority and/or position.
- 4.9.4 Insubordination/disobedience to superior or lawful authority.
- 4.9.5 Malversation, embezzlement, malfeasance and misappropriation of the CSO's fund and property.
- 4.9.6 Fails to submit records, documents and reports required by rules and regulations within prescribed period without justifiable reason.
- 4.9.7 Fails to render or settle accounts related to financial responsibility, accountability and liability.
- 4.9.8 Damages CSO's property resulting into financial loss; and
- 4.9.9 Affecting CSO's goodwill due to negligence while on duty.

4.10 Sexual harassment

Sexual harassment shall include, but not limited to

- 4.10.1 Making unwelcome sexual advances;
- 4.10.2 Making a gesture, action or comment of a sexual nature; and
- 4.10.3 Making any oral or written remark or statement with sexual connotation to a person or about a person.

4.11 Minor Misconduct

4.11.1 A minor misconduct shall consist of actions such as:

- 4.11.1.1 Irregular Attendance
- 4.11.1.2 Unbecoming etiquettes and manners
- 4.11.1.3 Carelessness and/or negligence of duties

4.11.2 If an employee is found to be guilty of engaging in an act of minor misconduct two or more times, it will be treated as major misconduct.

4.12 Major Misconduct

A Major misconduct is an offence that is serious as to justify summary dismissal without warning notice or payment in lieu of notice being given. The following causes, but not limited to, gives an indication of the types of misconduct or actions which amounts to major offence:

- 4.12.1 Failure to take reasonable care at work, or behave in a way that might endanger the health and safety of fellow staff, or result in damage to the CSO's tools, equipment, property;
- 4.12.2 Repeated Irregular Attendance and riotous behavior.
- 4.12.3 Serious and willful insubordination and disobedience of a repeated or serious nature.
- 4.12.4 Violence or physical assault and/or threatening behavior.
- 4.12.5 Dishonesty, fraud, misrepresentation or embezzlement of money, property or equipment of the CSO including the CSO's intellectual property and that of public while the employee is in the service of the CSO.
- 4.12.6 Non-remittance/non deposit of collections, such as, cash and valuable items.
- 4.12.7 Failure to inform management promptly on learning of an occurrence or suspicion of occurrence of misappropriation, theft or dishonesty in the CSO.
- 4.12.8 Any conviction for criminal offence
- 4.12.9 Unauthorized access to confidential material belonging to the CSO.
- 4.12.10 Doing business or engaging in any other employment which has conflicting interest with the CSO.
- 4.12.11 Serious incapability while on duty, whether in the office or while on any business outside the office, brought on by alcohol or illegal drugs.

4.13 Penalty for Misconduct

- 4.13.1 The HR Committee shall take into consideration the nature and seriousness of the offence as well as the circumstances.
- 4.13.2 The HR Committee shall decide on appropriate levels of disciplinary action based on the nature and seriousness of the offence as per the laws of the country. If the case requires criminal prosecution, the HR Committee shall pursue appropriate legal action.
- 4.13.3 One penalty per charge or more shall be imposed based on the degree of offence.
- 4.13.4 An employee may be compulsorily retired from service with or without post service benefits as deemed appropriate by the HR Committee.
- 4.13.5 An employee damaging the CSO's tangible and intangible property due to negligence while on duty, shall bear the financial loss and damages in addition to administrative penalty.
- 4.13.6 An employee providing information that are false/misleading and/or concealing or tampering facts and figures of/from superiors, peers and subordinates leading to significant financial loss shall be terminated and the amount at loss shall be recovered.
- 4.13.7 An employee accepting bribes in the form of cash or in kind and/or involve in any form of corrupt practices or actions shall be terminated
- 4.13.8 An employee found involving in private trade shall be issued with a letter of notice to discontinue activities immediately. Failure to abide by the notice shall be subjected to appropriate disciplinary action.
- 4.13.9 An employee found mishandling the cash and valuables of the CSO shall be immediately made to refund the amount and liable for administrative actions as per section 4.12.14 and 4.12.15 below based on the gravity of the offence.
- 4.13.10 An employee revealing the confidential information without a prior approval of the competent authority shall be liable for administrative action as per section 4.12.14 and 4.12.15 based on the gravity of the offence.
- 4.13.11 An employee found abusing controlled substance and alcohol during office hours shall be issued with a letter up to a maximum of two times and shall be liable for administrative penalty as deemed fit under section 4.12.14 and 4.12.15 by the HR Committee.
- 4.13.12 The following are the penalties classified as minor and the HR committee shall decide on the penalties to be imposed depending on the severity of the offence:
- Withholding of increment;

- Withholding of long-term training for next two years; and
 - Withholding of short-term ex-country training for next two years.
- 4.13.13 The following are the penalties classified as major and the HR committee shall decide on the penalties to be imposed depending on the severity of the offence:
- Withholding of promotion;
 - Demotion to lower position;
 - Suspension;
 - Compulsory retirement from service with post retirement and other benefits;
 - If it involves damage of CSO's assets, the cost of financial loss recovered in addition to compulsory retirement with post-retirement benefits; and
 - Termination of service without post retirement and other benefits except one's own contribution to PF.

4.14 Filing of Administrative Charges

- 4.14.1 An Administrative charge of any form against an employee shall be submitted to the head of CSO through a written letter with details, such as, name and contact number of the complainant.
- 4.14.2 A charge against an employee shall be filed by:
- 4.14.2.1 An individual, group, client, and stakeholders of the CSO in the form of a written complaint, supported with sufficient documentary evidence.
 - 4.14.2.2 The immediate supervisor of the employee.
 - 4.14.2.3 The HR Committee on its own initiative.
- 4.14.3 A complaint, including anonymous letters, not filed properly as prescribed above, shall not be entertained.

4.15 Disciplinary Procedure

- 4.15.1 The Management shall make a necessary enquiry about the employee prior to start of the formal investigation and apprise the ED of the administrative charges against the employee and any findings from the enquiry, for necessary instruction.
- 4.15.2 In a prima facie case, the ED shall form an investigation team comprising heads of Divisions/Units. The particular employee shall be served a written notice to submit a justification within 5 days of allotted time to the management.
- 4.15.3 The employee shall answer the charge and support it with relevant documents and evidences, if any.
- 4.15.4 The investigation team shall consist of heads of Divisions/Units, which shall be formed on the need basis.

- 4.15.5 The Investigation team shall dismiss the case when the respondent proves beyond doubt that the charges against the incumbent are baseless.
- 4.15.6 The investigation shall be completed no later than thirty (30) working days from its commencement. The period for investigation may be extended by the HR Committee depending on the case.
- 4.15.7 The investigation team shall submit to the ED through HR Committee a written report within ten (10) days from the completion of the investigation.
- 4.15.8 The HR Committee shall take disciplinary action without formal investigation when the employee:
 - 4.14.8.1 Habitually exhibits bad behaviour and poor performance as may be indicated in the Performance Appraisal; and
 - 4.14.8.2 If an employee is charged with a grave or serious offence and the guilt is proved with evidence beyond reasonable doubt.
- 4.15.9 A decision shall be rendered by the HR Committee within 10 full working days from the receipt of the final investigation report.
- 4.15.10 A copy of the decision shall be forwarded to employee's supervisor and a copy shall also be recorded in his/her personal file.

4.16 Suspension

- 4.16.1 An employee who is charged with an offence under the Anti-Corruption laws of the country may be suspended during the course of the investigation if his/her:
 - 4.16.1 Attendance in the office is likely to impede the investigation proceeding; and/or
 - 4.16.2 When there is likelihood of available evidence being influenced, removed or tampered from the official record which may be under the employee's or his/her subordinate's guardianship.
 - 4.16.2 Suspension shall be affected through formal order which shall be notified to the employee concerned.
 - 4.16.3 An employee under suspension shall be paid 50% of the last basic pay up to a maximum period of three months of suspension. For cases extending beyond 3 months, the subsistence allowance sanction shall be decided by the Board/Trust upon recommendation of the HRC.
 - 4.16.4 An employee shall be reinstated into service with full benefits and remaining of his basic pay shall be paid in arrears, in the event, she/he is found innocent and acquitted by the Court of Law. The period of suspension shall be considered as part of active service for the purpose of gratuity, annual increment and promotion.

4.17 Appeal Authority

An employee may appeal against the decision of the HR committee within 10 working days from the receipt of the decision to the appellate authority:

Employee Positions	Disciplinary Committee	Appellate Authority
ED	Board Committee	Board
All other Employees	ED	Board

4.18 Grievance Procedure

- 4.18.1 Any employee in the CSO shall be given an opportunity to raise his/her grievances with their free consent and to be heard expediently. The CSO shall ensure prompt and fair resolution of grievances raised by an employee.
- 4.18.2 If a grievance arises at a workplace, the concerned parties involved shall genuinely attempt to settle the grievance informally or by meeting to discuss the matter in dispute and when such attempts fail, or where employees feel unwilling, for any reason, to deal with the matter informally, the formal procedure should be used.
- 4.18.3 The formal grievance procedure is as follows:
- 4.18.3.1 Employees should submit full details of grievance to their supervisor, with a copy to the HR Committee. If the complaint is with regard to the employee's supervisor, the statement should be sent to the HR Committee only. Employees should give detailed information with regard to the grievance and if possible even specify the date and person involved. The investigation team thereafter may investigate, if required. During investigation the team may ask the employee for any facts/information that they feel important to resolve the case.
 - 4.18.3.2 The Employee shall attend the meeting and accordingly comply with all the procedure that needs to be performed.
 - 4.18.3.3 The employee shall be informed regarding the decision taken by the supervisor/HRC, as the case may be, as to the response to the grievance within a specified time (10 working days from the commencement of the investigation) and also to be notified of the right of appeal against the decision if they are not satisfied with such decision.
 - 4.18.3.4 If an employee is not satisfied with decision, she/he may appeal to the next appellate authority within 10 working days in writing.
 - 4.18.3.5 The appellate authority shall review and convey the decision in writing.
 - 4.18.3.6 If a grievance remains unresolved following an attempt to settle it by

applying the workplace grievance procedures at a workplace, the party or the parties who initiated the grievance shall notify the Chief Labour Administrator, Ministry of Labour and Human Resources (MoLHR), that a labour dispute exist.

4.19 Sexual Harassment complaint procedure

- 4.19.1 The victim shall make a complaint in verbally and later in writing identifying the alleged harasser(s), describing the incident including places, times and dates, naming any witness, signed by the complainant and bring it to the attention of the person designated in the procedure.
- 4.19.2 The designated officer shall acknowledge receipt of the victim's written complaint immediately and commence an investigation based on the urgency of the complaint. The outcome of the investigation shall be communicated to the victim within 10 days from the commencement of the investigation.
- 4.19.3 If a victim is dissatisfied with the outcome of the Internal Complaints Procedure or who chooses to by-pass that procedure may lodge a sexual harassment complaint with Chief Labour Administrator, MoLHR.

CHAPTER 5: RECRUITMENT, SELECTION AND APPOINTMENT

5.1 Objectives

- 5.1.1 Attract, select and retain right candidate for the right job at right time to maintain a talent pool according to HR plan and policies of the CSO;
- 5.1.2 All applicants meeting minimum requirements shall be given equal opportunities of employment irrespective of sex, marital status, family status, race, or religion;
- 5.1.3 Employment shall be offered to the best-qualified candidates based on merit, experience, skills and abilities to meet the requirement of the job;

5.2 Principle

- 5.2.1 Ensure that the recruitment, selection and appointment of employee in the CSO is fair, transparent, merit-based and cost effective in accordance with the human resource need and strategic plan of the CSO;
- 5.2.2 Eliminate ad-hoc decisions, thereby minimizing the risk of poor decisions being made and selection of inappropriate candidates.

5.3 Recruitment Planning

- 5.3.1 The CSO shall initiate annual manpower analysis and recruitment plan as per the HR plan of the CSO;
- 5.3.2 All recruitments shall be conducted in accordance with long-term HR master plan and annual recruitment plan against vacant positions approved in the staffing pattern and strength of the CSO.

5.4 Employment Categories

- 5.4.1 Regular employees: Permanent employees of the CSO are eligible for all benefits.
- 5.4.2 Temporary: Employee who are hired on an occasion for less than one year or seasonally for performing non-professional task. Employees under this category shall be paid lump sum amount.
- 5.4.3 Consolidated Paid Employee
 - 5.4.3.1 Consolidated Paid Employee shall be recruited only when the regular employees are inadequate in number to carry out the assigned responsibilities and shall be temporary in nature;

- 5.4.3.2 Requirement for such employee shall be studied properly as per the annual work plan and activities;
- 5.4.3.3 Consolidated paid employee shall be eligible for consolidated salary, casual leave of 10 days and proportionate bonus in line with Labour Rules.
- 5.4.3.4 Contract employee hired for a specific length of time, with specific title at a specific compensation level and any benefits and allowances must be stipulated in the contract terms and agreement.

5.5 Eligibility

A candidate shall:

- 5.5.1 Meet qualification and other requirements specified for the particular position;
- 5.5.2 Have qualified the selection process prescribed for position; and
- 5.5.3 Have attained at least 18 years of age on the date of vacancy announcement based on the birth certificate, unless specified in this rule.

5.6 Pre-employment formalities

- 5.6.1 HR & Admin shall ensure receipt of all certified copies of certificates and testimonials, such as educational qualifications, work experience etc. prior to informing the candidate, of his/her selection;
- 5.6.2 The offer of employment shall be communicated after authenticity of certificates and information provided have been verified.

5.7 Probation

- 5.7.1 An employee shall initially be placed under probation for a period of three (3) months before her/his appointment to regular service is confirmed;
- 5.7.2 An employee shall not have to repeat a probationary period in relation to the same work or materially similar work as per Section 73 of the Labour and Employment Act of Bhutan 2007.
- 5.7.3 Probation period shall be excluded from active service for the purpose of promotion.

5.8 Dismissal during probation period

- 5.8.1 If an employee appointed on probation is found unsatisfactory, her/his service shall be terminated by providing minimum of one month's notice.

5.8.2 Similarly, if an employee appointed on probation is dissatisfied with responsibilities assigned to her/him and opts to resign, she/he shall resign providing 7 days of prior notice.

5.9 Induction and Orientation

When new recruits report for duty, it is the responsibility of the HR & Admin in consultation with the Management to welcome and help them and ensure that they are guided through the induction procedure. New recruits will undergo a formal induction and orientation program, which is designed to familiarize with the operations of the CSO.

5.10 Authority of Recruitment

Employee Category	Committee
Executives	Board Committee
Management and Below	Human Resource Committee

CHAPTER 6: PERFORMANCE MANAGEMENT SYSTEM

6.1 Objectives

- 6.1.1 To uphold the value of meritocracy, transparency, fairness and accountability in the CSO.
- 6.1.2 Recognize good performers through rationalized incentives and rewards and weed out poor performers.
- 6.1.3 Ensure Continuous improvement of the performance of an employee through performance planning, monitoring and feedback system.
- 6.1.4 Enhance organizational effectiveness and productivity through alignment of employee's performance to the strategic goals of the CSO.

6.2 Scope and extent of application

The Performance Management System shall cover all employees, including those on probation period, contract and temporary employees.

6.3 Performance Planning and Goal Setting (Compact)

Performance planning and goal must be set in the following manner:

- 6.3.1 Targets for quantifiable activities must normally be set on the basis of the actual achievement during the previous period plus a reasonable growth rate.
- 6.3.2 Targets for activities that are non-quantifiable must be set clearly defining the measures or indicators that will be used to evaluate the targets. Such assessment measures may include the percentage of completion by a certain deadline, or the definition of what the achievement of the target would mean. This will enable an objective evaluation and assessment of the targets.
- 6.3.3 Wherever possible and relevant, all the targets in a work compact must be assigned appropriate weightages such that the total of all the targets is 100%.
- 6.3.4 The responsibility for setting targets and performance assessment is tabled below:

Sl. No.	Employee category	Target setting authority	Reviewing authority
1	All employees	Head of division	Director
2	Director	ED	Board
3	Executive Director	Board	Board

6.4 Performance Evaluation Calendar

Activities	Timeline
Performance Planning and Goal Setting	1st -15th December
Performance Review	1st-15th July
Performance Monitoring and Coaching	Quarterly and half-yearly performance planning and reviews to ensure that supervisors continuously monitor and coach their subordinates
Self-appraisal	All employees' complete self-appraisal form and submit to concerned supervisor within 1st January of the following year.
Complete joint performance assessment meeting between employee and supervisor	Within 5th January of the following year.
Complete review by reviewing authority and submit to HR Committee	15th January of the following year.
HR Committee completes performance based pay progression and get approved by the Board/Trust and implement decision	30th January of the following year.

6.5 Employee Performance Rating Scale

Performance Appraisal System shall have the following rating scale ranges as detailed below:

Performance Level	Performance Rating Scale Ranges	Explanation
Unacceptable	0-49	Demonstrates poor performance. Work output is consistently low, regularly fails to meet required outcomes, requires constant supervision, and shows an indifference to job responsibilities
Unsatisfactory	50-59	Performance is below expectation. Assigned tasks may be incomplete, requires constant supervision and guidance and requires reasonable time to correct problems.
Satisfactory	60-69	Meets all performance objectives and job responsibilities dimensions and meets normal performance standards. Problems or errors are reported and corrected promptly.
Good	70-79	Keeps the supervisor abreast of all progress and changes in the work progress. The employee effectively carries out regular duties and also handles difficult assignments. All work is completed according to set standards and according to the organizations priorities and schedules. Communicates clearly and effectively.
Very Good	80-89	Performance consistently above standard in meeting performance objective. Exceeds requirements in some areas, but not consistently or not without exception.
Excellent	90-100	Performance consistently and clearly exceeds performance objectives and standards. Initiative and self-direction are evident.

6.6 Employee appraisal processes

Performance Planning (Goal Setting/Compact Signing)	The performance planning involves setting of targets/compact for individual employee by respective supervisors at the beginning of the year. The activities and target shall be mutually agreed both by the employee and supervisor, which are aligned towards CSO's goals and objectives.
Performance Monitoring and Review	The performance monitoring and review meeting shall take place quarterly and half yearly and concerned supervisor shall provide feedback on employee's performance.
Performance Improvement Plan (PIP)	The concerned supervisor or the Management shall develop Performance Improvement Plan (PIP) for those employees, whose performance fall short against set activities and targets.
Final Evaluation	The supervisor concerned shall conduct performance evaluation and assessment of each employee sitting face to face with employee concerned. The evaluation and assessment shall be strictly based on achievement during the performance cycle against set activities and targets as well as identified competencies.
Formal Feedback (Input on Competencies, Learning & Development needs)	<p>The Performance Management System is a two-way dialogue for improving performance by optimizing contribution, skills knowledge and behavioral competencies preferred of employee.</p> <p>Therefore, the concerned supervisor and the Management team required to identify the strength and development needs of an employee indicating in performance appraisal form.</p>
Submission of ratings to HR & Admin	The supervisor concerns shall submit the ratings to HR Assistant for computation and record, which shall be maintained for a minimum period of three years.
Reward and Recognition	CSO shall reward and recognize his performing employees and address the issues arising out of poor performer employees.

6.7 Duties and Responsibilities

The key players in the process of performance management, including their responsibilities are outlined below:

Responsible Officer	Duties and Responsibilities
ED	<ul style="list-style-type: none"> » ED shall be responsible in ensuring that the Performance Management system is effectively implemented and managed in the organization. » ED through the respective division shall ensure that the employees and the supervisors participate in the appraisal system. » ED shall facilitate a conducive and an enabling environment including appropriate learning and development to enhance performance of the employee accordingly. » ED in consultation with the division heads shall develop annual organizational targets/compact and divisional targets/compact to be disseminated to the respective interest entities within the organization. » As the final authority to address grievances related to the performance management system, the Director shall individually or through a committee, especially constituted to address the grievance, dispense fair and timely decision.
Supervisor	<ul style="list-style-type: none"> » The concerned supervisor of an employee shall initiate performance target/compact and standard setting in consultation with the employees. » Supervisor shall regularly provide feedback to the employees on the progress of the achievement of targets. » Supervisor shall note any changes in the programs and goals and accordingly initiate changes in the employee performance targets and standards. » At the end of the appraisal period, the supervisor shall carry out performance appraisal by providing ratings on the appraisal form, which shall be reviewed by the reviewing authority. The forms shall then be handed over to the HR Section. » As the supervisor, he should also ensure that employees have the appropriate tools, resources, training and development needed so that they can successfully carry out their duties.
HR Manager	<ul style="list-style-type: none"> » HR Manager is responsible in facilitating an effective implementation of the Performance Appraisal system in the organization. » HR Manager shall ensure that every employee and their supervisors have undertaken performance targets and standard setting. » HR Manager shall maintain safe custody of the completed appraisal report. » HR Manager shall record, maintain, compute and update appraisal information and scores as required by the Performance Management system.
Employee	<ul style="list-style-type: none"> » As an employee, he should continually strive to achieve excellent performances and be accountable for his actions. » As an employee, he should take an active role in developing himself to meet corporate goals. » She/he should be responsible for completing relevant Employee Appraisal Forms on time.

6.8 Management of Poor performers

- 6.8.1 Provide counseling and coaching to employee;
- 6.8.2 Review job environment and workload;
- 6.8.3 An employee scoring unacceptable performance (49.9 and below) in annual performance appraisal shall be separated from the CSO with benefits admissible as per separation rules;
- 6.8.4 An employee scoring unsatisfactory performance (59.9 and below) for consecutively 2 years in the annual performance appraisal shall also be separated from the CSO with benefits admissible as per separation rules.

CHAPTER 7: PAY, ALLOWANCES AND OTHER BENEFITS

7.1 Pay and Benefit Policy

The CSO shall provide employment, which offers fair and equitable remuneration that will commensurate with the assigned responsibilities. The salary policy of the CSO is designed to:

- 7.1.1 Attract, motivate and retain a high-caliber workforce.
- 7.1.2 Motivate employee through principal of equal pay for equal value of work. Salary for the employees shall be paid at the end of the month.

7.2 Determination of pay and allowances

- 7.2.1 The pay scale, allowances and other benefits of the CSO's employees shall be determined by the CSO's Board/Trust based on the grading structure from time to time on the recommendation of the management.
- 7.2.2 Any revision shall be intended to maintain the pay scale of the CSO competitive and attractive to attract and retain high performing employees. It shall be a reflection of inflation and market conditions and salary levels of other CSO entities.

7.3 Pay Scale

A suggestive basic pay scale of a CSO is indicated below. It shall be reviewed and revised from time to time considering the financial position of the CSO and living standards of the country.

Grade	Minimum (Nu.)	Increment (Nu.)	Maximum (Nu.)
ED	45,785	1,145	74,410
Director	38,700	970	62,950
Sr. Officer	30,990	775	50,365
Officer/Manager	25,370	685	44,495
Assistant Officer	18,400	460	29,900
Administrative Assistant	16,365	410	26,615
Driver	14,830	370	24,080
Cleaner	10,725	270	17,475

7.4 Pay Fixation

7.4.1 On Initial Appointment

The initial basic pay of an employee on initial appointment to a post on a time scale of pay, shall be fixed at the minimum pay scale unless otherwise negotiated based on educational qualification, experience and skills.

7.4.2 Annual Increment

An employee appointed or promoted shall receive annual increment on 1st January or 1st July upon serving a minimum of 12 months.

7.5 Allowances

7.5.1 House Rent Allowance

All regular and contract employees shall be admissible for monthly house rent allowance of% on basic pay

7.5.2 Communication Allowance

Position	Amount per month (Nu.)
Executive Director
Director
Officers
All Employees

7.5.3 Local Conveyance Allowances/Fuel Allowances

Position	Amount per month (Nu.)
Executive Director
Director
All employees
All Employees

7.5.3.1. The Management may approve fuel allowance to any other employee as may be deemed necessary by nature of a job;

7.5.3.2 No allowance shall be paid during any form of leave that is beyond one month in a stretch.

7.5.3.3 Allowance payable during leave of less than one month shall be pro-rated for the number of days of duty attended.

7.6 Uniform

Uniform and safety gears shall be provided to employees who are required to wear uniform by nature of his/her job as tabled below:

Sl. No.	Items	Employee category	Quantity
1	Pants and shirts	Employees working at Construction site	2 sets/annual
2	Safety Boot	Employees working at Construction site	1 pair/annual
3	Helmet	Employees working at Construction site	1 No./ every after two years
4	Jacket	Employees working at Construction site	1 No./every after two years
5	Safety Goggle	Employees working in fabrication unit	1 No./Annual

7.7. Salary Advance

Depending on the needs, the Management may sanction salary advance up to a maximum of two month's basic pay once in year to an employee recoverable within 12 months period from the date of disbursement of an advance.

7.8 Deductions and Recoveries

The following mandatory deductions and recoveries shall be made from an employee's salary at the time of paying her/him the monthly salary at the end of every month:

7.8.1 Contribution to Provident Fund & Pension

- 7.8.1.1 An employee on probation shall become the member of pension and provident fund schemes and the similar contribution shall be made by the CSO;
- 7.8.1.2 An employee shall be eligible forPF (minimum of 5% as per MoLHR's Regulations on Working Conditions 2012) every month to her/his provident fund account maintained with the RICBL/private fund managers. The CSO shall also contribute an equivalent amount to the fund. The CSO shall bear the fund administration cost. The amount thus accumulated shall be paid to an employee upon his separation from service as per the rules and regulations of the RICBL/private fund manager.
- 7.8.1.3 On severance of employment, other than termination for gross misconduct, after a minimum of 5 years of continuous contribution, an employee shall be entitled to receive the full amount, including interest credited to his/her individual provident fund account. The contract employee shall be entitled for both employee and employer contribution upon completion of contract term.
- 7.8.1.4 The Management shall review the contribution percent for PF from time to time.

7.8.2 Contribution to Group Insurance Scheme (GIS)

7.8.2.1 Depending on the Position and Position Level of an employee, a certain amount shall be deducted from an employee's monthly salary as per the slab prescribed by the RICB/any other insurance company. This amount is deposited in the employee's GIS account operated by the insurance companies and provides basic insurance coverage to the employee;

7.8.2.2 An employee on probation shall be covered by insurance scheme.

7.8.3 Health Contribution

One percent of an employee's gross salary is deducted every month as a health contribution and remitted to RGoB and amount may be subject to revision from time to time.

7.8.4 Salary Tax (Tax Deducted at Source)

The CSO shall deduct every month, tax at source as per the TDS slab prescribed by the Department of Revenue and Customs, RGoB from time to time.

7.8.5 Personal loans taken from financial institutions

If an employee has taken a personal loan from any of the financial institutions for which his/her salary has been provided as a security, an amount equivalent to the equal monthly installment by way of loan repayment shall be recovered from his/her salary and remitted to the employee's loan account.

7.8.6 Any other recovery

Any other recoveries shall be made by deducting the required amount from an employee's salary as per the rules and policy of the CSO or the RGoB.

CHAPTER 8: PROMOTION

8.1 Objectives

- 8.1.1 To reward and recognize hard working officials and motivate employees to perform and shoulder higher responsibilities.
- 8.1.2 To set a fair, transparent and merit-based system.
- 8.1.3 Provide equal career advancement opportunities.

8.2 General Rule

- 8.2.1 An employee whose promotion is due shall score the performance rating of consistently “Very Good” and above for the last three years to be eligible for promotion.
- 8.2.2 Employee shall be eligible for promotion after completion of minimum years of service in one position as per the promotion chart.

8.3 Authority to grant promotion

The authority to grant promotion shall be:

Employee Category	Normal Promotion
Executive	Board
All employees	Management Committee headed by ED

8.4 Promotion Criteria

- a) Consistently “Very Good” annual performance for the last three years;
- b) Completion of the minimum years of active service in the current position and position level.
- c) Clean service record.

8.5 Promotion Schedule

- 8.5.1 Promotion shall normally be approved with effect from 1st January or 1st July.
- 8.5.2 Documents to be submitted for promotion
 - 8.5.2.1 A duly completed Promotion form
 - 8.5.2.2 Recommendation letter from immediate supervisor
 - 8.5.2.3 Performance Appraisal report for last 3 years

8.5.3 Notification of Promotion

8.5.3.1 Promotion order shall be issued to an employee by an HR Officer

8.5.3.2 Promotion order shall indicate designation, grade and new pay scale

8.6 Promotion Chart

CSO GRADE	Senior Level	Mid Level	Support Level
1	5+PV		
2	5+PV		
3	5+PV		
4		5+PV	
5		5	
6		5	
7		5	
8		4 (EG)	
9			
10			5
11			5
12			5
13			5
14			4

Note:

ii. PV means Post Vacancy

iii. EG means Entry Grade

CHAPTER 9: LEAVE

9.1 Objectives

- 9.1.1 To release employees from the pressure of work and to provide them time-off under circumstances such as sickness, marriage, pregnancy, and bereavement.
- 9.1.2 To ensure that employees have a reasonable period of rest and recreation following each year of employment.
- 9.1.3 To encourage employees take leave that is accrued to them each year to ensure the CSO operates at maximum efficiency and optimum level of performance,
- 9.1.4 Application for leave is subject to an approval and must be supported by relevant documents proving an eligibility of the employee to the satisfaction of the management.
- 9.1.5 Division heads shall arrange replacement to carry out the work of the employee on leave and such staffing issues must be seen as part of regular workforce planning and capacity building.

9.2 General Leave Rule

- 9.2.1 An employee shall neither remain absent from duty nor leave work station without prior permission from the immediate superior;
- 9.2.2 An individual employee, at the beginning of the fiscal year, shall plan her/his leave program in consultation with her/his supervisor, who in turn shall maintain the record of such leave programs in respect of all staff working under his/her control. The concerned employee shall obtain approval of the competent authority well in advance;
- 9.2.3 Application for leave must be made on the prescribed leave request form as per the Annexure - 2 well in advance. In case of emergency, when an employee fails to complete the leave request form, the same shall be completed as soon as possible;
- 9.2.4 Submission of leave request form by an employee does not imply that the leave is sanctioned until a written order is passed to that effect by a competent authority;
- 9.2.5 No leave shall be sanctioned beyond the date of service contract or beyond the superannuation age;
- 9.2.6 In case of termination of employment due to failure of an employee to resume duty on expiry of leave sanctioned, leave salary in respect of the period covered by the sanction shall be payable. Dues recoverable from an employee shall be adjusted out of the leave salary or any claim to be paid to her/him;

- 9.2.7 Leave account records for all leave of employee shall be maintained in the formats given in the service record;
- 9.2.8 An employee may be recalled to resume duty due to business exigency of the CSO. Under such circumstances, the entire leave period already availed by an employee shall be treated as on duty, and employee shall be entitled to TA/DA as admissible under this rule.

9.3 Category of Leave

9.3.1 Casual Leave (CL)

- 9.3.1.1 An employee who had worked for the organization for 6 or more months shall be admissible for casual leave a maximum of 5 working days during financial year. The unused CL, if any, at the end of the year shall be carried forward and transferred to Earned Leave Account;
- 9.3.1.2 Employees shall be allowed to avail casual leave while on tour with the approval of the competent authority, but shall not be paid Daily Allowance for the days of Casual Leave;
- 9.3.1.3 An employee who join through a calendar year and is on probation shall be eligible for casual leave on pro-rated basis.

9.3.2 Earned Leave (EL)

- 9.3.2.1 An employee who works in the organization for 6 or more months shall earn leave of 1.5 days earn for every completed month of service. However, EL shall not be availed until a minimum of 12 months of continuous employment has been completed.
- 9.3.2.2 An employee shall be allowed to accrue up to a maximum of 18 days of earned leave in a year;
- 9.3.2.3 The maximum earned leave that can accumulate shall be restricted to 54 days and any earned leave accrued over and above 54 days shall automatically be lapsed.
- 9.3.2.4 An employee shall not accrue earned leave during the period of training exceeding one month;
- 9.3.2.5 An employee shall not avail more than 5 days of continuous earned leave at a time;
- 9.3.2.6 Sundays and Government holidays falling within the period of earned leave will be excluded;
- 9.3.2.7 An employee who is resigning/retiring/terminated or going for deputation

shall be entitled to encash the balance leave at his credit;

- 9.3.2.8 An employee intending to avail earned leave shall normally submit his leave application at least 3 working days before the day on which he intends to proceed on such leave;
- 9.3.2.9 An employee proceeding on leave must ensure that leave is sanctioned and proper departure report has been submitted to the concerned office;
- 9.3.2.10 An employee joining the CSO shall avail earned leave on a pro-rata basis based on the number of days of service completed before the end of the financial year; and
- 9.3.2.11 The Management shall review leave encashment provision when CSO is comfortable with financial position 'OR' An employee shall en-cash 30 days earned leave equal to one month's basic pay, once in every fiscal Year. Earned leave thus en-cashed shall be debited to his/her Earned Leave account.

9.3.3 Paternity Leave

- 9.3.3.1 A male employee who had worked for the organization for 12 or more months shall be granted paternity leave of minimum of five (5) working days.
- 9.3.3.2 A part-time employee shall be entitled to five (5) working days of paternity leave
- 9.3.3.3 Paternity leave may be combined with any other kind of leave.
- 9.3.3.4 An employee shall be entitled to take a maximum of 3 times of paternity during his entire service with a CSO.
- 9.3.3.5 An employee who fails to avail paternity leave shall not be entitled to encash it.

9.3.4 Maternity Leave

- 9.3.4.1 A female employee shall be entitled for maternity leave for a minimum period of 2 months with pay after continuous service of 12 or more months with the organization.
- 9.3.4.2 Maternity leave shall be granted with full pay including all allowances and entitlements for a total period of 2 months from the date it commences. The maternity leave shall, at the latest, commence from the date of delivery.
- 9.3.4.3 Maternity leave with full pay including all allowances and entitlements shall be availed during a miscarriage or abortion for a maximum period of one (1) month on submission of a medical certificate.

- 9.3.4.4 Government holidays shall be prefixed or suffixed, but holidays intervening the maternity leave shall be counted as leave.
- 9.3.4.5 Maternity leave may be combined with any other kind of leave.
- 9.3.4.6 Maternity leave may be granted by the respective division heads on production of medical certificate.
- 9.3.4.7 Maternity leave should be recorded and attested in the service record by HR & Admin.
- 9.3.4.8 To enable breast feed a child exclusively for the first 6 months and to facilitate mother with babies to continue breast feeding the CSO shall allow mother to interrupt her work every four (4) hours for one (1) hour till her baby attains 24 months to nurse her baby and those interruptions shall be treated as work time for which the employee shall be paid.
- 9.3.4.9 An employee, during probation period, shall be eligible for maternity leave.

9.3.5 Medical Leave

- 9.3.5.1 An employee on medical leave shall be entitled to pay and allowances to a maximum of 90 days and during such leave, pay and allowances shall be paid as under:

Duration of leave	Entitlement of pay and allowances
Leave up to 30 days	Full pay with allowances and entitlements
From 31 days to 90 days	Only pay with no allowances
Beyond 90 days	Compulsory Retirement with benefits/Management shall review case by case for consideration.

- 9.3.5.2 Cases involving more than 90 days medical leave shall be put up to the board for instructions;
- 9.3.5.3 An employee, who has been granted medical leave, on rejoining her/his duty, shall be required to produce a medical certificate of fitness to perform the duty;
- 9.3.5.4 Subject to referral by the health authority, the ED shall approve escort leave when an employee is required to escort her/his family members for medical treatment, both within and outside the country. The duration of escort leave shall be determined and approved by the ED based on the duration of the treatment required by the patient under the advice of the medical authority;

- 9.3.5.5 An employee who is on medical leave, if certified as incapable to perform her/his duties shall be relieved on retrenchment with admissible benefits;
- 9.3.5.6 An employee during probation period shall be eligible for medical leave;
- 9.3.5.7 The claims shall be as per the National Guideline for Patient Referral outside Bhutan (to India) and there shall be no additional entitlements over the entitlements specified by the Ministry of Health.

9.3.6 Sick Leave

- 9.3.6.1 An employee who had worked for the organization for 6 or more months shall be admissible for sick leave for a maximum of 5 working days during a financial year. The unused sick leave, if any, at the end of the year shall not be carried forward and transferred to Earned Leave Account.
- 9.3.1.2 Unused sick leave shall be accumulated to a maximum of 25 days. Thereafter, the un-used sick leave accrued over and above 25 days shall automatically be lapsed.

9.4 Leave Approving Authority

Senior Level	Mid Level	Support Level
Employee Type	Type of Leaves	Approving Authority
Executive Director	All	Chairman of Board/Trust
Director	All	Executive Director
Heads	All	Director
Others	Casual Leave Earned Leave Maternity Leave Paternity Leave Bereavement Leave	As per delegation of authority
All	Medical Leave	Executive Director

CHAPTER 10: TRANSFER

10.1 Objectives

- 10.1.1 Encourage employees to widen the scope of their various activities through reshuffling of employees;
- 10.1.2 Fill in the key position in the CSO;
- 10.1.3 Maximize utilization of available skills and talents;
- 10.1.4 Provide solutions to temporary and long-term administrative, management or technical problems.

10.2 Transfer Authority

- 10.2.1 Authority to transfer the employees rests with the HR Committee.
- 10.2.2 The decision of the HR committee shall be final and binding concerning all transfers.

10.3 Types of Transfer

- 10.3.1 Temporary Transfer means transfer for up to three (3) months.
- 10.3.2 Permanent Transfer means transfer for more than three (3) months.

10.4 General Rule for Transfer

- 10.4.1 Movement of an employee beyond a distance of Twenty Five (25) kilometers from the place of posting shall be considered as transfer.
- 10.4.2 A transfer of an employee shall be authorized only on the basis of the need of the CSO to perform function which requires the services of an employee at that position level.
- 10.4.3 An employee is liable to be transferred to any part of the country in the interest of the CSO.
- 10.4.4 An employee identified for transfer shall be provided with a Transfer Order.
- 10.4.5 An employee on transfer shall report to the new place of posting within five (5) working days from the date of relieving order, when the transfer involves relocation of residence.
- 10.4.6 An employee on permanent transfer shall be responsible to properly hand over all

the CSO's properties, including office files, records and other documents including compacts to his reliever/designated person before leaving for transfer as provided under Chapter 15. Failure to do so will result in non-payment of transfer benefits.

10.5 Transfer Benefits

An employee on transfer shall be entitled for the following benefits.

10.5.1 Actual Air/Bus fare/Mileage claims as admissible under the rules of travel claims.

10.5.2 Transfer grant equivalent to one month's basic pay.

10.5.3 An employee on temporary transfer shall not be entitled for transfer benefits. However, full DSA for 1st Month and 50% DSA for the subsequent months shall be sanctioned if accommodation is not provided. If accommodation is provided by the CSO, the employee shall be entitled to only 50% DSA.

10.5.4 An employee on transfer shall be entitled to carriage charge for the transportation of his personal effect as per RGOB rate.

CHAPTER 11: TRAVEL

11.1 Objectives

- 11.1.1 Facilitate an employee to travel if and when required by the job.
- 11.1.2 Compensate an employee for travel expenses.

11.2 Procedures

- 11.2.1 An employee shall proceed on tours only with the approval of the travel before commencement of travel by the competent authority. The endorsed Travel Authorization copy needs to be submitted to Finance for processing advance and necessary travel arrangement.
- 11.2.2 An employee must settle her/his travel claim within 15 days from the date of completion of the tour.
- 11.2.3 No DA or travel allowance shall be paid without necessary approval accorded on the travel claim documents.

11.3 Travel approving authority

Official	Approving Authority
Executive Director	Chairman
Director	ED
Heads	Director
All other employees	As per delegation of authority

11.4 Mileage Rate

- 11.4.1 Employees shall be permitted to use their personal conveyance for official tours and travels for which per-kilometer mileage claims shall be paid at the prevailing RGoB rates.
- 11.4.2 Hiring of vehicles - As far as possible, hiring of vehicles will be restricted and if necessary, it shall be hired only with the prior permission of the Management.
- 11.4.3 Employees shall share private cars when travelling in groups on in-country tour for the same purpose and destination, and claim mileage accordingly.

11.5 Daily Allowances within Bhutan

Level	Entitlement
Chairman/Board of Directors/Advisor/ ED/Director	Nu.
All other employees (halt)	Nu.....
All other employees without halt	Nu.....

- 11.5.1 Travels and tours made more than (30) kilometers from the duty station (one way) shall be entitled for daily allowance provided her/his absence from duty station exceeds eight (8) hours;
- 11.5.2 When an employee is continuously on tour for more than one month, the daily allowance shall be paid at the following rates.

Up to one month	100% DA
After one month	50% DA
After three months	Transfer temporarily and no TA/DA

11.6 Daily Allowances in India

- 11.6.1 An employee shall produce a boarding pass or passport copy with immigration seal as proof of travel prior to final settlement of travel related payments;
- 11.6.2 An employee undertaking travel in India for official duty or training shall be entitled for DSA of Nu.....per day irrespective of position and grade.

11.7 Travel to Third Countries

RGoB approved DSA rates in US dollar for foreign travels shall be applied for the CSO's employees while on official travels to third countries.

11.8 Incidental Expenses

Employees may claim actual incidental expenses incurred during the official trip, such as, visa fee for official, taxi fare, etc. upon production of supporting documents.

CHAPTER 12: TRAINING & DEVELOPMENT

12.1 Objectives

- 12.1.1 Enhance HR capacity and capability of the existing personnel through appropriate HRD plan.
- 12.1.2 Formulate a comprehensive HRD Plan based on the need assessment carried out during the HR Planning.

12.2 Types of Training

- 12.2.1 Short-term Training Program (STTP) which are of 6 months or less duration:

- 12.2.1.1 In-country Training (earning a certificate)

- 12.2.1.2 Ex-Country Training (earning a certificate)

- 12.2.1.3 In-house training

- 12.2.2 Long-Term Training Program (LTTP) and development program:

All training programs exceeding 6 months in a recognized training Institutes within/ outside the country and earning a degree/diploma or professional certificate shall be considered as LTTP.

12.3 Workshop/Seminar/Conferences/Institutional Visit

Workshop/Seminars/Conferences/Institutional visit are not considered as trainings.

- 12.4 The CSO shall keep a separate budget for training and development for every year based on the annual HRD plan.

12.5 General Criteria

- 12.5.1 A regular employee shall be eligible for both STTP and LTTP.
- 12.5.2 An employee shall be less than 45 years of age to pursue LTTP.
- 12.5.3 An employee with excellent performance shall be given preference.
- 12.5.4 An employee shall be eligible for LTTP only if he has successfully completed his previous training except for reasons beyond one's control.

- 12.5.5 An employee shall fulfill all the requirements specified in the HRD plan or in the ad-hoc offer of an event.
- 12.5.6 An employee shall have a clear service record or should have improved indicatively her/his performance over a period of time.
- 12.5.7 An employee should have minimum of two years' experience excluding probation period at the time of commencement of LTTP.
- 12.5.8 An employee nominated to attend the training program should have adequate qualification required to attend that event.
- 12.5.9 An employee to be eligible for ex-country STTP shall complete probation period at the time of commencement of the course.
- 12.5.10 An employee nominated for the LTTP shall submit the following documents and meet medical conditions prescribed in the training program.
 - 12.5.10.1 Training nomination form in Annexure 3.
 - 12.5.10.2 Medical fitness certificate
 - 12.5.10.3 RAA clearance certificate
 - 12.5.10.4 Security clearance
 - 12.5.11.5 An employee nominated for the STTP shall submit the training nomination form only.

12.6 Training Ineligibility

- 12.6.1 An employee shall be ineligible for training when she/he is already nominated and the acceptance from the institute/organizer is pending.
- 12.6.2 An employee shall be ineligible for training when she/he is already undergoing training.
- 12.6.3 An employee shall be eligible for next training after she/he returns from LTTP only after completion of six months of service.
- 12.6.4 An employee shall be ineligible for training when her/his scholarship granted previously was terminated by the CSO or the Institute for violation of training or other related rules and regulations.

12.7 Entitlement during Long-Term Training Program (LTTP)

- 12.7.1 The period of training shall be treated as study leave and shall be governed by the CSO's Study leave rules and regulations.

- 12.7.2 Training period up to 18 months for any single training shall be counted as active service for the purpose of promotion. The rating for the purpose of promotion only shall be average for the past 2 years performance.
- 12.7.3 An employee on LTTP shall not accrue Earn leave (EL) during the training program but shall be allowed to avail leave permitted by the training institute.
- 12.7.4 An employee on LTTP shall be entitled for the annual increment as per her/his pay scale.
- 12.7.5 LTC and other entitlements shall not be paid during the training.
- 12.7.6 An employee shall be entitled for DSA, Stipend and Book Allowance while undergoing LTTP as per the rates prescribed by RGOB/donor or as entitled under the CSO's rules and regulations.
- 12.7.7 An employee on LTTP shall be paid one day DSA on the day of arrival at the institute.
- 12.7.8 An employee shall be paid 60% of the DSA for field trip undertaken during LTTP provided she/he has sought prior approval from the CSO based on recommendation received from the Institute.
- 12.7.9 An employee on LTTP shall be entitled for the basic salary only up to maximum period of 12 months. Beyond 12 months the employee shall be entitled to 50% of the Basic Salary.
- 12.7.10 Medical Insurance coverage for employees on LTTP abroad shall be in accordance with the amount specified by University/Institute concerned or as provided by the CSO.
- 12.7.11 LTTP shall be approved by the Board.

12.8 Benefits during Short Term Training Program (STTP)

- 12.8.1 An employee attending STTP conducted in both Bhutan and abroad shall be admissible for the following benefits:
 - 12.8.1.1 Full DSA payment for a period of one month, excluding journey period as per the approved rate of the CSO.
 - 12.8.1.2 50% of the DSA for a period exceeding one month and up to maximum period of two months. Thereafter, stipend rates shall be paid as per the government rate.
 - 12.8.1.3 20 % DSA shall be paid when an employee is provided with airfare, food and accommodation by the donor agency concerned to cover the incidental expenses for the entire period of STTP program.

12.8.1.4 50% DSA shall be paid when an employee is provided with airfare and accommodation by the donor agency concerned to cover other expenses for the entire period of STTP program.

12.8.1.5 An employee availing in-country-STTP shall be entitled to claim training allowance of Nu.per day. However, when the training is conducted within the same location of posting, an employee shall be entitled to 50% of training allowance. This excludes expenses pertaining to tuition fee, meals, refreshments, etc.

12.8.1.6 If a training program has weekends in between the training durations, an employee shall be entitled to training allowance for the weekends as well.

12.8.1.7 An employee under STTP shall accrue leave as if she/he is fulfilling his regular duty when the STTP duration is equal to or less than 6 months.

12.9 Training obligation

12.9.1 An employee shall report to the Institute at the prescribed time and date failing which the employee shall have to give a written explanation to the CSO upon resuming the office.

12.9.2 An employee who has undergone training at the expense of the CSO or that of the Government or any offer offered by the donor agencies as employee of the CSO shall be required to serve the CSO for a minimum period as specified below or reimburse the entire amount on pro-rate basis:

12.9.2.1 STTP: One year.

12.9.2.2 LTTP: 2.5 times the duration of the training program.

12.9.2.3 Self-funding: Equal the duration of training.

12.9.3 An employee's guarantor shall sign a training bond with the CSO before the employee proceeds for training.

12.9.4 An employee shall pay to CSO an amount equal to 2.5 times the total expenditure incurred on a particular training based on the following:

12.9.4.1 She/he fails to return to CSO on completion of the training.

12.9.4.2 She/he discontinues his training for a reason other than ill health and returns to Bhutan.

12.9.4.3 She/he voluntarily resigns from service prior to rendering the specified duration of service to the CSO. However, the employee will be liable to refund the expenditure on pro-rata basis if she/he wishes to resign before serving the stipulated duration.

12.9.4.4 She/he does not return to Bhutan.

12.10 In the event, the candidate fails to pay 2.5 times the total expenditure of the STTP and LTTP training on pro-rata basis, her/his guarantor shall be liable to make the payment to the CSO. If the guarantor fails to adhere to the undertaking, legal actions shall be initiated in accordance with the undertaking and laws of the country.

12.11 An employee upon joining the university or institute shall submit the course joining report along with other necessary relevant documents.

12.12 Post-Training requirements

On return from a training program, an employee shall fulfill the following;

12.12.1 Submit to the Administration & HR a copy of the certificate, a copy of reports, and training materials obtained by her/him during the course of her/his training program which shall be submitted to the CSO to maintain a repository of such material.

12.12.2 An employee shall prepare a report on the training indicating as to how she/he intends to apply the skill and knowledge acquired from her/his training vis-à-vis her/his assigned duties/responsibilities towards the CSO and make a presentation to the management and other relevant employees of CSO. She/he may also be asked to conduct similar training programs for other employees.

12.12.3 An employee shall report to work immediately after the STTP is completed.

12.12.4 Proper justification and explanation shall have to be given for failure to report on time. If the explanation is not adequate, the excess period shall be considered as leave without pay. If the employee fails to report even after 30 days of completion of training, the case shall be referred to the HR Committee for administrative actions.

12.12.5 The employee shall produce the proof of travel prior to final settlement of all travel related payment.

12.13 Monitoring of STTP and LTTP

12.13.1 The Administration & HR shall be responsible for monitoring the STTP and LTTP program and maintain a database of employees who have undergone training.

12.13.2 An employee on LTTP must submit semester reports to Administration & HR within a month of the declaration of results which shall be the basis for reporting to the management and release of subsequent stipend/salary.

- 12.13.3 Administration & HR shall develop strategies/policies to properly monitor study program and to evaluate its impact to optimize its return to the CSO.
- 12.13.4 An employee on LTTP shall be called back immediately and made to refund the entire cost of the training if she/he is known to be performing poorly due to the following reasons:
- 12.13.4.1 Not attending the course regularly;
 - 12.13.4.2 Involved in any criminal activity;
 - 12.13.4.3 Abusing Drugs/Prohibited Substances;
 - 12.13.4.4 Involved in any activity, which is illegal/ against the law of the country or norms of the CSO;
- 12.14.5 Failure to pay the cost of the training shall result in appropriate action against the employee. However, the Management may accord due consideration if the reason is beyond ones' control, such as health, natural calamities, political crisis.

CHAPTER 13: SEPARATION

13.1 Objectives

- 13.1.1 To separate employees upon reaching the superannuation age with respect, grace and gratitude.
- 13.1.2 To streamline the HR requirement through different separation strategies.

13.2 General rule on separation

An employee separating from the CSO for whatsoever reason shall be responsible to:

- 13.2.1 Properly hand over all the CSO's properties, including files, records equipment's and other documents to the CSO as provided under Chapter 15 of this Manual.
- 13.2.2 Resolve any pending issues related to audit memos, legal, financial and procurement etc. relevant to his tenure in the CSO.
- 13.2.3 Only upon completion of the separation formalities, the benefits shall be released.
- 13.2.5 An employee shall submit audit clearance, handing-taking note, clearance from the financial institutions and other relevant documents prior to sanction of retirement benefits.
- 13.2.6 An employee with clear service records shall be relieved with appreciation and dignity.
- 13.2.7 Concerned office/immediate supervisor shall be responsible for timely processing of the retirement benefits.
- 13.2.8 All benefits admissible under this Chapter, upon submission of all the required documents shall be processed and sanctioned within 15 working days from the date on which the employee became entitled to receive payment.
- 13.2.9 Annual performance increment becoming due for the employee on a day following the actual date of retirement shall be released first and it shall be considered for the purpose of calculating all retirement benefits.
- 13.2.10 An employee who expires while in service shall be sanctioned with the post service benefits to her/his nominees/dependents without having to complete 5 years of service.
- 13.2.11 The amount to be recovered from the employee at the time of retirement or death and not recoverable otherwise, including dues to the financial institutions to which

the CSO has given the undertaking, shall be recovered from the retirement benefits payable to the retiring employee or the deceased employee's nominees or other legal heirs, as the case may be.

13.3 Separation Category

- 13.3.1 Superannuation: A regular employee shall be superannuated on attaining the age as mentioned below:
 - 13.3.1.1 Executive - 60 years
 - 13.3.1.2 Managers and Supervisors - 58 years
 - 13.3.1.3 Frontline and Operations - 58 years
- 13.3.2 The Board may grant extension of service to an employee who has reached the superannuation age for a period not exceeding one year at a time in the interest of the CSO.
- 13.3.3 The date of birth recorded in the service book at the time of the initial appointment of an employee shall be the basis for deciding the date of retirement.
- 13.3.4 The actual date of superannuation shall be effective on the last day of the month during which the actual date of retirement falls. The gratuity and other post-retirement benefits shall be computed as on the actual date of superannuation.
- 13.3.5 The Administration & HR shall be responsible for issuing superannuation orders of the employee upon attaining the superannuation.

13.4 Voluntary Resignation

- 13.4.1 An employee shall have the option to resign from the service by giving prior notice of one month provided he does not have any obligations towards the CSO.
- 13.4.2 An employee who fails to give the prescribed period of notice of her/his resignation shall be liable to pay an amount equal to one months' basic pay or the number of days that falls short of the prescribed period of notice.
- 13.4.3 The power to accept voluntary resignation submitted by an employee shall be vested with the ED.
- 13.4.4 The authority that recommends and accepts the resignation shall ensure that the resigning employee has complied with the conditions of service laid down in the service rule.

13.5 Compulsory Retirement

- 13.5.1 An employee is liable to be terminated, with a 30-day notice or a month's salary in lieu of notice, from the service of the CSO at any time if it is found that she/he:

- 13.5.1.1 Has been convicted for a criminal offence, either prior to or during her/his employment with the CSO;
 - 13.5.1.2 Has become of unsound mind;
 - 13.5.1.3 On disciplinary grounds based on the decision of the Management Committee;
 - 13.5.1.4 Fails to attend office even after serving a written notice.
- 13.5.2 The CSO shall have the right to, at its own discretion and with a 7-day notice or 7-day's pay in lieu thereof, retrench and dismiss the employee if she/he is found to have committed official misconduct during the probation period or the CSO is in receipt of any adverse information regarding the employee's antecedents which would result into serious misconduct in the CSO.

13.6 Retirement under Early Retirement Scheme (ERS)

The Early Retirement Scheme shall be adopted as a tool to:

- 13.6.1 Realign its staffing with operational strategy as an outcome of OD exercise.
- 13.6.2 Downsize staffing to economize expenses.
- 13.6.3 Remove non-performing employees as per provided under Chapter 6 of the Manual.
- 13.6.4 The Administration & HR shall prepare detailed guidelines for implementing ERS which shall be approved by the Board and shall be reviewed from time to time as may be required.

13.7 Redundancy

A management shall have the right to retrench employees depending on the needs and viability of the business. Employee(s) identification for retrenchment shall be conducted as follows:

- 13.7.1 The CSO management shall consult with the employees at the work place, advising the number of employees likely to be made redundant and the period over which this may occur;
- 13.7.2 Give notice of one month and additional notice of seven days for every year of continuous employment by the employee for that employer up to a maximum of 42 days and;
- 13.7.3 Notify the Chief Labour Administrator of MoLHR of the proposal, including the number and categories of employees involved and the reasons for their termination.

13.8 Retirement Benefits

13.8.1 Gratuity

- 13.8.1.1 An employee who separates from the CSO shall be eligible for gratuity, provided that the employee has completed a minimum of 10 years of service including the probation period. However, an employee on contract shall be eligible gratuity for every completed year upon serving minimum of 12 months.
- 13.8.1.2 Gratuity for an employee who dies during the service shall be paid for the completed years of service.
- 13.8.1.3. Admissibility of gratuity in case of termination of an employee shall be as follows:
 - 13.8.1.3.1 Major Offence - Not admissible
 - 13.8.1.3.2 Minor Offence - HR Committee to decide
 - 13.8.1.3.3 Court ruling - As per the court order
 - 13.8.1.3.4 The amount of gratuity payable shall be computed based on the last basic pay drawn times the number of completed years of service (Six months or more service shall be treated as 1 year).

13.8.2 Provident Fund

- 13.8.2.1 Employees shall be entitled to Provident Fund as per RICB/ private PF Managers' Rules.
- 13.8.2.2 The Administration & HR shall forward the following documents to the private fund manager (RICBL):
 - 13.8.2.2.1 Completed application for provident fund/ refund form.
 - 13.8.2.2.2 A copy of the relieving order.
 - 13.8.2.2.3 Last pay certificate.
 - 13.8.2.2.4 A copy of the audit clearance certificate issued by the Royal Audit Authority.
 - 13.8.2.2.5 A copy of the death certificate, in case of death of the employee.
 - 13.8.2.2.6 A copy of the marriage certificate, in case the employee is married.

13.8.3 GIS Benefit

An employee who leaves the service of the CSO shall be entitled to Group Insurance Scheme (GIS) benefits as per the rules of Royal Insurance Corporation of Bhutan Ltd. (RICB) where the scheme is maintained.

13.8.4 Other Benefits

An employee who leaves the service of the CSO for a reason other than termination shall be eligible for:

- 13.8.4.1 A sum equal to her/his last basic pay as travel allowance provided she/he has rendered a minimum of one-year active service, excluding the probation period.
- 13.8.4.2 Sum equal to her/his last basic pay as transfer grant provided she/he has rendered a minimum of two years' active service, excluding the probation period.
- 13.8.4.3 Carriage charge similar to carriage charge applicable in Section 10.5 of Chapter 10 of Transfer rules and regulation to transport his personal effects provided she/he has rendered a minimum of one year of active service, excluding the probation period.
- 13.8.4.4 Above clause 13.8.4.1 to 13.8.4.3 shall not be applicable for an employee tendering resignation while on probation period.
- 13.8.4.5 Above clause 13.8.4.1 to 13.8.4.3 shall not apply for employees on contract.

13.9 The rules under code of conduct and administrative disciplinary procedures of the CSO shall apply for the sanction of retirement benefits.

13.10 Authority

The Administration & HR shall be the competent authority to sanction the retirement benefits based on the approval of the Executive Director.

13.11 Retirement Benefits in the event of Death

- 13.11.1 An employee shall submit their nominations in a prescribed form conferring on one or more persons a right to receive any retirement benefits that may become due to her/him in the event of her/his death. Employees who desire to nominate more than one person shall specify the amount/percentage of the benefits payable to each of their nominees.
- 13.11.2 An employee may, at any time, cancel the earlier nomination and submit a new one in its place in writing.

- 13.11.3 If specified by the employees, if the nominee dies before the employees, benefits payable to such nominees shall automatically become payable to other persons as may be specified in the nominations.
- 13.11.4 Employees who had no family at the time of filing the earlier nomination shall file a new nomination as soon as they acquire a family. Failure to do so will result in benefits being paid to the nominees nominated earlier or disbursement in accordance with the relevant laws of the country.
- 13.11.5 Every nomination made and notice of cancellation by the employees shall take effect on the date mentioned by the employees. If no effective date is mentioned, nomination or cancellation shall take effect on the date when the CSO management receives the nomination or cancellation, as the case may be.
- 13.11.6 Irrespective of the reasons for separation, personnel file and service record of the employee who has severed their employment with the CSO shall be retained by the CSO.

13.12 Benefits payable to an immediate family when an employee expires

An employee who expires while in service, the legal nominee/dependents as per the service record shall be entitled to claim benefits as indicated below:

- 13.12.1 Travelling allowance equivalent to one month's basic salary
- 13.12.2 Transfer grant equivalent to one month's basic salary
- 13.12.3 Personal effects allowance
- 13.12.4 Full Gratuity for every completed years of service
- 13.12.5 Provident Fund
- 13.12.6 Savings under group insurance scheme
- 13.12.7 Earned Leave Encashment for the number of days at his/her credit

CHAPTER 14: OCCUPATION HEALTH, SAFETY AND DUTY OF CARE

14.1 Objectives

- 14.1.1 Accord importance to safety and welfare of the employees;
- 14.1.2 Commit towards providing safe working environment for the employees;
- 14.1.3 Facilitate access to insurance schemes for employees to cover accident-risks.

14.2 Duties and Responsibility of the CSO

- 14.2.1 Outline the guidelines, procedures and responsibilities for preventing, eliminating and minimizing workplace hazard and risks.
- 14.2.2 Establish occupational health and safety policies and programs in accordance with the regulation and display health and safety procedure/program including notices in a prominent place at each workplace.
- 14.2.3 Designate a competent officer as safety officer of the CSO to brief the safety procedures/programs at least once in a week to avoid workplace hazards and risks.
- 14.2.4 Provide good conditioned protective equipment, devices and clothing to its employees based on their professional requirement stated under Regulations on Working Conditions 2012 of MoLHR.
- 14.2.5 Notify the Chief Labour Administrator, MoLHR of an accident followed by a written report on the accident within 5 calendar days of the incident.
- 14.2.6 Improve working conditions that are hazardous to the health and safety of employees.
- 14.2.7 Ensure that the employees are:
 - 14.2.7.1 Aware of all known or reasonable foreseeable health and safety hazards to which they are likely to be exposed by virtue of their work.
 - 14.2.7.2 Aware of their rights and duties under the regulation.
 - 14.2.7.3 Provided with protective equipment, devices and clothing as required in good condition.
 - 14.2.7.4 Provided with information, instruction and necessary supervision to ensure health and safety of employees.

14.3 Duties and Responsibility of Employees

- 14.3.1 An employee shall wear, at all times, all safety gears provided by the CSO when performing the official duty or working at site and carry out work in accordance with established safe work procedures.
- 14.3.2 An employee shall observe all safety instructions given by safety officer or general order issued by the CSO and not engaged in horseplay or similar conduct that may endanger him/her or other workers or any other person.
- 14.3.3 An employee shall report any harmful/risky working conditions and health and safety issues/accidents and report immediately to his supervisor any contravention, absence of or defect of any equipment that is likely to endanger an employee or anyone.
- 14.3.4 An employee failing to inform the safety officer about the risk and/or accidents at workplace immediately may result in non-payment of the compensation claims.
- 14.3.5 Ensure that his/her ability to work without risk to his /her own safety and health or to the health or safety of any other person is not impaired by alcohol, drugs or other causes.

14.4 Group Insurance Scheme

The CSO may make deductions from the employee's pay for Employee group insurance in accordance with the current rules of the RICB. The deducted amount shall be forwarded to the RICB in order to cover the employees under the Group Insurance.

14.5 Group Personal Accident Cover

- 14.5.1 The CSO may enter into an arrangement with an insurance company for the provision of insurance policy to all employees for work related accidents resulting in death, injuries, diseases, permanent/temporary disability and partial disability during their service with the CSO.
- 14.5.2 The agreed premium shall be paid by the CSO and shall not be deducted from the employees' wage/salary.

14.6 Occupational Health and Safety Policy

The policy of this rule is to establish standards on occupational health, safety and welfare of premises, instruments, appliances, tools and other hazardous conditions. It is to ensure safety, health and welfare of employees from work related risk to health.

CHAPTER 15: PROPERTY MANAGEMENT

15.1 Objectives

- 15.1.1 Ensure that the properties of CSO are safeguarded and utilized.
- 15.1.2 Ensure that the properties of CSO are handled and used by the employees with the same degree of diligence and care as one would exercise while handling one's own property.

15.2 Principle

- 15.2.1 The responsibility for proper accounting, safeguarding and utilization of all properties of the CSO shall primarily rest with the head of the CSO as a chief custodian of all assets of a CSO.
- 15.2.2. The Head of CSO, without disowning his own responsibility, may delegate the authority and responsibility for safe custody and utilization of properties to subordinate officials, who shall be referred to as Store Officer.
- 15.2.3 Properties received by any CSO officials on behalf of the CSO shall be accounted for as CSO's property and recorded in the relevant records of the CSO.
- 15.2.4 CSO's property shall be recorded in the relevant records at the cost of acquisition or at assessed value.
- 15.2.5 Every CSO official shall handle and use CSO properties with the same degree of diligence and care as he/she would exercise in handling and using his/her own property.
- 15.2.6 Transfer of custody of CSO properties shall be carried out through proper handing-taking over mechanism.

15.3 Acquisition of properties

Property may be acquired by the CSO in any of the following ways:

- 15.3.1 Purchase;
- 15.3.2 Construction;
- 15.3.3 Production/manufacture, and
- 15.3.4 Grant/donations/gifts.

15.4 Maintenance of Inventory of Properties

- 15.4.1 The Stores/Property Manager shall maintain Stock Register or Ledger (Annexure 4: Stock Register) for expendable properties where a numerical accounts of consumable articles, like stationeries, shall be maintained.
- 15.4.2 The Property Manager shall allot an Inventory/Fixed Asset Identification Code to each item, which shall be suitable to indicate type and class of the property.
- 15.4.3 Such identification code shall be indelibly written on the item for its easy identification. This identification code shall be used in all property records.

15.5 Receipt, inspection and acceptance of property

- 15.5.1 The Store Officer or a technically competent official nominated by the Head of the CSO shall inspect and examine the properties prior to acceptance to ensure that the quantity is correct and quality and other required specifications have been complied with. If necessary, the supplier shall be given the opportunity to be present at the time of examination and verification.
- 15.5.2 The quantity accepted shall be recorded in the relevant Stock Register/Fixed Assets Register and quantity rejected, if any, shall be returned to the supplier immediately. If the rejected property cannot be returned immediately, a notice of rejected items shall be issued by the Property/Stores Manager to the supplier concerned indicating clearly that the property/item has been rejected and would be returned at the earliest.

15.6 Issue of property

- 15.6.1 Request for property/item shall be submitted through a 'Property Requisition Form' (Annexure 5: Property Requisition Form) to the Store Officer with the approval of the Division/Unit head.
- 15.6.2 The stores manager shall obtain an acknowledgement of receipt of the items issued and record the same in the Stocks/Fixed Assets Register.

15.7 Maintenance of Fixed Asset Register for non-expendable properties

- 15.7.1 Property manager shall maintain record of all non-expendable properties in Fixed Asset Register (Annexure 6: Fixed Asset Register), which shall provide details of date and cost of acquisition, specifications, present location and Fixed Asset Identification Code.
- 15.7.2 Separate Fixed Asset Registers shall be maintained for different classes of fixed assets.
- 15.7.3 If the number of classes of fixed assets are not many, separate section in the same Fixed Asset Register shall be assigned for recoding different classes of fixed assets.

- 15.7.4 Receipts shall be obtained in the form of Goods Issue Note and maintained in the relevant Fixed Assets Registers for non-expendable properties distributed to individual officials for use in their official capacities. All such receipts shall be renewed annually or whenever the properties are returned, exchanged or re-issued.
- 15.7.5 Depreciation shall be provided on fixed assets on Written Down Value method by applying the depreciation rates as provided under the Financial Rules & Regulations of the Ministry of Finance (Annexure 7: Appendix - Depreciation Table).

15.8 Maintenance and Utilization of Properties

- 15.8.1 The responsible Division/officials shall prepare schedules of routine maintenance works necessary for different types of non-expendable properties. The schedules shall be duly approved by the Head of the CSO.
- 15.8.2 In the event preparation of such schedules is not possible considering the sophistication and physical attributes of the properties, the manufacturer's recommended schedule of maintenance and prescribed life periods shall be followed in respect of heavy or sophisticated equipment or vehicles.
- 15.8.3 All properties of the CSO shall be used for the purposes they were procured and issued for. The Property manager shall ensure that the properties are safeguarded from loss, misuse, and unauthorized disposal.
- 15.8.4 The Head of the CSO shall ensure that utilization of all official properties are monitored, controlled and only judicious and prudent expenditures are incurred and no unnecessary, excessive, extravagant and irregular expenditure are incurred on the utilization of the properties.
- 15.8.5 There shall be prescribed Logbooks (Annexure 8: Logbook) in appropriate formats to be maintained for all fuel consuming machineries and equipment to record the utilization of these properties.
- 15.8.6 The designated responsible official shall append a periodic performance summary of the fuel consuming equipment at the end of each week or month, as the case may be, in the Logbook.
- 15.8.7 Such Performance Summary shall indicate the opening stock of approximate quantity of fuel at the beginning of the month, total quantity of fuel issued during the month, the approximate quantity of fuel at the end of the month, total fuel consumption during the month, performance indicators during the month and the average fuel consumption. Where deemed necessary, the Head of the CSO shall seek explanation from the designated responsible official on any substantial deviation from the rated fuel consumption, examine it and take suitable action to prevent misuse of fuel.

15.9 Physical Verification of properties

- 15.9.1 Physical verification of properties shall be carried out to:
 - 15.9.1.1 Establish ownership of properties;
 - 15.9.1.2 Verify actual existence of properties in accordance with the book balance and descriptions;
 - 15.9.1.3 Identify and report on properties that are surplus, obsolete, damaged or unserviceable, or missing/shortage of items.
- 15.9.2 The Management shall nominate an officer independent of the concerned Property/Stores Manager to conduct physical verification of properties at least once in a financial year.
- 15.9.3 Physical verification of expendable items with specific expiry dates, such as, drugs, medicines, and medical surplus shall be carried out more than once in a financial year, frequency of which shall be decided by the head of the CSO.
- 15.9.4 Physical verification of properties shall always be carried out in the presence of the property/stores manager or a person deputed by him.
- 15.9.5 The verifying officer shall submit a Property Verification Report along with a list of surplus, obsolete or unserviceable properties to the Head of the CSO in Form No. ... (Annexure 9: Property Verification Report). A separate list of items found short or excess over the book balance shall also be submitted with the report.
- 15.9.6 True status of actual physically verified balance along with details of variations between the book balance and physical balance found during the physical verification of properties shall be immediately brought to the notice of Accounts Section to update the Accounts and Property Records.
- 15.9.7 Properties that are not likely to be utilized in the near future due to advanced technology or other factor shall be treated as obsolete.
- 15.9.8 On receipt of reports on surplus, obsolete, or unserviceable properties, the Head of CSO shall constitute a Property Inspection Committee of three or more officials representing different Divisions to review the report for appropriate course of action as under:
 - 15.9.8.1 Where there is no prescribed or stipulated life period for unserviceable items or if such life period is not over, the physical conditions of the items and the history of use shall be examined. If it transpires that the item was rendered unserviceable due to negligence, misuse or mischief, the same shall be clearly noted.
 - 15.9.8.2 Where the prescribed or stipulated life period is already over, the physical condition of the items shall still be examined to see if the assets could be put to further economic use.

- 15.9.8.3 The correctness of declaring an item as surplus or obsolete shall be ascertained from records and technical observations. It shall be further ascertained if the surplus or obsolescence had occurred due to procurements in excess of requirements, lack of foresightedness in procurement or some other reasons like abandonment of works, etc.
- 15.9.9 The head of the CSO or an authority delegated with appropriate financial powers shall take the recommendations of the Property Inspection Committee into consideration to:
 - 15.9.9.1 Declare items as surplus, obsolete or unserviceable.
 - 15.9.9.2 Initiate proceedings as per the CSO's Finance & Accounting Manual if the causes of damages or shortages/losses of items have been ascribed to suspected acts of negligence, fraud or mischief.
- 15.9.10 Orders declaring properties as surplus, obsolete or unserviceable shall specify the reasons for declaring them as such and a reference of the order shall be noted against the adjustment entries in the relevant property/stock records.
- 15.9.11 A separate record of properties declared as surplus, obsolete or unserviceable shall be maintained where the ultimate disposal/sale reference of the items shall be noted.

15.10 Disposal and Transfer of Property

- 15.10.1 The Head of the CSO shall initiate disposal of surplus, obsolete or unserviceable properties giving due regard to the original cost and date of purchase, accumulated depreciation, and written down value of such properties.
- 15.10.2 A Property Transfer Note (Annexure 10: Property Transfer Note) shall be prepared as a basis to dispose/transfer surplus, obsolete or unserviceable properties.
- 15.10.3 In order to ensure that the surplus, obsolete or unserviceable properties fetch fair values, the disposal/sale initiatives shall be conducted at the earliest after those are declared as such.
- 15.10.4 Disposal of all CSO's properties shall be carried out through public auctions unless it is deemed that the volume/value of such properties do not merit holding public auctions.
- 15.10.5 Fixing of Reserve Price of properties to be disposed off through public auctions or valuations of properties to be disposed off otherwise shall be done by Property Inspection Committee upon approval from the head of the CSO.
- 15.10.6 After disposal of the property, necessary entries shall be made in the property records (Fixed Assets Register and Stock Register).

15.11 Reporting and Monitoring of CSO's Property

- 15.11.1 Division or Unit heads shall monitor the upkeep of official properties by way of physical verification of properties.
- 15.11.2 The Property Officer shall provide details of non-expendable properties acquired/received, issued/transferred, disposed or written-off to the head of CSO, as and when the transaction takes place.

15.12 Relief from Accountability of CSO's properties

- 15.12.1 A staff holding official properties shall be relieved from the accountability on his/her handing over of the items to the Property Officer in reasonable conditions. Such a staff member shall obtain a clearance from the Property Officer before proceeding on extended leave of absence, transfer or retirement from the service.
- 15.12.2 On situation where an official leaves his/her incumbency on transfer or change of roles/charges in the management, a formal Handing/Taking Over Notes, bearing signatures of both the relieved (outgoing incumbent) and the relieving official, shall preferably be prepared in all cases of transfer of charges. Such Notes shall invariably be prepared in case of change in incumbency to any position, which heads a section or unit under the Department/Division/Head of the CSO or involved in handling of any or several of the following:
 - 15.12.2.1 Construction/maintenance of works;
 - 15.12.2.2 Stores;
 - 15.12.2.3 Stock of inventory or equipment;
 - 15.12.2.4 Cash including advances;
 - 15.12.2.5 Cashbook;
 - 15.12.2.6 Signing of Cheque and/or receipt.
- 15.12.3 In order to complete the process of transfer of charges, the following procedures shall be followed:
 - 15.12.3.1 The Cashbook or advance account shall be closed, totaled and balanced;
 - 15.12.3.2 The relieved/outgoing official, shall provide under his full dated signature, certificates of verification of cash in chest, original keys of the chest with numbers, unused Cheque forms and Cheque books, unused receipt forms and receipt books. The same shall be handed over to the incoming official or to the relieving officer, as the case may be;
- 15.12.4 The relieved/outgoing official shall hand over a Note to the incoming official or relieving officer containing at least the following information:
 - 15.12.4.1 Status of the works in hand;
 - 15.12.4.2 Orders remaining to be complied with;

- 15.12.4.3 Details of such matter as deemed necessary for the attention of the incoming/relieving officer;
- 15.12.4.4 Explanation of extraordinary circumstances, if any;
- 15.12.4.5 Existing or apprehended difficulties;
- 15.12.4.6 Status of audit and outstanding audit observations remaining unresolved, if any;
- 15.12.4.7 List of all claims awaiting settlement/adjustment as on the day of transfer of charges indicating reasons for cases remaining pending.

15.13 Taking Over of Charges in absence of an officer

Following course of action shall be taken when an officer handling official funds, stores, stock of equipment and inventory, etc., absconds, dies or become incapacitated in the performance of duties:

- 15.13.1 Head of the CSO shall immediately instruct a Property Inspection Committee to take custodian of the funds, stores, equipment and inventory, etc.;
- 15.13.2 The Committee shall prepare an inventory of the Cash and other accountable items physically available and to determine the extent of responsibility or liability of the officer for any shortage that may be found;
- 15.13.3 Charges of the absconded, deceased or incapacitated officer shall be taken over by another officer designated by the Head of the CSO.

15.14 Procurement, Registration and Use of Pool vehicles

15.14.1 Procurement

- 15.14.1.1 Head of the CSO shall examine the existing fleet position of vehicles to determine requirement of procurement of vehicles.
- 15.14.1.2 Prior to initiating procurement of any vehicle, explicit approval of the Board shall be obtained regardless of the source of finance and the budget availability.
- 15.14.1.3 Standard models of vehicles suitable for specific needs, based on the approval of the Board, shall be procured.

15.14.2 Registration, Insurance and Records

- 15.14.2.1 All vehicles and items of road plying equipment shall be registered and insured in accordance with the provisions of the Road Safety & Transport Authority legislations.

- 15.14.2.2 A Vehicle History Book shall be opened and maintained for each vehicle.
- 15.14.2.3 The following details of the vehicle shall be recorded in the first page of the Vehicle History Book:
- 15.14.2.3.1 Registration No. of the Vehicle;
 - 15.14.2.3.2 Insurance Policy No. and type of Insurance;
 - 15.14.2.3.3 Manufacturer's Name;
 - 15.14.2.3.4 Model Name and Serial No.;
 - 15.14.2.3.5 Chasis No.;
 - 15.14.2.3.6 Engine No.;
 - 15.14.2.3.7 Extra Fittings;
 - 15.14.2.3.8 Spare Tools;
 - 15.14.2.3.9 Date of acquisition; and
 - 15.14.2.3.10 Additional incidental costs (Taxes, Custom Duties, Handling Charges, etc):
- 15.14.2.4 Vehicle History Book shall also contain the following records:
- 15.14.2.4.1 Salient points of Maintenance Schedule as prescribed in the Manufacturer's Manual;
 - 15.14.2.4.2 Details of allotment of vehicles to officials/drivers shall be recorded in the third page; and
 - 15.14.2.4.3 Details of maintenance and repair works including replacement of parts, tyres, etc., with their costs shall be recorded from fourth page onwards.
- 15.14.2.5 A Vehicle Logbook (Annexure 8: Vehicle Logbook) shall be maintained in respect of every vehicle observing the following procedures:
- 15.14.2.5.1 An entry shall be made every time fuel is issued to the vehicle;
 - 15.14.2.5.2 Starting and ending km reading as well as name of stations and the purpose of travelling/conveyance shall be on every use of the vehicle;
 - 15.14.2.5.3 Officials using the vehicle shall sign on the entry of utilization in the Logbook on each occasion;
 - 15.14.2.5.4 A summary of performance of the vehicle shall be appended at the end of every month. Such Performance Summary shall indicate the opening stock of approximate quantity of fuel at the beginning of the month, total quantity of fuel issued during the month,

the approximate quantity of fuel at the end of the month, total fuel consumption during the month, performance indicators during the month and the average fuel consumption. Where deemed necessary, the Head of the CSO shall seek explanation from the designated responsible official on any substantial deviation from the rated fuel consumption, examine it and take suitable action to prevent misuse of fuel.

- 15.14.2.6 Documents of registration of the vehicle (Blue Book), Insurance Certificate and the Logbook shall be kept in the vehicle.

15.14.3 Administrative Procedures - Pooling and use of Vehicles

- 15.14.3.1 Except for vehicles placed on the duty of the entitled officer as decided by the Head of the CSO from time to time, all vehicles of the CSO, irrespective of their sources of financing, shall be pooled under the CSO's fleet of vehicles.
- 15.14.3.2 As decided by the Board and identified by the CSO Head, all pool vehicles shall be under the Administration unit, which shall look after the maintenance, movement orders, safe custody, judicious utilization, and overall management of pool vehicles.
- 15.14.3.3 Movement of all pool vehicles shall be authorized by the designated Head of the CSO through issue of Movement Order (Annexure 11: Vehicle Movement Order), which shall be kept in the vehicle during its movements.
- 15.14.3.4 The Movement Orders shall indicate clearly the specific nature of duty and the destinations.
- 15.14.3.5 The Movement Order books shall be kept in the custody of the Administrative Officer and shall not be carried out in the vehicles.
- 15.14.3.6 When not in use, all pool vehicles shall be kept in the office compound after office hours, weekends and holidays. No pool vehicles shall be kept in the residential compound of any officer except those designated for entitled official.
- 15.14.3.7 No pool vehicles shall be kept separately with any particular Division/ Unit, Officer for their exclusive use except under the existing rules.
- 15.14.3.8 Pool Vehicle shall be provided in emergency cases if any of the staff or family members fall seriously ill to transport them to hospital or for ritual activities in the event of death of a staff's direct family member.

- 15.14.3.9 Only the appointed drivers shall be permitted to drive the pool vehicles. In the absence of the driver or during an emergency, an officer may be permitted to drive the pool vehicle with a written permission of appropriate official.
- 15.14.3.10 No movement of pool vehicles shall be permitted generally before or after office hours except during the field visit.
- 15.14.3.11 During the shortage of pool vehicles, Administrative unit shall hire a vehicle for office purposes. Hiring charges would be same as mileage rates as per prevailing market rates.
- 15.14.3.12 Staff members who are provided with fuel allowances are not entitled to claim pool vehicle for conveyance between home and office, and during working hours.
- 15.14.3.13 Pool vehicles are strictly for use by office staff and for official purpose only. Use of pool vehicles for other purposes shall be only upon approval by the Head of the CSO on case-by-case basis.
- 15.14.3.14 Use of pool vehicle outside the duty station shall be only for official travel which are formally approved by Head of the CSO.
- 15.14.3.15 All drivers shall submit a POL balance statement on a monthly basis to Administration unit for verification and records. Fuel consumption shall be based on the average mileage per vehicle and any discrepancy shall be reimbursed from the salaries of respective driver and Transport Officer.
- 15.14.3.16 The average mileage for each vehicle shall be ascertained by the Administrative Officer in consultation with the Head of the CSO.
- 15.14.3.17 Fuel book shall be in the custody of the Administrative Officer.
- 15.14.3.18 The designated duty vehicle of Head of the CSO, if any, shall be outside the purview of these rules on Pool Vehicle.

CHAPTER 16: PROCUREMENT

16.1 Objectives

- 16.1.1 Achieve economy, efficiency and effectiveness in procurement of goods and services.
- 16.1.2 Ensure transparency in procurement through application of standard procurement procedures.
- 16.1.3 Ensure fair and equal access to the suppliers, contractors and consultants in award of contracts for supply of goods and services.

16.2 Eligibility Criteria – Registration & Qualification of Bidders

- 16.2.1 The supplier shall hold a legal license, where required, from the authorities responsible for granting such license under the laws of the country of the holder;
- 16.2.2 Suppliers, Contractors and Consultants shall be ineligible for participation in the tender under the following circumstances:
- 16.2.3 Debarred from participation in any public procurement by any Competent Authority as per law;
- 16.2.4 Suspended, insolvent or is bankrupt or is in the process of being wound up;
- 16.2.5 Found guilty of professional misconduct by a recognized tribunal or professional body or any Government authority or judiciary;
- 16.2.6 Has not fulfilled obligations with regard to the payments of taxes, social security or other payments due in accordance with the laws of the country of its establishment; and
- 16.2.7 Has multiple ongoing work-in-hand which risks affecting quality of services.

16.3 Organization of Procurement & Tender Committee, Levels and Composition

16.3.1 Tender Committee

- 16.3.1.1 There shall be Tender Committee to ensure the procedures of this procurement method have been complied with in all cases of procurements as per the threshold limit prescribed under Section 16.4.7;
- 16.3.1.2 Tender Committee shall declare any conflict of interest with any of the participating bidders as and when the situation arises and not participate in that particular evaluation;

16.3.1.3 The quorum for the tender committee meeting shall be two third of its total members; and

16.3.1.4 The Tender Committee shall be responsible for all the decisions made in accordance with the provisions of this procurement process.

16.3.2 Levels and Composition

The Tender Committee shall comprise:

16.3.2.1 Head of the CSO;

16.3.2.2 Finance Manager/Officer;

16.3.2.3 Concerned Programme Officer; and

16.3.2.4 Others as deemed necessary

16.4 Role of the Tender Committee

16.4.1 Before each sitting, the Chairperson and each of the members of a Tender Committee shall declare a “No conflict of interest”.

16.4.2 Ensure whenever necessary that an appropriate bid opening process has been followed;

16.4.3 The Tender Committee shall make decision based on clear criteria for evaluation;

16.4.4 The Tender Committee shall be responsible and accountable for the works awarded;

16.4.5 Maintain proper minutes and records of the deliberations and decisions of the tender committee and the reasons for any decisions or actions;

16.4.6 The members of Tender Committee shall not disclose any information on the bid evaluation, decision and deliberations of the committee to any party or bidder, except as may be required by the law; and

16.4.7 The threshold values shall be determined by the CSO and reviewed and revised from time to time as deemed necessary with approval of the Board/Trust:

Threshold example:

Type	Open Tender/ Bidding	Limited Tender/ Bidding	Direct Contracting
Works	Above Nu. 500,000	Above Nu 50,000 and up to Nu. 500,000	Up to Nu.50,000
Goods and Services	Above Nu 300,000	Above Nu.20,000 and up to Nu. 300,000	Up to Nu.20,000

16.5 Procurement methods

The CSO shall follow the following procurement methods depending on the complexity of contracts and value:

16.5.1 Open Bidding

- 16.5.1.1 Open bidding shall be applied to procurement of goods works and services as per the threshold mentioned;
- 16.5.1.2 The open bidding process shall be applied unless there are circumstances, which justify the use of the other exceptional methods specified;
- 16.5.1.3 Under this method, all contenders who are capable and eligible to supply the goods, works and services shall be given equal opportunity to submit bids following a notice inviting tender;
- 16.5.1.4 When available time is insufficient (appropriately justified and properly documented) to follow the Open Tender/Bidding method but where it is still possible to seek competition, the CSO may resort to limited bidding despite the threshold limit; and
- 16.5.1.5 If this method fails to result in the award of a contract after two attempts limited bidding method may be resorted to.

16.5.2 Limited Bidding

Under this method, bid may be solicited from 3 to 5 eligible bidders who are capable of providing the goods, works and services sought. This method may be used where the estimated value of goods, works or services does not exceed the threshold value as prescribed.

16.5.3 Direct Contracting Method

Under this method terms and conditions may be negotiated directly with the supplier.

This method may be used for procurement as per the threshold mentioned in Section 16.4.7 or under the following circumstances:

- 16.5.3.1 When, for reasons of extreme urgency brought about by unforeseeable events the minimum time limits involved in the open, limited bidding and limited enquiry method cannot be followed;
- 16.5.3.2 In the case of purchases to be made for the purpose of day to day administration and the total value of procurement does not exceed Nu. per occasion;
- 16.5.3.3 In the absence of at least three bids following the application of Limited

Enquiry methods, provided the terms of bidding documents have not changed;

- 16.5.3.4 Where, for technical reasons or for reasons connected with the protection of industrial property rights, the contract may be executed by only one supplier or contractor and there is no suitable substitute;
- 16.5.3.5 Where additional items are required under an existing contract, and that the price to be paid is not more than the original price the repeat order may be placed;
- 16.5.3.6 Suppliers in continuation of an existing procurement contract/addition to existing machinery and equipment, where a change of supplier would oblige the company to acquire materials having different technical characteristics which would result in incompatibility or technical difficulty in operation and maintenance or disproportionate additional cost; and
- 16.5.3.7 When goods, works and services can be procured at a cost lower than the lowest evaluated tender either from within or outside the country, goods/works/services may be procured directly

16.5.4 Best Value Procurement Method (BVPM)

BVPM is a vision and method for procuring and tendering where the main focus is not the price but the performance of market parties. This method focuses on procuring the highest value and subsequently obtaining this at the most economically advantageous tender. It is also based on the conviction that the risk are minimized or eliminated when the information is effectively used. Following tendering process shall be followed.

16.5.4.1 Identification of goods and services

As outlined in the applicability clause under 16.5.4.2 below, every year during the budgeting session, the CSO Management shall draw up a list of all those items to be procured through this tendering process. The same shall be put up to the Board along with the yearly budget for approval.

16.5.4.2 Research and Analysis

The Administration and Finance Team shall carry out research and analysis to identify the items to be procured during the fiscal year based on Price, Quality and the Timeliness of the supplies. The Team will focus on the following criteria.

- 16.5.4.1.1 Item brand/s;
- 16.5.4.1.2 Approximate Price;
- 16.5.4.1.3 Projected quantities;
- 16.5.4.1.4 Destination of Supplies;

- 16.5.4.1.5 Frequency of supplies;
- 16.5.4.1.6 Country or countries of origin of supplies;
- 16.5.4.1.7 Access to the nearest level of suppliers; and
- 16.5.4.1.8 Enforceability of legal contract.

16.5.4.3 The CSO's management may decide on the need for the team to visit the location and meeting of the potential supplies before invitation of the Bids.

16.5.4.4 Invitation of Bids

Invitation of the bid shall be advertised in newspapers/publications/websites containing all necessary information as below:

- 16.5.4.4.1 The identity of the CSO;
- 16.5.4.4.2 Scope of supply of goods;
- 16.5.4.4.3 Period for execution of supplies;
- 16.5.4.4.4 Address for obtaining the bidding documents, further information on bids;
- 16.5.4.4.5 Cost of bidding documents;
- 16.5.4.4.6 Earnest money deposit;
- 16.5.4.4.7 Procedural requirements;
- 16.5.4.4.8 Final date and time for submission of bids, time for opening of bids and venue; and
- 16.5.4.4.9 Address where the bids are to be submitted;

16.5.4.5 Submission of bids

The Bid prepared by the bidder shall comprise:

- 16.5.4.5.1 Original and copies of the bid form and the appropriate price schedules furnished in the bidding documents;
- 16.5.4.5.2 Documentary evidence establishing that the bidder is eligible to bid;
- 16.5.4.5.3 Documentary evidence establishing that the bidder is qualified to perform the contract;
- 16.5.4.5.4 Bid security; and
- 16.5.4.5.5 Power of attorney

16.5.4.6 Minimum time limit for bid submission

The tender committee may decide on the appropriate minimum number of days to submit the bid based on the nature of the goods and services.

16.5.4.7 Bid opening

- 16.5.4.7.1 Bidders or their authorized representatives shall be allowed to attend the bid opening. Bidders who choose to attend shall

sign the attendance sheet provided in the record of bid opening with their name, firm name and phone numbers. Bidders who choose to attend the opening shall not be allowed to speak on matters related to the bid until and unless approached by the committee members or after seeking permission by raising hand. Bidders who have any complaint with regard to the bid opening shall file a written complaint immediately.

16.5.4.7.2 All members shall examine and sign on the envelopes as an evidence to state that envelope was received sealed and on time and announce for record the observation, if any. In the event that an envelope of the original bid document is found to have been tampered with or opened, the committee shall examine and investigate the nature of tampering or opening of the envelope and such bids shall either be rejected or considered for evaluation at the discretion of the committee based on the merits of each case. In case where the bid is rejected the prices of such bid may however be used for the purpose of comparison.

16.5.4.7.3 All bids shall be opened in sequential order of submission and in full public view of all bidders/representatives attending the bid opening.

16.5.4.7.4 The Chairperson or representative of the committee shall announce the following in the bid opening for the bidders to note:

16.5.4.7.4.1 The name of the bidder;

16.5.4.7.4.2 The total price offered;

16.5.4.7.4.3 Discounts offered, if any;

16.5.4.7.4.4 The presence or absence of bid security and its amount;

16.5.4.7.4.5 Alternative bids, if any;

16.5.4.7.4.6 Response to amendments, if any;

16.5.4.7.4.7 Any other requirements as per the bid documents; and

16.5.4.7.4.8 The members of the Committee opening the bid shall sign on all pages of the bid form, bill of quantities/ price schedules, any discounts offered, modifications, alternative bid, forwarding letter of the bidder and any other document deemed important. The committee shall also initial all corrections and overwriting in the bid documents.

16.5.4.7.5 The bidder/representative will be required to inform the committee during the opening of the bid itself, if any

information is missed or not read out.

- 16.5.4.7.6 All original copies of the bids, which are recorded in the bid opening, shall be kept in a secure place for future reference in case of any disputes or difference.

16.5.4.8 Minimum number of bids

16.5.4.8.1 If the number of bids received in response to any tender invitation is only one, the Committee may decide to open and should the bid be reasonable compared to estimated values and other variables set by the committee earlier, the committee may further negotiate and award the contract. However, should the committee be dissatisfied with the single bid, then the committee may re-tender.

16.5.4.8.2 In the event the bid is not responsive (no bidder), the committee shall based on the analysis report directly award the contract to the committees' choice of supplier/s.

16.5.4.9 Evaluation Matrix

The evaluation of the bid shall be based on the minimum qualification set by the Admin and Finance team at the research and analysis level. Given the nature of the goods and services required, following minimum variables shall be considered in evaluating the responsiveness of the bid.

Evaluation criteria for selecting Best Value Vendor

Evaluation Criteria	Points (%)
1. Price	30%
2. Quality	55%
3. Time	10%
4. Past Performance	5%
TOTAL	100%

CHAPTER 17 - DOCUMENTATION OF OFFICIAL RECORDS

17.1 Objectives

- 17.1.1 Ensure that necessary records and documents of the CSO are adequately protected and maintained and records that are no longer needed or are of no value are discarded at a proper time;
- 17.1.2 Outline the length of time to keep certain documents and records, either in hard copy or electronic form;
- 17.1.3 Ensure CSO's compliance with state laws and prevent accidental or innocent destruction of records; and
- 17.1.4 Aid employees in understanding their obligations in archiving electronic documents - including e-mail, Web files, text files, sound and movie files, PDF documents, and all Microsoft Office or other formatted files.

17.2 Archiving and Administration

- 17.2.1 An Administration Officer/In-charge designated by the head of the CSO shall be responsible for the implementation of processes and procedures to ensure compliance of this policy.
- 17.2.2. Such official shall be authorized to modify Record Retention Schedule from time to time depending on the emerging need of the CSO, periodically review and monitor record retention and disposal program.
- 17.2.3 Minimum retention period shall be reckoned from the date of completion of annual audit and settlement of audit observations, if any, pertaining to the contents of the records.
- 17.2.4 Minimum period for retention of specific records shall be as under:

Sl. No.	Documents category	Retention period
I. Corporate Records		
1	Annual Reports	Permanent
2	Articles of Association and Articles of Memorandum	Permanent
3	Board/Trustee Meeting and Committee Minutes	Permanent
4	CSO Policies/Resolutions	Permanent
5	Bylaws	Permanent
6	Construction/project documents	Permanent
7	Fixed Asset records	Permanent

8	Contracts/Agreements after expiration	5 years
9	General Correspondences	3 years
II. Accounting and tax exemption records		
1	Annual Audits and Financial Statements	Permanent
2	General Ledgers	10 years
3	Expenses records	6 years
4	Journal entries	6 years
5	Money Receipts/Acknowledgement documents	3 years
III. Bank Records		
1	Cheque Registers	10 years
2	Bank Deposit Slips	7 years
3	Bank Statements and Reconciliation Statements	7 years
4	Electronic Fund Transfer Documents	7 years
5	Payroll Registers	Permanent
6	Donation/fund inflow records	7 years
IV. Employee/HR records		
1	Employment and Termination Agreements	10 years
2	Retirement/separation documents	10 years
3	Records relating to promotion/demotion	7 years
4	Accident Reports and Workers' compensation records	5 years
5	Salary Statements and Schedules	5 years
6	Employment Applications	3 years
V. Insurance, Safety and Legal records		
1	Project Appraisals Reports	10 years
2	Intellectual Property Rights	Permanent
3	Environmental studies	Permanent
4	Insurance Policy documents	10 years
5	Real Estate documents	Permanent
6	Investment records	10 years
7	Leases	6 years
8	General Contracts	5 years
VI. Correspondence and Internal Memo		
1	Routine letters and notes that require no acknowledgement or follow-up, such as notes of appreciation, congratulations, transmittal letters, and plans for meetings.	2 years
2	Form letters that require no follow up	2 years
3	Letters of general inquiry and replies that complete a cycle of correspondence	2 years
4	Letters of complaints requesting specific action that has no further value after changes are made or action taken (such as name or address change)	2 years

5	Letters of inconsequential subject matter or that definitely closes correspondence to which no further reference will be necessary	2 years
6	Chronological correspondence file	2 years

17.3 Electronic documents and records

- 17.3.1 All electronic documents including records made online shall be retained as if they were paper documents for an appropriate amount of time.
- 17.3.2 A designated officer shall run a backup copy of all electronic files (including email) on the CSO's servers on monthly basis. This backup is a safeguard to retrieve lost information within a one-year retrieval period should documents on the network experience problems. The backup copy is considered a safeguard for the record retention systems of the CSO but not considered an official repository of the CSO's records. All monthly and yearly backups are stored offsite.
- 17.3.3 In certain cases, a document shall be maintained in both paper and electronic form. In such cases, the official document shall be the printed and signed original document.

17.4 Electronic Mail (E-mail)

- 17.4.1 Not all email need to be retained, depending on the subject matter.
- 17.4.2 All e-mails – from internal and external sources – shall be deleted after 12 months.
- 17.4.3 Staff shall strive to keep all e-mails related to business issues.
- 17.4.4 The CSO may decide to archive e-mail for six months after the staff has deleted it, after which time the e-mail shall be permanently deleted.
- 17.4.5 All official-related email shall be downloaded to a service center or user directory on the server.
- 17.4.6 Staff shall not store or transfer non work-related e-mail on work-related computers except as necessary or appropriate for the CSO's purposes.
- 17.4.7 Staff shall take utmost care not to send confidential/proprietary CSO's information to outside sources.
- 17.4.8 Any e-mail a staff member deems vital to the performance of their job should be copied to the staff's H:drive folder, and printed and stored in the employee's workspace.

17.5 Storage Planning

- 17.5.1 The CSO's records shall be stored in a safe, secure and accessible manner.

- 17.5.2 A safe and suitable location shall be identified for storage of physical documents.
- 17.5.3 Documents and financial files that are essential to keep the CSO operating in an emergency shall be duplicated or backed up regularly and maintained off site.

17.6 Document destruction

The following procedures shall be followed with regard to the destruction of official records:

- 17.6.1 The administrator shall be responsible to identify records that have met the specified retention period for destruction, which shall be accomplished by shredding. However, in the event of any official investigation or when a lawsuit is filed or appears imminent, destruction shall be suspended until the conclusion of investigation. Further, documents which are relevant to any matter which is sub-judice must be retained for the purposes of production before a court of law.
- 17.6.2 The Head Office shall obtain a clearance from the Royal Audit Authority before according approval to the destruction of financial records.
- 17.6.3 The records shall be destroyed by burning those in the presence of the members of a committee constituted for this purpose.
- 17.6.4 Upon destruction of the records, a certificate signed by all the members of the committee shall be maintained.
- 17.6.5 The CSO shall maintain a Register of destroyed records.
- 17.6.6 Failure on the part of any official to follow this policy shall result in possible disciplinary action by the management. The Administrator official shall periodically review the procedures to ensure the compliance.

PART III – ANNEXURES AND APPENDICES

Annexure 1: An Employee Code of Conduct Undertaking Form

I,.....bearing CID No..... from
(Village/Gewog/Dzongkhag) having been appointed as the employee of the CSO do solemnly affirm that I shall faithfully and conscientiously discharge my duties as the employee of the CSO.

That I shall do right in all manner to people in accordance with Code of Conduct and ethics of Chapter 4 of the Administration & HR Rules and Regulation of the CSO without fear or favour, affection or ill will.

That I shall not directly or indirectly communicate or reveal to any person or person any matter which shall be brought under my consideration or shall become known to me as an employee of the CSO, except as may be required for the due discharge of my duties.

In doing so, I also declare that I have obtained a place in the CSO on the basis of my own merit. In the event, I am found guilty of furnishing false or forge testimonials, I shall be liable for:-

- a. For termination from the CSO;
- b. To forfeit all my testimonials to the CSO; and
- c. For prosecution in the court of law;

In presence of the HR manager, onI take this oath of allegiance and confidentiality and accordingly, not to dishonour it any time. I append my name in writing hitherto.

Date:-

Place:

Affix the legal stamp
(Signature and Name)

Annexure 2: Leave Application Form

To:

From:

Name:Designation:CID/EID No

Sir/Madam,

Kindly grant me leave as follows:

Sl. No.	Types of Leave	Select to Avail	Duration			Remarks
			Start Date	End Date	Total Days	
1	Earned Leave					
2	Casual Leave					
3	Sick Leave					
4	Maternity Leave					
5	Paternity Leave					
6	Medical Leave					
7	Extraordinary Leave					

Submit Reason:.....

Signature

Until today, the(date).....(month).....(year), the applicant hasdays of earned leave and.....days of casual leave.

HR Manager/Assistant

Approved

Not Approved

Signature of the Approving Authority

Annexure 3: TRAINING NOMINATION FORM

1. Particular of candidate

- a. Name :
- b. Designation :
- c. Employee ID No. :
- d. Position Title and Level :
- e. Citizenship ID No. :
- f. Date of Birth (dd/mm/yy) :
- g. Contact No. :
- h. Permanent Address :
- i. Security Clearance Certificate :
- ii. Audit Clearance Certificate :
- iii. Medical Fitness Certificate :
- i. Qualification :
- j. Date of Initial Appointment :
- k. Attached current Job Description :

2. Details of the Training

- a. Course Title :
- b. Institute/City/Country :
- c. Commencement date of the course :
- d. Source of funding :

3. Details of all past training

Course Title	Institute/Country	Start Date	Duration	Source of funding

I, hereby certify that the above information is correct to the best of my knowledge. I understand that I am liable to be subjected to disciplinary actions by appropriate authorities in the event that they find the above information incomplete and/or incorrect.

Date: _____ (Name and Signature of the Candidate)

Official use only

4. Approval of the HR Committee (Attach copy)

5. Verification: The officials countersigning this form shall be accountable and liable for disciplinary action in case information provided is incomplete and/or incorrect.

Signature
Name of HR Officer
Date:

Signature
Name & Position Title
Seal of the HoD

Signature
Name & Position Title
Seal of the Head of the Corporation
Date:

Annexure 4: Stock Register Form

Form No.

Name of Article :

Item Code :

Unit :

Date	Name of the party	GRN/GIN	Receipt		Weighted Avg. Rate (Nu.)	Issues		Balance		Disb Vr./ Journal Vr.		Attestation
			Qty.	Total Value (Nu.)		Qty.	Value (Nu.)	Qty.	Value (Nu.)	No.	Date	

Annexure 5: Property Requisition Form

Form No.

Property Requisition on:

Date:

Requisition						Details of Issues		
Sl. No.	Description of Item	Unit	Quantity	Name of Work	Quantity Issued	GIN No.	Date	Remarks

Items are required for office use

Signature
Date, Name and Designation

Requisition Approved
Signature
Date, Name and Designation

Annexure 6: Fixed Asset Register

Description:

Specification:

Base Cost Nu.

Identification Number:

Other expense Nu.

Total cost of acquisition Nu.

LOCATION

.....

Cost sheet Ref/No.

Vr. Ref. No. Rate of Depreciation

Date of Commissioning

Manufacturer/Contractors Name and Address

CATEGORY: BUILDING/MOTOR VEHICLE/OFFICE EQUIPMENT/OTHERS

Date	Cost of Acquisition Nu.	ADDITION		DISPOSAL/TRANSFER				Depreciation	Net Book Value Nu.	Initials of Property Officer	Remarks
		Ref. No.	Cost Nu.	Date of Disposal/Transfer	Disposed to/Transferred to	Ref No.	Nu.				

Annexure 7: Appendix-Depreciation Table

Sl. No.	Item	Method of Depreciation	Depreciation Percentage	Estimated useful life	Approximate Scrap Value after useful life
1.	Furniture, fixtures, fittings -steel	Diminishing balance	8	12 Years	36.72%
2.	Furniture, fixtures, fittings -Wooden	do	10	10 Years	34.86%
3.	Office Equipment	do	15	6 Years	37.71%
4.	Vehicle – Heavy, Medium, light and 2 Wheelers	do	20	6 Years	26.21
5.	ICT	do	25%	6 Years	17.80%
6.	Tent/Tarpaulin/linen etc.	do	40%	6 Years	4.67%

Annexure 8: Vehicle logbook

VEHICLE No.

Date	Driver's Name	From			To			POL Issued	Distance (KM)	Purpose	Signature
		Time	Place	KM Reading	Time	Place	KM Reading				

Annexure 9: Property Verification Report

Form No.

Report of surplus, obsolete & unserviceable properties

Sl. No.	Name of the Property	ID Code	Folio No.	Unit	Qty	Original Value (Nu)	Date of Acquisition	Condition	Depreciated Value (Nu)	Recommendations of the Property Inspection Committee
1	2	3	4	5	6	7	8	9	10	11

Property Inspection Committee

Verifying/Reporting Officer

Signature, Date Signature, Date Signature, Date Signature, Date
 Name & Designation Name & Designation Name & Designation Name & Designation

Annexure 10: Property Transfer Note

Form No.

Name of the Transferor:

Name of the Transferee:

Authorisation No. & Date

Date

Sl. No.	ID Code No.	Description	Qty.	Rate Nu.	Value Nu.	Remarks

Acceptance certificate: Certified that the goods specified above have been received in good condition and entered in the stock Ledger/fixed asset register.

**Store in-charge/Property Officer
(Transferee)**

Annexure 11: Vehicle Movement Order

VEHICLE MOVEMENT ORDER

No.

Date

1. Name of the CSO:
2. Pool Vehicle No.
3. Name of the Driver and his License No.
4. Place/s to visit:
5. Purpose of movement:
6. Officer/s to carry during the movement:
7. Time and KM reading on departure:
8. Validity of movement order:
(No. of days/hours)

Signature (with name and designation) of authorizing Officer

9. Time and KM reading on return to parking place:
10. Signature (of the Officer utilizing the vehicle or the authorizing Officer)