



Day 1: Basic Accounts



Voucher

Essentials of a Good Voucher

- The name of the organization and place
- Project name and line item to which it is charged
- Voucher number **(preprinted)**.
- Officially issued to the person responsible for preparation of vouchers.
- Any vouchers wrongly written should be marked 'CANCELLED' across the face of the voucher and left in the book itself.
- Date and the serial number of the voucher used.
- Detailed Narration in support of the classification showing the description of the transactions.

Essentials of a Good Voucher

- **Amount** – it is verified that the amount on the voucher is equal to the amount reflected by the supporting documents, or matches any adjustments effected (e.g.: advance payments adjusted)
- **Supporting documents** – these are in the form of original bills, which are the real proof of transactions based on which payment is effected.
- **Signature of the person preparing the voucher**
- **Signature of the person authorizing payment**
- **Signature of the person receiving payment**
- **Defacing of vouchers and supporting documents by a ‘PAID’ stamp**, subsequent to payment to avoid duplication of payments, and providing reference numbers of vouchers and cheque number if relevant.

Passing a voucher for payment

CHECKS TO BE DONE:

- Supporting documents
- Valid invoice in original.
- Approval by concerned person & authorized signatory.
- Accuracy (in accordance with documents).
- Numerical accuracy
- Advance payments, if any
- No payment is made twice
- Revenue stamp affixed with the recipient's signature for any payment exceeding Rs.5000/-
- Payments made on time.
- Major payments to be made by cheques
- No overwriting

Supporting documents

- Bills should be in original
- Supporting documents should be authorized by the person initiating the payment
- Responsibility of each person buying goods/ services to check each bill for its validity
- Any mistake/discrepancy to be pointed out to the shopkeeper and bill altered/fresh bill made
- No other alteration in the bill by project staff is normally permissible
- Invoices should only be in the name of the PROJECT and not in the name of the project staff.
- Bills are in local language should indicate briefly in English the purpose /item



Cash Book

Cash Book Exercise - Practice

1/03/10

Paid Salaries through cheque – Rs. 20000

10/03/10

Paid cash for stationery - Rs. 1500

11/03/10

Received cash Rs. 500 from social marketing of condoms

15/03/10

Withdrew cash for office expenses Rs. 2000

22/03/10

Deposited cheque in the bank Rs. 5000

Cash Book Exercise

1/09/09

Paid cash for office rent – Rs. 3000

1/09/09

Paid Salaries through cheque – Rs. 25000

3/09/09

Miscellaneous receipts in cash – Rs. 500

5/09/09

Withdrew cash for office expenses Rs. 1500

15/09/09

Received second instalment of grant Rs. 1, 50,000

15/09/09

Deposited cheque in the bank Rs. 1, 50,000



Bank Reconciliation Statement

BRS Demo Exercise

- Balance as per our bank book **Rs. 27500**
- Received interest **Rs. 520**
- Cheque deposited but not credited **Rs. 15000**
- Cheques issued but not presented **Rs. 10000**
- Bank Charges **Rs. 110**



Day 2: NACO Guidelines



General Standards

General Standards

- Follow general accounting practices prescribed by ICAI
- Along with general accounting practices prescribed by ICAI, the guidelines by NACO also should be seen and NACO guidelines to be followed
- Follow cash basis for accounting
 - Maintain adequate supporting documentation and cross references for all transactions
 - Make books of accounts available for audit by an agency appointed by the TSU/_SACS
 - Hire a full time skilled accountant(B.com with computer knowledge)_to maintain the books of accounts of the project

General Standards

- Separate audit report for the NACO assisted project needs to be submitted
- Submit one copy of the consolidated annual audit report within 3 months from the close of the financial year
 - Separate audit report for the NACO assisted project needs to be
 - Include the SACS project as a separate item of income
 - Include a certificate to the effect that the grant was utilized in accordance with the terms agreed with the SACS
- Maintain records for at least 5 years for inspection by authorized representatives
- Follow the Financial Year starting from 1st April to 31st March.
 - The funding cycle may be different and would need to be accommodated.

Society issues

- Build a second rung of people who can run the organization
- Maintain minutes
 - Governing body meetings
 - General body meetings
 - All officials meetings held such as internal staff meetings, with peer educators, outreach workers etc.



Contribution in Kind

Basis of Valuation

- Value of services should be consistent with those paid for similar work
- Value of assets must be at fair market value
- Rental value of the space provided by the partner for the Project
- Service of professionals at normal fees of such persons
- Volunteer services must be documented
- Basis for determining the value of personal services, material, equipment must be documented
- There must be verifiable records
- Should not be included as a contribution for any other funded program or paid for by another assistance agreement
- Cost must be necessary and reasonable
- Costs are provided for the approved budget

Things to Remember

- Basis for valuing the item/services
- Basis should be shown on the voucher
- Acknowledgement form to be attached to the Receipt voucher for item /services
- Could be passed through the cashbook, as no journal is being maintained.
 - A Contra entry for receipt and payment of the contribution for a particular program could be recorded.
 - These entries can be posted to respective ledger heads in the usual manner.
- As per rates and items agreed in the grant award budget



Accountant's Responsibility In financial procedures

Accountant's Responsibility

- To ensure that the payment has been properly authorized
- To ensure that it is charged to the correct expenditure head
- To check that payee details are correct and make the payment.
- The person initiating the payment will ensure that the correct amount has been authorized
- And that the particular expenditure was necessary and due.
- No expenditure to be incurred for activities which are not part of the approved budget



Cash Payments

Fill in the blanks

- Cash payments will be made only after preparing the Payment voucher.
- All vouchers should be Pre-printed with machine made serial numbers
- The Voucher has to be Approved by the competent authority before payment.(as per the requirement of _SACS the signature of the PC is a must)
- The Payee must sign the voucher for having received the payment.
- No cash payment of more than Rs. 2000/- is permitted.
- All cash payments should be receipted with a Revenue Stamp as per the provisions of the stamp act.
- The number of cash payments has to be reduced by converting payments through Cheque.



Cash Verification

Statement 1

- **WRONG:** The competent authority should physically verify the cash balance once in six months or whenever possible.
- **CORRECT:** The competent authority should physically verify the cash balance occasionally and compulsorily once in a month.

Statement 2

- **WRONG:** The Cash Account record should be signed by the person spending the maximum as and when the physical verification of cash is carried out.
- **CORRECT:** The Cash Account record should be signed by **the person in charge of finance and the person making the physical verification as and when the physical verification of cash is carried out**

Statement 3

- **WRONG:** Any discrepancy noticed during the physical verification should be reported at the end of the financial year
- **CORRECT:** Any discrepancy noticed during the physical verification should be recorded and reported in writing to the person concerned immediately.

Statement 4

- **WRONG:** Third parties should be allowed direct access to the accountant or the safe to save time.
- **CORRECT:** Third parties should not be allowed access to the accountant or the safe. Cash should be paid to them in the front office.

Statement 5

- **WRONG:** Cash is handled by anyone who needs to make programme expenditure.
- **CORRECT:** Cash is handled by only one designated person who is responsible for it.

Statement 6

- **WRONG:** Cash disbursements should be made whenever the accountant thinks fit.
- **CORRECT:** A fixed period of time has to be fixed for cash disbursements. Only emergency payments can be released during other times.

Statement 7

- **WRONG:** Accounting of cash receipts/payments is done on an annual basis.
- **CORRECT:** Accounting of cash receipts/payments is done on a daily basis.



Bank Accounts

Authorized Signatories

- Every cheque/instrument is signed by **at least two** signatories (one preferably from the Target Group)
- The Rubber Stamp (or printed by the bank as such) for “**The name of the Organization**” should be affixed on every cheque/ instrument, below which only signature should be put.
- **Staff members other than Accountant** who has access to cash account is not entitled to be an authorized signatory.
- The **authority to sign** should be classified as Panel A (The members of the board of the organization) and Panel B (preferably a representative of the project Target Group) signatories.
- The bank is **authorized to undertake any written instructions**, signed by two of the signatories, for transacting any financial business from time to time.

Closing of Bank Accounts

- Any bank account not required to be operated must be closed immediately.
- The Finance person has to take the matter with the Competent Authority and procure in writing the necessary resolution.
- When it is decided to close a bank account, the following actions should be completed:
 - Transfer balance in the account (leaving the minimum amount required) to the other bank account.
 - Surrender all the cheque leaves to the bank under a receipt.
 - After receipt of the resolution, deliver it to the bank under receipt and transfer the balance to another account.
 - Confirm closure of the bank account and transfer of balance to the competent.



Purchasing

Purchasing

- **Identification of needs**, for goods and services,
- **Identification of costs** to cover the needs for those goods and services
- **Identifying the suppliers**, procuring estimates (at least three)
- **Negotiating** favourable trading terms with them
- **Placing an order**
- **Receiving** the goods and/or services and **paying** for them
- Preparation of accounts and archiving expenditures.

Control Guidelines

- All purchases are duly authorized and approved before the goods and services are ordered.
- All goods received or services rendered are according to specification and in quantities requested for.
- Liability for all purchases is accurately reflected in the books of account and that suppliers are paid only in accordance with the agreed terms.
- Goods ordered are actually received into stores as may be appropriate and relevant accounting records updated accordingly.

General Procedures

- The existing purchase policy of the organization must be followed.
- For all purchases of capital good, and goods purchased in bulk like stationary and other supplies, three quotations should be obtained. Then the final supplier is decided upon.
- Justification should be given in case the lowest of quotes is not selected.
- Quotations should be attached with the relevant vouchers while submitting the same for checking.



Identifying Drugs to be bought

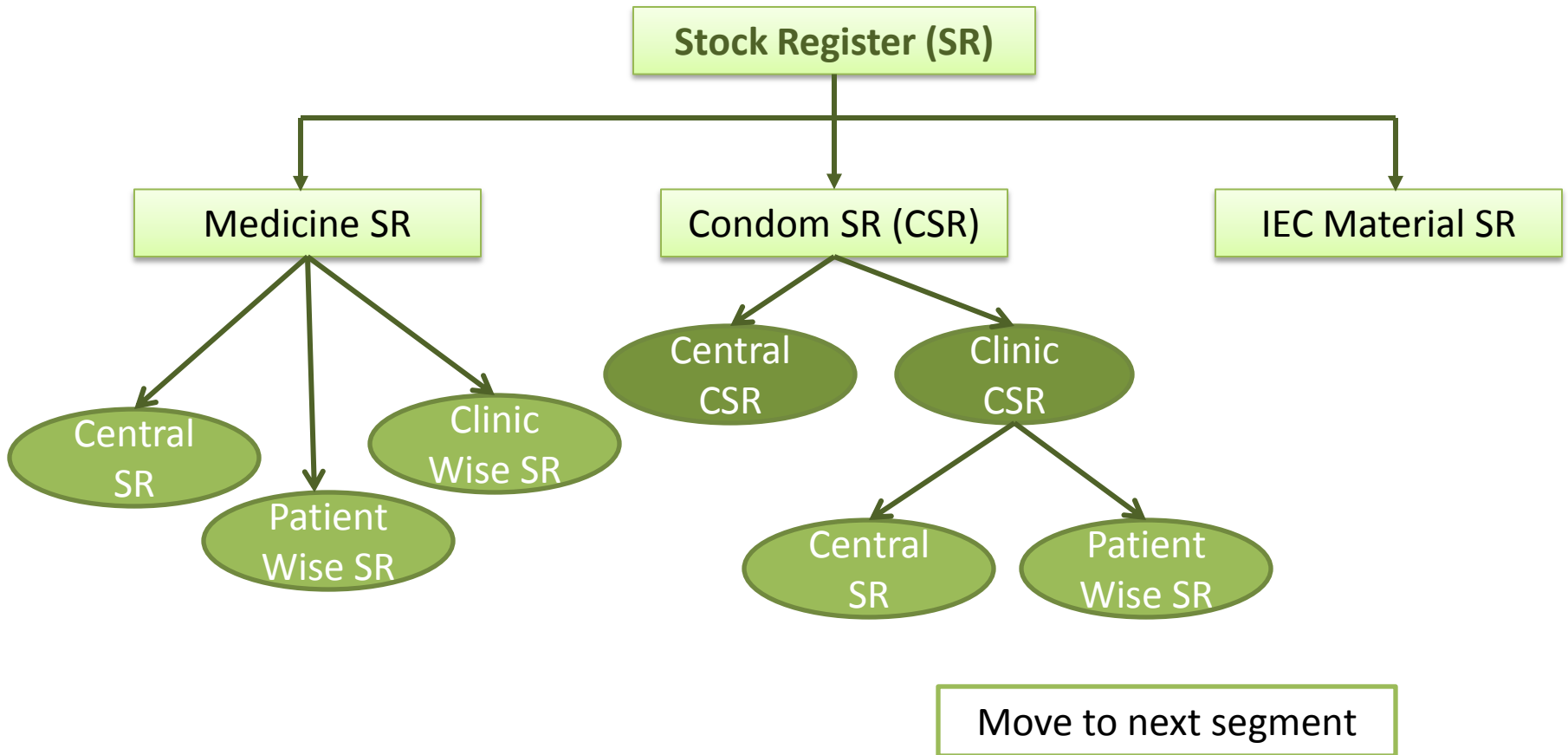
Factors to be considered

- Pharmaceuticals and medical supplies would ordinarily be procured by SACS if the partner is authorized to do so they should be procured only from WHO GMP certified firms
- Using guidelines from WHO/NACO
- Depending on availability of drugs in the market
- Based on syndromic approach
- Doctor's /STD control officer's recommendation
- Consulting with other organizations about drugs used by them
- Past history
- Type of STD cases that the clinic deals with
- Discussions with the drugs wholesalers about STD drugs
- Depending on the budget given.
- Drugs beyond Rs. 1,50,000/per annum shall not be purchased by the NGO partner



Maintaining Stock Registers

Stock Registers



MAINTAINING A STOCK REGISTER

- This is to be maintained at the office where the goods are purchase or stored centrally.
- The format of the central stock register is enclosed.
- This register shall be updated on the receipts column as and when fresh stocks arrive. It is important that the person responsible for the stocks initials the quantity in the stock book.
- All requisitions must be numbered and in duplicate. One copy has to be maintained at the central store and the duplicate given to the accounts.
- All issues shall be recorded immediately in the stock register and this must be update on a daily basis.
- The stock registers should be maintained on a FIFO (first in first out basis).

Medicine SR

- ❑ The medicine stock registers are maintained in three parts:
 - The central stock register
 - The patient wise medicine stock register
 - The clinic wise medicine stock register
- ❑ Present stock available and last quarter's usage (Maximum)
- ❑ Shelf life
- ❑ Quality
- ❑ Cost
- ❑ Effectiveness

Selecting the Supplier

- ✓ Credibility of the supplier in terms of being able to supply in time
- ✓ Cost effectiveness of the drugs supplied
- ✓ Quality of drugs supplied
- ✓ Supplier should meet all necessary formalities in connection with its status as per the rules and regulations of GOWB and GOI.
- ✓ Supplier must be able to supply STD drugs
- ✓ Must be local, reliable and known
- ✓ Must be able to supply large quantities if necessary
- ✓ Past performance
- ✓ Availability of supplier
- ✓ Reputation of supplier

Monitoring Drugs and Suppliers

- ✓ Cost
- ✓ Cost vs. quality of drugs supplied
- ✓ Effectiveness of the drugs
- ✓ To monitor drugs resistance
- ✓ To discuss result, side effects of drugs with patient, so as to get their feedback
- ✓ To keep track of side effect
- ✓ Monitoring the reliability of the supplier i.e. does he supply on time
- ✓ Monitoring the medicine stock register regularly and tallying book stock with physical stock should be done atleast once a month.

BACK

CLINIC MEDICINE STOCK REGISTER

- This register is maintained in the form of an attendance register. The names of all the medicines available are to be written down on the left hand side of the register.
- The pages on the right hand side can be cut into half so that one leaf can be used for each day. The right side will have 4 columns. Viz., opening balance, receipt, issue and closing balance.
- The opening balances of all medicines have to be entered each day.
- The receipts figure will be entered from the duplicate copy of the requisition notes to record the medicines received on that day from the central stock.
- The issue figure will be made from the daily total on the patient wise stock register on that day.
- Closing balance has to be drawn and carried forward as opening balance on the next day.

CENTRAL CONDOM STOCK REGISTER

- This register is to be maintained in the central office where central stock is held and purchases made.
- The receipts columns will be entered from original bills actual receipts of materials.
- The rate columns have been provided to facilitate valuation.
- Condoms will be issued to the clinics on the basis of requisitions made by the person responsible for the respective clinic operations.
- The requisitions will be numbered and signed by the person responsible for the respective clinic operations.
- The central condom stock register will be maintained by the accountant or the person designated for maintaining condom stocks at the central level.

CENTRAL STOCK REGISTER (Clinic)

- This is to be maintained at the project office or the place where the medicines are purchase or stored centrally.
- This register shall be updated on the receipts column as and when fresh stocks arrive.
- It is important that the person responsible for the stocks initials the quantity in the stock book.
- Medicine shall be issued to the clinics on the basis of requisitions made by the staff member responsible for the respective clinic operations. These requisitions shall be co signed by the doctor of the respective clinics if possible.
- All requisitions must be numbered and in duplicate. One copy has to be maintained at the central store and the duplicate at the clinic.
- All issued shall be recorded immediately in the central stock register and this must be update on a daily basis.
- The medicine stock registers should be maintained on a FIFO (first in first out basis). This means that the batch of medicine received earlier should be issued out first. This is essential to guard against expiry of medicines. Column for expiry date have included in the stock book for this purpose.

PATIENTS WISE STOCK REGISTER

- Entries to this register will be made from the patient cards which will record the medicines prescribed and the actual number of medicines distributed.
- This register helps to obtain daily totals of each type of medicine issued.
- Medicines given to any particular patient on a particular day can be easily ascertained.
- This is useful, as patients often lose their cards.
- This register has to be maintained at the clinics and has to be update simultaneously at the time of dispensing medicine or at the end of the clinic day.



Legal and Statutory Matters

Deeds & Agreements

- Any agreement which binds the NGO Partners for any liability, like regular rent payments, etc. **will be entered into only after it is cleared by the relevant authority.**
- After signing of the agreements, **a copy should be forwarded to TSU/SACS for records.**
- Service agreements like AMC for computers and other office equipments can be **finalized and signed by the authorized person** in association with the finance department.
- It should however be ensured that the terms of the agreements **are equitable and should not be unnecessarily burdened with additional liability** by virtue of such agreements.
- The AMC for computer and related equipments should be **verified with the Technical Support Analyst** in order to ensure that the technical aspects required in the AMC are suitably covered in the contract.
- In all agreements, an **Exit Clause** is mandatory as it would then be possible for us to terminate it in the event of non performance by the other party or due to some other changes in our operations.

Professional Tax

- **Professional Tax is a deduction** which would need to be made for persons who receive remuneration.
- The FO is responsible to coordinate with the concerned department and get the notice issued as early as possible and get the assessment carried out expeditiously, and bring the status up to date.

Audit

- *External Audit*

- SACS will appoint an auditor as per the norms of NACO for audit of NGO accounts.
- The auditor shall conduct audit of NGOs on six monthly basis as per the TOR given to them.
- The appointment of auditor will be for a period as decided by NACO from time to time.

- *Cost of External Audit*

- The cost of external audit would be borne by the SACS.



Day 3: Costing Guidelines



Costing Guidelines for FSW/MSM



1. INFRASTRUCTURE and ADMINISTRATION COST

1.1 Rent for office -cum-DIC

- The rent should be graded according to the city/ town size and the target population.
- The maximum rent in Rupees is

Category → Population ↓	A	B	C
1000 and above	12000	10000	8000
600 and 800	10000	8000	6000
400	8000	6000	4000

1.1 Rent for office -cum-DIC

- The rent is for both DIC and office. The DIC should be located at/near the hotspot.
- The DIC should contain a large room for rest
 - with recreational materials
 - and space for conducting group discussions,
 - a room for counselling,
 - a room for STI and IDU Care, a bathroom/toilet facility.

1.1 Rent for office -cum-DIC

- The office should contain rooms for
 - the staff to work, conduct staff meetings,
 - a space for record maintenance,
 - and a space for stock keeping.

1.2 Computer peripherals for office

- One-time cost for new TIs during first year of contract and should be used for purchasing Computer, Printer, UPS etc..
- The computer should have a configuration supporting the CMIS, and related software.
- Procurement procedures to be followed and documents should be available in the project office.

1.3 Furniture for office

- This is a one-time cost for new TIs during first year of contract and should be used for purchasing furniture fixtures, etc.
- Applicable only to new Tis as one time cost.
- Procurement procedures to be followed and documents should be available in the project office.

1.4 Equipment for DIC

- This would be used for purchase of audio-visual equipments for DIC (e.g. TV, DVD player).
- The same may be used for educating the community through recreational activities.

1.4 Equipment for DIC

- Other items may be any recreational materials which can benefit the community and this should be decided by the SACS.
- Procurement procedures to be followed and relevant documents must be available in the project office. One time grant.

1.5 AMC

- AMC for computer, printer, etc...
- Procurement procedures to be followed and documents should be available in the project office.
- Yearly one time cost during one FY.

1.6 Office expenses

- Payment related to use of Telephone, internet, Electricity, stationery, photocopying, documentation for the TI activities.
- Bills and receipt should be available in the project office.

1.7 Insurance to staff

- All the staff to be provided Insurance cover
- At the rate of Rs. 500 per staff per year
- (except PD and PEs) during one FY.

1.8 Travel cost for admin purposes

- Travel cost is meant for administration activities
- i.e. travel to bank, SACS office (if the same is not provided as T.A. by SACS) etc.

1.9 Recruitment cost

- Recruitment related cost for key staff. Like advertisement, interview etc.
- Only once to be costed during one FY.



2. HUMAN RESOURCE COST

2.1 Honorarium to Project Director

- The PD is expected to do the following:
 1. Attend at least one project review meeting each month,
 2. Attend SACS meetings as required;
 3. Network with key district level officials such as DM, SP and DAPCU to sensitize them about HIV/AIDS,
 4. Ensure financial integrity of the project.

2.2 Salary - Project Manager

- The programme manager is the overall in-charge of the TI.
- S/he should be a Post Graduate in Social science or Graduate with minimum three experience.
- This position can be combined with the M&E officer post and can be paid a maximum of Rs. 15000 per month if both roles can be fulfilled by a higher level PM (Only in bigger projects).

2.3 M&E officer

- This post is recommended for TIs with 800/1000 target population (not applicable if PM is sharing this responsibility, and paid a higher salary as stated above).
- The staff is responsible for documentation And sending the project level MIS update to SACS.
- S/he should have a Bachelor degree with computer knowledge.
- For TIs with 400/600 population, this responsibility should be fulfilled by the Accountant

2.4 Accountant

- In charge of all the accounts related work.
Qualification: B Com Graduate with strong computer skills.
- In Case of projects working with less than 600 population, the Accountant will be in-charge of CMIS also.

2.5 ANM /Counselor

- ANM - In-charge of the following activities –
 - counselling of HRG, primary examination,
 - preliminary screening for STI,
 - referral,
 - follow-up
 - and record maintenance.
- Qualification: Qualified ANM from any recognized by Government institution. Must have minimum three years experience.

2.5 ANM /Counselor

- In case ANMs are not available in the state, SACS can suggest counsellor
- Counselling of HRG, ensure the screening for STI, referral, follow up, record maintenance, referral to ICTC, TB clinic etc...
- Preferably post graduate in Psychology, MSW or Graduate with minimum two years experience in counselling or working with HRG.

2.6 ORW

- In-charge of Out reach and supervision of PEs, counselling, linkages etc.
- ensure at least 4 days field visits in a week to assigned areas, ensure microplans and line listing are updated,
- ensure FGDs are conducted, prepare monthly action plan for each hotspot,
- ensure supply of medicines, condoms, lubes, BCC materials adequately for each hotspot.

2.6 ORW

- Should ensure weekly peer diaries are maintained,
- Ensure monthly report collection from PEs, submission of own reports to the project office.
- Should facilitate the crisis response activities.
- Should be literate, with good knowledge of the local community,
- Should preferably be from the HRG community that
- S/he intends to work with and have an experience of having worked as peer educator. Ensure all new contacts of each peers should be covered by the ORW.

2.7 Honorarium to GIPA

- This can be used for conducting meetings/ talks on Positive Prevention, Linkages to Care and Support services.
- This is applicable to PLHAs from Positive Network/TI project who closely work with the TI / their positive people to ensure above objectives.



3. PROGRAMME DELIVERY

3.1 Honorarium to PEs

- The PE should be from the HRG community (active FSW, MSM and for IDU it may be a combination of current and ex user).
- S/he will be in charge of the HRGs and hotspots assigned to her / him to ensure
 - the service uptake and community mobilizing activities,
 - ensure hotspot wise line listing, updating the same month wise with ORW,
 - ensure preparation of microplans, power analysis, stakeholder analysis in coordination with ORW and Programme Manager,
 - ensure maintenance of peer diaries, peer cards, condom /lubes stock register,
 - ensure tracking of registered target population in ensuring regular check ups, ICTC visits, syphilis screening, ART referrals, Positive Network referrals.

3.2 Travel for programme

- This budget is for the
 - Programme Managers
 - Accountant
- To travel to the project area for programme/admin purposes related to TI programme.
- PM should be in the field for 10-15 days in a month.

3.3 Travel for ANM/Counselor

- This budget is for the ANM to travel to the project area for providing services

3.4 Travel for ORWs

- This budget is for the ORWs for
 - travelling to the outreach sites
 - and conduct outreach activities,
 - supervise the work,
 - network with other stake holders.

3.5 Travel for peer educators

- This budget is for the PEs
 - to travel to outreach sites
 - and conduct outreach activities,
 - accompany needy target population to service points i.e. ICTC, ART, CCC etc. for referral services

3.6 COMMUNITY BASED ACTIVITIES

- DIC level meetings (Rs. 7500/- per year.)
- Meeting with HRGs twice in a month in DIC.
- A group meeting may have 30- 40 participants including PEs and ORWs.
- Meeting reports should have details like,
 - date, names of participants,
 - topics discussed, decisions taken,
 - follow up plan etc..vouchers,
 - bills should be available in the project office.

3.6 COMMUNITY BASED ACTIVITIES

- Meeting at Hotspot level (Rs.17000/- per year)
- Meeting to be organised at each hotspot with 15-20 HRGs by each PE supported by ORW,
 - minimum once in month.
- Make sure that all the HRGs are covered through these meetings.
- Meeting reports should have details like,
 - date, names of participants,
 - topics discussed, decisions taken,
 - follow up plan etc..vouchers,
 - bills should be available in the project office.

3.6 COMMUNITY BASED ACTIVITIES

- Review Meetings (Rs. 6000/- per year) -
Conduct weekly review meetings with PEs and all staff.
- Meeting reports should have details like,
 - date, names of participants,
 - topics discussed, decisions taken,
 - follow up plan etc..vouchers,
 - bills should be available in the project office.

3.6 COMMUNITY BASED ACTIVITIES

- Community Events (RS. 20000/- for two events in a year)
- To mobilize the community in special occasions/regional festivals twice in year.
- During such occasions, other stakeholders of the general community should
 - be invited for interaction on various topics
 - and cultural events may be organised.

3.6 COMMUNITY BASED ACTIVITIES

- Stakeholders' level meetings (Rs. 1000/- per year) –
- PM/ORW/ANM should carry out regular meetings with the referral agencies to
 - ensure smooth provision of referral services (ICTC, STI providers, ART centres, CCC, Government hospitals, etc.) to the HRGs need based meetings with the other stakeholders (such as local police officers, religious leaders, community leaders, PRI, social welfare department, etc.)
 - to ensure smooth uptake of services by the HRGs and to remove the stigma-discrimination of the HRGs by the general community;

3.6 COMMUNITY BASED ACTIVITIES

- Development of BCC materials (Rs: 10000/- per year)
- Development of IEC materials or folk arts which support to BCC.
- Can develop penis models, flipcharts for PEs, producing learning materials,
 - Advocacy materials, games or folk arts to support BCC activities,
 - producing programmatic Identity materials like, Badges, head hands, bangles etc. to give visibility of the programme.

3.7 Crisis response

- Budgeted to cover legal fees, reimbursement for expenditure incurred like conveyance during crisis.
- The TI should identify a consortium of lawyers for fighting the legal case



4. SERVICES and COMMODITIES

4.1 Health Camps

- One time annualised cost.
- To be used for organising health camps (fixed day/fixed time) in a dispersed settings of a TI.
- Not applicable to TIs which has planned for out reach fixed day/fixed time clinic in collaboration with PPP doctors/ identified and trained doctor.

4.2 STI care (Annexure 1)

- Project based clinic is applicable to TIs covering minimum 1000 population.
- One time cost for infrastructure will be given at the start of the project.
- Part time doctor with a salary of Rs.9000/- month can be appointed for the clinic (part time-minimum 3 days a week for 3 hours per day atleast).
- For other population cost will be budgeted for colour coded drugs, consultation fee @50/- per case.
- Projects not having clinics, have to identify referral doctors and consultation fee @ Rs. 50/- per visit can be given. (please see the STI costing guideline in annexure-I).

4.3 Lubes

- Applicable only to MSM TIs only (calculation to be based on Rs. 1800/- per 1000 MSMs per year).
- Procurement procedures to be followed and relevant documents to be made available in the project office.



5. MISCELLANEOUS

5.1 Incentives for Positive HRG referrals

- One time incentive to peers to bring positive HRGs to ART centres.
- Assumes 10% of HRGs are HIV+; 75% of these are brought by peers to ART centers

5.2 Social Marketing - condoms

- Applicable only to new projects.
- Needs assessment
 - Conduct needs assessment study to develop an evidence based activity plan for Tis.
- It should be completed by 6 weeks and report should be shared to TSU and SACS.
- A separate plan should be worked out with TSU/SACS for base line needs assessment. Only for new TIs

5.3 Documentation

- Documentation of project activities (physical and financial) in terms of printing of
 - vouchers,
 - procurement of registers,
 - preparation of annual reports etc.



Costing Guidelines for IDUs



1. INFRASTRUCTURE and ADMINISTRATION COST

1.1 Rent for office -cum-DIC

- The rent should be graded according to the city/ town size and the target population.
- The maximum rent in Rupees is

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 - a room for counselling,
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1.1 Rent for office -cum-DIC

- The office should contain rooms for
 - the staff to work, conduct staff meetings,
 - a space for record maintenance,
 - and a space for stock keeping.

1.2 Computer peripherals for office

- One-time cost for new TIs during first year of contract and should be used for purchasing Computer, Printer, UPS etc..
- The computer should have a configuration supporting the CMIS, and related software.
- Procurement procedures to be followed and documents should be available in the project office.

1.3 Furniture for office

- This is a one-time cost for new TIs during first year of contract and should be used for purchasing furniture fixtures, etc.
- Applicable only to new Tis as one time cost.
- Procurement procedures to be followed and documents should be available in the project office.

1.4 Equipment for DIC

- This would be used for purchase of audio-visual equipments for DIC (e.g. TV, DVD player).
- The same may be used for educating the community through recreational activities.

1.4 Equipment for DIC

- Other items may be any recreational materials which can benefit the community and this should be decided by the SACS.
- Procurement procedures to be followed and relevant documents must be available in the project office. One time grant.

1.5 AMC

- AMC for computer, printer, TV etc...
- Procurement procedures to be followed and documents should be available in the project office.
- Yearly one time cost during one FY.

1.6 Office expenses

- Payment related to use of Telephone, internet, Electricity, stationery, photocopying, documentation for the TI activities.
- Bills and receipt should be available in the project office.

1.7 Insurance to staff

- All the staff to be provided Bima Yojana
- At the rate of Rs. 500 per staff per year
- (except PD and PEs) during one FY.

1.8 Travel cost for admin purposes

- Travel cost is meant for administration activities
- i.e. travel to bank, SACS office (if the same is not provided as T.A. by SACS) etc.

1.9 Recruitment cost

- Recruitment related cost for key staff. Like advertisement, interview etc.
- Only once to be costed during one FY.



2. HUMAN RESOURCE COST

2.1 Honorarium to Project Director

- The PD is expected to do the following:
 1. Attend at least one project review meeting each month,
 2. Attend SACS meetings as required;
 3. Network with key district level officials such as DM, SP and DAPCU to sensitize them about HIV/AIDS,
 4. Ensure financial integrity of the project.

2.2 Salary - Project Manager

- The programme manager is the overall in-charge of the TI.
- S/he should be a Post Graduate in Social science or Graduate with minimum three experience with Social development.
- This position can be combined with the M&E officer post and can be paid a maximum of Rs. 15000 per month if both roles can be fulfilled by a higher level PM.

2.3 M&E officer

- This post is recommended for TIs with 800/1000 target population (not applicable if PM is sharing this responsibility, and paid a higher salary as stated above).
- The staff is responsible for documentation And sending the project level MIS update to SACS.
- S/he should have a Bachelor degree with computer knowledge.
- For TIs with 400/600 population, this responsibility should be fulfilled by the Accountant

2.4 Accountant

- In charge of all the accounts related work.
Qualification: B com Graduate.
- In Case of projects working with less than 600 population, the Accountant will be in-charge of CMIS also.

2.5 ANM /Counselor

- ANM - In-charge of the following activities –
 - counselling of HRG, primary examination,
 - preliminary screening for STI,
 - referral,
 - follow-up
 - and record maintenance.
- Qualification: Qualified ANM from any recognized by Government institution. Must have minimum three years experience.

2.5 ANM /Counselor

- In case ANMs are not available in the state, SACS can suggest counsellor
- Counselling of HRG, ensure the screening for STI, referral, follow up, record maintenance, referral to ICTC, TB clinic etc...
- Preferably post graduate in Psychology, MSW or Graduate with minimum two years experience in counselling or working with HRG.

2.6 ORW

- In-charge of Out reach and supervision of PEs, counselling, linkages etc.
- ensure at least 4 days field visits in a week to assigned areas, ensure microplans and line listing are updated,
- ensure FGDs are conducted, prepare monthly action plan for each hotspot,
- ensure supply of medicines, condoms, lubes, BCC materials adequately for each hotspot.

2.6 ORW

- Should ensure weekly peer diaries are maintained,
- Ensure monthly report collection from PEs, submission of own reports to the project office.
- Should facilitate the crisis response activities.
- Should be literate, with good knowledge of the local community,
- Should preferably be from the HRG community that
- S/he intends to work with and have an experience of having worked as peer educator. Ensure all new contacts of each peers should be covered by the ORW.

2.7 Honorarium to GIPA

- This can be used for conducting meetings/ talks on Positive Prevention, Linkages to Care and Support services.
- This is applicable to PLHAs from Positive Network/TI project who closely work with the TI / their positive people to ensure above objectives.



3. PROGRAMME DELIVERY

3.1 Honorarium to PEs

- The PE should be from the HRG community (active FSW, MSM and for IDU it may be a combination of current and ex user).
- S/he will be in charge of the HRGs and hotspots assigned to her / him to ensure
 - the service uptake and community mobilizing activities,
 - ensure hotspot wise line listing, updating the same month wise with ORW,
 - ensure preparation of microplans, power analysis, stakeholder analysis in coordination with ORW and Programme Manager,
 - ensure maintenance of peer diaries, peer cards, condom /lubes stock register,
 - ensure tracking of registered target population in ensuring regular check ups, ICTC visits, syphilis screening, ART referrals, Positive Network referrals.

3.2 Travel for programme

- This budget is for the
 - Programme Managers
 - Accountant
- To travel to the project area for programme/admin purposes related to TI programme.
- PM should be in the field for 10-15 days in a month.

3.3 Travel for ANM/Counselor

- This budget is for the ANM to travel to the project area for providing services

3.4 Travel for ORWs

- This budget is for the ORWs for
 - travelling to the outreach sites
 - and conduct outreach activities,
 - supervise the work,
 - network with other stake holders.

3.5 Travel for peer educators

- This budget is for the PEs
 - to travel to outreach sites
 - and conduct outreach activities,
 - accompany needy target population to service points i.e. ICTC, ART, CCC etc.

3.6 COMMUNITY BASED ACTIVITIES

- DIC level meetings (Rs. 7500/- per year.)
- Meeting with HRGs twice in a month in DIC.
- A group meeting may have 30- 40 participants including PEs and ORWs.
- Meeting reports should have details like,
 - date, names of participants,
 - topics discussed, decisions taken,
 - follow up plan etc..vouchers,
 - bills should be available in the project office.

3.6 COMMUNITY BASED ACTIVITIES

- Meeting at Hotspot level (Rs.17000/- per year)
- Meeting to be organised at each hotspot with 15-20 HRGs by each PE supported by ORW,
 - minimum once in month.
- Make sure that all the HRGs are covered through these meetings.
- Meeting reports should have details like,
 - date, names of participants,
 - topics discussed, decisions taken,
 - follow up plan etc..vouchers,
 - bills should be available in the project office.

3.6 COMMUNITY BASED ACTIVITIES

- Review Meetings (Rs. 6000/- per year) -
Conduct weekly review meetings with PEs and all staff.
- Meeting reports should have details like,
 - date, names of participants,
 - topics discussed, decisions taken,
 - follow up plan etc..vouchers,
 - bills should be available in the project office.

3.6 COMMUNITY BASED ACTIVITIES

- Community Events (RS. 20000/- for two events in a year)
- To mobilize the community in special occasions/regional festivals twice in year.
- During such occasions, other stakeholders of the general community should
 - be invited for interaction on various topics
 - and cultural events may be organised.

3.6 COMMUNITY BASED ACTIVITIES

- Stakeholders' level meetings (Rs. 1000/- per year) –
- PM/ORW/ANM should carry out regular meetings with the referral agencies to
 - ensure smooth provision of referral services (ICTC, STI providers, ART centres, CCC, Government hospitals, etc.) to the HRGs need based meetings with the other stakeholders (such as local police officers, religious leaders, community leaders, PRI, social welfare department, etc.)
 - to ensure smooth uptake of services by the HRGs and to remove the stigma-discrimination of the HRGs by the general community;

3.6 COMMUNITY BASED ACTIVITIES

- Development of BCC materials (Rs: 10000/- per year)
- Development of IEC materials or folk arts which support to BCC.
- Can develop penis models, flipcharts for PEs, producing learning materials,
 - Advocacy materials, games or folk arts to support BCC activities,
 - producing programmatic Identity materials like, Badges, head hands, bangles etc. to give visibility of the programme.

3.7 Crisis response

- Budgeted to cover legal fees, reimbursement for expenditure incurred like conveyance during crisis.
- The TI should identify a consortium of lawyers for fighting the legal case



4. SERVICES and COMMODITIES

4.1 Health Camps

- One time annualised cost.
- To be used for organising health camps (fixed day/fixed time) in a dispersed settings of a TI.
- Not applicable to TIs which has planned for out reach fixed day/fixed time clinic in collaboration with PPP doctors/ identified and trained doctor.

4.2 Clinical Services for STI care/ Abscess Management (Annexure 1)

- Budgeted for the following:
 - 1. cost of drugs for Rs. 4,800/- (at rate of Rs. 30 per case for 40% of the population, including spouses of IDUs)
 - 2. start up cost of Rs. 15,000/- (one-time);
 - 3. recurring cost of Rs. 7200/- for gloves, speculum, safe disposal mechanism, etc.
 - 4. syphilis testing and confirmatory tests by TPHA (Rs. 10,000/- per annum),
 - 5. Salary of Doctor (part time-5 days a week for 3 hours per day atleast) for Rs. 1,08,000/- (at the rate of Rs. 9000/- per month)

4.3 Needle and syringes

- limited to 80% of the target group.
- however, this should be costed depending on the number of regular and irregular users
- budget for providing needles/syringes, and for safe disposal of used needles/syringes

4.4 Abscess prevention and Management

- Abscess prevention is limited to 80% of the target population (budget for providing spirit swabs);
- abscess management is limited to 5 - 10% of the target population (budget for providing medicines, necessary investigations, etc.)



5. MISCELLANEOUS

5.1 Incentives for Positive HRG referrals

- One time incentive to peers to bring positive HRGs to ART centres.
- Assumes 10% of HRGs are HIV+; 75% of these are brought by peers to ART centers

5.2 Social Marketing - condoms

- Applicable only to new projects.
- Needs assessment
 - Conduct needs assessment study to develop an evidence based activity plan for TIs.
- It should be completed by 6 weeks and report should be shared to TSU and SACS.
- A separate plan should be worked out with TSU/SACS for base line needs assessment. Only for new TIs

5.3 Documentation

- Documentation of project activities (physical and financial) in terms of printing of
 - vouchers,
 - procurement of registers,
 - preparation of annual reports etc.



Costing Guideline for Truckers

1. Programme Management

- A.1 Project coordinator
- A.2 Salary of Health Educators (1:2500)
 - As per NACP III operational guidelines
- A.3 Salary of Counselor
- A.4 Honorarium to Peer Educator (1:500)
 - As per NACP III operational guidelines
- A.5 Honorarium to P.D

2. Administrative Cost

- B.1 Recruitment cost
 - One time cost for recruitment. Ads, etc.
- B.2 Accountant
- B.3 Travel cost for programme purpose
 - visits to the field for service delivery
- B.4 Rent
- B.5 Miscellaneous Office expenses
 - office cleaning. If you overshoot in any line item then you cannot book it here. Snack and tea for the guests, newspapers & magazines, courier and post, telephone

3. Infrastructure

- C.1 Office Infrastructure
 - (Table, Chairs, Steel Almirah, Curtains, Minimum medical equipments, First-Aid Box)
- C.2 Computer Peripherals
 - printer and computer (hardware) approval from SACs

4. STI Management

- D.1 Infrastructure for static STI clinic with equipments
 - Static clinic required as per new guidelines;
 - 1 for up to 10000 truckers, 2 thereafter
- D.2 STI treatment (Consumables)
 - Consumables for STI treatment critical due to large patient volumes expected under this intervention (compared with core HRG)
- D.3 Satellite clinics for STI
 - Assumes 1 satellite clinic per month for 10000 truckers, and 2 for 30000 truckers;
 - required as per new NACP III guidelines since truckers are not all available at static clinic sites

4. STI Management

- D.4 Doctor
 - Part time doctors required to cover a large population,
 - expected to reach ~2500+ truckers per month;
 - thus salary and quantum of doctors is higher than core HRG guidelines (for 1000 SWs, where monthly clinic visits may be as low as 250-300)

5. Networking Advocacy and Enabling Environment

- E.1 Advocacy with key stakeholders
 - meeting expenditure tea, snacks, call letters, photographs
 - don't put travel for meeting

6. Condoms

- F.1 Social marketing (rolling funds)
 - it should be reflected in the receipts and payments account.
 - Money should come back as it is a rolling fund
Stock register
- F.2 Training of Depot holders
 - training materials, tea and snacks

7. BCC

- G.1 Audio/Visual Equipments
 - (Amplifier cum player, CD player, TV)
 - buy (cost for TV, CD player)
 - 3 quotations, bills and guarantee card
- G.2 Street Theatres/Nukkad Natak
 - Based on evidence, truckers do not respond to IPC alone;
 - norm change among truckers requires mid-media and folk theater including group based problem solving;
 - nukkad plays etc. are critical to achieving behaviour change among truckers (e.g., TCIF example).
 - performance cost.
 - Training for street performers from beneficiaries, infrastructure advisable to get quotations
- G.3 Training of Health Educators
 - tea and snack, training material

8. Community Mobilisation/Observance of World AIDS Day

- Target group congregation events/Observance of World AIDS Day
- All expenditures in conducting the event

9. Documentation, monitoring and evaluation

- I.1 Baseline Need Assessment
 - only for 1st 6 weeks.
 - Conducting small group meetings, questionnaire printing, tea and snacks,
- I.2 Documentation scanning, printing etc. for quarterly and year end reports
- I.3 Programme Planning for next year
 - consultative meetings...honorarium, maximum 2 day workshop
- J2 Drop in centre establishment costs
 - furniture for conducting meetings, boards, registers and records



Costing Guideline for Migrants



1. Programme Management

Programme Management

- A.1 Project coordinator
 - 1 Senior staff, Full Time
- A.2 Salary of the counsellor
 - 1 full Time staff
- A.3 Part time Accountant
 - 1 Accountant, Part-time
- A.4 Recruitment Cost
 - costs towards inserting advertisement in newspaper and interview related costs.
- A.5 Travel cost for programme purpose
 - These are costs involved in travelling for administrative reasons.

Programme Management

- A.6 Office Space
 - The costing is at par with HRG costing. The office space will also be used for group meetings, training, community drop-in centre, counseling space etc.
- A.7 Miscellaneous Office expenses
 - Office maintenance, photocopy, stationery etc
- A.8 Office Infrastructure
 - Table, Chairs, Steel Almirah, Curtains, Minimum medical equipments, First-Aid Box
- A.9 Computer & Peripherals
 - Computer & printer to be used for designing capacity building modules, producing BCC material and communication.
- A.10 Audio/Visual Equipments
 - TV, Audio & Video CD player, TV



2. Behavior Change Communication

Behaviour Change Communication

- B.1 Salary of ORWs
 - 1 ORWs for 1000 migrants.
 - They need to be community based who will be closely working with the VPLs and also with the community directly.
- B.2 Target group congregation events
 - Events for Community Mobilisation, Focus Group Discussion
- B.3 Street Theatres/Nukkad Natak
 - Mid-media is the core method for peer education for migrants under NACP III.
 - Interactive techniques like Street theatre, games need to be used to provoke a discussion on community norms.

Behaviour Change Communication

- B.4 Training of Voluntary Peer Leaders and ORWs
 - This cost is for the trainings within the intervention.
 - This includes cost for food, venue & training materials.
- B.5 Incentive for VPLs
 - It is recommended to encourage the VPLs through an half yearly incentive as there is no provision for any honorarium
- B.6 Development of theme specific IEC materials
 - The IEC material needs to be specific for the target population.
 - These funds are to be used in developing material at the intervention level itself.
 - This does not include large scale printing



3. Services

Services(STI, Condom etc)

- E.1 Social marketing (rolling funds)
 - One time fund for starting social marketing
- E.2 Training of Depot holders
 - Social marketing is a critical strategy for migrant population.
 - It is critical to train condom depot holders in social marketing strategies
- E.3 Outreach clinical services
 - For outreach camps per month at different sites in association with stake holders to encourage the uptake of STI services



4. Networking Advocacy and Enabling Environment

Networking Advocacy and Enabling Environment

- Advocacy with key stakeholders/power structures
 - It involves costs for convening
 - one to one meetings,
 - one to group meetings and developing communication packages for advocacy.



5. Documentation, monitoring and evaluation

Documentation, monitoring and evaluation

- I.1 Baseline Need Assessment
 - For conducting Annual baseline/endline, needs assessment studies
- I.2 Documentation & Programme Planning
 - Cost include for
 - Documentation systems
 - Preparing reports
 - Redesigning of the programme at the end of 1yr