

SERVICE RULES

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DK & Associates
a partnership firm

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PREFACE

This Financial Manual has been developed to strengthen the financial management practices of DK & ASSOCIATES and to provide employees and other interested parties with an accessible source of information regarding policies, procedures, and forms which are appropriate and/or required in each particular situation involving financial management transactions.

The Manual is an explicit description of the finance and accounts function, related system and procedures of DK & ASSOCIATES and introduces an accounting system bringing together the best practices of practical accounts keeping within the existing operating and control environment.

We feel that the Manual is a complete structured guide for planning and controlling of DK & ASSOCIATES's financial management function and hope that the different tiers of management would find it a useful tool in discharging their duties and responsibilities properly.

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CHAPTER I

1 INTRODUCTION

1.1 A brief description of DK & ASSOCIATES

DK & ASSOCIATES is a Partnership Firm has started its journey in 2012 and got the formal registration in 2019 from Joint Stock Companies & Firms Bangladesh, 2019 (Registration No. p- 43876/2019, July 31, 2019):

1.2 Vision

Our vision is committed to adding value to all stakeholders and community.

1.3 Mission

Our mission is to follow ethical business practices and adding value to all stakeholders

1.4 Commencement

This Service Manual is effective from 1st August, 2019

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CHAPTER II

2 Introduction

2.1 General Employment Conditions

DK & ASSOCIATES will seek to encourage the potential employees and members to become part of the management team and will ensure that access is fully available to all irrespective to their gender, physical ability, religious affiliation, caste and class. However, for some positions, purposive requirements for either male or female will be specified during requirement. DK & ASSOCIATES shall apply these principles in its recruitment and management of employees. It shall ensure that the recruitment policy of DK & ASSOCIATES is followed.

By accepting employment with DK & ASSOCIATES, the employee agrees to abide by the authority of staff structure and cooperate with his/her colleagues and superiors according to the employee's job description and title classification. Staff members are to exercise the utmost discretion in all matters of DK & ASSOCIATES's business. DK & ASSOCIATES employee agrees that all knowledge and information that they may receive from DK & ASSOCIATES or from its employees is proprietary information of DK & ASSOCIATES and shall be treated as confidential. Upon termination of employment, employee shall surrender to DK & ASSOCIATES all DK & ASSOCIATES proprietary information in their possession, including without limitation duplicates, facsimiles and notes relating thereto.

2.2 Purpose of the Manual

In order to bring transparency and foster a sense of accountability on the part of both the employer and employee this Service Rule is developed. The purpose of the Service Rule is to address the essential human resources management procedures for the DK & ASSOCIATES. It is intended primarily as a tool to define the specific human resources responsibilities of DK & ASSOCIATES staff. This service rule is equally applicable to all employees of DK & ASSOCIATES and will ensure all employee rights according to government rules and regulations.

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CHAPTER III

3 Eligibility for employment

3.1 Classification/Categories of employees

Usually the following types of employees may work in the DK & ASSOCIATES:

Regular/Permanent employee: An employee who is appointed to a regular position in the DK & ASSOCIATES is a regular employee.

Temporary employee/Contract staff: Employees who are appointed for a specific period for a specific task of a temporary nature or on contractual service for a specific job, which is likely to be completed within a specified limit of time, are temporary employee/contract staff. A temporary or contract staff shall not normally receive the same benefits and allowance of a regular employee. Contract/temporary employee's service is terminated as soon as specific job is over.

Consultant and Independent contractor: An individual retained by DK & ASSOCIATES for his or her specialized (technical, program or administrative) expertise to work on a fee for service basis. The terms of the consultancy will be defined in a written agreement. Consultants are not entitled to benefits.

Probationary employee: The employee who is provisionally engaged to fill a permanent vacancy in a post and has not completed the period of her/his probation.

Apprentice/Trainee: The employee who is a learner and who is paid an allowance during the period of her/his training.

Casual employee: The employee whose service is casual in nature.

3.2 Age of the employee at the time of recruitment

The age limit for recruitment of an employee shall be minimum 18 years and maximum 50 years. DK & ASSOCIATES shall have the right to relax the higher limit in case of highly qualified person for the interest of the organization.

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CHAPTER IV

4 Recruitment

4.1 Recruitment/Employment procedure

The recruitment goals for DK & ASSOCIATES are better described as follows:

- Always to recruit the most suitably qualified and the relevant experience members of staff for any vacant position.
- To follow fair, transparent and standard process.
- To offer equal opportunity to all and specially to promote gender equality and equity.
- To ensure highest possible level of efficiency, professionalism and achievement.

The most suitable applicant may come from inside or outside the organization

4.2 Selection procedure

The mode of notice/advertisement, the selection criteria, interview procedure and recruitment schedule (date of posting the advertisement, date of screening, date of interview and date of selection) will be decided as per decision of the recruitment committee. Upon selection, the new staff shall be given a letter of appointment with the terms and conditions of the employment. A copy of the job description of conduct shall be attached with the letter of appointment.

4.3 Recruitment committee

A three member recruitment committee headed by the Managing Associate, with one member of the Partnership Firm and relevant staff member shall be formed.

4.4 Probation period

Probation period for all categories of staff shall be six months.

4.5 Conditions during probation period

During the probation period the staff shall not be entitled to the benefits of:

Conveyance Allowance
Medical Allowance
Maternity leave
Any special allowance

Confirmation of the services of staff shall be made by the Managing Associate with intimation to the Firm. The staff may be terminated from the job any time during the probation period without assigning any reason, whatsoever, if the performance of the said staff is found unsatisfactory.

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4.6 Orientation

In order to utilize the full potential, efficiency and experience of the selected candidates, all new staff will be appropriately oriented.

4.7 Consultant or temporary staff

Any consultant or temporary staff engaged by DK & ASSOCIATES shall be selected as per decision of Partner's.

4.8 Performance appraisal/Job evaluation

Performance of regular staff will be appraised at the end of the every financial year. A performance appraisal form will be used for the purpose. Relevant supervisor of the staff concerned will appraise the performance. All performance records will be preserved in the personnel file of the concerned staff. Supervisor will also consult with the previous performance record prior to appraising the performance. Performance shall be appraised through participatory way.

4.9 Training and Human Resource Development

DK & ASSOCIATES pays special attention to staff training. Training needs will be assessed through the job appraisal process and the close monitoring of the work by her/his supervisor. DK & ASSOCIATES will sponsor appropriate training opportunity depending on fund availability.

4.10 Staff profile/documents

Upon recruitment, DK & ASSOCIATES Head Office/Central Office shall preserve personnel file of each employee containing the following documents:

- a) Application along with one piece of recent passport size photograph
- b) Photocopy of National ID card
- c) Photocopies of all educational certificates
- d) Appointment letter
- e) Discharge letter from previous employer (if any)
- f) Any other relevant documents.

4.11 Designation & Grade

Designation	Grade
Managing Associate	1
Associate	1
Coordinator	2
Assistant Coordinator	3
Officer (Accounts & Admin)	3
Secretary Cum Accountant	4
Office Assistant	5
Cleaner	5

CHAPTER V

5 Salary and benefits

5.1 Monthly Salary

The salary fixed during the time of appointment will be the starting salary. Salary here means the consolidated monthly gross salary. After successful completion of the probation period, the gross salary may be revised.

Salary shall be paid within 10th of the next month through bank transfer. Income tax, provident fund (employee contribution), allowance or benefit and other dues (if any) will be deducted during salary transfer.

5.2 Festival bonus

All permanent staffs are eligible to receive a festival bonus 75% of one month gross pay, once per calendar year. Bonuses will be paid at the end of the month preceding the festival of the employee's community. The festivals are as follows: Eid-ul-fitre; Durga Puja; Christmas; Buddha Purnima.

5.3 Income Tax

Income tax shall be paid by the employee. An estimated amount of income tax will be deducted from each month's salary of employees, whose income comes under the purview of income tax as per Income Tax Ordinance, 1984.

5.4 Salary increases, review and promotion

Salary does not increase automatically; it depends on performance evaluation, sincerity and conscientiousness in duties. The following factors will be considered for salary increase, review and promotion:

- Positive result of performance evaluation
- Attainment of work plan objective
- Sufficient discharge of duties
- Expected attendance
- Punctuality
- Willingness to assume and broader responsibility
- Sound financial health of the organization

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4.5 Pay scale & Bonus calculation

Step	Basic	House Rent	Medical	Conveyance	Total	Yearly Bonus
1	3,000.00	1,500.00	300.00	300.00	5,100.00	3,825.00
2	3,300.00	1,650.00	330.00	330.00	5,610.00	4,208.00
3	3,630.00	1,815.00	363.00	363.00	6,171.00	4,628.00
4	3,993.00	1,997.00	399.00	399.00	6,788.00	5,091.00
5	4,392.00	2,196.00	439.00	439.00	7,466.00	5,600.00
6	4,831.00	2,416.00	483.00	483.00	8,213.00	6,160.00
7	5,314.00	2,657.00	531.00	531.00	9,033.00	6,775.00
8	5,845.00	2,923.00	585.00	585.00	9,938.00	7,454.00
9	6,430.00	3,215.00	643.00	643.00	10,931.00	8,198.00
10	7,073.00	3,537.00	707.00	707.00	12,024.00	9,018.00
11	7,780.00	3,890.00	778.00	778.00	13,226.00	9,920.00
12	8,558.00	4,279.00	856.00	856.00	14,549.00	10,912.00
13	9,414.00	4,707.00	941.00	941.00	16,003.00	12,002.00
14	10,355.00	5,178.00	1,036.00	1,036.00	17,605.00	13,204.00
15	11,391.00	5,696.00	1,139.00	1,139.00	19,365.00	14,524.00
16	12,530.00	6,265.00	1,253.00	1,253.00	21,301.00	15,976.00
17	13,783.00	6,892.00	1,378.00	1,378.00	23,431.00	17,573.00
18	15,161.00	7,581.00	1,516.00	1,516.00	25,774.00	19,331.00
19	16,677.00	8,339.00	1,668.00	1,668.00	28,352.00	21,264.00
20	18,345.00	9,273.00	1,835.00	1,835.00	31,288.00	23,466.00
21	20,180.00	10,090.00	2,018.00	2,018.00	34,306.00	25,730.00
22	22,198.00	11,099.00	2,220.00	2,220.00	37,737.00	28,303.00
23	24,418.00	12,209.00	2,442.00	2,442.00	41,511.00	31,133.00
24	26,860.00	13,430.00	2,686.00	2,686.00	45,662.00	34,247.00
25	29,546.00	14,773.00	2,955.00	2,955.00	50,229.00	37,672.00

CHAPTER VI

6 Daily allowance, Travelling & Conveyance rate

6.1 Daily allowance

- 1st 4 (four) hours starting from office DA will be counted Tk.60/-
- After 4 hours DA will be counted Tk.15/-per hour.
- DA will pay after checking attendance & movement register.
- DA will be same rate for all staff, partner's & all place.
- One hour will be counted when passing 30 minutes for any break hour.
- DA won't applicable for personal travel.

6.2 Travelling & Conveyance

- TA won't applicable within half K.M
- No transport allow without bus in Dhaka city.
- Specially any transport allow in necessary after permission by approval authority.
- Actual rate will be paid in Dhaka & out of Dhaka.
- TA will pay after checking movement register.
- TA won't applicable for personal travel.

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CHAPTER VII

7 Leave, Holidays and Working hours

Unless otherwise stated, the leave of the staff of DK & ASSOCIATES shall be governed by the rules in this chapter. The following categories of leave shall be admissible to the staff of DK & ASSOCIATES:

7.1 **Casual leave:** 12 days (Normally extension of casual leave will not be allowed)

7.2 **Medical leave:** 09 days (over 3 days doctor's certificate must be attached)

7.3 **Maternity leave:** 3 months (discourage pregnancy in probation period)

7.4 All Government's holidays.

7.5 Leave application should be submitted at least one week ago. Due to disturbance of strike/hartal, staff has to work additional hours. The improper use of medical leave by any employee at any time is ground for dismissal.

7.6 Leave without pay

In the event that an employee requires leave in addition to what available in one's annual casual leave, this is to be applied for and justified as required by one's supervisor.

7.7 Any employee can be applied for 2 hours, 4 hours leave, 8 times for 2 hours & 4 times for 4 hours in a year. 8 times for 2 hours equal 1 day & 4 times for 4 hours equal 1 day will be counted.

7.8 Working hours

Six days in a week and working hours 10:00 a.m. to 6:00 p.m.

7.9 Weekend

Friday.

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CHAPTER VIII

8 Disciplinary action and resignation

8.1 DK & ASSOCIATES recognizes the importance as well of projecting itself as an organization where policies and procedures are understood and adhered to. Moreover, DK & ASSOCIATES as a partnership firm is operating in Bangladesh as a registered of Joint Stock Companies & Firms Bangladesh under Act IX of 1932 that is accountable to the Government of Bangladesh for all matters of its activities. For these reasons, DK & ASSOCIATES reserves itself the right to administer disciplinary measures for any of the following activities:

- Failure to comply with policies set forth in this manual;
- Failure to satisfy expectations and requirements as noted in the respective job description;
- Supplying false or misleading information when applying for employment;
- False reporting of programmatic and financial data;
- Tempering of office documents, files or records;
- Repeated unauthorized absences, repeated lateness, failure to complete work assignments, abuse of sick leave or other leave privileges;
- Causing harm or endangerment to himself/herself or others;
- Interference with others in the performance of their work;
- Dishonest or slanderous dealing with individuals, agencies or offices with DK & ASSOCIATES;
- Violation of any law of the Government of Bangladesh;
- Failure to uphold a positive image of DK & ASSOCIATES which DK & ASSOCIATES maintains;
- Uncooperative behavior or negative attitude;
- Insubordination or refusal to follow instructions of supervisors;
- Misuse of funds;
- Engage with any unethical or immoral activities within or outside organization
- Engaging in work during working hours for an agency or service other than that of DK & ASSOCIATES and without authorization;
- Negligence in use of office equipment and supplies or wrongful appropriation or theft of office equipment and supplies;
- Failure to report loss of office equipment or supplies or damage to office equipment or vehicles to one's immediate supervisor; and
- Disclosure in any way of confidential or personnel information of DK & ASSOCIATES, DK & ASSOCIATES Board or employees of other organizations associated with DK & ASSOCIATES.

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- 8.2 Disciplinary procedures relating to any staff is being late without notice or for failure to report for duty as required as follows:

If absent without cause/without notice	Deduction against casual leave/salary
Up to two hours	One half day
Two hours to four hours	One full day
More than four hours	One and one half day
One full day	Two full days or salary equivalent to 2 days

8.3 Termination

The service of a confirmed/permanent employee on probation may be terminated by the employee or the employer at any time without notice. The management may terminate a confirmed employee at any time by giving 90 days' notice or without any prior notice on payment of salaries for 90 days' as the case may be, provided.

8.4 Discharge

When a confirmed/permanent employee of DK & ASSOCIATES is unable to resume his/her duties with fitness certificate from a registered physician, his/her services shall be discharged on medical ground.

8.5 Dismissal

A confirmed/permanent employee of DK & ASSOCIATES may be dismissed from service if s/he is found guilty of misconduct or if convicted for any offence by any Court of Law.

The followings shall be considered as misconduct:

- a) Theft, fraud or dishonesty.
- b) Taking or giving bribes or any illegal gratification alone or in combination with other employees under the employment of DK & ASSOCIATES.
- c) Habitual absence or absence without leave for more than ten days.
- d) Poor annual performance report for 3 consecutive years.
- e) Negligence in maintenance of office assets, viz, vehicles and equipment, and causing damage to the same.

8.6 Conflict of Interest

All confirmed/permanent employees of DK & ASSOCIATES must avoid activities which may result in a conflict of interest or the appearance of a conflict of interest, such as-

- a) Employees must not use DK & ASSOCIATES's office/position for direct or indirect financial, personal or professional benefit of themselves.
- b) No DK & ASSOCIATES employee will directly or indirectly participate in the matter of tender/ quotations or local purchases, printing/publications works, etc.
- c) In the organizational capacity, no person shall accept gifts from colleagues, partners, vendors or others, except for token items of appreciation.

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8.7 Retirement

As per this policy confirmed employee shall go on retirement on the completion of 30 years of service and or at the age of 60 years old which one complete first with core organization or in any of its program or project. Duration of service or retirement depends upon physical, mental and social fitness of the employee. Management or board can arrange to send someone on retirement before the limit of age or duration of service if physical or mental condition deemed unfit. The organization could go on contract with the retired person or persons deemed essential for the position or for the organization on a daily basis or one-year contract basis.

8.8 Manual Review

DK & ASSOCIATES Manual will be reviewed every 3 years in order to make it update to meet up the needs of the organization and or compliance with the country law and order, especially labor laws.

-End-