



Save the Children

Sweden - Denmark

Internship report

On

**“An analysis of financial activities of Save the Children Sweden-Denmark,
Gulshan-1212, Dhaka.”**

Submitted To

Daffodil International University

Submitted By

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(BBA Program)

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Date: 19th March 2010

Letter of Transmittal

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Department of Business Administration
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19th March 2010

To
Professor M. Shahjahan Mina
Advisor
Department of Business Administration
“Daffodil International University”
102, Sukrabad, Dhaka.

Subject: Submission of the internship report on **“An analysis of financial activities of Save the Children Sweden-Denmark, Gulshan-1212, Dhaka.”**

Dear Sir,

I hereby with due respect would like to state that I have completed my internship program in Save the Children Sweden-Denmark. I was appointed in the Save the Children Sweden-Denmark finance section. The title of my internship report is **“An analysis of financial activities of Save the Children Sweden-Denmark, Gulshan-1212, Dhaka.”**

My major duty was giving support to my superior. In this way I learnt about the financial activities of Save the Children Sweden-Denmark. I hope your concern and wise judgment on this report.

If you have any further enquiry concerning any additional information, I would be very pleased to clarify that. Thank you.

Yours Faithfully,



.....
Taifa Binta Monir

Acknowledgement

This internship report is an integral part of BBA program designed by the Department of Business Administration. The intention of the internship program is to give the students the practical essence of the real world, which ultimately helps them to build up the career.

First of all, I would like to express my deep gratefulness to the almighty Allah who has given me the strength, wisdom and endurance for fruitfully preparing this internship report.

I would like to express my heart felt gratitude to my respected teacher and to the Advisor of Business Administration Department and the Supervisor of my internship report Professor M. Shahjahan Mina who has been constantly induced me with ideas that led the report of fruition. I am thankful to the Mr. **Niels Bentzen Pedersen** “Country Representative” of Save the Children Sweden-Denmark- SCSD for giving me the placement as internee to gain practical orientation on financial activities of Save the Children Sweden-Denmark.

This internship report is an accumulation of many people’s effort. So, with my full honesty I would like to show my gratitude to them who helped me to prepare my report. I am very thankful to honorable Finance Coordinators, Program Coordinators, and Program Officers of Save the Children Sweden-Denmark, who has given me the opportunity to conduct my internship program in SCSD and also for patient guidance in carrying out my research.

I am also very thankful to honorable Finance Officer and Assistant Finance Officers for their valuable advice & kind effort. I also want to give special thanks to all of them incumbent for their cooperation which helps me to collect information and data about SCSD which is un-dividable part of my internship report.

I am thankful to my friends, classmates as well as other intern students who have helped me to complete this report.

Executive Summary

Internship report is an integral part of BBA program. I have completed my three month internship period in Save the Children Sweden-Denmark. Based on the knowledge that I gather from practical field, I prepared my internship report title **“An analysis of financial activities of Save the Children Sweden-Denmark, Gulshan-1212, Dhaka.”**

Save the Children, the leading international organization combating for child right was established on May 19, 1919 by Eglentyne Jebb, the women behind the Charter on Children Rights. Save the Children Alliance at Present is a network of 29 autonomous Save the Children organizations working in 111 countries.

Save the Children envisage a world

- Which respects and values each child
- Which listens to children
- Where all children have hope and opportunity

Save the Children Sweden (SCS) and Save the Children Denmark (SCD) both have been working in Bangladesh for several decades - SCS since 1973 and SCD from 1989. In 2002 the two organizations decided to amalgamate their programs in order to build a stronger and more efficient country program. Save the Children Sweden – Denmark (SCSD) is part of the International Save the Children Alliance and promotes this vision. It endorses the alliance’s mission of fighting for children’s rights and delivering immediate and lasting improvements to children’s lives throughout the world.

Within the overall frame of child protection Save the Children Sweden Denmark and its partners have chosen to focus on its competences in the following four strategic thematic areas:

- Child protection - Child labour.
- Child protection - Child sexual abuse, exploitation and trafficking
- Child protection in emergency.
- Mobilization of Civil Society

Finance section of Save the Children Sweden Denmark is consists of activities of bills checking, preparing vouchers, issuing cheque, make payment to vendors, staff , fund transfer to respective accounts, fund raising and get approval from NGOAB for that projects fund and so on.

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Chapter One

Introduction

Learning Objectives

- **To know background of the report.**
- **To know objectives of the internship and report.**
- **To know methodology of the study.**



1.1 Background

Save the Children Sweden – Denmark (SCSD) is part of the International Save the Children Alliance and promotes this vision. It endorses the alliance's mission of fighting for children's rights and delivering immediate and lasting improvements to children's lives throughout the world.

Save the Children envisage a world

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Based on the knowledge of practical field I prepared my internship report entitled of **“An analysis of financial activities of Save the Children Sweden-Denmark, Gulshan-1212, Dhaka.”**

1.2 Origin

The internship program is a mandatory requirement for the students who wish to be a BBA graduate. In the internship program, I was attached to host organization named Save the Children Sweden-Denmark, where I worked as an intern in finance department. This report prepared on my practical experience on the day-to-day financial activities, theoretical experience and under close supervision of my internal support as well as my official supervisor.

1.3 Scope

In the internship period and preparing of the report, lot of learning points were available there, such as organizational structure of SCSD, organizational environment and culture, its cash Management system (Cash receive, deposit, disbursement, TT, DD, and bank transfer) activities, dealing with vendors, partners, parties, process of donors funding and process of budget preparation and overall financial and operational activities, rules, procedures, HR manual and others regulations of the SCSD.

1.4 Objectives of the Study

-  To know budgetary control, budget preparation and revision, and fund management process of save the Children Sweden Denmark.
-  To gain the knowledge on cash management process of Save the Children Sweden Denmark.
-  To find out some observations related budgeting, funding, and cash management process of Save the Children Sweden Denmark.
-  To give some recommendations to overcome the problems identified.

1.5 Methodology of the study

The report has been prepared based on Primary and Secondary data. The methodology of the report is described below:

Primary Source

-  The primary data collected from the Finance Officer, Assistant Finance Officers and coordinators & staff of SCSD

Secondary Source

-  Financial manual of SCSD.
-  Bangladesh NGOAB report.
-  SCSD Official Website also used as major source.

Data Collection Method:

-  Face to face conversations with Assistant Finance Officers, Finance Officer and Finance Coordinators & staff of SCSD
-  Personal observation:
 - observing the procedure of financial activities followed by finance department.

Target Population:

Different vendors, account officers and coordinators of Save the Children Sweden-Denmark, Gulshan-1212, Dhaka.

Sample Size:

Data have been collected from 15 respondents, out of those 3 officers, 2 coordinators, 7 staff and 3 vendors of SCSD.

Sampling method:

Convenience sampling method.

Chapter Two

Profile of the Organization

Learning Objectives

- To know creation and viewpoints of SCSD.
- To know the network, management team, partners of SCSD.
- To know program activities.



2.1 Introduction

Save the Children, the leading international organization combating for child right was established on May 19, 1919 by Eglentyne Jebb, the women behind the Charter on Children Rights. Save the Children Alliance at Present is a network of 29 autonomous Save the Children organizations working in 111 countries.

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Save the Children Sweden (SCS) and Save the Children Denmark (SCD) both have been working in Bangladesh for several decades - SCS since 1973 and SCD from 1989. In 2002 the two organizations decided to amalgamate their programs in order to build a stronger and more efficient country program.

Save the Children Sweden – Denmark (SCSD) is part of the International Save the Children Alliance and promotes this vision. It endorses the alliance’s mission of fighting for children’s rights and delivering immediate and lasting improvements to children’s lives throughout the world.

SCSD has the regional programme spread over south and central Asia with specific projects in India and country offices in Afghanistan, Pakistan and Bangladesh. Apart from SCSD, three other alliance members work in Bangladesh,- Save the Children Australia, Save the Children United Kingdom and Save the Children United State of America.

2.2Mandate

Save the Children Sweden Denmark is guided by the fundamental values expressed in the UN Convention on the Rights of the child (CRC).

2.3 Vision

The overall vision of the country programme is “to establish a child protective environment in Bangladesh where all children’s rights are ensured”. SCSD envision bringing positive changes in the lives of girls and boys. It aims to see an increasing number of girls and boys enjoy a life of safe and child friendly environment devoid of sexual abuse, exploitation, trafficking and physical and psychological punishment, violence and discrimination. It aims to see the children enjoying good quality service within health, education and general child development

2.4 Mission

Save the Children fights for children’s rights. We deliver immediate and lasting improvements to children’s lives worldwide.

2.5 Target group

SCSD and partners are working with vulnerable groups of children, their families and with relevant stakeholders such as communities, religious leaders, and locally elected bodies in its target areas. Special attention are given children in hazardous child labour, and children at risk of becoming child labours, on children who are sexually abused, exploited and trafficked and children at risk of being so, on children with disabilities, children from ethnic minorities and children from rural communities.

2.6 Country Objective (for 2009-2012):

- Reduced number of children whose rights are violated with special emphasis on protection against all forms of abuse, exploitation, physical & humiliating punishment, trafficking.
- Govt. duty bearers and caregivers are increasingly made accountable for formulating policies for the fulfillment, protection and respect of children’s and young people’s rights.

- Space and opportunities are increasingly created for participation of children and their organizations through advocacy activities in communities.
- Civil society's and communities' proactive capacity in promoting and protecting child rights has been enhanced through formation of relevant networks.
- Girls and boys are increasingly enjoying their rights in a diverse and inclusive society created by communities in collaboration with CSOs.
- The child protection systems have been strengthened.

2.7 Save the Children Sweden-Denmark in Bangladesh

The SCSD, an integrated part of the Save the Children Sweden -Denmark, Bangladesh Country Office has been given the authority to represent Save the Children activities in Bangladesh, including development assistance, participation in co-operation with other Alliance Members and locally represented NGOS, international organizations.

Save the Children Sweden (SCS) began to work in Bangladesh in 1973 by providing child and maternal health care service through a clinic in Mirpur, Dhaka. During 1990 SCS expanded its programme to include advocacy, research and capacity building of NGOs working with children.

Save the Children Denmark (SCS) has been working in Bangladesh since 1980 in cooperation with Save the Children USA on a rural development project for women. It started working independently from 1993 and gradually created a child-focused project portfolio in Bangladesh and West Bengal. SCD supported the capacity of local partner NGOs to provide better conditions for children at risk and advocated for more child friendly policies and practice.

The two organizations Save the Children Sweden and Save the Children Denmark amalgamated their programme in March 2003 aiming to build a stronger, more visible and effective child rights based programme through a joint regional strategy.

SCSD's strategy strengthens focus and application of Child Rights Programming (CRP) in its entire works. Also it confirms that the implementation of plans remains to be a combination of direct support, research, capacity building, communication, advocacy and awareness centered on strong and effective partnerships.

2.8 Geographic areas

The geographic areas of the programmes are Dhaka, Chittagong, Rajshahi, Barisal, and Sylhet divisions. SCSD works through its partner organizations in 24 out of 64 districts. The programme covers both urban and rural parts of Bangladesh. SCSD's partner SANLAAP works in west Bengal. Apart from this, SCSD has strategic partners, technical partners and different networks which cover almost every district of Bangladesh through different campaigns, consultations and advocacy work.

2.9 Function

Country Programme of Save the Children Sweden-Denmark

The primary focus of Save the Children Sweden-Denmark Country Programme is to ensure Child Protection. To achieve it, a strategic thematic frame has been designed.

Strategic Thematic Frame:

Within the overall frame of child protection Save the Children Sweden Denmark and its partners have chosen to focus on its competences in the following four strategic thematic areas:

- Child protection - Child labour.
- Child protection - Child sexual abuse, exploitation and trafficking
- Child protection in emergency.
- Mobilization of Civil Society

❑ The overall Strategic Program Approach:

-  **Child Rights Programming:** All programming work of SCSD is based on the principles of children's rights. SCSD uses the principles of the UN Convention on the Rights of the Child (UNCRC) to assess, plan, develop, manage, implement, monitor, review and evaluate programme and projects.
-  **Partnership:** SCSD enters into partnership with non-government organizations based on mutual trust and respect, non-discrimination, collective participation and equity. It shares ownership and maintains transparency and accountability in partnership.

The Intervention Approach:

SCSD and partners will implement using the following key strategic responses.

- Advocacy and Networking: Advocacy and networking continued for making the duty bearers accountable for fulfilling, respecting and protecting child rights.
- Capacity Building: SCSD, partners, children and key duty bearers have the capacity to address child rights violations through a child rights programming approach with special emphasis on: Advocacy, service delivery, child participation, non-discrimination, HIV/Aids, and accountability all within the best interests of the child.
- Direct Service s: Direct interventions to ensure the provision of adequate and quality services to children whose rights are being violated – best practices advocated
- Knowledge building: Research, documentation of practices, Monitoring Evaluation system, learning sharing, exposure visit etc
- Sustainability: All projects will have to be developed with sustainability built into them.



Child Protection :

“Save the Children defines child protection as measures and structures to prevent and respond to abuse, neglect, exploitation and violence affecting children”

Children protection is one of the major cluster of UNCRC- which are directly related to some of the articles of UNCRC and other related cluster. Protection is one of the niche area of Save the Children Sweden Denmark in Bangladesh with specifically targeting Child labor, Child sexually abused, exploited and trafficked and children with disability and minority in the context of non emergency and emergency situation.

To address the overall child protection issues as country program focus SCSD working in four major thematic areas-

1. Child labor thematic programme
2. Child sexual abuse, exploitation and trafficking
3. Child protection in Emergency
4. Civil society

Also we are addressing some cross cutting child protection issues like gender, ethnicity, HIV and AIDS, violence, psychosocial care and support through our country program.

SCSD takes a comprehensive approach to bring about a protection system that will prevent right violation and support children affected by violence. It targets community to be prepared to support children’s protection with an established linkage with grassroots

service-providing agencies. Civil society will also act as a pressure group to hold duty bearers accountable to protect children. Children will raise their voices and act as a negotiating agent to protect themselves. SCSD is working and will work with government institutions keeping partner NGOs, civil society, children, and community at the front. SCSD will involve and engage different stakeholders for a constructive pressure on relevant duty bearers.

SCSD has a positive reputation in working within the area of child protection and influencing major stakeholders through for instance the development of the National Plan of Action for Children and the UN Study on Violence against Children. SCSD has been innovative in bridging and strengthening multi-sect oral coordination among civil society and government and for creating micro and micro level linkages on child protection issues.

SCSD is working for capacity development of civil society/civil society organizations/networks to make them more capable on policy and advocacy and to sensitize others on child protection issues. In addition, SCSD will initiate knowledge building activities for the creation of a child protection movement. SCSD will also initiate action research for future direction on child protection issues and method development.

Thematic Area

Child Labour (CL) :

The development objective of CL theme is:

“By 2015 Child Laborers are enabled to enjoy a conducive childhood and possibilities for proper mental, physical, social development are established”.

To fulfill this objective, seven partner organizations of CL namely SEEP, SUF, INCIDIN-Bangladesh, Community participation and Development (CPD), Nari Moitree, Ain O Shalish Kendra (ASK) and UCEP are working in different areas, mostly urban, representing different approaches to work with Child Labour problems.

The thematic program works on four affiliated child labour projects that help to achieve the thematic development objective:

-  **CSR & Child Labour Project:** Improvement of the conditions of children and adolescents in the formal textile and garment sector.
-  **Child Brigade:** Children’s Organisation that works with working children and street children.

-  **ICHCHEY Media Group:** Children's media house where children carry out the advocacy in different media for promotion of Child Rights
-  **Child Led Organisations and Advocacy on Child labour (CLO/ACL):** The project is mainly aiming at empowering child labours to be able to organise themselves and participate in advocacy for reducing hazardous child labour and for improved living conditions for the children. The project focuses on the participation of child labourers through eight partner organizations including Solidarity, INCIDIN Bangladesh, Nari Maitree, BITA, CPD, SEEP and UDDIPAN both in rural and urban areas.

In 2007, CL theme has started a rural program to address the causes of child labour in collaboration of Ain o Salis Kendra (ASK), Society for Under Privileged Families (SUF) and Social Association for Rural Advancement (SARA).

An informal network of partners and SCSD called "Together with Working Children" (TWC) has been formed to establish a unique position for influencing the policy level on the issue of child labour. To fulfill the rights of the child laborers, Ministry of Labor & Employment (MOLE) has taken initiatives to formulate a national child labour policy where SCSD is providing technical & financial assistance under an agreed Letter of Intent.

Thematic Area

Child Sexual Abuse, Exploitation and Trafficking (CSAET) :

The CSAET thematic strategy has been designed to address overall protection issues through preventive and curative measures focusing immediate and root causes based on the country and local context. Direct service, capacity building, awareness raising, advocacy & networking and knowledge building are the main programme strategy of the theme.

Direct service includes service through shelter home/drop in centre that provides food, lodging, counseling, legal support, education, vocational training, job placement and finally integration. The CSAET theme works for capacity building of children, parents, teacher, community leaders, religious leaders, local elected bodies, media professionals, staff of different NGO, law enforcing agencies and lawyers on the related issues.

Advocacy and awareness is focused at national as well as at local level. In advocacy the theme plays key role through acting as catalyst and facilitator to create a pressure group for lobbying with the government, other stakeholder, civil society and community and to create public opinion to influence the policy and legislative reform and its proper implication. Research, documentation, best practices, and method & tool development on CSAET issues are the main area of work of knowledge building,

The CSAET theme works in partnership with the following partner organization of SCSD:

- **Association for Community Development (ACD)**
- **Bangladesh Institute of Theatre Arts (BITA)**
- **Bangladesh National Women's Lawyers Association (BNWLA),**
- **Bangladesh Protibondhi Foundation (BPF).**

These organization are implementing ten projects in the areas of Dhaka, Manikganj, Mymensing, Jamalpur, Jessore, Rajshahi, Barisal, Bandarnban and West Bengal in India.

Thematic Area

Emergency Preparedness & Management:

The SC Alliance defines emergency as: “A situation where the lives, physical and mental wellbeing or development opportunities of children are threatened as a result of a man-made or natural disasters, and where local capacity to respond is exceeded or inadequate.”

SCSD build upon experiences from children's participation in Emergency projects on develop methodologies to involve children in 'Child Lead Disaster Risk Reduction' (CLDRR). Moreover, SCSD strives to combine CLDRR with work on climate change and its influence on children to prepare children and communities for future disaster and raise their voice for positive actions to face the affect of clime change.

SC emergency responses and preparedness management will focus on reducing the potential vulnerability for children in emergency. SCSD will enhance and profile its competencies in activities related to children both during and immediately after disasters and as preparedness for future disasters. Thus the ambition includes:

- a) **In emergency responses;** working with Child protection in Emergency including children's participation in emergency responses, psychosocial support, and Child Friendly spaces.
- b) **In emergency preparedness;** develop methodologies to implement Child Led Disaster Risk Reduction (CLDRR) understood as children's participation in Disaster Preparedness and Management with support from responsible adults. In longer term Disaster Preparedness and Management children's perspective on climate change will be included, as a way to find longer term solutions for DR contingency plan and CFS stockpiling.
- c) **Partnership and cooperation with civil society and community people:** To create a platform to influence national policies, guidelines, and implementation (including other government interventions) concerning disaster preparedness and management.

Thematic Area

Civil Society:

The Civil Society thematic programme aims to contribute Save the Children's vision, mission, priorities, and country strategies to address root causes of child rights violation with a vision to "A responsible Civil Society accountable to CRC". Gradually the civil society has been widely recognized as an essential 'third' sector in Bangladeshi context.

The thematic programme focuses on the following areas:

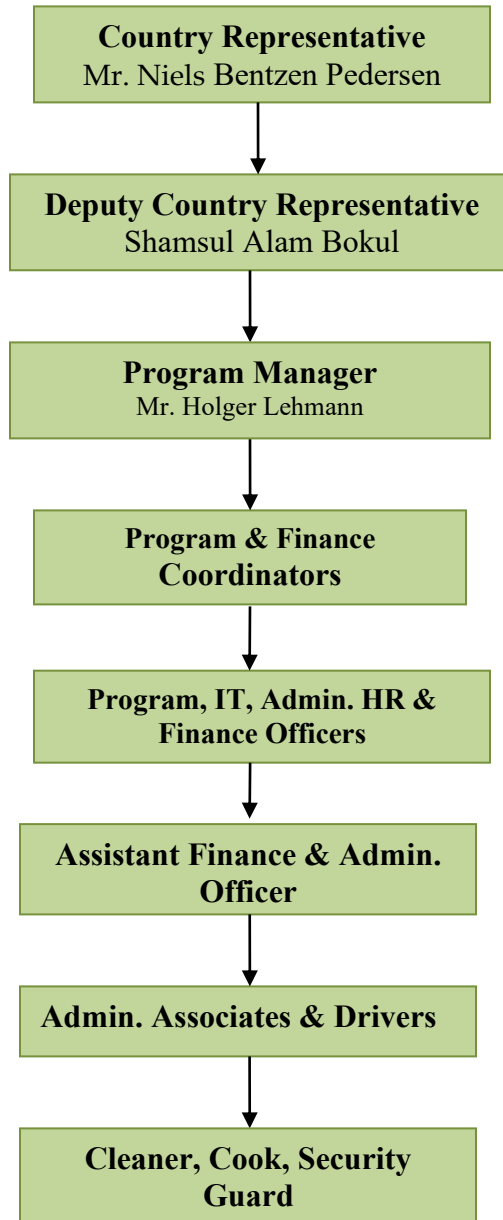
-  Act as the National Secretariat for the 'Civil society Coalition' which plays key role in mobilizing the civil society both at grassroots and nationally for public institutions to respond to the best interest of children.
-  To facilitate capital building and enabling citizens (both adults and children) to identify and articulate their values beliefs, civic norms and democratic practices.
-  Translating community level evidences into the policy level discussion and provide support to do policy analysis and advocacy.
-  To facilitate different policy dialogues and discussions for regulating and monitoring the state performance and the action and behavior of public officials to move forwards child rights issues into mainstream development and practice.

SCSD developed direct and long term partnership with 21 civil society organization based on shared goals, collective roles and ownership with equal and shared identity.

2.10 Management Team of SBL

Management team is the most important part of an organization.

Figure: Management Team of SCSD.



The Save the Children Sweden–Denmark (SCSD) is regarded as one unit and the responsibility for the accounting functions of the SCSD rests with both the Country Representative, Deputy Country Representative of the SCSD and the Management Team Members of the SCSD. For each financial year, the SCSD has a budget frame within program and running costs shall be managed. Certain types of expenses are not a part of the budget frame and those are to be approved by the HQ SCD on request from the SCSD, Dhaka. The Country Representative of SCSD is responsible for organizing the financial management of the SCSD or he/she will delegate the power to the Manager Finance and Administration or its deputed person's for compliance with the budgetary allocations through budgetary control, monitoring and proper accounting to ensure efficient financial management in SCSD.

Commitments:

The authority to make commitments is defined as the competence to conclude Agreements, contracts, etc., which incur or may incur costs for the SCSD. SCSD's general distribution of responsibility to make commitments is specified in the scheme below:

Title and name	Responsibility
Deputy Country Representative	In absence of CR, DCR is overall responsibility for financial management and responsible for Thematic programme with authority to make commitments within Thematic project area.
Programme Manager	Responsible for Thematic Programme with authority to make commitments within Thematic Project area.
Manager (F&A)	Overall responsibility for financial management and general administration of SCSD with authority to make prior to the final approval of the payments

The above staff members are duly authorized by the CR (Country Representative) of SCSD to make commitments within the respective budget area of the Country framework, non-framework, SCS frame, Emergency, Civil Society and projects and other/budget lines given, enter agreements including: Disbursement to partners, local joint expenses, purchase and procurement of goods and services. The CR of the SCSD and the staff members thus authorized shall at any time be accountable for their financial

commitments within available budgets and for compliance with rules for attestation, and allocation of account number and/or budget line number.

Approval of vouchers may only be made in accordance with staff duly authorized to make such approvals as mentioned in [Annex – 3](#). The list is to be kept current and updated by the Finance Manager. The format of Annex-3 is stated below:

Annex 3:
Approval procedure:

Vouchers and payments approval:

1st step	2nd step	3rd step	4th step	5th step
Submission of payment request to the Finance Officers-F.O and Assistant Finance Officers-A.F.O	FO & AFOs prepares the Voucher and check if appropriate and submit it to the FC, then FC verify the voucher then send to FM.	FM checks and recommended the payment request and sends it to the CR for approval.	CR approves the payment.	Finance Section makes payment to the concerned party and keep the voucher its custody.

Chapter Three

Financial Activities Section

Learning Objectives

- To know donors and fund sources.
- To know budget and budgeting process of SCSD.
- To know steps of cash management of SCSD.
- To know about partner organizations.
- To know about convertible account.

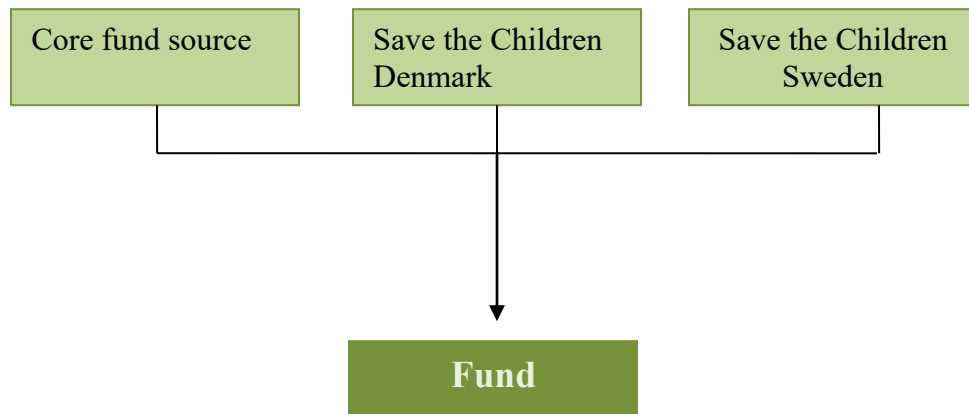


3.1 Introduction

SCSD's projects and programme works take place on a number of different levels and in a number of different settings and donors. Each individual project forms an integral part of SCSD's total programme and budget. SCS's projects and programme work are presented on different levels moving from country programme level, thematic programme level and project level. At the country programme level, references are made to SCD, SCS and other donor programme level whenever relevant. SCSD's projects are financed through different types of funding, with a considerable part being financed through specific period framework agreement entered between SCSD and the different individual donors. Instructions related to different donors' funding differs significantly from one donor to another.

3.2 Donors

The SCSD Bangladesh office obtains funding from the following sources:



-
1. Core Funding Source
 2. Save the Children Denmark
 - Save the Children Denmark's operations are financed mainly through
 - a) Own fundraising
 - Private persons and companies in Denmark
 - The Alliance/Market Development Progr. (MDP)
 - b) External funds

- Governmental authorities-Foreign ministry of Denmark (DANIDA)

3. Save the Children Sweden:

Save the Children Sweden's operations are financed mainly through

a) Own fundraising

- Private persons and companies in Sweden
- The Alliance/Market Development Progr. (MDP)
- The Radio Aid

b) External funds

- Governmental authorities -Foreign ministry of Sweden (Sida)
- Other authorities (for example Unicef, UNHCR)

4. Other Funding Source

5. Save the Children Alliance

6. Save the Children Finland

7. IKEA

8. UN bodies

9. Emergency funding

3.3 Budgeting process

✚ Interested donor at first send proposal to Head Quarter about their intention of donation in their activities. Then HQ selects which country office would expert for conducting new project efficiently and effectively.

✚ SCSD (Country office) makes Project proposal as per require by the donor for implementing the project/program/activities which is donor seems to be implemented. A Project Proposal format is following: FD-6 Form as follows:

FORM – FD – 6

Project Proforma for foreign assisted project

1. Name of Non-Government Voluntary Organization (NGO) responsible for execution of the project : Save the Children Sweden-Denmark
2. Registration No. under the Foreign Donation (Voluntary Activities) Regulation Rules 1978 : DSW/FDO/R 027, Dated-22.04.1981
DSS memo: DSW/ER/FD-147/1457
Dated 07.02.1980
3. Full Address :
Save the Children Sweden-Denmark
House # 9, Road #16, Circle # 1
Gulshan, Dhaka –1212
Telephone 8828118, 8814985, 8812389,
Fax: 8810448
4. Name of the Project : Child Rights and Development.
5. Project Number (Please see serial) :
 1. Child Labor
 2. Child Sexual Abuse, Exploitation and Trafficking
 3. Children's Right to Quality Education
 4. Children Participation, Advocacy ,Media
 5. Emergency Preparedness

6. Location of the project area. (It means district, thana and city covered by):

DISTRICT

THANA

CITY/UNION

The above projects will be implemented all over Bangladesh including Dhaka, Chittagong and Rajshahi City Corporation areas in collaboration with local NGOs.

7. Project Description :
 - (i) Background : Initially, Save the Children-Sweden started operations in Bangladesh in the year of 1973 focusing child nutrition, mother's health, education and training of health workers and

the Save the Children-Denmark started its operations in Bangladesh in 1989 focusing on child labour, child sexual abuse, trafficking and integrated child development. Until 2003, both Save the Children Sweden and Save the Children Denmark were separately working for Child Rights and Development.

In 1990, Government of Bangladesh committed to United Nations conventions to protect and promote child rights. To assist in execution of the GOB commitment to UN, Save the Children Sweden Denmark along with its local partners are involved in supporting child rights - primarily for the disadvantaged group of the society.

By now, Save the Children Sweden Denmark has created a network and established excellent working relations with Save the Children Alliance members, relevant ministries, local authorities, local NGOs, regional and international organizations in protecting and promoting child rights.

(ii) Objectives of relevant projects : In line with the GOBs national priorities, Save the Children Sweden Denmark has been working with:

1. Child Labor

By 2015 number of child laborer are reduced and they are enable to enjoy a conducive childhood with proper mental and physical development

2. Child Sexual Abuse, Exploitation and Trafficking

Reduced exposure of the children to violence and violation of rights

3. Children's right to Quality Education

Build capacity of non-formal education provided by SCSD partner organizations and established clear linkages between the formal and non-formal systems.

4. Children participation, Advocacy and Media

Children are capacitated and organized to raise their voice on rights issue and media are sensitized to support the attainment of children's right

5. Emergency Preparedness

Children rights are prioritized and safeguarded in emergency and government and communities are taking preventive and creative measures to address child rights violation in emergencies.

(iii) Targets

: To achieve the above mentioned objectives, Save the Children Sweden-Denmark has the following targets:

1. Child Labor

By 2010, alternative livelihood options are accessible for child labour and their parents

By 2010, stakeholder, duty bearers and caregivers at local and national levels have become more responsive to fulfill child labourers special needs and fulfilling of their rights

By 2010, capacity of child labourers, their parents and communities is increased for getting organized and claiming fulfillment of their rights.

2. Child Sexual Abuse, Exploitation and Trafficking (CSAET)

Increased protection mechanism of the children including marginalized and vulnerable children from CSAET

Increased access of the survivors of CSAET to psychosocial, legal, repatriation, integration and recovery care facilities

Duty bearers are more responsive to provide child friendly policy and legal protection

3. Children's right to Quality Education

Actions to build capacity of non-formal education provided by the SCSD partner organizations and establish clear linkages between the formal and non-formal education systems.

SCSD through its partners will support children's initiatives and their active participation in everyday life and schooling.

Good practices on inclusive structures, participatory and child friendly teaching methods has been developed, documented and advocated.

Increased access of children, especially those from marginalized groups to quality inclusive basic education (pre-primary & primary) in target districts (Kurigram and Khagrachhari)

4. Children participation, Advocacy and Media

Consolidate learning by assessing impact of child participation in its projects across the region.

Strengthened diverse forms of child-led initiatives and organisations in the region to make children's voices heard.

5. Child Rights Programming and Organizational Development

Visible changes can be seen in partner organisations capacity to implement Child Rights Programming (reflected in

project proposal, annual report, information material) as a result of the SCSD's coaching process

Development of child rights based M&E and MIS and increasingly apply it together with children.

Initiated cooperation between SCSD and the universities to include child rights issues in their curricula.

6. Emergency Preparedness

Develop child led disaster & risk reduction and education programme in emergency situations and piloting those in the disaster prone areas.

Develop community based psychosocial support system for the children through child friendly space.

Government and other duty bearers are more responsive to address child rights in emergencies.

SCSD and partners have a comprehensive contingency plan.

iv) Major physical component of the project
With their financial implementation :

1. Child Labor Tk. 202,299,216.00
2. Child Sexual Abuse, Exploitation and Trafficking Tk 139,758,114.00
3. Integrated Child Development Tk.178, 293,243.00

(v) Linkage with other Projects, if any. : With Govt., Save the Children Alliance members, local authorities, local NGOs and UNICEF in promoting the UN

Convention on Child Rights and in general on child development.

vi) Describe briefly the Operational /Management aspect of the Project Including organogram

: SCSD will operate its programme in Bangladesh through providing funds to local NGOs for implementation of the project as per approved Project Proforma. The Country Representative leads the agency with the support of a management team comprising of 4 members. She/he is simultaneously responsible to both the headquarters and NGOAB. Please see attached organogram

Core foundation of the programme is derived from UN declaration of the child rights and national and local situational analysis of child rights. The programme is primarily implemented through local community based organizations, networks and children's platforms. The partnerships are decided following a process of organizational and programmatic assessment.

In order to pursue the programmatic objectives, SCSD provides technical assistance on organizational development, build programme knowledge through research and information dissemination, coordinates with NGO and other NGO/INGOs and provides regular monitoring and evaluation of programme activities.

SCSD's assistance is given thru the NGOs registered with Department of Social Services and NGO Affairs Bureau. Respective organizations are responsible for obtaining NGO Bureau clearance for receipt of committed funds from SCSD.

8. Estimated Cost (in foreign currency and in Taka) :

1 US DOLLAR = Tk. 68.00

Figures in Actual

Details	Year 2008	Year 2009	Year 2010	Total
(i) Total Taka	268,894,118	269,364,859	245,071,669	783,330,646
(ii) Local Currency	0	0	0	0
(iii) Foreign Currency USD	3,954,325	3,961,248	3,603,995	11,519,568

Note: Foreign currency conversion table:

Figures in Actual

Year	Local Currency	Conversion Rate	Equivalent DKK	Conversion Rate	Equivalent USD
2008	268,894,118	0.080	21,511,529	68.00	3,954,325
2009	269,364,859	0.080	21,549,189	68.00	3,961,248
2010	245,071,669	0.080	19,605,734	68.00	3,603,995
Total	783,330,646		62,666,452		11,519,568

9. Implementation Period: (I) Commencement of the Project: January 2008.

(ii) Completion of the Project: December 2010.

10. (a) Is the Project a revision or extension of earlier project :

Yes, this is an extension of the recently completed project. This project is expected to be continued in the coming years.

(b) Whether this project is a similar : No.
project has been submitted earlier
and rejected by the Government
of Bangladesh.

11. Proposed donor(s) (please enclose : Letter of Intent provided in Annex....Donors to the project are:

Letter of Indent)

i) Save the Children Denmark (Red Barnet)
Rosenoerns Alle 12
DK -1634, Copenhagen V, Denmark
Phone: 00 45 35 24 8549
Fax: 00 45 35 39 1119

ii) Save the Children Sweden (Radda Barnen)
SE-10788, Stockholm, Sweden
Phone: 46 8 6989000
Fax: 46 8 9013

Although two donors will finance the project but Save the Children Denmark will primarily coordinate financial matters including providing Letter of Intent.

12. Financing Agreement

(a) Project Aid.

: The amount shown in item No.8 will be remitted to Save the Children Sweden-Denmark Country Office in Dhaka by the Donors through bank transfer.

Figures in Actual				
Particulars	Year 2008	Year 2009	Year 2010	Total
(a) Danish Kroner (Dkk)	21,511,529	21,549,189	19,605,734	62,666,452
(a) Foreign Currency-USD equivalent	3,954,325	3,961,248	3,603,995	11, 519,568
(b) Local Currency equivalent –BDT	268,894,118	269,364,859	245,071,669	783,333,646
© Reimbursable Project Aid (RPA)	N/A	N/A	N/A	0
(d) Other if any, please specify	N/A	N/A	N/A	0
(e) Total in Taka	268,894,118	269,364,859	245,071,669	783,333,646

(ii) Local finance and source : Not applicable

(a) Contribution by the NGO : N/A

(b) Other source, if any : N/A

13. Project Input and costs (with annual break up)

:

Physical input (please specify Item-wise)

: Details in Annexure B

Taka in Actual			
Particulars	Year 2008	Year 2009	Year 2010
Furniture and Equipment (Replacement of old computers, printers, furniture etc	775,000	715,000	540,000

(ii) Number of Foreign Consultants/ : Three persons – Details in Annexure A
Experts/Advisors.

(iii) Number of Local Consultants : Will be decoded time to time based on needs.

(iv) Number of personnel : Details given below:

(a) Managerial:

Figures in Actual					
Staff Category	Local	Foreign	Year 2008	Year 2009	Year 2010
Programme	9	3	9,142,844	10,285,700	11,571,412
Administration	2	0	3,308,451	3,722,007	4,187,258
Total	11	3	12,451,295	14,007,707	15,758,670

(b) Skilled:

Figures in Actual					
Staff Category	Local	Foreign	Year 2008	Year 2009	Year 2010
Programme	15	0	11,372,136	12,793,653	14,392,860
Administration	17	0	8,836,500	9,941,063	11,183,695
Total	32	0	20,208,636	22,734,716	25,576,555

© Unskilled:

Figures in Actual					
Staff Category	Local	Foreign	Year 2008	Year 2009	Year 2010
Programme	0	0	0.00	0.00	0.00
Administration	6	0	1,049,666	1,180,874	1,328,484
Total	6	0	1,049,666	1,180,874	1,328,484

v. Office Equipment - proposed procurement of office equipment is shown in Annex
B – Taka 2,030,000

Following office equipment is from previous project(s) and in good usable
condition and will be transferred to the new project for use.

SI	Particulars	Quantity
1	Fax Machine	2 nos
2	PABX machine	1 no
3	Telephone Set	49 nos
4	UPS	6 nos
5	Computer Set	48 set
6	Computer printer	8 nos
7	VCP	3 nos
8	Ceiling fan	36 nos

9	Refrigerator	2 nos
10	Deep freeze	1 no
11	Air cooler window	4 nos
12	Air cooler split	28 nos
13	Photocopy machine	3 nos

vi. Vehicles – Procurement of new vehicles are listed in Annex B – Taka 14,240,000

Following vehicles are from previous project(s) and most of them are in bad condition and needs replacement.

1. Dhaka Metro Gha 02-1216 - Pajero Jeep Model 1991 – Bad condition needs replacement
2. Dhaka Metro Gha 02-2114 - Feroza Jeep Model 1993 – Bad condition needs replacement
3. Dhaka Metro Cha 51-1533 - Microbus Model 1999 – Bad condition needs replacement
4. Dhaka Metro Gha 11-2724 - Pajero Jeep 1999 – in good operating condition
5. Dhaka Metro Gha 11-6107 - Honda Jeep 2005 – in good running condition
6. Dhaka Metro Cha 11-6623 - Microbus 2005 – in good running condition

(vii) Accommodation for this project

(a) Office/ Institution :

Taka in Actual

Particulars	Year 2008	Year 2009	Year 2010
Office Rent	2,605,320	2,930,985	3,297,358
Premises general (Electricity, Gas, WASA, repairs, maintenance, electrical fittings, security etc.	1,500,000	1,687,500	1,898,438
Total	4,105,320	4,618,485	5,195,796

(viii). Training/Seminar/Workshops/

Motivational inputs (Please specify)
those are done by partner

: Need not to specify as
organizations

(ix) Customs Duty and Sales Tax, If any : N/A

(x) Contingencies (please specify
Item-wise break up, use : None
annexure, if necessary)

(xi) Foreign exchange if any to be remitted abroad : None

14. (i) Break up of Overhead Cost
(Including Head Office and/or branch
offices in Bangladesh) of the NGO for
implementation of the project. : Summary given below. Details shown in
Annexure F

Particulars	Figures Actual		
	2008	2009	2010
Administrative Overhead Annex – F	4,320,000	4,960,000	5,680,000

(ii) Ratio between overhead/Administrative
cost and project cost:

Project Cost	85.79%
Administrative Cost	14.20%

15. Project output:

Please describe briefly the benefit
to be derived from the project on
completion (Details may be
Furnished in an annex)

: The project will facilitate in addressing issues of child rights and child development for the most vulnerable section of the population in both the urban and rural areas. All these projects will directly and indirectly contribute to reducing child labour, child sexual abuse, exploitation and trafficking. The projects will help to grow awareness among the families, communities and policy formulation levels. Education and skill training will empower the children to support their own and family lives. NGOs will be supported to work more closely with local government institutions to promote children's right and development and media will help to make issues more sensitive to child issues.

16. Name(s) and brief outline of other ongoing projects undertaken by this NGO.

Sl. Name(s) of Project(s)	Scope of work	Cost in Taka	Impleme nt -ation period.	Present Status.
Child Survival and Developme nt	Create awareness and reduction of child labour, provide education, health and nutrition support, protect children from sexual abuse, trafficking, emergency protection and promote good governance with special focus to children's right.	77,699,102	2006- 2009	Ongoing

17. Affiliation of the Project Executing Organization
with any other NGO within the country or abroad : Not yet.

18. Banking arrangement :

(i) Name of the Bank with address : Hong Kong Shanghai Banking Corp. Ltd.
Anchor Tower, 1/1 Sonargoan Road, Dhaka.
Bangladesh.

(ii) Account number(s)

(iii) Name(s) designations and
address(s) of authorized:

- ✚ SCSD sends draft PP (Project proposal) to HQ because HQ may give any instruction or suggestion for inclusion, exclusion, modification, edition, deletion, on that proposal.
- ✚ After getting comments or suggestion of HQ then PP is finalize and send to donor.
- ✚ Donor examine the PP whether the requirements are fulfill by PP which is send by the country office (SCSD). If the donor satisfy with PP then they give approval on PP and budget for that. But if the PP does not fulfill donor requirements, then donor may request or suggest revising the PP according to their requirements.
- ✚ After that SCSD made MOU (Memorandum of Understanding) with donor where every terms and condition, mode of payment are clearly mentioned.

MOU-(Memorandum of Understanding) which includes following facts through several articles:

1. Name of both parties (donor, recipient who will implement the project)
2. Objective of the project.
3. Obligations of both parties
4. Detailed budget according to project proposal. In project proposal budgeted amount allocated into various expenses area related to the program by using appropriate tools which is prepared by finance coordinator.
5. Information, monitoring, and evaluation
6. Project reporting within 3 months after the date of the project.
7. Submit audit report to donor
8. Time duration and termination of the project

In general MOU plays the role of representative of both parties.

- ✚ Letter of intent provided by donor to SCSD where they mention the donated amount. This letter confirms the intention of transferring project fund to SCSD mother account.
- ✚ Submit project proposal at FD7 form as per NGOAB requirements and copy of letter of intent to NGO Affair Bureau for getting approval of fund utilization for the project
- ✚ If NGOAB satisfy with all deed-documents provided by NGO, then it gives the approval of PP along with some term and conditions such as:
 1. Project implementation period
 2. Submit audit report within 2 months of ending year
 3. Project reporting within 3 months after the date of the project.
- ✚ SCSD submits copy of all NGOAB approvals to the donor. After that donor/HQ transfer fund to mother A/c.

3.4 Mother Account

Every NGO has a Mother account. In which bank NGOs deal their most of transactions they maintain a Convertible or Mother account there. Mother account is such an account where foreign currency exchanges. Here Head-Quarter and Donors fund converted into BDT. SCSD can only issue dollar for using in foreign trips and cheques for local currency in case of transferring budgeted amount to relative project account against its Mother account. Nothing is refundable to Mother account. Requirements of issuing dollar against Mother account are given below:

1. Fund request application where required dollar amount mentioned.

2. Copy of invitation letter
3. Filled up TM form which is provided by bank (HSBC).
4. Passport
5. Ticket.

There are some quota limitations in case of carrying dollar as cash, which is called dollar quota limitation. For example: for Asia travel, traveler can carry \$1800 as cash along with him. SCSD has been using two types of quotas in foreign travel:

1. Personal quota
2. Official quota

Personal quota:

For every mid-level and upper level administrative and program officer, staff, SCSD maintains personal dollar quota for their foreign travel.

Official quota:

Official quota maintains against SCSD. Country representative have direct authorization to access this quota. Other staff can access this only when their individual personal dollar quota overlap by their estimated travel expenses.

Traveler can carry TC (travel cheque) in case of emergency when official quota also become empty.

3.5 Process of transferring fund to mother account from Head quarters and donors

-  After getting project proposal approval from HQ / Donor and NGOAB approval for running new project activities in our country and also approval of budgeted fund for that project SCSD sends 1st qtr fund request to HQ or respective donor. SCSD mention how much fund it needs during 1st qtr period for conducting work plan activities in their fund request form.
-  Head quarter conduct with HSBC bank of Denmark to know how much DKK it needs to deposit there including fund transferring charge of HSBC.
-  After collecting information of exact figure of DKK or SEK amount, HQ deposit the fund to HSBC with detailed information of Country office (mother account or convertible account.)

- ✚ Then HSBC bank of Bangladesh sends E-mail and inward remittance form to SCSD where bank mentioned exact received amount at BDT and request to send “C” form for further processing of bank.
- ✚ SCSD filled up “C” form by Country Representative of it and send to HSBC bank.
- ✚ HSBC bank sends all necessary remittance documents to Bangladesh Bank to verify and take permission to credit the stated amount to the SCSD mother account.
- ✚ After getting the permission of Bangladesh Bank, HSBC provide advance advice letter to SCSD for ensuring credited amount to their mother account.
- ✚ Finally SCSD sends money receipt or acknowledge receipt to HQ/ Donor for ensuring fund received.

3.6 Budget Follow-up for the project period

The budget follow-up for the project period provides a status report of the project expenses registered from the beginning of the project to date as compared to the approved project budget.

Budget Follow-up for the Project Period contains the following information:

- Main budget lines and sub-lines inserted, numbered and formulated according to the approved project budget.
- Approved project budget.
- Expenses per calendar year from the beginning of the project taken up-to-date.
- Sum of expenses taken up-to-date.
- Variance (approved project budget minus sum of expenses)
- Signatures of authorised signatories to certify the budget follow-up as being correct for the project period.

Expenditures within Approved Budget

No expenditure (both running cost and thematic project) will be accepted without the budgetary sanction i.e. the approved Budget must be made in accordance with the preconditions for the substance and the amount under which the approved budgets of the SCSD (Running Cost/ Thematic Project) are given and with due attention specified in the instructions of Financial Administration and Management of the Save the Children Denmark and any announcements and updates from SCD and SCS.

3.7 Partners Organization

Partners who are working with vulnerable group of children, their families and with relevant stakeholders such as communities, religious leaders, and locally elected bodies in all over Bangladesh.

Before anyone can start making payments to a partner organization a valid co-operation agreement must exist between the Programme Office and partner organization. The agreement may relate either to temporary support or longer-term support and should set the conditions for activities and operational goals, financial support, terms of payment, accounting, reporting and audits.

The Manager is responsible for monitoring activities regulated by the agreement. Planning and follow-up must therefore be structured so that the administrator/accountant and Programme Officers complement each other in monitoring the partner organization's activities.

It must be possible to track each co-operation agreement with a partner organization in Save the Children Sweden's accounting and financial reporting.

3.8 Financial support to partner organization

Financial support for activities might cover:

- ☐ Longer-term support to partner organization
- ☐ Support that is temporary and non-current, either to the partner organization or others

1. **Longer-term support** to partner organization needs a co-operation agreement and ordinary budget. Since Save the Children Sweden cannot make financial commitments for more than one year, the agreement can only cover financial support for one year (but can include an intended commitment for several years).

The decision-making process is extensive and is as follows:

Application (June/July)

Discussions (thematic and economic)

Budgets to Head Office (September)

Discussions at Head Office and possible amendments
Decision of the Board of Save the Children Sweden (December)
Signing of co-operation agreement (December/January)
Reports according to co-operation agreement

Instructions and applications forms for partner organizations should be available in every Programme Office.

3. **Temporary support** is by definition temporary and non-current. It may be provided to a partner organization or others. The decision-making process is as follows:

Application (June/July)
Discussions (thematic and economic)
Decision of the Representative (always in writing)
Agreement
Reports according to agreement

The partner organization's auditor should audit all funds (including multi-year support as well as temporary support). Funds channeled through the Programme Office should be included in the audit.

3.9 Cash management

Steps of Cash Management Processes are given below:

-  Bills submit to cash section attached with request form.
-  Checking bills to find out observations of that bill
 - Checking that the accounts used correspond to the nature of the transaction
 - Checking of attestation
 - For grant disbursements, the control must also include:
 - Budget and checking of grant versus expenses in individual budget & expenses.

1. Entry bills in register books :

Entry No	Date	Time of bill entry	Purpose of bill	Amount	Signature of Account Officer
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✚ Checking bills again to be sure about that all requirements are fulfilled.

✚ Prepare vouchers and journals according to nature of bills.

Types of vouchers

Only original documents are to be accepted as documentation for disbursement. If in exceptional cases copies have been used, it must be made clear on the document that the original has been lost or is filed elsewhere.

SCSD shall use 3 (three) types of vouchers to record its financial transactions depending upon the nature and type of transactions. These are:

1. Receipt Voucher

Any amount received in cash by way of grant, subscription, donations, or repayment of loans / advances, collection against dues, etc. shall be treated as cash receipt transaction. Any amount received in the form of cheque / pay order / demand draft or in any form other than cash by way of grant, donations, interest, loans, or repayment of loans / advances, collection against dues shall be treated as bank transaction and shall be recorded through Receipt Voucher. All cash or bank receipt transactions shall be accounted for through Receipt Voucher.

2. Payment Voucher

1. Any amount paid by cheque, draft, pay order or account transfer on account of expenditure, purchase of assets, purchase of stocks, settlement of accounts or any other payment other than cash made by SCSD and Projects shall be considered as bank payment transactions.
2. Any amount paid in cash on account of expenditure, purchase of assets, purchase of stocks, settlement of accounts or any other payment made by SCSD and projects' fund shall be considered as Cash Payment transaction.
3. All bank payment transactions shall be accounted for through payment.

The payment voucher must establish:

- a) Who has prepared it?
- b) Date of preparation
- c) Name and address of recipient

- d) Currency and amount to be paid
- e) Decision basis (can be in form of attached document) or by referral to co-operation agreement etc.
- f) Complete coding
- g) Bank name and address plus account number etc. if bank transfer
- h) Cheque number if paid by cheque
- i) Name and date of authorization
- j) If the payment is made in cash or by cheque, the date and recipient's signature should preferably be written on the voucher. Otherwise, a separate receipt can be attached

4. Journal Voucher

1. Journal voucher is recognized as voucher for paper transactions, where receipt or payment of fund is not involved. Journal Voucher shall be used for transfer or adjustment of ledger account balances from one account to another account.
2. The Finance Co-coordinator and Programme/ Finance Manager shall jointly authorize the Journal Voucher. Finally, CR shall approve the Journal Voucher.
3. All account adjustments or transfer of general ledger account balances shall be recorded through Journal Voucher.

The voucher must have the following attachments:

- An invoice
- A letter to the recipient and a copy of the agreement/contract on payment for the service rendered. If the payment concerns a programme/project, research assistance or consultancy services, the letter must be accompanied by the request for payment issued by the recipient according to the agreement/contract entered, and a copy of relevant pages of the agreement/contract or some other form of documentation for disbursement.

Collect signatures of all bill authorized people.

The approval procedure to be carried out by the Finance Coordinator/ Programme Coordinator/ Line Manager consists of the following tasks:

- Checking of the vouchers and the supporting documentation
- Checking that the accounts used correspond to the nature of the transaction
- Checking of attestation
- For grant disbursements, the control must also include:

- Budget and checking of grant versus expenses in individual budget & expenses.
- ✚ Preparing cheque against each voucher and collect approval from signatory of the cheque.
- ✚ Then cheque goes to Bank for deposit/withdrawal money.
- ✚ In case of cash bill, directly payment from cash to party/staff of the organization.

3.10 Cash payment

Cash payments should be avoided and used only for payments of minor amounts (approx. USD 100). Payments should normally be made by cheque or bank transfer.

✚ Office petty cash

Loose cash should be kept to a minimum. Cash payments should be avoided and used only to settle minor amount. The office petty cash box should not exceed the equivalent of USD 1,000. However, in the absence of a functioning banking system, or of other reasons, it could be necessary to keep higher amount than mentioned above. In such cases the Reg. Representative should submit a written request to Head Office/ the Director of the International Programme, stating

- Requested amount,
- The reason to have the higher amount of office petty cash,
- The name of the office(s) to keep the requested amount,
- The period of time such a permission should be valid.

After an approval a certain decision will be signed and submitted to the Programme Office.

The petty cash box should be kept in a safe after office hours and at least in a locked desk drawer during office hours. A responsible person, together with the cashier, should count the petty cash at least once a month at irregular times. A cash reconciliation document should be filled in and attached to the financial reports to Head Office.

But at present SCSD does not maintain petty cash for the purpose of reducing complexity of maintaining 32 individual projects accounts.

- ✚ Money receivers provide signatures on voucher after receiving money.
- ✚ Vouchers go to file for keeping records of financial documents.
- ✚ Posting to ledger by using accounting software named “**Navission**”

Chapter Four

Findings, Recommendations & Conclusion



Learning Objectives

- To know some findings.
- To know some recommendations against those findings.
- To know the Conclusions.

4.1 Finding

SCSD has been working to make the Govt. duty bearers and caregivers more accountable for formulating policies for the fulfillment, protection and respect of children's and young people's rights.

- ✚ Save the Children Sweden-Denmark has maintained prescribed accounting records and financial statements which giving true and fair view of the state of the each project's affairs for preparing the periodic financial report.
- ✚ Vouchers are preparing according to the prescribed format in financial manual.
- ✚ Vouchers approved by authorized voucher signatory official after properly execution of all supporting evidences of bills.
- ✚ All sort of disbursements, transactions are done through cheque.
- ✚ Number of Project and partner organizations has been increasing day by day.
- ✚ The SCSD country office has own country strategy. According to the country strategy SCSD prepare plan of action for three years phase and based on the plan of action a detail work plan and budget is prepared.
- ✚ Partnership policy of SCSD is not properly utilized and followed.
- ✚ In absence of a common budgeting policy and practices, the head of budgets of partner's organization are unclassified and unstructured and are not comparable, at the time of preparation and consolidation of thematic report.
- ✚ Whether budget has cut down and fluctuation of DKK, SEK or other foreign currency rate gradually decreased, the budget revisions should conduct by SCSD as per requirement of Head Office & donor, A cash deficit situation will arise at end of the year.
- ✚ Sometime sufficient and appropriate supporting evidences of bill are not attached with the voucher.

4.2 Recommendations

- ✚ SCSD should give strong center of attention for preparing partnership policy which would cover all terms and conditions as well as common and standard budgeting guideline for the partner organizations.
- ✚ All parties, staff, partners should be more conscious about all relevant supporting at time of submitting bills.
- ✚ An orientation workshop should conduct by the Finance team to orient that how can and what should attached sufficient and appropriate supporting evidences with the bill and voucher.
- ✚ The donor/HQ and SCSD should pre-inform whether possible to partners organization relating to budget revision, so that SCSD and partners can pre - aware about that.

4.3 Conclusion

NGOs play a significant role in providing social welfare services in Bangladesh. There is compelling evidence that the government and NGOs are ‘complementary forces’ to each other in achieving national child right goals. They can also have a crucial role in advocacy and in mobilizing policy makers and the community towards expansion of control programmes. Through building a powerful lobby with the government and the community, NGOs can raise awareness about causes of exploitation of children and child protection, create demand for services and help provide those services.

Although three months practical orientation is not enough to learn the practical financial terms to realize my theoretical knowledge, that I have gathered from various courses. But it was great pleasure for me to have practical exposure in Save the Children Sweden-Denmark. Without practical exposure it could not be possible for me to compare the theory with practice.

Though the departments and sections are covered in the internship program, it was not possible to go to the depth of each activity of finance section because of time limitation. So objectives of the internship program have not been fulfilled with complete satisfaction. However highest effort has been given to achieve the objectives of the internship program.

I wish every success for Save the Children Sweden-Denmark in terms of every national and international steps of NGO sector.

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