

Human Resource & Payroll 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.: 9

1. Preamble

Puppets Picture Education Trust ("the Trust") is a public charitable trust registered under the Indian Trusts Act, 1882, with its registered office at Noida, Uttar Pradesh. The Board of Trustees comprises Mr. Rahul Chakraborty and Mr. Arun Chakraborty. This Human Resource & Payroll Policy establishes the framework for recruitment, employment, compensation, benefits, leave, conduct, performance management, separation, and payroll administration for all persons engaged by the Trust. It shall be read alongside the Trust's Conflict of Interest Policy, Anti-Fraud & Anti-Corruption Policy, Safeguarding Policy, Child Protection Policy, and Procurement Policy.

2. Objectives

The objectives of this policy are to attract, develop, and retain competent and committed personnel aligned with the Trust's educational and social mission; to ensure fair, transparent, and non-discriminatory employment practices; to comply with all applicable Indian labour and employment laws; to create a safe, respectful, and inclusive work environment; and to establish a clear, compliant, and auditable payroll system.

3. Scope & Applicability

This policy applies to all categories of personnel engaged by the Trust: full-time employees (regular / confirmed), fixed-term contract employees, part-time employees,

probationers, interns, consultants (to the extent specified), and volunteers (conduct, safeguarding and safety provisions). Consultants engaged under independent service contracts are governed by their contract terms but must comply with the Trust's Code of Conduct, Child Protection Policy, and Safeguarding Policy.

4. Guiding Principles

4.1 Equal Opportunity. The Trust is an equal-opportunity employer. No discrimination shall be practised on the basis of caste, religion, gender, disability, sexual orientation, region, or socio-economic background. All things being equal, preference may be given to persons from marginalised or under-represented communities and persons with disabilities.

4.2 Child Safety. Given the Trust's work with children, all recruitment and employment decisions shall prioritise child safety in accordance with the Child Protection Policy.

4.3 Employment of Relatives of Trustees. The Trust recognises that qualified relatives of Trustees may, in certain circumstances, possess the skills, experience, and commitment necessary to serve its charitable objects. Accordingly, the employment, consultancy, or any paid engagement of a close relative of a Trustee (as defined under Section 2(41) of the Income Tax Act, 1961) is **permitted**, subject to the mandatory safeguards set out below, which are designed to ensure full compliance with Section 13(1)(c) read with Section 13(3) of the Income Tax Act, 1961, and to protect the Trust's 12AB/80G exemption status.

4.3.1 — Prior Written Disclosure The Trustee related to the proposed candidate must submit a signed **Conflict of Interest Declaration Form** to the Board Chairperson before any recruitment process is initiated. The declaration must identify the nature of the relationship, the proposed role, and confirm the Trustee's unconditional recusal from all deliberations, interviews, and voting connected with the appointment.

4.3.2 — Disinterested Trustee Approval The appointment shall be considered and approved solely by the **disinterested Trustees** — being those Trustees who have no

familial, financial, or personal interest in the candidate. A minimum of **two disinterested Trustees** must review and approve the appointment in writing. If fewer than two disinterested Trustees are available, an **independent external reviewer** (such as the Trust's statutory auditor or legal advisor) must be engaged to provide a written opinion before any approval is granted.

4.3.3 — Open and Merit-Based Selection The candidate must undergo the same recruitment process applicable to all external candidates — including application, interview by a two-member panel of disinterested persons, and documented selection rationale. The related Trustee shall not participate in, observe, or influence any stage of the selection process. Appointment on the basis of relationship alone, without demonstrated merit, is strictly prohibited.

4.3.4 — Market-Rate Remuneration The remuneration, fee, or compensation offered must be demonstrably consistent with the prevailing market rate for the role and level of responsibility. Prior to the offer, a minimum of **two independent salary benchmarks** (drawn from published salary surveys, comparable NGO pay scales, job portal data, or a certified HR consultant's assessment) must be documented and placed on record. Remuneration must not exceed the benchmarked market rate. Any proposed deviation must be justified in writing and approved by the disinterested Trustees.

4.3.5 — Board Resolution The appointment must be formally ratified by a **numbered Board Resolution** before any offer letter is issued or any payment is made. The resolution must record: **(a)** the name and designation of the appointee; **(b)** their relationship to the Trustee; **(c)** the role, remuneration, and term of engagement; **(d)** the salary benchmarks reviewed; **(e)** the names of the disinterested Trustees who approved the appointment; **(f)** confirmation of the related Trustee's recusal; and **(g)** a statement that the appointment serves the Trust's charitable objects.

4.3.6 — Arm's Length Employment Conditions Once engaged, the relative shall be subject to the identical terms, conditions, performance management, leave entitlements, disciplinary procedures, and separation terms applicable to all other staff of equivalent grade. No preferential treatment shall be extended in respect of remuneration

increments, promotions, working hours, or any other employment condition. The related Trustee shall not act as the line manager, reporting authority, or performance appraiser of the relative at any time during the engagement.

4.3.7 — Annual Review and Disclosure Renewal The related Trustee shall renew their Conflict of Interest Declaration annually at the first Board meeting of each financial year. The appointment shall be reviewed annually by the disinterested Trustees to confirm it continues to be necessary, market-rate-compliant, and in furtherance of the Trust's charitable objects. The outcome of each annual review shall be minuted.

4.3.8 — Statutory Audit Disclosure All appointments made under this clause shall be disclosed to the Trust's statutory auditor. The remuneration paid to any relative of a Trustee shall be separately itemised in the accounts and disclosed in the **Form 10B/10BB** filing for the relevant assessment year, along with a reference to the Board Resolution authorising the appointment.

4.3.9 — Consequences of Non-Compliance Any appointment made in breach of the conditions set out in this clause shall be voidable at the discretion of the disinterested Trustees and shall be reported to the Board immediately. Non-compliance may constitute an application of Trust income for the benefit of a specified person under Section 13(1)(c) of the Income Tax Act, 1961, with consequential risk of cancellation of 12AB registration, loss of 80G donor deduction eligibility, and tax liability on the Trust's income. The responsible Trustee may additionally be held personally liable under applicable law.

4.4 Compliance. All employment practices shall comply with applicable central and state laws including the Indian Trusts Act 1882, Employees' Provident Funds and Miscellaneous Provisions Act 1952, Employees' State Insurance Act 1948, Payment of Gratuity Act 1972, Payment of Bonus Act 1965, Minimum Wages Act 1948 (or applicable Labour Codes as notified), Payment of Wages Act 1936, Maternity Benefit Act 1961, Sexual Harassment of Women at Workplace (Prevention, Prohibition and

Redressal) Act 2013 (POSH Act), Rights of Persons with Disabilities Act 2016, and the Uttar Pradesh Shops and Commercial Establishments Act.

5. Organisational Structure & Roles

5.1 Board of Trustees. Approves the policy, salary structure, annual budget, and senior appointments. Reviews HR reports annually.

5.2 Programme Director / Coordinator (to be designated). Day-to-day management of programmes and staff supervision.

5.3 HR Function. For a small trust, this may be handled by one of the Trustees or a designated staff member. Responsibilities include maintaining personnel records, processing payroll, ensuring statutory compliance, managing recruitment, and coordinating training.

5.4 Accounts / Finance Function. Processes salary disbursements, statutory deductions, and filings.

PART A — HUMAN RESOURCE POLICY

6. Categories of Engagement

6.1 Full-Time Employee (Regular). Engaged on a written appointment letter / employment contract for an indefinite or annual-contract period, working the full prescribed hours, entitled to all benefits under this policy.

6.2 Fixed-Term Contract Employee. Engaged for a specific project or duration with a clear start and end date. Entitled to same benefits as regular employees on a pro-rata basis for the duration of the contract, including gratuity eligibility as per applicable law.

6.3 Part-Time Employee. Engaged for fewer than the full prescribed hours. Benefits are pro-rata.

6.4 Intern. Engaged for learning and skill-development, typically for 1–6 months. May receive a stipend (not salary). Not entitled to employee benefits but covered by the Code of Conduct and Child Protection Policy.

6.5 Consultant. Engaged under an independent service contract for specialised services. Not an employee. Subject to TDS under Section 194J / 194C as applicable. Must comply with Trust policies on conduct, safeguarding, and child protection.

6.6 Volunteer. Serves without monetary compensation. Must sign the Safeguarding Undertaking and comply with the Child Protection Policy and Code of Conduct.

7. Recruitment & Selection

7.1 Need Identification. Every new position or replacement must be justified in writing by the Programme Director / Coordinator and approved by the Board against the approved annual budget.

7.2 Job Description. A written Job Description (JD) must be prepared for every position before recruitment begins, specifying the role title, reporting relationship, key responsibilities, qualifications, experience, skills, location, and compensation range. The JD must be approved by a Trustee.

7.3 Advertising. Vacancies shall be advertised on the Trust's website, social media, job portals, and through networks, ensuring wide and fair reach.

7.4 Short-listing & Interviews. Applications shall be screened against the JD criteria. A panel of at least two persons (one of whom should be a Trustee or a senior staff member) shall conduct interviews. Written notes of each interview shall be maintained.

7.5 Background Verification. Before any offer is made, the Trust shall verify the identity (Aadhaar / PAN), educational qualifications, previous employment, and character references of the selected candidate. For positions involving direct contact with children, a self-declaration regarding criminal convictions and child-safety undertaking (as per the Child Protection Policy, Annexure A) is mandatory.

7.6 Offer & Appointment Letter. A written appointment letter shall be issued to every selected candidate, specifying: designation, reporting relationship, date of joining, probation period, compensation (CTC break-up), working hours, place of work, leave entitlement, notice period, code of conduct reference, and reference to all Trust policies. The candidate must sign and return a copy as acceptance.

7.7 Documents to be Submitted at Joining. The following documents are required: copies of Aadhaar card, PAN card, educational certificates, previous employer's experience and relieving letters, two passport-size photographs, bank account details (for salary credit), EPF and ESI details (UAN, if existing), emergency contact information, self-declaration of criminal record (nil or otherwise), child protection self-declaration and undertaking, and IT declaration for tax planning.

8. Probation & Confirmation

8.1 Probation Period. All new employees shall be on probation for a period of three (3) months from the date of joining. During probation, the employee shall receive full salary and statutory benefits but shall not be entitled to privilege leave (casual leave is available).

8.2 Performance During Probation. The immediate supervisor shall provide guidance and feedback. A written review shall be conducted at the end of the probation period.

8.3 Confirmation. Upon satisfactory completion of probation, a written Confirmation Letter shall be issued. If performance is unsatisfactory, probation may be extended by up to three (3) months (once only), or employment may be terminated with 15 days' notice or pay in lieu.

9. Working Hours, Days & Holidays

9.1 Working Days. Monday to Saturday. Saturday may be a half-day as determined by the Board at the beginning of each year.

9.2 Working Hours. 9:00 AM to 5:30 PM with a 30-minute lunch break (total 8 hours / day, 48 hours / week maximum). With prior written approval of the reporting supervisor, flexible working hours or work-from-home may be permitted.

9.3 Annual Holiday Calendar. The Board shall declare a Holiday Calendar (minimum 12 paid holidays) at the beginning of each calendar year (January–December), communicated to all employees by 31 December of the preceding year. The holidays shall include national holidays (Republic Day, Independence Day, Gandhi Jayanti) and other gazetted and festival holidays.

9.4 Weekly Off. Sunday is the weekly off.

10. Attendance

10.1 Recording. Attendance shall be recorded daily through a physical register or digital HRMS. Field staff must report their daily plan and location to their supervisor.

10.2 Late Coming. Arrival more than 15 minutes after the designated start time is considered late. Three instances of late coming in a month will result in a verbal warning; five instances will result in a written warning; habitual late-coming may lead to disciplinary action.

10.3 Absence Without Intimation. If an employee is absent without any intimation for three consecutive working days, the Trust shall attempt to contact the employee. If no response is received for a further four working days (total seven), it shall be treated as voluntary abandonment of employment and may lead to termination.

11. Leave Policy

11.1 Leave Entitlement (per calendar year, January–December):

Casual Leave (CL): 12 days per year (can be taken in half-day units; maximum 3 consecutive days at a time). Sick Leave (SL): 6 days per year (medical certificate required for SL exceeding 2 consecutive days). Privilege / Earned Leave (EL): 15 days

per year (accrues at 1.25 days/month after confirmation; minimum 3 days at a time; apply at least 7 days in advance; can be accumulated up to 30 days and encashed at separation). Maternity Leave (ML): 26 weeks for the first two children, as per the Maternity Benefit Act, 1961 (eligibility: 80 days of work in the 12 months preceding the expected date of delivery). Paternity Leave: 5 working days (within 3 months of childbirth; eligibility: minimum 1 year of service). Menstrual Leave: 1 day per month for all female employees. Compensatory Off: For full-day work on a declared holiday or weekly off, with prior approval. Bereavement Leave: 5 days in case of death of an immediate family member (spouse, child, parent, sibling). Study Leave: Up to 6 days per year for employees with more than 1 year of service, for courses relevant to the Trust's work, with prior approval and supporting documents.

11.2 General Leave Rules. Leave is not a right and is subject to approval. Leave applications must be submitted to the reporting supervisor in advance (except emergencies). Leave without pay (LWP) applies when entitled leave is exhausted. Pro-rata leave shall apply for employees joining mid-year. Probationers are entitled to CL and SL only. Leave cannot be combined with notice period during resignation, unless approved by the Board. Un-availed CL and SL lapse at the end of the calendar year (no carry-forward). EL can be carried forward up to a maximum accumulation of 30 days.

12. Code of Conduct

12.1 General Standards. Every person engaged by the Trust must act with honesty, integrity, and professionalism; treat all colleagues, beneficiaries, children, donors, and partners with respect and dignity; comply with all Trust policies; maintain confidentiality of Trust and beneficiary information; use Trust resources only for authorised purposes; report any misconduct, fraud, or safeguarding concern; and not engage in any activity that conflicts with the Trust's interests.

12.2 Prohibited Conduct. Any form of discrimination, harassment, or bullying; sexual harassment (governed separately by the POSH Policy); corporal punishment or abuse

of children (governed by the Child Protection Policy); substance abuse (alcohol, drugs) at the workplace or during Trust activities; theft, fraud, embezzlement, or misuse of Trust assets; accepting or offering bribes, gifts, or inducements (governed by the Anti-Fraud & Anti-Corruption Policy); unauthorised disclosure of confidential information; engaging in activities detrimental to the Trust's reputation; and dual employment without written permission.

12.3 Dress Code. Professional and modest attire appropriate to the Trust's educational environment. Staff working directly with children should wear their ID badge visibly at all times.

13. Prevention of Sexual Harassment (POSH)

13.1 The Trust is committed to providing a workplace free from sexual harassment, in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

13.2 Internal Committee (IC). An Internal Committee shall be constituted as required under the POSH Act, comprising a Presiding Officer (senior woman employee), at least two employee members, and one external member from an NGO or with experience in women's issues. If the Trust has fewer than 10 employees, the Local Committee (LC) established by the District Officer, Gautam Buddh Nagar, shall be the designated forum.

13.3 Awareness. All employees shall be oriented on the POSH Act at induction and annually.

14. Performance Appraisal

14.1 Frequency. Annual, with a mid-year informal review.

14.2 Process. At the beginning of each year (or upon joining), the employee and the supervisor agree on Key Result Areas (KRAs) and targets. Mid-year review: informal discussion, feedback, and course-correction. Annual appraisal: self-appraisal by the

employee, independent assessment by the supervisor, appraisal meeting, final rating, and sign-off.

14.3 Ratings. A four-point scale: Outstanding, Exceeds Expectations, Meets Expectations, Needs Improvement. Ratings shall inform increment decisions, promotions, training needs, and contract renewals.

14.4 Increments. Annual increments, if any, shall be linked to appraisal ratings and budget availability, approved by the Board. Increments are effective from 1 April each year (or as decided by the Board).

14.5 Promotion. Based on sustained performance, demonstrated capability, organisational need, and Board approval.

15. Training & Development

15.1 All employees shall receive an induction within the first 15 days of joining, covering the Trust's vision, mission, programmes, all policies (HR, safeguarding, child protection, anti-fraud, POSH, COI), and administrative procedures.

15.2 The Trust shall plan at least two training / capacity-building sessions per year on topics relevant to the Trust's work and employees' development.

15.3 External training sponsored by the Trust (partially or fully) may be offered based on relevance, budget, and appraisal recommendations. In such cases, the employee may be required to serve a minimum post-training service period as agreed.

16. Travel & Reimbursement

16.1 Local Travel. Actual expenses for auto-rickshaw, bus, metro, or cab for official work within the city shall be reimbursed against receipts with supervisor's approval.

16.2 Outstation Travel. Must be pre-approved by the Board / Trustee. Train travel by 3-Tier AC / AC Chair Car; air travel only for journeys exceeding 10 hours and with prior

Board approval. Boarding and lodging at actuals with bills, subject to per-diem limits set by the Board annually.

16.3 Per Diem. ₹500 per day for outstation travel with overnight stay; ₹200 per day for local travel without stay (or as revised by the Board annually).

16.4 Advance. Travel advance may be requested before the trip and settled within 7 days of return with supporting bills.

17. Use of Trust Property & Facilities

All equipment (laptops, phones, projectors, etc.) issued to employees remains the property of the Trust and must be used only for official purposes. Any loss or damage due to negligence may be recovered from the employee. Internet and communication facilities are for official use. Stationery and printing should be used judiciously. All Trust property must be returned on separation.

18. Grievance Redressal

18.1 Employees may raise grievances (related to working conditions, interpersonal issues, or policy interpretation) with their immediate supervisor first.

18.2 If unresolved within 7 days, the grievance may be escalated in writing to the Board / designated Trustee.

18.3 The Board shall hear the employee within 15 days and communicate a written decision within 7 days of the hearing.

18.4 All grievances shall be treated confidentially. No retaliation against an employee for raising a genuine grievance.

19. Disciplinary Procedure

19.1 Categories of Misconduct. Minor misconduct: late-coming, casual negligence, violation of dress code, minor policy breaches. Major misconduct: theft, fraud, bribery, sexual harassment, physical violence, substance abuse at work, child abuse or safeguarding breach, wilful insubordination, unauthorised absence exceeding 7 days, disclosure of confidential information, or any act bringing the Trust into disrepute.

19.2 Procedure. For minor misconduct: verbal warning, written warning, final warning, and if repeated, termination. For major misconduct: immediate suspension pending inquiry, written show-cause notice, opportunity to respond within 7 days, inquiry by the Board or a committee appointed by the Board, and decision (which may include termination without notice). The principles of natural justice (notice, hearing, reasoned order) shall be followed.

19.3 Records. All disciplinary actions shall be documented and kept in the employee's file.

20. Separation

20.1 Resignation. An employee may resign by submitting a written resignation. The notice period during probation is 15 days; after confirmation, 30 days (or as specified in the appointment letter). The Trust may accept the resignation with immediate effect or require the full notice period. Pay in lieu of notice may be accepted from either party.

20.2 Termination by Trust. With 30 days' notice or pay in lieu, for reasons of performance, redundancy, or organisational restructuring. In case of major misconduct, termination may be with immediate effect without notice or pay in lieu.

20.3 End of Contract. Fixed-term contracts expire on their stated end date unless renewed in writing before expiry.

20.4 Retirement. The retirement age is 60 years (superannuation on the last working day of the month in which the employee turns 60).

20.5 Exit Process. On separation (for any reason), the employee must complete handover of responsibilities, return all Trust property, clear any advances or dues, undergo an exit interview (conducted by the Board / HR), and sign the Exit Clearance Form (Annexure D). Full and final settlement shall be completed within 30 days of the last working day.

20.6 Experience / Relieving Letter. Issued upon completion of exit formalities.

PART B — PAYROLL POLICY

21. Compensation Structure

21.1 Salary. The Trust shall maintain a transparent and structured pay scale based on the role, qualifications, experience, and prevailing market standards in the NGO sector. The Board approves the salary structure annually.

21.2 Cost to Company (CTC) Components. A typical CTC structure includes Basic Salary (40–50% of CTC), House Rent Allowance (HRA) (40–50% of Basic, or as applicable), Conveyance Allowance, Special Allowance, Employer's Contribution to EPF (12% of Basic, where applicable), Employer's Contribution to ESI (3.25% of gross wages, where applicable), and Gratuity (as per the Payment of Gratuity Act, where applicable).

21.3 Minimum Wages. No employee shall be paid less than the minimum wages notified by the Government of Uttar Pradesh for the applicable category of employment.

22. Payroll Processing

22.1 Pay Cycle. Monthly. Salary shall be credited to the employee's bank account by the 7th of the following month.

22.2 Attendance Cut-Off. The attendance cycle for salary calculation shall be the 1st to the last day of each calendar month. Attendance records shall be finalised by the 2nd of the following month.

22.3 Process Flow. The HR function collects and verifies attendance, leave, and overtime data. The Accounts function calculates gross salary, applies statutory deductions (EPF, ESI, Professional Tax, TDS), applies any other deductions (LWP, advances), and arrives at net salary. The salary sheet is reviewed and approved by a Trustee. Salary is disbursed via NEFT / IMPS / direct bank transfer. Pay slips are generated and shared with each employee (physical or digital) by the 10th of the following month.

22.4 Mode of Payment. All salaries shall be paid by electronic bank transfer to the employee's designated bank account. Cash payment of wages is not permitted.

23. Statutory Deductions & Contributions

23.1 Employees' Provident Fund (EPF). Applicable if the Trust employs 20 or more employees (or voluntarily if fewer). Employee contribution: 12% of Basic + DA. Employer contribution: 12% of Basic + DA (of which 8.33% to EPS and 3.67% to EPF). Admin charges: 0.50% + EDLI 0.50%. Compliance: monthly challan by the 15th of the following month; ECR filing on the EPFO portal; annual return.

23.2 Employees' State Insurance (ESI). Applicable if the Trust employs 10 or more employees and the employee's gross wages are up to ₹21,000/month (₹25,000 for disabled). Employee contribution: 0.75% of gross wages. Employer contribution: 3.25% of gross wages. Compliance: monthly challan by the 15th of the following month via the ESIC portal; half-yearly return.

23.3 Professional Tax (PT). As applicable in Uttar Pradesh (currently not levied in UP; to be monitored for any future notification or if employees are based in other states).

23.4 Tax Deducted at Source (TDS) on Salary. The Trust shall deduct income tax at source under Section 192 of the Income-Tax Act based on each employee's estimated annual income and declared investments / deductions. Employees must submit their IT declarations (Form 12BB) at the beginning of the financial year and update by January. The Trust shall issue Form 16 to every employee by 15 June following the financial year.

23.5 Payment of Gratuity. Applicable when the Trust employs 10 or more employees. Payable on separation after 5 continuous years of service (or after 1 year for fixed-term employees under the new Labour Codes, when notified). Calculation: 15 days' wages (last drawn Basic + DA) × completed years of service ÷ 26.

23.6 Payment of Bonus. If applicable under the Payment of Bonus Act, 1965 (establishments with 20 or more employees), the Trust shall pay a minimum bonus of 8.33% of wages (up to the statutory ceiling) to eligible employees earning wages up to ₹21,000/month.

24. Salary Advances

24.1 Eligibility. Employees who have completed at least 6 months of service.

24.2 Amount. Up to one month's net salary.

24.3 Purpose. Medical emergency (self or immediate family), education of children, or other genuine emergencies.

24.4 Approval. Written application with supporting documents, approved by a Trustee.

24.5 Recovery. Deducted in equal monthly instalments over 3 months from the following month's salary.

24.6 Limit. Only one advance at a time; a new advance may be requested only after full recovery of the previous one.

25. Reimbursements

All eligible reimbursements (travel, communication, etc.) shall be claimed through the prescribed voucher / claim form with supporting bills, approved by the reporting supervisor, and processed with salary or separately within 15 days. Claims must be submitted by the last working day of the month in which the expense was incurred. Claims submitted after the 15th of the following month shall lapse unless approved by a Trustee.

26. Full & Final Settlement

On separation, the following shall be computed: salary for days worked in the last month, encashment of un-availed Earned Leave (if applicable), any reimbursements due, gratuity (if eligible), and bonus (if applicable). Deductions shall include: recovery of advances, value of unreturned Trust property, notice-period shortfall (if applicable), and any other dues. Net settlement amount shall be paid within 30 days of the last working day, along with Form 16 (or Part B if mid-year), EPF withdrawal / transfer forms (if applicable), and the experience / relieving letter.

27. Payroll Records & Compliance Calendar

27.1 Records. The Trust shall maintain payroll records including salary registers, attendance records, leave records, statutory challans and returns, Form 16 / 16A, EPF / ESI records, bonus and gratuity computation, and all employee-related financial documents for a minimum of 8 years.

27.2 Monthly Compliance Calendar:

By the 7th: salary credit. By the 15th: EPF challan + ECR filing, ESI challan. By the 30th: TDS deposit (for deductions made in the previous month). Quarterly: TDS return (Form 24Q) by 31 July / 31 Oct / 31 Jan / 31 May. Annually: Form 16 by 15 June, EPF annual return, ESI half-yearly return (April and October), Gratuity / Bonus computation, renewal of Group Insurance (if any).

28. Confidentiality

All payroll information is strictly confidential. Access is limited to the HR function, Accounts function, and the Board. Salary details of one employee shall not be shared with another.

29. Review & Amendment

This policy shall be reviewed annually by the Board or whenever there is a change in applicable law. Amendments shall be adopted by Board resolution and communicated to all employees. In case of conflict between this policy and any statutory requirement, the statutory requirement shall prevail.


30. Effective Date

This Human Resource & Payroll Policy shall come into effect from _____ [date of Board resolution] and supersedes any previous HR or payroll practices, guidelines, or understandings.

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	
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	

Field	Details
Permanent Address	
Current Address	
Mobile Number	
Personal Email	
Official Email	
Blood Group	
Emergency Contact Name	
Emergency Contact Relationship	
Emergency Contact Phone	
Bank Account Name	
Bank Name & Branch	
Account Number	
IFSC Code	
UAN (EPF)	
ESI Number	

Field	Details
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
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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		
HRA		
Conveyance Allowance		
Special Allowance		
Employer EPF Contribution		

Component	Monthly (₹)	Annual (₹)
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:
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			
Leave Taken (CL / SL / EL / LWP)			
Earnings	Amount (₹)	Deductions	Amount (₹)
Basic Salary		Employee EPF (12%)	
HRA		Employee ESI (0.75%)	
Conveyance Allowance		Professional Tax	

Field	Details		
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			

Item	Cleared (Yes/No)	Remarks	Cleared By (Name & Sign)
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	

Dues to Employee	Amount (₹)	Dues to Trust	Amount (₹)
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	

Field	Details
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

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

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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:

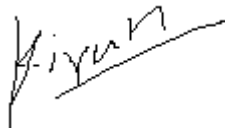
S. No.	Compliance Item	Due Date	Completed (Yes/No)	Reference
1	TDS Return — Form 24Q	31 Jul / 31 Oct / 31 Jan / 31 May		
2	ESI Half-Yearly Return	April & October		

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		

Signed By (HR / Accounts):



Date:1-Dec-15 Reviewed By

(Trustee): Rahul Chakraborty Date: 1-Dec-15