

Finance & Accounts Policy

PUPPETS PICTURE EDUCATION TRUST

Registered Office: Plot No – M10, M block, Sector – 11, Near Metro Heart Hospital, Noida, 201301

Date of Adoption: 1-Dec-2015

Resolution No.: 10

1. Preamble

Puppets Picture Education Trust ("the Trust") is a public charitable trust registered under the Indian Trusts Act, 1882, operating from Noida, Uttar Pradesh. The Board of Trustees comprises Mr. Rahul Chakraborty and Mr. Arun Chakraborty. The Trust receives funds from domestic donations, grants, corporate social responsibility (CSR) contributions, and potentially foreign contributions under the Foreign Contribution (Regulation) Act, 2010 (FCRA). This Finance & Accounts Policy establishes the rules, procedures, and internal controls governing all financial activities of the Trust to ensure transparency, accountability, integrity, legal compliance, and the responsible stewardship of charitable resources. This policy shall be read alongside the Trust's Conflict of Interest Policy, Anti-Fraud & Anti-Corruption Policy, Procurement Policy, HR & Payroll Policy, Safeguarding Policy, and Child Protection Policy.

2. Objectives

The objectives of this policy are to provide a comprehensive framework for financial planning, budgeting, accounting, reporting, and auditing; to safeguard the Trust's assets against fraud, waste, and misuse; to ensure compliance with the Income-Tax Act 1961 (Sections 11, 12, 12A/12AB, 13, 80G), the FCRA 2010, the GST Act, and all other applicable fiscal and regulatory laws; to maintain accurate, complete, and timely financial records; to enable informed decision-making by the Board through reliable

financial information; and to meet the reporting requirements of donors, grantors, regulatory authorities, and auditors.

3. Scope

This policy applies to all financial transactions undertaken by or on behalf of the Trust, including receipt of income (donations, grants, interest, fees), all expenditures (programme, administrative, capital), management of cash, bank accounts, and investments, asset acquisition and disposal, payroll disbursements, tax deductions and filings, and financial reporting. It applies to all Trustees, employees, consultants, volunteers, and any person authorised to handle Trust funds.

4. Guiding Principles

4.1 Transparency. All financial transactions shall be recorded accurately and completely and shall be available for review by authorised persons and auditors.

4.2 Accountability. Every person handling Trust funds is personally accountable for the proper use of those funds. No expenditure shall be incurred without proper authorisation and documentation.

4.3 Segregation of Duties. No single person shall have sole control over all phases of a financial transaction (authorisation, execution, recording, custody). Where the Trust's size limits segregation, compensating controls (such as Board review and external audit) shall be applied.

4.4 Prudence. Financial decisions shall prioritise the Trust's long-term sustainability and charitable mission. Expenditure shall be incurred only for authorised purposes and within approved budgets.

4.5 Compliance. All financial activities shall comply with applicable laws, donor conditions, and this policy.

4.6 Conflict of Interest. No financial transaction shall be entered into with any specified person (as defined in Section 13(3) of the Income-Tax Act) except in strict compliance with the Trust's Conflict of Interest Policy. The Trust maintains a zero-transaction policy with Puppets Picture Pvt Ltd.

5. Roles & Responsibilities

5.1 Board of Trustees (Mr. Rahul Chakraborty & Mr. Arun Chakraborty). The Board holds overall fiduciary responsibility: approving this policy and amendments, approving the annual budget and any material deviations, appointing and changing auditors, approving capital expenditure above ₹1,00,000, reviewing monthly/quarterly financial reports, approving the annual audited financial statements, ensuring statutory filings (ITR-7, Form 10B/10BB, FC-4, etc.), and authorising bank accounts and signatories.

5.2 Accounts / Finance Officer (to be designated). Day-to-day financial management: maintaining books of account, processing receipts and payments, preparing vouchers, performing bank reconciliations, processing payroll deductions, filing statutory returns (TDS, GST, EPF, ESI), preparing financial reports, and maintaining the filing system. In a small trust, this function may be performed by a part-time accountant, outsourced bookkeeper, or one of the Trustees.

5.3 Programme Coordinators / Staff. Preparing programme budgets, submitting properly authorised and documented expenditure claims, and providing programme-related financial data.

5.4 Statutory Auditor. An independent Chartered Accountant (CA) appointed by the Board to conduct the annual statutory audit, sign the audit report, and file Form 10B / 10BB as applicable.

5.5 Internal Auditor (if appointed). Conducts periodic checks on internal controls, compliance, and financial procedures and reports findings to the Board.

6. Financial Year

The Trust's financial year shall be 1 April to 31 March, in alignment with the Income-Tax Act.

PART A — BUDGETING & FINANCIAL PLANNING

7. Annual Budget

7.1 Preparation. The Accounts Officer, in consultation with Programme Coordinators, shall prepare a draft annual budget (Income & Expenditure budget) by 15 February each year for the following financial year. The budget shall include projected income (source-wise: donations, grants, CSR, interest, programme fees, foreign contributions), projected expenditure (programme-wise and head-wise: salaries, programme costs, administrative costs, capital expenditure), and a cash-flow projection.

7.2 Approval. The draft budget shall be presented to the Board for discussion, modification, and approval before 31 March. The approved budget shall be recorded in the Board resolution.

7.3 Budget Monitoring. Actual income and expenditure shall be compared against the budget on a monthly basis. A Budget vs. Actual report shall be presented to the Board at least quarterly. Any variance exceeding 10% on any budget head shall be explained.

7.4 Budget Revisions. Material changes to the budget (new programmes, significant cost overruns, shortfall in projected income) require Board approval through a supplementary budget resolution.

8. Programme / Project Budgets

For each grant-funded or donor-funded programme, a separate programme budget shall be prepared in the format required by the donor, approved by the Board, and

tracked separately. Expenditure shall not exceed the approved programme budget without donor and Board approval.

PART B — ACCOUNTING POLICIES & PROCEDURES

9. Basis of Accounting

9.1 The Trust shall follow the mercantile / accrual basis of accounting, unless a specific donor or regulatory requirement mandates otherwise.

9.2 Income shall be recognised when the right to receive is established. Grants and donations shall be recognised on receipt or as per the terms of the grant agreement. Expenditure shall be recognised when the liability is incurred. Depreciation shall be charged on fixed assets as per the rates prescribed under the Income-Tax Act, 1961 (Section 11(6)).

10. Chart of Accounts

The Accounts Officer shall maintain a standardised Chart of Accounts classifying all heads of income, expenditure, assets, and liabilities. The Chart shall be approved by the Board and updated as needed. Separate cost centres / fund codes shall be maintained for each programme or donor fund, domestic funds vs. FCRA funds (if applicable), and corpus fund vs. general fund.

11. Books of Account

The Trust shall maintain the following books (physical or digital through approved accounting software):

Cash Book (recording all cash receipts and payments), Bank Book / Bank Ledger (one per bank account), General Ledger, Journals (for non-cash entries, adjustments), Receipts Register (all income received, with donor details), Fixed Asset Register,

Investment Register, Advance Register, Donation Register (with 80G receipt details), FCRA Register (if applicable — separate set of accounts as required under FCRA 2010), and Payroll Register (cross-referenced with the HR & Payroll Policy).

12. Voucher System & Documentation

12.1 Voucher Types. Receipt Voucher (for all income), Payment Voucher (for all expenditure), Journal Voucher (for non-cash entries), and Contra Voucher (for fund transfers between bank and cash

continue

accounts or between bank accounts).

12.2 Voucher Preparation. Every financial transaction shall be supported by a sequentially numbered voucher prepared on the date of the transaction. Each voucher must contain the date, voucher number, account head(s), narration describing the transaction, amount (in figures and words), and supporting documents attached (invoice, receipt, bill, approval, purchase order, etc.).

12.3 Voucher Authorisation. No payment shall be made without a properly authorised voucher. Authorisation levels are as follows:

Up to ₹5,000 — Accounts Officer. Above ₹5,000 and up to ₹25,000 — Accounts Officer + one Trustee. Above ₹25,000 and up to ₹1,00,000 — one Trustee. Above ₹1,00,000 — both Trustees (Board resolution for capital expenditure).

12.4 Supporting Documents. Original invoices, bills, receipts, contracts, purchase orders, goods received notes, travel tickets, attendance records, or other evidence must be attached to every voucher. Photocopies may be accepted only when originals are unavailable, with a written explanation.

12.5 No Voucher — No Payment. Under no circumstances shall any payment be made without a voucher and supporting documentation. Post-facto vouchers (created

after payment) are prohibited except in genuine emergencies, which must be regularised within 48 hours with Board ratification.

13. Cash Management

13.1 Petty Cash Fund. A petty cash fund of ₹_____ (to be fixed by Board, recommended ₹10,000) shall be maintained on an imprest basis. The petty cash custodian (Accounts Officer or designated person) is responsible for the fund. Petty cash shall be used only for small, routine expenses up to ₹5,000 per transaction. Every disbursement must be supported by a Petty Cash Voucher with receipt or bill. The petty cash book shall be written up daily and balanced weekly. The fund shall be replenished when 70% is utilised, upon submission of a summary and vouchers to the authorising Trustee. Surprise physical verification of petty cash shall be conducted at least once a quarter by a Trustee.

13.2 Cash Receipts. All cash received (donations, fees, refunds) shall be immediately entered in the Cash Book and a pre-numbered official receipt issued to the payer. Cash received shall be deposited into the Trust's bank account within two working days. No cash received shall be used directly for expenditure (all expenditure must be from the bank account or the imprest petty cash fund).

13.3 Cash Payment Restrictions. As per Section 40A(3) of the Income-Tax Act, no single cash payment exceeding ₹10,000 shall be made (₹35,000 for transport payments). All payments above ₹5,000 should preferably be made by cheque or electronic transfer. Cash payments to vendors above ₹5,000 should be avoided; if unavoidable, written justification and Trustee approval are required. TDS provisions apply regardless of payment mode.

14. Bank Account Management

14.1 Bank Accounts. The Trust shall maintain its bank accounts with scheduled commercial banks. The following accounts shall be maintained:

Primary Operative Account (for all domestic receipts and payments). FCRA Designated Account at State Bank of India, New Delhi Main Branch (if FCRA registered — mandatory under FCRA 2010, Section 17). FCRA Utilisation Account (for actual spending of foreign contributions, at any scheduled bank). Fixed Deposit / Investment Account(s) (for corpus and surplus funds). Salary Account (optional, if separate payroll banking is preferred).

14.2 Authorised Signatories. All bank accounts shall have at least two authorised signatories from among the Trustees. All cheques, fund transfers, and withdrawal instructions above ₹5,000 shall require the signature / digital authorisation of at least two signatories (jointly). For amounts up to ₹5,000, a single authorised signatory may operate.

14.3 Bank Reconciliation. Bank reconciliation statements shall be prepared for every bank account on a monthly basis, within 10 days of the month-end. Any unreconciled items older than 30 days shall be investigated and resolved. Reconciliation statements shall be reviewed and initialled by a Trustee.

14.4 Online Banking. If internet / mobile banking is used, maker-checker controls shall be enabled (one person initiates, another approves). Transaction limits, user access, and alerts shall be configured as per the authorisation matrix. Online banking passwords shall be changed every 90 days.

14.5 Dormant Accounts. Any bank account not operated for 12 months shall be reviewed by the Board and either activated or closed.

15. Income / Receipts Management

15.1 Donation Receipts. For every donation received, a pre-numbered official receipt shall be issued within 7 days. For donations qualifying under Section 80G, the receipt shall contain the Trust's name, address, PAN, 80G registration number and validity period, donor's name, address, PAN (mandatory for 80G receipts), amount in figures and words, date and mode of receipt, and a declaration that the Trust has a valid 80G

registration. A Donation Register shall be maintained with donor name, address, PAN, amount, date, receipt number, mode, and purpose (general / restricted / corpus).

15.2 Grant Income. Grants shall be recorded as per the terms of the grant agreement — as income in the year of receipt or deferred income released over the project period, as applicable. A separate file shall be maintained for each grant containing the agreement, budget, release letters, utilisation certificates, and reports.

15.3 CSR Contributions. CSR funds received under Section 135 of the Companies Act, 2013 shall be recorded separately. The Trust shall comply with CSR reporting requirements and provide utilisation certificates, impact reports, and Form CSR-1 registration as required.

15.4 Foreign Contributions (FCRA). If the Trust holds FCRA registration, all foreign contributions shall be received only in the designated FCRA account at SBI, New Delhi Main Branch. Transferred to the FCRA utilisation account for spending. Accounted for separately from domestic funds (separate books or cost centre). Not co-mingled with domestic funds under any circumstances. Utilised only for the purpose for which they were received. Reported in the annual FC-4 return filed by 31 December. Administrative expenses from FCRA funds shall not exceed 20% of total foreign contributions received in the financial year (as per FCRA Rule 5).

15.5 Corpus Donations. Donations specifically given towards the corpus of the Trust shall be credited to the Corpus Fund and invested as permitted under Section 11(5) of the Income-Tax Act. Only the income from corpus investments may be utilised for the Trust's objects.

15.6 Interest & Other Income. Interest earned on bank accounts and investments shall be recorded monthly. Fee income (if any) from programmes shall be recorded with proper receipts. Any other income shall be immediately recorded and classified.

16. Expenditure Management

16.1 General Principles. All expenditure must be for the Trust's charitable objects and authorised purposes. No expenditure shall be incurred that benefits any Trustee, specified person (Section 13(3)), or Puppets Picture Pvt Ltd. Every expenditure must be within the approved budget. All expenditures must be supported by original bills, invoices, and proper authorisation.

16.2 Programme Expenditure. Direct costs attributable to the Trust's educational and social programmes (materials, trainer fees, venue hire, beneficiary support, etc.). Charged against the relevant programme budget. Supported by programme reports and beneficiary records.

16.3 Administrative Expenditure. Overheads including office rent, utilities, stationery, communication, insurance, audit fees, legal fees, bank charges, etc. Shall be kept to a reasonable proportion of total expenditure. If FCRA funds are used, admin expenses must not exceed 20%.

16.4 Capital Expenditure. Acquisition of fixed assets (furniture, equipment, computers, vehicles, etc.) valued above ₹5,000. Must follow the Procurement Policy. Requires Board approval for items above ₹1,00,000. Capitalised in the Fixed Asset Register and depreciated as per IT Act rates.

16.5 Salary & Payroll Expenditure. Governed by the HR & Payroll Policy. Payroll shall be processed monthly with all statutory deductions (EPF, ESI, TDS, PT) as applicable.

16.6 Prohibited Expenditure. Expenditure that would violate Section 13 of the IT Act (benefit to specified persons). Expenditure for any purpose outside the Trust's objects. Loans or deposits to entities in which Trustees have a substantial interest. Investment in modes not permitted under Section 11(5). Any expenditure that would jeopardise the Trust's 12A/12AB or 80G registration.

17. Advance Management

17.1 Types. Programme advance (for field activities, events), travel advance, salary advance (as per HR Policy), and vendor advance (as per Procurement Policy).

17.2 Authorisation. All advances must be approved in writing: up to ₹10,000 by the Accounts Officer; above ₹10,000 by a Trustee.

17.3 Settlement. Programme and travel advances must be settled within 7 days of completion of the activity, with all supporting bills and vouchers. Unsettled advances shall be deducted from the next month's salary or payment. No fresh advance shall be issued to any person with an unsettled prior advance exceeding 30 days.

17.4 Advance Register. An Advance Register shall be maintained recording all advances issued, settled, and outstanding. The Register shall be reviewed by a Trustee monthly.

PART C — INTERNAL CONTROLS

18. Segregation of Duties

To the extent possible given the Trust's size, the following duties shall be separated among different persons: authorisation of transactions (Trustee), execution of transactions (Accounts Officer / Staff), recording of transactions (Accounts Officer), and custody of assets and cash (designated custodian). Where full segregation is not possible, the Board shall exercise compensating oversight through regular review and surprise checks.

19. Authorisation Matrix

Transaction	Up to ₹5,000	₹5,001 – ₹25,000	₹25,001 – ₹1,00,000	Above ₹1,00,000
--------------------	-------------------------	-----------------------------	--------------------------------	----------------------------

Transaction	Up to ₹5,000	₹5,001 – ₹25,000	₹25,001 – ₹1,00,000	Above ₹1,00,000
Petty Cash Payment	Accounts Officer	N/A	N/A	N/A
Bank Payment / Cheque	1 Signatory	2 Signatories	2 Signatories (1 Trustee)	Both Trustees (Board Resolution)
Purchase Requisition Approval	Accounts Officer	Accounts Officer + 1 Trustee	1 Trustee	Both Trustees
Advance Approval	Accounts Officer	1 Trustee	1 Trustee	Both Trustees
Budget Re-allocation	N/A	1 Trustee	Both Trustees	Both Trustees
Investment Decision	N/A	N/A	1 Trustee	Both Trustees
Write-off / Disposal	N/A	1 Trustee	Both Trustees	Both Trustees

20. Fixed Asset Management

20.1 Fixed Asset Register (FAR). A Fixed Asset Register shall be maintained recording: asset description, asset code, date of purchase, vendor, cost, location, custodian, depreciation rate and method, written-down value, and disposal details. All assets with a value above ₹5,000 and a useful life of more than one year shall be capitalised.

20.2 Asset Tagging. Every fixed asset shall be tagged with a unique asset code / sticker for identification.

20.3 Physical Verification. A physical verification of all fixed assets shall be conducted at least once a year (before 31 March). Discrepancies shall be reported to the Board and resolved.

20.4 Depreciation. Depreciation shall be charged on a straight-line or written-down value basis as per the rates prescribed under the Income-Tax Act, 1961 (Section 11(6)) or as decided by the Board in consultation with the auditor.

20.5 Disposal. Disposal of fixed assets (sale, scrap, donation) requires Board approval. The disposal shall be documented, proceeds (if any) deposited in the bank, and the FAR updated.

21. Investment Policy

21.1 Permitted Investments. Trust funds shall be invested only in modes permitted under Section 11(5) of the Income-Tax Act, 1961, which include savings bank accounts in scheduled banks, fixed deposits with scheduled banks or post offices, government securities, units of UTI / mutual funds notified under Section 10(23D), and any other investment mode specifically approved by the CBDT.

21.2 Approval. All investment decisions require Board approval. Investment of corpus funds requires special care to ensure capital preservation.

21.3 Prohibited Investments. No Trust funds shall be invested in shares of private companies, entities in which Trustees or specified persons have a substantial interest, Puppets Picture Pvt Ltd (consistent with the zero-transaction policy), speculative instruments, or any mode not permitted under Section 11(5).

21.4 Records. An Investment Register shall be maintained with details of each investment: date, amount, instrument, maturity, interest rate, and maturity proceeds.

22. Fund Management & Application of Income

22.1 Application Requirement. Under Sections 11 and 12 of the Income-Tax Act, the Trust must apply at least 85% of its income towards its charitable objects in the financial year in which it is received.

22.2 Accumulation. If the Trust wishes to accumulate income beyond 85% for a specific purpose, it must file Form 10 with the Income-Tax Department before the due date of filing the return, specifying the purpose and period of accumulation (maximum 5 years). Accumulated funds must be invested in modes permitted under Section 11(5).

22.3 Corpus Fund. Donations to corpus (with specific direction from the donor) are excluded from the application requirement. Corpus shall be invested per Section 11(5) and only the income thereon shall be applied.

22.4 Monitoring. The Accounts Officer shall prepare a quarterly statement of income received vs. income applied to ensure the 85% application requirement is on track. Any shortfall shall be reported to the Board immediately.

PART D — TAX COMPLIANCE & STATUTORY FILINGS

23. Income-Tax Compliance

23.1 Registration. The Trust shall maintain valid registration under Section 12AB (for tax exemption) and Section 80G (for donor tax deduction). Renewal applications must be filed well in advance of expiry.

23.2 Income Tax Return (ITR-7). The Trust shall file ITR-7 annually by 31 October (if audit is applicable) or 31 July (if not), or as per the due date notified for the relevant assessment year.

23.3 Audit Report — Form 10B / 10BB. If the Trust's total income before giving effect to Sections 11 and 12 exceeds the basic exemption limit (₹2,50,000 or as revised), an audit report must be obtained from a Chartered Accountant. Form 10B is applicable if

total income exceeds ₹5 crore; Form 10BB if total income is up to ₹5 crore. The audit report shall be filed electronically before the due date of filing ITR-7.

23.4 Form 10BD — Statement of Donations. The Trust shall furnish a statement of donations received during the financial year in Form 10BD by 31 May of the following financial year. Certificate of donation (Form 10BE) shall be issued to each donor by 31 May.

23.5 Form 10 — Accumulation. If income is accumulated under Section 11(2), Form 10 must be filed on or before the due date of filing ITR-7.

23.6 TDS Compliance. The Trust shall deduct TDS on all applicable payments: salaries (Section 192), contractor payments (Section 194C), professional fees (Section 194J), rent (Section 194I), interest (Section 194A, if applicable), and any other payments as prescribed. TDS shall be deposited by the 7th of the following month (30 April for March deductions). Quarterly TDS returns shall be filed: Form 24Q (salary) and Form 26Q (non-salary) by 31 July, 31 October, 31 January, and 31 May respectively. Form 16 (salary) and Form 16A (non-salary) shall be issued within the prescribed timelines.

23.7 Advance Tax. If the Trust's estimated tax liability exceeds ₹10,000 in a financial year, advance tax shall be paid in the prescribed instalments (15 June, 15 September, 15 December, 15 March).

24. GST Compliance

24.1 If the Trust's taxable supply of goods or services exceeds the threshold limit (currently ₹20 lakh or ₹40 lakh for goods, as applicable), it shall obtain GST registration.

24.2 If registered, the Trust shall issue GST-compliant invoices, maintain proper records, file monthly / quarterly GST returns (GSTR-1, GSTR-3B), file the annual return (GSTR-9), and claim input tax credit where eligible.

24.3 Pure charitable activities may be exempt under specific GST notifications. The Trust shall obtain professional advice on GST exemptions applicable to its activities.

25. FCRA Compliance (if applicable)

25.1 All foreign contributions shall be received only in the designated FCRA account at SBI, New Delhi Main Branch.

25.2 Separate books of account for FCRA funds shall be maintained.

25.3 Administrative expenses from FCRA funds shall not exceed 20%.

25.4 Annual return in Form FC-4 shall be filed online by 31 December each year, along with the audited FCRA accounts (Income & Expenditure, Balance Sheet) and the CA's certificate.

25.5 Intimation of bank account changes, change of office bearers, or change in objects shall be filed with the Ministry of Home Affairs as required.

25.6 FCRA registration shall be renewed every 5 years. The renewal application must be filed at least 6 months before expiry.

26. Other Statutory Compliances

26.1 EPF / ESI / Gratuity / Bonus. As per the HR & Payroll Policy and applicable labour laws.

26.2 Professional Tax. As applicable in the state (currently not levied in Uttar Pradesh; to be monitored).

26.3 Shops & Establishments Act. Registration under the Uttar Pradesh Shops and Commercial Establishments Act, if applicable.

26.4 Trust Deed Compliance. Any amendment to the trust deed, change of trustees, change of registered address, or other changes requiring regulatory intimation shall be

filed with the appropriate authority (Sub-Registrar / Charity Commissioner, as applicable) within the prescribed timelines.

PART E — FINANCIAL REPORTING

27. Internal Financial Reports

27.1 Monthly Reports (prepared by the Accounts Officer, reviewed by a Trustee):

Receipts & Payments Summary. Bank Reconciliation Statements (for all accounts). Budget vs. Actual Statement. Outstanding Advances Summary. Petty Cash Summary.

27.2 Quarterly Reports (presented to the Board meeting):

Income & Expenditure Statement (year-to-date). Balance Sheet (quarter-end). Programme-wise Expenditure Report. Fund Utilisation Status (domestic and FCRA, if applicable). Statutory Compliance Status (TDS, EPF, ESI, GST filings). Application of Income Status (85% tracking).

27.3 Annual Reports:

Audited Financial Statements (Income & Expenditure Account, Balance Sheet, Schedules, Notes). Auditor's Report. Annual Report of the Trust (including narrative report on activities, governance, and financial summary). Donor / Grant-wise Utilisation Reports.

28. Financial Statements Format

The Trust's annual financial statements shall include:

28.1 Balance Sheet — showing assets (fixed assets, investments, current assets including cash, bank, advances, receivables), liabilities (corpus fund, general fund, restricted funds, current liabilities including TDS payable, audit fee payable, other payables), as at 31 March.

28.2 Income & Expenditure Account — showing all income (donations, grants, interest, programme fees, other income) and all expenditure (programme costs, salaries, administrative costs, depreciation), and surplus/deficit for the year, for the period 1 April to 31 March.

28.3 Receipts & Payments Account — a summary of all cash and bank receipts and payments during the year, reconciling opening and closing cash and bank balances.

28.4 Schedules & Notes — detailed schedules for each head and significant accounting policies and notes.

28.5 FCRA Statements (if applicable) — separate Income & Expenditure Account, Balance Sheet, and Receipts & Payments Account for FCRA funds.

PART F — AUDIT

29. Statutory Audit

29.1 Appointment. The Board shall appoint a qualified Chartered Accountant (CA) or CA firm as the statutory auditor. The auditor shall be independent and shall not be related to any Trustee or specified person. The appointment shall be made before the beginning of each financial year and recorded in the Board resolution.

29.2 Scope. The auditor shall audit the Trust's financial statements (domestic and FCRA), express an opinion on their truth and fairness, file Form 10B / 10BB as applicable, certify FCRA accounts (if applicable), and report any irregularities, fraud, or non-compliance to the Board.

29.3 Rotation. The Trust shall consider rotating the statutory auditor every 3–5 years to ensure independence.

29.4 Timeline. The annual audit shall be completed and the audited financial statements and audit report shall be available within 3 months of the financial year-end (by 30 June), to allow timely filing of ITR-7 and Form 10B/10BB.

30. Internal Audit (Recommended)

30.1 As the Trust grows, the Board should consider appointing an internal auditor (a CA firm or experienced professional, different from the statutory auditor) to conduct periodic reviews (quarterly or half-yearly) of financial transactions, internal controls, and compliance.

30.2 The internal auditor shall report directly to the Board.

30.3 Internal audit findings and management responses shall be documented and tracked.

PART G — RECORDS MANAGEMENT & IT SYSTEMS

31. Record Retention

All financial records, including vouchers, receipts, bank statements, ledgers, returns, audit reports, grant agreements, contracts, and correspondence shall be retained for a minimum of 8 years from the end of the relevant assessment year, or such longer period as required by applicable law (FCRA records: 6 years after cessation of FCRA registration). Records shall be stored securely (physical records in locked storage; digital records with password protection and regular backups).

32. Accounting Software & IT Controls

32.1 The Trust shall use a recognised accounting software (such as Tally, Zoho Books, or a similar programme) for maintaining books of account.

32.2 Access to the accounting software shall be restricted to authorised personnel with user-specific login credentials.

32.3 Data backups shall be taken daily (automatic cloud backup preferred) and a monthly backup shall be stored off-site or on external media.

32.4 Anti-virus protection shall be maintained on all computers used for financial work.

32.5 Passwords shall be changed every 90 days.

PART H — FRAUD PREVENTION

33. Anti-Fraud Controls

This section supplements the Trust's Anti-Fraud & Anti-Corruption Policy. Specific financial fraud prevention measures include: dual signatories on all bank transactions above ₹5,000, sequential numbering of all vouchers, receipts, and cheques, prohibition on signing blank cheques, surprise cash and asset verification (at least quarterly), mandatory bank reconciliation (monthly), rotation of duties where possible, mandatory annual leave (to allow detection of irregularities during absence), whistle-blower channel (as per the Anti-Fraud & Anti-Corruption Policy), and immediate reporting of any suspected irregularity to the Board.

PART I — POLICY REVIEW & AMENDMENT

34. Review & Amendment

This policy shall be reviewed by the Board at least once every year, or whenever there is a significant change in applicable law, the Trust's funding sources, or operational scale. Amendments shall be adopted by Board resolution and communicated to all relevant persons. In case of conflict between this policy and any statutory requirement, the statutory requirement shall prevail.

35. Effective Date

This Finance & Accounts Policy shall come into effect from _____ [date of Board resolution] and supersedes any previous financial practices, guidelines, or understandings.

Adopted and signed by:

Mr. Rahul Chakraborty	Mr. Arun Chakraborty
Trustee	Trustee
Date: _____	Date: _____

ANNEXURES

ANNEXURE A — RECEIPT VOUCHER

PUPPETS PICTURE EDUCATION TRUST

Field	Details
Voucher No.	RV / ____ / ____
Date	
Received From	
Address	
PAN (if 80G receipt)	

Field	Details
Mode of Receipt	<input type="checkbox"/> Cash <input type="checkbox"/> Cheque <input type="checkbox"/> NEFT / RTGS <input type="checkbox"/> UPI <input type="checkbox"/> Online <input type="checkbox"/> Other
Cheque / Transaction Ref. No.	
Bank Name (if cheque)	
Amount (₹)	
Amount in Words	
Purpose / Head	<input type="checkbox"/> General Donation <input type="checkbox"/> Corpus Donation <input type="checkbox"/> Grant (Donor: _____) <input type="checkbox"/> CSR <input type="checkbox"/> Programme Fee <input type="checkbox"/> FCRA <input type="checkbox"/> Other: _____
80G Receipt No. Issued	
Account Head (Ledger)	
Narration	
Received By	Authorised By
Name & Signature:	Name & Signature:
Date:	Date:

ANNEXURE B — PAYMENT VOUCHER

PUPPETS PICTURE EDUCATION TRUST

Field		Details
Voucher No.	PV / ____ / ____	
Date		
Paid To		
Address		
PAN / GSTIN of Payee		
Mode of Payment	<input type="checkbox"/> Cash <input type="checkbox"/> Cheque <input type="checkbox"/> NEFT / RTGS <input type="checkbox"/> UPI <input type="checkbox"/> Other	
Cheque No. / Transaction Ref.		
Bank Account Debited		
Payment Details		
S. No.	Description / Head	Amount (₹)
1		
2		
3		
	Sub-Total	
	Less: TDS Deducted (Section ____, Rate __%)	

Field		Details	
	Less: Other Deductions		
	Net Amount Paid		
	Amount in Words		
Supporting Documents Attached		<input type="checkbox"/> Invoice <input type="checkbox"/> Bill <input type="checkbox"/> Purchase Order <input type="checkbox"/> GRN <input type="checkbox"/> <input type="checkbox"/> Contract <input type="checkbox"/> Approval <input type="checkbox"/> Other: _____	
Budget Head / Programme			
Fund Source		<input type="checkbox"/> Domestic <input type="checkbox"/> FCRA <input type="checkbox"/> CSR <input type="checkbox"/> Corpus Income <input type="checkbox"/> Other	
Narration			
Prepared By	Checked By	Authorised By (Signatory 1)	Authorised By (Signatory 2)
Name:	Name:	Name:	Name:
Signature:	Signature:	Signature:	Signature:
Date:	Date:	Date:	Date:

ANNEXURE C — PETTY CASH VOUCHER

PUPPETS PICTURE EDUCATION TRUST

Field	Details
-------	---------

Field	Details
Voucher No.	PC / ____ / ____
Date	
Paid To	
Description of Expense	
Account Head	
Amount (₹)	
Amount in Words	
Bill / Receipt Attached	<input type="checkbox"/> Yes <input type="checkbox"/> No (reason: ____)
Claimed By	Approved By
Name & Signature:	Name & Signature:
Date:	Date:

ANNEXURE D — BANK RECONCILIATION STATEMENT FORMAT

PUPPETS PICTURE EDUCATION TRUST — Bank Reconciliation as at _____

Field	Details
Bank Name & Branch	

Field	Details
Account Number	
Account Type	<input type="checkbox"/> Savings <input type="checkbox"/> Current <input type="checkbox"/> FD <input type="checkbox"/> FCRA Designated <input type="checkbox"/> FCRA Utilisation
Particulars	Amount (₹)
Balance as per Bank Statement	
Add: Cheques deposited but not yet credited	
Add: Other credits in books not in bank	
Less: Cheques issued but not yet presented	
Less: Bank charges / debits not yet recorded in books	
Adjusted Bank Balance	₹
Balance as per Cash Book / Ledger	₹
Difference (should be NIL)	₹

Unreconciled Items (if any):

S. No.	Date	Description	Amount (₹)	Pending Since	Action Required

S. No.	Date	Description	Amount (₹)	Pending Since	Action Required
1					
2					
3					

Prepared By	Reviewed By (Trustee)
Name & Signature:	Name & Signature:
Date:	Date:

ANNEXURE E — BUDGET vs. ACTUAL REPORT FORMAT

PUPPETS PICTURE EDUCATION TRUST — Financial Year: _____ Quarter /

Month: _____

INCOME:

S. No.	Income Head	Annual Budget (₹)	Budget for Period (₹)	Actual for Period (₹)	Variance (₹)	Variance (%)	Remarks
1	Donations (General)						
2	Donations						

S. No.	Income Head	Annual Budget (₹)	Budget for Period (₹)	Actual for Period (₹)	Variance (₹)	Variance (%)	Remarks
	(Corpus)						
3	Grants						
4	CSR Contributions						
5	Foreign Contributions						
6	Interest Income						
7	Programme Fees						
8	Other Income						
	Total Income						

EXPENDITURE:

S. No	Expenditure Head	Annual Budget (₹)	Budget for Period (₹)	Actual for Period (₹)	Variance (₹)	Variance (%)	Remarks
1	Salaries & Wages						
2	EPF / ESI (Employer)						
3	Programme Costs						
4	Training & Capacity Building						
5	Travel & Conveyance						
6	Rent						
7	Utilities						
8	Stationery & Printing						
9	Communication						
10	Professional Fees (Audit, Legal)						

S. No.	Expenditure Head	Annual Budget (₹)	Budget for Period (₹)	Actual for Period (₹)	Variance (₹)	Variance (%)	Remarks
11	Depreciation						
12	Bank Charges						
13	Capital Expenditure						
14	Miscellaneous						
	Total Expenditure						
	Surplus / (Deficit)						

Prepared By	Reviewed By (Trustee)
Name & Signature:	Name & Signature:
Date:	Date:

ANNEXURE F — FIXED ASSET REGISTER FORMAT

PUPPETS PICTURE EDUCATION TRUST — As at 31 March _____

ANNEXURE G — DONATION REGISTER

PUPPETS PICTURE EDUCATION TRUST — Financial Year: _____

S . N o .	D a t e	D o n o r N a m e	D o n o r A d d r e s s	D o n o r P A N	A m o u n t (₹)	M o d e (C a s h / C h e q u e / O n l i n e)	C h e q u e / T x n R e f.	P u r p o s e (G e n e r a l / C o r p u s / R e s t r i c t e d: _____)	8 0 G R e c e i p t N o .	F u n d S o u r c e (D o m e s t i c / F C R A / C S R)	R e m a r k s
1											
2											
3											
				P a g e T o t a l	₹						

Maintained By: _____ Reviewed By (Trustee): _____ Date: _____

ANNEXURE H — INVESTMENT REGISTER**PUPPETS PICTURE EDUCATION TRUST — Financial Year: _____**

S . N o .	Date of Inv est me nt	T y p e (F D / M F / G o v t S e c / S a v i n g s)	Ba n k / I n s t i t u t i o n	A c c o u n t / F o l i o N o.	A m o u n t I n v e s t e d (₹)	I n t e r e s t R a t e (%)	M a t u r i t y D a t e	M a t u r i t y A m o u n t (₹)	F u n d S o u r c e (C o r p o r a t e / G e n e r a l / F C R A)	S e c t i o n 1 1 (5) C o m p l i a n t	A p p r o v e d B y (B o a r d R e s. N o.)	R e m a r k s
1										<input type="checkbox"/> Yes <input type="checkbox"/> No		

S . N o .	Da te of Inv est me nt	T y p e (F D / M F / G o v t S e c / S a v i n g s)	B a n k / I n s t i t u t i o n	A c c o u n t / F o l i o N o.	A m o u n t I n v e s t e d (₹)	I n t e r e s t R a t e (%)	M a t u r i t y D a t e	M a t u r i t y A m o u n t (₹)	F u n d S o u r c e (C o r p u s / G e n e r a l / F C R A)	S e c t i o n 11 (5) C o m p l i a n t	A p p r o v e d B y (B o a r d R e s. N o.)	R e m a r k s
2										<input type="checkbox"/> Yes <input type="checkbox"/> No		
3										<input type="checkbox"/> Yes <input type="checkbox"/>		

S . N o .	Date of Investment	Type (FD / MF / Govt Sec / Savings)	Bank / Institution	Account / Folio No.	Amount Invested (₹)	Interest Rate (%)	Maturity Date	Maturity Amount (₹)	Fund Source (Corpus / General / FCRA)	Section 11 (5) Compliant	Approved By (Board Res. No.)	Remarks
										No		
					₹			₹				

Maintained By: _____ Reviewed By (Trustee): _____ Date: _____

ANNEXURE I — ADVANCE REGISTER**PUPPETS PICTURE EDUCATION TRUST — Financial Year: _____**

S . N o .	D a t e of A d v a n c e	A d v a n c e T o (N a m e & D e s i g n a t i o n)	P u r p o s e	A m o u n t (₹)	A p p r o v e d B y	V o u c h e r N o.	S e t t l e m e n t D u e D a t e	D a t e S e t t l e d	A m o u n t S e t t l e d (₹)	B a l a n c e O u t s t a n d i n g (₹)	A d j u s t e d i n S a l a r y (M o n t h)	R e m a r k s
1												
2												
3												
T o t a l s				₹					₹	₹		

Maintained By: _____ Reviewed By (Trustee): _____ Date: _____

ANNEXURE J — ANNUAL STATUTORY COMPLIANCE CALENDAR**PUPPETS PICTURE EDUCATION TRUST — Financial Year: _____**

S. No.	Compliance Item	Applicable Law / Section	Frequency	Due Date	Responsible Person	Status (Done / Pending)	Reference / Challan No.	Verified By (Trustee)
1	TDS Deposit (Salary & Non-Salary)	IT Act Sec 192, 194C, 194J, 194I	Monthly	7th of following month	Account s Officer			
2	EPF Challan + ECR	EPF Act 1952	Monthly	15th of following month	Account s Officer			
3	ESI Challan	ESI Act 1948	Monthly	15th of following month	Account s Officer			
4	GST Return — GSTR-3 B	GST Act	Monthly / Quarterly	20th / as notified	Account s Officer			

S. No.	Compliance Item	Applicable Law / Section	Frequency	Due Date	Responsible Person	Status (Done / Pending)	Reference / Challan No.	Verified By (Trustee)
5	GST Return — GSTR-1	GST Act	Monthly / Quarterly	11th / as notified	Account s Officer			
6	TDS Return — Form 24Q (Salary)	IT Act Sec 192	Quarterly	31 Jul / 31 Oct / 31 Jan / 31 May	CA / Account s Officer			
7	TDS Return — Form 26Q (Non-Salary)	IT Act Sec 194C/J /I	Quarterly	31 Jul / 31 Oct / 31 Jan / 31 May	CA / Account s Officer			
8	ESI Half-Yearly Return	ESI Act 1948	Half-Yearly	April & October	Account s Officer			
9	Advance Tax Instalm	IT Act Sec 210	Quarterly	15 Jun / 15 Sep /	CA / Account s Officer			

S. No.	Compliance Item	Applicable Law / Section	Frequency	Due Date	Responsible Person	Status (Done / Pending)	Reference / Challan No.	Verified By (Trustee)
	ents			15 Dec / 15 Mar				
10	Annual Audit Completion	IT Act Sec 12A	Annual	30 June (internal target)	Statutory Auditor			
11	Form 10B / 10BB (Audit Report)	IT Act Sec 12A(1)(b)	Annual	30 Sep (or as notified)	Statutory Auditor (CA)			
12	ITR-7 Filing	IT Act Sec 139(4A)	Annual	31 Oct (if audited)	CA / Accounts Officer			
13	Form 10BD (Statement of Donatio	IT Act Sec 80G	Annual	31 May	CA / Accounts Officer			

S. N o.	Compl iance Item	Appli cable Law / Sectio n	Frequ ency	Due Date	Respo nsible Person	Stat us (Don e / Pend ing)	Refer ence / Chall an No.	Verif ied By (Trus tee)
	ns)							
14	Form 10BE (Donati on Certifica tes)	IT Act Sec 80G	Annual	31 May	Account s Officer			
15	Form 10 (Accum ulation Stateme nt)	IT Act Sec 11(2)	Annual (if applica ble)	Before ITR-7 due date	CA / Account s Officer			
16	Form 16 to Employ ees	IT Act Sec 192	Annual	15 June	Account s Officer			
17	Form 16A to Non-Sal ary Payees	IT Act Sec 194C/J /I	Quarte rly	15 days from TDS retur n due date	Account s Officer			
18	FC-4	FCRA	Annual	31	CA /			

S. N o.	Compl iance Item	Appli cable Law / Sectio n	Frequ ency	Due Date	Respo nsible Person	Stat us (Don e / Pend ing)	Refer ence / Chall an No.	Verif ied By (Trus tee)
	Return (FCRA)	2010		Dece mber	Account s Officer			
19	GST Annual Return — GSTR-9	GST Act	Annual	31 Dece mber	CA / Account s Officer			
20	EPF Annual Return	EPF Act 1952	Annual	As per EPFO	Account s Officer			
21	12AB Renewa l (if due)	IT Act Sec 12AB	As applica ble	6 mont hs befor e expir y	CA / Trustee			
22	80G Renewa l (if due)	IT Act Sec 80G	As applica ble	6 mont hs befor e expir y	CA / Trustee			

S. No.	Compliance Item	Applicable Law / Section	Frequency	Due Date	Responsible Person	Status (Done / Pending)	Reference / Challan No.	Verified By (Trustee)
23	FCRA Renewal (if due)	FCRA 2010	Every 5 years	6 months before expiry	CA / Trustee			
24	Physical Verification of Assets	Internal Policy	Annual	Before 31 March	Accounts Officer + Trustee			
25	Policy Annual Review	All Policies	Annual	March	Board			


Reviewed & Signed By:

Mr. Rahul Chakraborty — Trustee	Mr. Arun Chakraborty — Trustee
Signature:	Signature:
Date:	Date:

Adopted and signed by:

Mr. Rahul Chakraborty
Trustee
Puppets Picture Education Trust

Date: 1-Dec-2015

Signature: 

Mr. Arun Chakraborty
Trustee
Puppets Picture Education Trust

Date: 1-Dec-2015

Signature: 

ANNEXURES

ANNEXURE A — EMPLOYEE PERSONAL INFORMATION FORM

Field	Details
Employee Code	
Full Name	
Father's / Spouse's Name	

Field	Details
Date of Birth	
Gender	<input type="checkbox"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Other
Marital Status	<input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Other
Aadhaar Number	
PAN Number	
Permanent Address	
Current Address	
Mobile Number	
Personal Email	
Official Email	
Blood Group	
Emergency Contact Name	
Emergency Contact Relationship	
Emergency Contact Phone	
Bank Account Name	

Field	Details
Bank Name & Branch	
Account Number	
IFSC Code	
UAN (EPF)	
ESI Number	
Highest Qualification	
Previous Employer (Last)	
Date of Joining (Trust)	
Designation	
Department / Programme	
Reporting Supervisor	

Declaration: I declare that the above information is true and correct. I shall inform the Trust of any changes within 7 days.

Employee Signature	Date	HR / Trustee Verification	Date
--------------------	------	---------------------------	------

ANNEXURE B — APPOINTMENT LETTER TEMPLATE

PUPPETS PICTURE EDUCATION TRUST [Registered Address, Noida, UP]

Date: _____

To, [Employee Name] [Address]

Subject: Letter of Appointment

Dear [Name],

We are pleased to offer you the position of **[Designation]** at Puppets Picture Education Trust on the following terms and conditions:

Parameter	Details
Designation	
Date of Joining	
Place of Work	Noida, Uttar Pradesh (transferable)
Reporting To	
Probation Period	3 months
Working Hours	9:00 AM – 5:30 PM, Monday to Saturday
Notice Period (Probation)	15 days
Notice Period (Post-Confirmation)	30 days

Compensation (Cost to Company):

Component	Monthly (₹)	Annual (₹)
Basic Salary		

Component	Monthly (₹)	Annual (₹)
HRA		
Conveyance Allowance		
Special Allowance		
Employer EPF Contribution		
Employer ESI Contribution		
Total CTC		

Terms:

1. You shall be on probation for 3 months, during which your performance will be reviewed. Confirmation is subject to satisfactory performance.
2. You shall comply with all policies of the Trust including the HR & Payroll Policy, Code of Conduct, Child Protection Policy, Safeguarding Policy, Anti-Fraud & Anti-Corruption Policy, Conflict of Interest Policy, and POSH Policy.
3. Background verification will be conducted. Any false information may lead to termination.
4. During and after employment, you shall maintain confidentiality of Trust information.
5. This offer is contingent on submission of all joining documents as listed in the HR Policy.

Please sign and return a copy of this letter as acceptance.

For Puppets Picture Education Trust	Acceptance by Employee
Name:	I accept the above terms.
Designation: Trustee	Name:

For Puppets Picture Education Trust	Acceptance by Employee
Signature:	Signature:
Date:	Date:

ANNEXURE C — MONTHLY PAY SLIP FORMAT

PUPPETS PICTURE EDUCATION TRUST — PAY SLIP

Field	Details
Employee Name	
Employee Code	
Designation	
Department	
PAN	
UAN	
Bank Account No.	
Pay Period	Month / Year
Total Working Days	
Days Worked	

Field	Details		
Leave Taken (CL / SL / EL / LWP)			
Earnings	Amount (₹)	Deductions	Amount (₹)
Basic Salary		Employee EPF (12%)	
HRA		Employee ESI (0.75%)	
Conveyance Allowance		Professional Tax	
Special Allowance		TDS (Income Tax)	
Overtime (if any)		LWP Deduction	
Arrears (if any)		Advance Recovery	
Reimbursements		Other Deductions	
Total Earnings	₹	Total Deductions	₹
Net Salary Payable	₹		
Amount in Words			
Payment Mode	NEFT / IMPS		
Transaction Reference			
Date of Credit			

Employer Contributions (not deducted from salary):

Component	Amount (₹)
Employer EPF (12%)	
Employer ESI (3.25%)	
Gratuity Provision	

This is a system-generated pay slip and does not require a signature.

ANNEXURE D — EXIT CLEARANCE FORM

PUPPETS PICTURE EDUCATION TRUST

Field	Details
Employee Name	
Employee Code	
Designation	
Date of Joining	
Last Working Day	
Reason for Separation	<input type="checkbox"/> Resignation <input type="checkbox"/> Termination <input type="checkbox"/> End of Contract <input type="checkbox"/> Retirement <input type="checkbox"/> Other: _____

Clearance Checklist:

Item	Cleared (Yes/No)	Remarks	Cleared By (Name & Sign)
Handover of responsibilities completed			
Laptop / Desktop returned			
Mobile phone returned (if issued)			
ID card returned			
Keys returned			
Library books / materials returned			
Pending travel / expense claims submitted			
Advance fully recovered			
Email / system access deactivated			
Trust documents / files handed over			
Child protection records secured			
Exit interview conducted			
No-dues certificate from Accounts			

Full & Final Settlement Summary:

Dues to Employee	Amount (₹)	Dues to Trust	Amount (₹)
Salary for days worked		Notice period shortfall	
Earned Leave encashment		Advance recovery	
Reimbursements due		Unreturned property value	
Gratuity (if eligible)		Other dues	
Bonus (if applicable)			
Total Due to Employee	₹	Total Due to Trust	₹
Net Payable to Employee	₹		

Approvals:

Role	Name	Signature	Date
Reporting Supervisor			
Accounts / Finance			
Trustee			
Employee Acknowledgement			

ANNEXURE E — LEAVE APPLICATION FORM**PUPPETS PICTURE EDUCATION TRUST**

Field	Details
Employee Name	
Employee Code	
Designation	
Department / Programme	
Leave Details	
Type of Leave	<input type="checkbox"/> CL <input type="checkbox"/> SL <input type="checkbox"/> EL <input type="checkbox"/> Maternity <input type="checkbox"/> Paternity <input type="checkbox"/> Menstrual <input type="checkbox"/> Comp Off <input type="checkbox"/> Bereavement <input type="checkbox"/> Study <input type="checkbox"/> LWP
From Date	
To Date	
Number of Days	
Reason for Leave	
Contact Number During Leave	
Work Handover To (Name)	

Leave Balance (filled by HR):

--

Leave Type	Entitled	Availed (YTD)	Balance Before This Application	Balance After This Application
CL				
SL				
EL				

Approvals:

Role	Name	Signature	Date	Decision
Reporting Supervisor				<input type="checkbox"/> Approved <input type="checkbox"/> Not Approved
HR / Trustee (if > 3 days)				<input type="checkbox"/> Approved <input type="checkbox"/> Not Approved

ANNEXURE F — ANNUAL APPRAISAL FORM

PUPPETS PICTURE EDUCATION TRUST — Performance Appraisal: April ____ to March ____

Section 1 — Employee Details:

Field	Details
Employee Name	
Employee Code	
Designation	

Field	Details
Department / Programme	
Date of Joining	
Reporting Supervisor	
Appraisal Period	

Section 2 — Key Result Areas (KRAs) & Targets:

S. No.	KRA / Objective	Target / Deliverable	Weightage (%)	Self-Rating (1–4)	Supervisor Rating (1–4)	Weighted Score
1						
2						
3						
4						
5						
			Total: 100%			

Rating Scale: 4 = Outstanding, 3 = Exceeds Expectations, 2 = Meets Expectations, 1 = Needs Improvement

Section 3 — Competency Assessment:

Competency	Self-Rating (1–4)	Supervisor Rating (1–4)
Job Knowledge & Skills		
Quality of Work		
Teamwork & Collaboration		
Communication		
Initiative & Problem-Solving		
Child-Centric Approach		
Adherence to Policies & Values		
Punctuality & Attendance		

Section 4 — Summary:

Field	Details
Overall Rating	<input type="checkbox"/> Outstanding <input type="checkbox"/> Exceeds Expectations <input type="checkbox"/> Meets Expectations <input type="checkbox"/> Needs Improvement
Key Strengths	
Areas for Improvement	
Training / Development Needs	
Employee's Comments	

Field	Details
Supervisor's Recommendation	<input type="checkbox"/> Increment of ___% <input type="checkbox"/> Promotion to ____ <input type="checkbox"/> Contract Renewal <input type="checkbox"/> PIP <input type="checkbox"/> Other: ____

Signatures:

Role	Name	Signature	Date
Employee			
Reporting Supervisor			
Reviewing Authority (Trustee)			

ANNEXURE G — SALARY REGISTER FORMAT (MONTHLY)

PUPPETS PICTURE EDUCATION TRUST — Salary Register: Month / Year

--

Emp Code	Name	Designation	Days Worked	Basic (₹)	HRA (₹)	Conv. (₹)	Spil. Ail. (₹)	Gross Salary (₹)	EPF (Emp) (₹)	ESI (Emp) (₹)	PT (₹)	TDS (₹)	LWP Ded. (₹)	Advance Recovery (₹)	Total Deductions (₹)	Net Salary (₹)	Bank A/c No.	Trans action Ref.
Totals																		

Employer Contributions:

Emp Code	EPF (Employer) (₹)	ESI (Employer) (₹)	Gratuity Provision (₹)	Total Employer Cost (₹)
Totals				

Prepared By: _____ Date: _____ Verified By (Accounts): _____ Date: _____

Approved By (Trustee): _____ Date: _____

ANNEXURE H — STATUTORY COMPLIANCE CHECKLIST (MONTHLY)

PUPPETS PICTURE EDUCATION TRUST — Month / Year: _____

S. No.	Compliance Item	Due Date	Completed (Yes/No)	Challan / Reference No.	Amount (₹)	Completed By	Verified By
1	Salary Credit	7th					
2	EPF Challan + ECR	15th					
3	ESI Challan	15th					
4	TDS Deposit (Salary)	7th (Govt) / 30th					
5	TDS Deposit (Non-Salary: 194J/194C)	7th / 30th					
6	Professional Tax (if applicable)	As notified					

S. No.	Compliance Item	Due Date	Completed (Yes/No)	Challan / Reference No.	Amount (₹)	Completed By	Verified By
7	Pay Slips Distributed	10th					
8	Attendance Register Updated	2nd					
9	Leave Register Updated	5th					

Quarterly:

S. No.	Compliance Item	Due Date	Completed (Yes/No)	Reference
1	TDS Return — Form 24Q	31 Jul / 31 Oct / 31 Jan / 31 May		
2	ESI Half-Yearly Return	April & October		

Annual:

S. No.	Compliance Item	Due Date	Completed (Yes/No)	Reference
1	Form 16 Issued to Employees	15 June		

S. No.	Compliance Item	Due Date	Completed (Yes/No)	Reference
2	EPF Annual Return	As per EPFO		
3	Gratuity Computation & Provision	March		
4	Bonus Calculation & Payment	As applicable		
5	Annual Appraisals Completed	March– April		
6	Policy Annual Review	March		
7	POSH Annual Report (if IC formed)	31 January		

Dated: 1-Dec-2015