

MANUAL FOR HUMAN RESOURCE AND FINANCIAL MANAGEMENT

**Modified based on inputs received during ISO 9001:2015
assessment**

Microware Computing & Consulting Pvt Ltd

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Table of Contents

ABBREVIATIONS	4
CHAPTER 1: INTRODUCTION	5
MICROWARE: AN INTRODUCTION.....	5
Objects of the Company.....	5
Location of offices	5
Organization structure.....	5
Key Personnel	6
CHAPTER 2: GENERAL POINTS	7
CHAPTER 3: DEFINITIONS	8
CHAPTER 4: HUMAN RESOURCE MANAGEMENT (HRM).....	13
INTRODUCTION	13
Employee Definition	13
Employee Classification	13
Service Conditions	13
Recruitment.....	14
GENERAL POLICIES	14
Equal Employment Opportunity	14
Affirmative Action/ Diversity.....	15
Employee Background Check	15
Anniversary Date.....	15
STANDARDS OF CONDUCT	20
COMPENSATION	25
HEALTH AND RELATED BENEFITS	28
TIME-OFF BENEFITS	28
COMMUNICATION.....	30
CHAPTER 5: ACCOUNTING AND FINANCIAL MANAGEMENT	31
GENERAL PRINCIPLES.....	31
ACCOUNTING AND FINANCIAL MANAGEMENT PRACTICES	32
Accounting Centers.....	32
Method of Accounting	32
Budgeting and Work Plans	32
Codification of Accounts Heads	32
Primary Accounting Documents	32
Accounting for Receipts.....	33
Accounting for Payments.....	33
Conditions for Withdrawal and Disbursement.....	34

Preparation of Cheques	34
Verification of Cash Balance	34
Accounting of Bank Transfers.....	35
Bank Reconciliation	35
Accounting for Fixed Assets	35
Correction of Entries	36
Consolidation and Closure of Accounts.....	36
Preservation of Accounting and Other Records	36
AUDIT AND REPORTING OF ACCOUNTS.....	37
Statutory Audit and Reporting	37
COMMUNICATION.....	37
CHAPTER 6: PROCUREMENT OF GOODS AND SERVICES	38
6. 1 INTRODUCTION	38
General Principles	38
Applicability	38
Eligibility	38
Conflict of Interest	38
Fraud and Corruption.....	39
CHAPTER 7: TO-AND-FRO TRAVEL TO OFFICE, MEALS AND ADDITIONAL INFORMATION FOR US DELIVERY CENTRE	40
7.1 General.....	40
7.2. Decorum and behavior at the workplace	40

ABBREVIATIONS

AO	Accounts Officer
AWP	Annual Work Plan
BG	Bank Guarantee
BPV	Bank Payment Voucher
BRV	Bank Receipt Voucher
BRS	Bank Reconciliation Statement
BTV	Bank Transfer Voucher
CoA	Chart of Accounts
CIR	Cheque Issue Register
CPV	Cash Payment Voucher
CRV	Cash Receipt Voucher
DA	Daily Allowance
DD	Demand Draft
ETP	Estimated Total Price
FAR	Fixed Asset Register
FATT	Fixed Asset Transaction Form
GOI	Government of India
HR	Human Resource
HRM	Human Resource Management
INR	Indian Rupee
IT	Information Technology
JV	Journal Voucher
M&E	Monitoring and Evaluation
MAP	Monthly Action Plan
MD	Managing Director
MOA	Memorandum of Association
MoM	Minutes of Meeting
NGO	Non-government Organization
OIC	Officer-in-Charge
PD	Project Director
PM	Project Manager
PSC	Project Steering Committee
SCR	Stale Cheque Register
TB	Trial Balance
QWP	Quarterly Work Plan
RV	Receipt Voucher
TOR	Terms of Reference
TA	Travel Allowance
WWR	Weekly Working Report

CHAPTER 1: INTRODUCTION

MICROWARE: AN INTRODUCTION

Objects of the Company

Microware Computing & Consulting Pvt. Ltd. (herein after referred to as “*Microware*”) is for a profit organization, with the objectives as laid out in its Articles of Association. The company, at present, engages in the development of software, provision of consulting and maintenance services to clients in India and abroad.

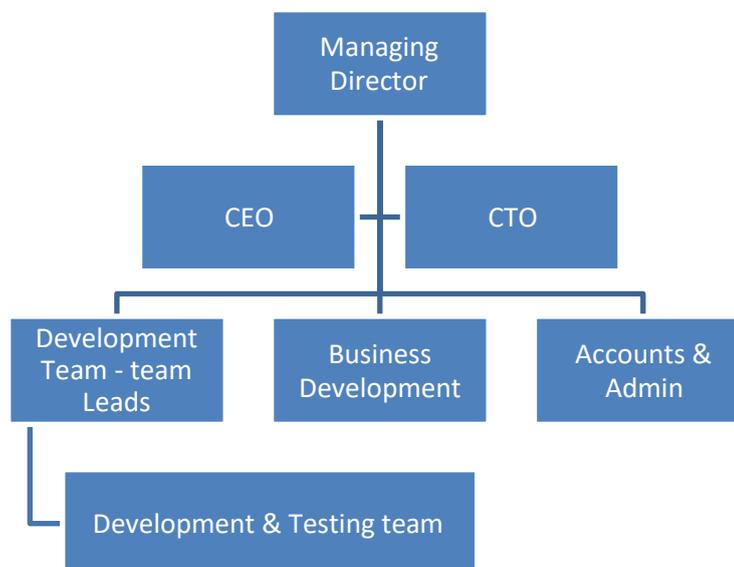
Microware was constituted on August 17, 2009 as a Private Company limited by shares and took over the business in entirety of the proprietorship – Microware Corporation – Prop. Sanjay Sangal. Microware Corporation has a sterling reputation at the time of take over and serviced various clients across the globe.

Location of offices

The Registered office of Microware is at 4 Munirka Enclave, New Delhi 110 067. A modern set of offices have been set up in Gurgaon in an IT park. Additional staff is posted at Ranchi, Chennai, Patna, Jabalpur etc. at present. In addition, Microware has sister concerns located elsewhere in Gurgaon and Noida. In addition, a fully functional, US East coast shift timings facility has been set up in Udyog Vihar, Gurgaon, utilizing resources from Penta Software Private Limited.

The potential to have an international presence is supplemented by staff being deployed internationally in Canada and the Philippines.

Organization structure



Key Personnel

Managing Director

The Managing Director is directly responsible for the Business Development, Finance, HR and Accounts of the company, and supports the delivery process along with the CEO and CTO.

Chief Executive Officer

The CEO reports to the MD, and through him, to the Board of Directors.

The CEO is in charge of business functions of the company and is sole in charge of all delivery of software by the Company. The Telecom practice, however, is overseen by the CTO on a day to day basis.

In the absence of the Managing Director, the CEO is to exercise all powers vested in the MD and is envisaged to also exercise independently powers duly delegated to her/ him.

Chief Technology Officer

The CTO reports to the MD, and is directly responsible for the Telecom practice, and for maintaining a Centre of Excellence for ensuring that development issues are addressed. Hardware procurement and procurement of IT services are within the scope of the CTO.

Project- specific Personnel

Each project undertaken by the Organization will have:

- A Team Lead who will be responsible for the delivery of the project. The Team Lead will be responsible for the day- to- day management and decision-making of the project who would be accountable to the CEO/CTO and the MD. While the specific duties of the TL are likely to vary with the nature of the project, these would typically include personnel work estimation and management, client discussions and software testing and delivery
- Specific positions shall be assigned for the US delivery center – which includes the availability of a mid-level HR/Operational support person, as well as allocation of responsibility to key staff posted at the delivery center.

CHAPTER 2: GENERAL POINTS

This Manual may be called the 'Manual for Human Resource and Financial Management of M/s Microware Computing & Consulting Pvt. Ltd.'

The Manual has come into force from after approval by the Board of Directors. It supersedes all previous instructions, circulars, memos and any other documents that may have been issued in respect of the matters contained herein.

Where a doubt arises as to the interpretation of any of the provisions of the Manual, the matter shall be referred to the Board of Directors for decision. The Board shall also decide on any issue that is not covered by the Manual.

An HR portal has been developed internally, available on web, as well as Android phones. The same may be used to apply for leave, update attendance status, grievance etc. Any issue with this portal is no reason for not informing supervisors regarding activity, or absence. In addition, in case leave balances on the portal do not tally with the leave balance as provided by HR, or on the pay slip, the employee should contact HR for clarifications and rectification.

Note:

The leaves which are not marked on the portal will be considered as **Leave Without Pay**.

CHAPTER 3: DEFINITIONS

Unless the context requires otherwise, words and expressions used in this Manual but not defined, shall have the meanings assigned to them as are standard as per established accounting practices prevalent in the Republic of India at the time of writing.

In this Manual, unless the context otherwise requires:

Account

A formal record of a particular type of transaction expressed in money or other unit of measurement and kept in a ledger

Accounting Centre

The office where the accounting for the Company is carried out

Accounting Entry

A record of a financial transaction in the books of account

Accounting Period

Period of time for which an operating statement is customarily prepared

Applicable Law

Any law, rule, guideline, order, resolution, etc. of the Central or State Government that has implications for the Company

Appropriation

The assignment, to meet specified expenditure, of funds included in a primary unit of appropriation

Arbitration

Settlement of contractual disputes by person(s) chosen to hear concerned parties and come to a decision which is binding on all the parties

Asset

A tangible object or an intangible right owned by the Company that carries probable future benefit

Associate Firm

A firm with which another firm has a contractual relationship for the purpose of jointly providing goods or services to clients with the Company

Association

Means a contractual relationship between two or more consultants for the purpose of jointly providing the goods or services to clients with the Company

Bank Account

A bank account where the funds of the Company may be kept in a current account or medium to long-term deposit accounts

Balance Sheet

A statement of financial position as at a given date, which exhibits the Company's assets, liabilities, capital, reserve and other account balances at their respective book values

Bank Reconciliation Statement (BRS)

A statement, which reflects the nature and amount of transaction, not responded by either Company or the Bank as on a particular date; it may also reflect errors/ omissions in the recording of transactions *inter-se* between the Company and the Bank

Budget

A quantitative plan of activities expressed in terms of money in respect of assets, liabilities, revenues, and expenses

Chart of Accounts (CoA)

A systematically arranged list of accounts applicable to a specific project, giving account names and numbers, if any; in the context of procurement, the amount of money allotted for a project or part(s) thereof

Coercive Practice

Harming or threatening to harm, directly or indirectly, persons, or their property to influence their participation in the procurement process or affect the execution of a contract

Contra Entry

An item on one side of an account, which offsets fully or in part one or more items on the opposite side of the same account

Contract

The agreement between the Company and clients or vendors defining the services for the assignment and the financial and other terms applicable

Contract Documents

Set of documents which consolidate all the relevant material required for the contract, such as Terms of Reference, General Conditions of Contract, Specific Conditions of Contract, etc.

Corrupt Practice

Offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence the action of any party in the procurement process or the execution of a contract

Cost

Amount of expenditure incurred on or attributable to a specified article, activity, employee or product

Competent Authority

Authority in whom powers to accord approval or sanction of expenditure are vested or to whom they have been delegated

Credit

Book-keeping entry recording the reduction or elimination of an asset or an expense, or the creation of or addition to a liability or item of net worth or revenue; an entry on the right side of an account; the amount so recorded

Day

A calendar day

Debit

Goods or benefit received from a transaction; a book-keeping entry recording the creation of or addition to an asset or an expense or the reduction or elimination of a liability or item of net worth or revenue; an entry on the left side of an account; the amount so recorded

Depreciation

Measure of the wearing out, consumption or other loss of value of a depreciable asset arising from use, effluxion of time or obsolescence through technology and market changes; it is allocated so as to charge a fair proportion in each accounting period during the useful life of the asset and includes amortization of assets whose useful life is predetermined and depletion of wasting assets

Financial Statement

A balance sheet, income statement (income and expenditure), receipts & payment statement or any other supporting statement or other presentation of financial data derived from accounting records

Financial Year

Year commencing on April 01 of a calendar year and ending on March 31 of the following calendar year

Force majeure

Acts of God, strikes, lock-outs or other industrial disturbances, acts of the public enemy, wars, blockades, insurrection, riots, epidemics, landslides, earthquakes, storms, lightning, floods, washouts, civil disturbances, explosions, and any other similar events, not within the control of either party to the contract and which by the exercise of due diligence neither party is able to avoid

Fraudulent Practice

A misrepresentation or omission of facts in order to influence a procurement process or the execution of a contract

Goods

All articles, material, commodities, furniture, fixtures, raw material, spares, instruments, machinery, equipment, etc. purchased or otherwise acquired for the use of the Company excluding books, publications, periodicals, etc.

Imprest

Cash maintained for routine expenses, travel and other personnel expenses

Income and Expenditure Statement

A financial statement, often prepared by non-profit making entities, to present their revenues and expenses for an accounting period and to show the excess of revenues over expenses (or vice-versa) for that period; it is similar to a profit and loss statement and is also called a revenue and expense statement

Interest

Service charge for the use of money or capital, paid at agreed intervals by the user, and commonly expressed as an annual percentage of outstanding principal

Journal Book

Book of original entry in which are recorded transactions not provided for in specialized journals

Ledger

A compilation of all accounts used for accounting purposes

Liability

An amount owing by one entity to another, payable in money or in goods or services: the consequence of an asset or service received or a loss incurred or accrued, particularly, any debt currently or due or past due or due at a specified time in the future or due only on failure to perform a future act

Month

A calendar month

Narration

A brief description written below an accounting entry; normally written in brackets, starts with the word 'Being,' and explains as to why the entry has been recorded and other related aspects of the entry

Posting

Act of entering separately the debit and credit aspect of transactions from the books of original entry in respective accounts maintained in the ledger

Procurement

Entire cycle of identifying procurement needs, selecting, contracting, monitoring and supervising procurement of consulting services, equipment and works financed wholly or partly by the Company

Re-appropriation

Transfer of funds from one primary unit of appropriation to another such unit

Receipts & Payments Statement

A financial statement prepared for an accounting period to depict the changes in the financial position and to present the cash received in and paid out in whatever form (cash, cheques, etc.) under certain headings; all non-cash related transactions are ignored while preparing this Statement

Reconciliation

Adjusting the difference between two items (i.e., amounts, balances, accounts or statements) so that the figures agree

Rules

Rules and Regulations of the Company registered along with the Memorandum of Association (MOA) of the Company and modified from time to time with the procedure laid down in this regard

Supplier/ Consultant/ Contractor

Firm or person providing, or who intends to provide, equipment, consulting services or works respectively

Trial Balance (TB)

List or abstract of the balances or of total debits and total credits of the accounts in a ledger, the purpose being to determine the equality of posted debits and credits and to establish a basic summary for financial statements.

Tour

When an employee is on duty away from his place of posting.

Value for Money (VFM)

Procuring at the optimum combination of whole-life cost and quality to meet requirements.

Voucher

A document which serves as an authorization for any financial transaction and forms the basis for recording the accounting entry for the transaction in the books of original entry

CHAPTER 4: HUMAN RESOURCE MANAGEMENT (HRM)

INTRODUCTION

Employee Definition

Unless the context requires otherwise, 'employee' of the Company refers to all full-time and part-time individuals working for the Company or its projects for a salary or a fee, duly appointed by any authority or officer, duly empowered to do so, and includes consultants, trainees and interns, if any engaged in such manner. The Company does not discriminate on the basis of caste, community, color, religion, sex, age or disability.

Employee Classification

The Company will have three types of employees:

- Employees who are directly hired by the Company, i.e., employees who are issued appointment letters by the company, whose selection/ recruitment and terms of employment including remuneration and other benefits are determined by the Company and whose costs, direct and incidental, would be borne by the Company.
- Employees who are contractually engaged by the Company, i.e., employees who enter into a contractual engagement with the Company, whose selection/ recruitment and terms of employment including remuneration and other benefits, would be determined by the Company but whose costs, direct and incidental, would be borne by the Company or an associate on whose rolls they are employed.
- Employees who are trainees or interns (students on two to three month work placement from their technical institutes) whose costs, direct and incidental, would continue to be borne by their institutions, or who work gratis till they are either reverted to their institutions, or let go by the Company.

Nothing in this Manual alters an employee's contractual or other status. The contents of this Manual are not to be construed as a promise of employment or as a Contract Agreement between the Company and any of its employees.

Service Conditions

The Service Conditions for employees employed by the Company will be governed as per their Appointment Letter, and Consultants service conditions will be governed by the Contract.

Nothing in this Manual alters an employee's contractual or other status.

Recruitment

Appointment of staff

The creation of posts and appointment of employees will be as agreed by the officials of the Company.

The MD / CEO will be the Appointing Authority for all employees.

Probationary Period for New Employees

The probationary period for employees who are engaged by the Company shall be three months from the date of joining. During this period, both the employee and the Company will have the right to terminate the engagement by giving minimum 30/60 days' notice. The minimum 30/60 days period may be altered based on discussions during the offer letter stage. The period mentioned in the appointment letter is final and the contents of this manual do not alter that arrangement.

Fresh recruits straight out of college may be asked to provide an undertaking that they will provide a longer period of notice, in lieu of salary in case of request for early relieving.

GENERAL POLICIES

Equal Employment Opportunity

4.1 1.1 Provisions

To ensure equal opportunities to all, employment decisions at the Company are based on merit, qualifications and abilities. In providing employment, the Company does not discriminate on the basis of caste, community, color, religion, sex, age or disability.

The Company will make reasonable accommodation for qualified individuals with known disabilities and women unless this is likely to result in undue hardship.

Employees with concerns about discrimination in the workplace are encouraged to bring these issues to the attention of their Appointing Authority. Anyone found to be engaging in unlawful discrimination will be subject to disciplinary action, including termination of employment.

4.1.1.2 Applicability

These provisions will apply to all employees who are engaged by the Company.

Affirmative Action/ Diversity

Provisions

The Company is committed to affirmative action that will enhance its diversity. In this, the Company will provide additional weightage to employment applications from equally qualified individuals from women and persons with disabilities.

Applicability

These provisions will apply to all employees who are engaged by the Company.

Employee Background Check

Provisions

Prior to making an offer of employment, the Company may conduct a comprehensive background check including verification of prior employment record, salary history and educational background and discussions with referees. In certain circumstances, a criminal background check may also be undertaken to protect the interests of the Company and its stakeholders.

Any mis-representation or material omission from information furnished by candidates during the hiring process will result in the exclusion of the individual from further consideration for employment. If the person has already been hired, employment may be terminated.

Applicability

These provisions will apply to all employees who are engaged by the Company.

Anniversary Date

Provisions

The first day an employee reports to work is her/ his official anniversary date. This anniversary date is used to:

- Compute the period of probation
- Determine seniority

Applicability

These provisions will apply to all employees who are engaged by the Company.

New Employee Orientation

Provisions

All new employees of the Company are provided an orientation. This includes a brief overview of the Company's objects and governance and management structures; project management structures; roles of key individuals; human resource management, financial management and procurement practices; and, key details of the projects they are assigned to. The orientation is the responsibility of the Team Lead (TL) of the project to which the employee is assigned. In case of newly recruited TLs, the orientation is the responsibility of the CEO or the MD.

Applicability

These provisions apply to all employees.

Personnel Records

Provisions

Personnel records are maintained by the Company. These are confidential at all times and typically include the resume of the concerned individual, copies of certificates of her/his work experience and educational qualifications, permanent and current address, phone contact details and details of marital status and dependents. Employees can, with reasonable notice, review their file in the Company's offices in the presence of the Accounts Officer or his senior.

Applicability

These provisions apply to all employees.

Change of Personal Data

Provisions

Any change in name, address, phone numbers, marital status and dependents is to be reported without delay in writing to the concerned PAO, who in turn will intimate the PM of the same. The onus of informing the PAO rests with the employee.

Applicability

These provisions apply to all employees.

Office Timing, Attendance and Punctuality

Provisions

Unless otherwise specified, regular full-time employees are expected to **work for 48 hours per work week for the Indian delivery center**. The office timings and working days will be as indicated by the management from time to time and will be on a regular basis. A certain degree of flexibility may be required in the work hours based on client requirements, employee requests etc. This flexibility may be agreed upon mutually by the employee and the direct supervisor.

The Company expects employees to be regular and punctual in attendance, i.e., to reach office and be ready for work at the start time each day and to reasonably complete work by the end of the work hours.

Employees unable to report to work for any reason are expected to notify their supervisor in writing or by telephone before regular starting time. The onus of this communication lies with the employee. In case the notification is by telephone, on return to work, the employee is expected to submit in writing the date and purpose of leave of absence.

If for some unavoidable reasons, an employee is not able to maintain normal office timings, they are expected to notify their supervisor and seek her/ his approval. However, the employee should revert to normal working hours as soon as possible.

For all employees, it is mandatory, either on the sign-out register, or through the HR app, if available, to record all reasons for leaving the office early, or coming in late (this is not linked to the use of biometric devices – in and out times have always to be recorded on the same). These reasons could include a client visit, leaving early for a call to be taken from home, a sanctioned Work-from-home, or any other personal reason.

Applicability

These provisions apply to all employees.

Performance Management

Provisions

Performance management by the Company involves:

- Goal setting in line with project and Company objectives. For offshore clients, client objectives may dovetail into the company objectives
- Documentation of tasks, activities, timelines and milestones for execution of goals

- Periodic feedback, formal and otherwise, to discuss progress and make course corrections
- Annual appraisal for performance assessment

Provisions

These provisions apply to all employees.

Safety and Security

Provisions

According utmost priority to the safety and security of employees, the Company makes every effort to comply with all existing workplace safety and security requirements.

Each employee is expected to obey safety and security rules and exercise caution and common sense in all work activities and expected to report any unsafe conditions to her/ his supervisor immediately.

The last employee, or a designated employee, who leaves the office at the end of the day has the responsibility to ensure that all doors are securely locked and all appliances and lights (including UPS) are turned off with exception of the lights normally left switched on for security purposes.

Employees working late or coming to office on weekends and holidays are expected to take prior approval from their supervisors or have an agreement to be working those specific hours.

Employees are not allowed to carry firearms and weapons.

Applicability

These provisions apply to all employees.

Visitors in the Workplace

Provisions

Only authorized visitors are to be allowed in the workplace. When making arrangements for visitors, employees should request that visitors enter through the main entrance of the Company offices and sign in and sign out in a register maintained for the purpose.

It may be noted that all visits are recorded on camera, and hence, it is important that proper decorum to be maintained at all times.

Applicability

These provisions apply to all employees.

Employment of Relatives

Provisions

The Company can consider employment of qualified applicants who are related to employees. However, when the Company employs more than one member of a family, one family member may not directly supervise the other. If in a given situation, employees who are related and working in the same office, are unable to develop a workable solution, the Company may consider the transfer of one or more of the employees to a different office location.

Applicability

These provisions apply to all employees.

Weather and Emergency-related Closings

In case of severe weather emergencies, fire, civil unrest, etc. the authorized personnel may decide to close the office.

STANDARDS OF CONDUCT

Gender-sensitive Working Environment

The Company provides a gender-sensitive work environment. It, *inter alia*,

- Provides additional weightage to applicants from qualified women candidates
- Attempts to deploy women employees in locations with good connectivity and within regular working hours
- Supports women employees in finding suitable and safe accommodation
- Ensures that traveling women employees have four wheeled vehicles at their disposal
- Encourages women employees to avoid traveling unaccompanied, especially at odd hours
- Ensures safe places to stay when women employees are traveling
- Discourages unacceptable workplace behavior, including unwelcome speech and conduct.

Harassment

The Company does not tolerate workplace harassment. Workplace harassment, the Company appreciates, can take many forms including, but not limited to, words, signs, offensive remarks, pictures, posters, intimidation, physical assaults or contact or violence.

Sexual Harassment

The Company does not tolerate sexual harassment. Sexual harassment may include unwelcome sexual advances, requests for sexual favors or other unwelcome verbal or physical contact of a sexual nature when such conduct creates an offensive, hostile and intimidating working environment and prevents an individual from effectively performing the duties.

In the event of a complain, the Sexual Harassment committee, consisting of 5 members, shall be called into action. These members include the CEO, MD, HR and two senior personnel of the company. The committee is to be led by the CEO.

Workplace Violence

The Company prohibits workplace violence. Acts or threats of physical violence, including intimidation, harassment and or coercion, which involve or affect the Company, or which occur on the Company's premises, are not tolerated.

Title Rights, Confidential Information and Non-disclosure

The title Rights , copy rights and any other rights of whatsoever nature in any material produced by an employee will be vested exclusively in the Company.

Employees cannot disclose or use any of the Company's confidential information either during or after employment.

Ethical Standards

The Company insists on the highest ethical standards in its work. When faced with ethical issues, employees are expected to make the right professional decision consistent with the Company's principles and standards.

Use of Equipment

The Company provides its employees with equipment needed for the discharge of their duties. None of this equipment is intended for personal use or can be removed from the Company's premises- unless it is approved for a task that specifically requires use of the Company's equipment outside its premises.

Use of Computers, Phone and Mail

The Company's property, including computers, phones, electronic mail and voice mail, is to be used only for conducting Company's work. Incidental and occasional personal use of the Company's computers, phones, internet or electronic mail and voice mail systems is permitted. Employees are responsible for using these in a manner that is ethical and lawful.

Any loss of, or damage to, company property shall be reported immediately, and post assessment, the employee may be required to pay for the estimated damage in cases of negligence or carelessness, as well as theft.

Use of Computer Software

The Company does not tolerate illegal duplication of software. The copyright holder is given certain exclusive rights including the right to make and distribute copies and the only exception is the user's right to make a backup copy for archival purposes.

Smoking

No smoking is permitted within the Company's offices. Smoking may take place only in designated smoking areas outside the Company's offices.

Alcohol and Substance Abuse

The Company prohibits alcohol consumption and substance abuse in all its premises and for all its employees during working hours on the Company's premises or elsewhere on Company work. Being under the influence of alcohol or substances of abuse on the Company's property is prohibited.

Gifts

Advance approval from the senior management is required before an employee accepts or solicits a gift of any kind from a client, vendor or service provider. Employees are not permitted to give unauthorized gifts to clients.

Care for workplace

All staff shall be assigned specific seating, which they shall adhere to, unless changed by approval of the supervisor / HR / management. It is expected that proper care shall be taken of the entire space, including ensuring that trash is discarded only in containers provided, and that tables and walls are not defaced through writing on them, or by any other means. It is also required that care be taken when keeping open cups / glasses on the work-table – liquid damage can be a major problem for laptops and electronic equipment.

Solicitations

Solicitation for any cause during working hours and in working/ field areas is not permitted. Employees are not permitted to distribute non-company approved literature at any time during working hours.

Corrective Procedures

Corrective action for deviations from rules and standards of conduct at the Company is progressive, i.e., the action taken in response to a rule infraction or violation of standards follows a pattern increasing in seriousness until the infraction or violation is corrected. The usual sequence of corrective action includes an oral warning, a written warning, probation, and finally termination of employment. In deciding which initial corrective action would be appropriate, a supervisor may consider the seriousness of the infraction, the circumstances surrounding the matter and the employee's previous record.

Suspension

Though committed to a progressive approach to corrective action, the Company considers certain infractions and violations of standards as grounds for immediate termination of employment. These include but are not limited to: theft in any form, insubordinate behavior, vandalism or destruction of Company property, the use of Company equipment without prior authorization, untruthfulness about personal work history, skills or training, divulgence of confidential information and misrepresentations of the Company to an existing or prospective client, the general public or an employee.

Employees who commit such serious violations, at minimum, will be suspended without pay pending an investigation of the situation. Following the investigation, the employee may be terminated without any previous disciplinary action having been taken.

Transfer

The Company recognizes that the employees may seek transfers. These will be allowed by the MD or CEO on the recommendation of the concerned Team Lead when work demands a particular expertise which is available with the given employee and for family reasons. However, transfers will be effected at the sole discretion of the MD, and in his absence, the CEO. In case the transfer is involuntary (i.e., not at the request of the employee), two days of leave will be provided, as well as travel charges for the employee and his spouse and dependent to the new location. In case the transfer is on the request of the employee, no Resettlement Allowance and leave will be provided.

Outside Employment

Unless their Contract explicitly permits, no employee can take up an employment or assignment, for remuneration or via donation of personal time, even on part-time or casual basis of whatever nature anywhere else.

Employment Termination/ Resignation

Termination of employment can occur through:

- Resignation, implying voluntary employment termination initiated by an employee
- Termination, implying involuntary employment termination initiated by the Company
- Layoff, implying involuntary employment termination initiated by Company for non-disciplinary reasons

Employees and the Company give a written notice with a stipulated time period or stipulated month's gross salary, when the employment relationship comes to an end. The length and/or amount is listed in the appointment letter. All dues payable to the Company/ employee are to be settled at the time of termination.

Some key employees may be required to give two months' notice on resignation.

All employees sent for training or work abroad will be required to give at least three months written notice, or salary in lieu thereof, in case they decide to terminate their employment. At the time of leaving India, they will execute a bond confirming that they are willing to abide by this requirement.

Return of Property

Any employee who terminates employment with the Company is expected to return all laptops, source code, files, records, keys and any other material that is the property of Company. No final settlement will be made until all items are returned in appropriate condition. The cost of replacing non-returned items will be deducted from the employee's final settlement. Furthermore, any outstanding financial obligations owed to Company will also be deducted from the employee's final settlement.

Applicability of Standards of Conduct

All provisions apply to all employees. Further:

- In the case of employees engaged by the Company, the provisions herein will apply in addition to other provisions that are part of their Appointment Letter and nothing in these provisions shall be deemed as reason for not abiding by the provisions and obligations of their Appointment from the Company; in instances when there is an obvious conflict between the provisions of this Manual and the Appointment Letter of the Company, the matter may be referred to the MD and the Appointing Authority in the Company

COMPENSATION

Base Compensation

For employees who are engaged by the Company, the compensation will be determined by the Company. While determining the base compensation for such employees, the Company will seek to ensure that the compensation agreed is competitive, motivational, fair and equitable.

All new employees not earlier covered by Provident Fund, and being offered remuneration higher than the limits imposed by PF, shall be given the option to opt out of PF.

ESIC shall be mandatory for all employees below the ESIC specified limit.

Tax Obligations

All employees will be solely responsible for all taxation and other assessments on the income they derive. As per Income Tax Provisions, the Company will deduct TDS as applicable as per the law of the land.

It is the responsibility of the employee to provide all evidence for savings as well as House Rent benefits that they may wish to claim. The plan has to be provided within two months of the start of the financial year, and all changes that are required by them need to be communicated before January of the Financial year.

Communication (Telephone, Internet, Fax, E-mail, etc.) Allowance

For employees who are (a) required to work with overseas clients, (b) work with clients late night and on weekends (c) posted outside their place of residence for short to medium term, the Company may provide internet dongle devices from the common pool if the employee is not contracted to work exclusively for that client.

Reimbursement for Newspapers and Periodicals

This will not apply to any employee unless their Appointment Letter explicitly states otherwise.

Medical Allowance

This will not apply to any employee unless their Appointment Letter explicitly states. Medical insurance shall be extended to all eligible employees, subject to a minimum period of three months of employment.

Cash Imprest

No cash allowance will be paid to any staff for handling cash Imprest.

Daily Allowance (DA)

An employee who is required to tour will be entitled to a DA from the time of departure from the place of posting till the time of return to the place of posting.

The Company will provide DA as per the following:

- For all part days below 12 hours – half day
- For all part days above 12 hours – full day
- For all travel by trains on which food is served as part of the ticket price: the overnight DA shall not be included

The DA for various types of employees for various locations (places of visit) within India is presented in Table (4.1).

TABLE (4.1): DAILY ALLOWANCE RATES			
Type of Staff	DA Rate (Rs. /day)		
	A grade city (Metros – Mumbai, Kolkata, Chennai, Bangalore, Hyderabad, Ahmedabad)	Other state capitals and major cities	Other cities
Team Leads & Higher	650	500	350
Other staff	500	350	300

For travel outside India, the DA shall be fixed on case to case basis, depending upon

- The duration of travel
- The country(ies) travelled to
- Arrangement with the client

Lodging Charges

The Company will reimburse lodging charges as per actual subject to the ceilings indicated in Table (4.2). Allowance for foreign trips are judged on a case to case basis and discussion with client.

TABLE (4.2): LODGING CHARGES

Type of Staff	Lodging Charges (Rs. / day)		
	A grade city (Metros – Mumbai, Kolkata, Chennai, Bangalore, Hyderabad, Ahmedabad)	Other state capitals and major cities	Other cities
MD/CEO/CTO/Senior Consultants	8,000	4,500	3,000
Team Leads & equivalent	4,500	3,000	1,600
Other staff	1,500	900	750

Conveyance

The Company will reimburse conveyance charges on tour as per actual only.

- Employees claiming reimbursement of conveyance charges are required to furnish a declaration/ receipt with a detailed account of journeys undertaken and expenditure incurred on them.

Entitlement to Travel

For employees who are (a) contractually engaged by the Company, (b) on deputation, and (c) contractually engaged by a Funding Agency and whose Contract Agreement does not specify entitlement to travel norms, the Company will provide entitlement to travel on tour as per Table (4. 4).

TABLE (4.4): ENTITLEMENT TO TRAVEL

Type of Staff	Mode and Class		
	Air	Rail	Bus
MD/CEO/CTO/Senior Consultants	Economy	Any Class	Any Class
Team Leads & equivalent	Economy	AC IIND Class	Any Class
Other staff	With prior approval	AC IIIRD Class	Any Class

HEALTH AND RELATED BENEFITS

For employees who are engaged by the Company, they may choose to opt for medical insurance services provided by the company in conjunction with concerned service providers.

For more information on these benefits, the employee may contact Human Resources.

TIME-OFF BENEFITS

Attendance and Timekeeping

Provisions

All employees must sign in and sign through the biometric device installed at each office. In case the device is not operational, an attendance register shall be signed every working day. Failure to record attendance appropriately may be treated as an absence. Team Leads are accountable for regular and accurate documentation of attendance and leaves taken by their direct reports.

In some cases, Work from home may be permitted on specified days for specific employees. Each such employee, on the day of work from home, shall send a mail to his manager on commencement as well as cessation of work. It is assumed that good faith and ethics shall be maintained. In case Work from home has been granted, say for one day a week, if there is a company holiday in a specific week, or the employee takes leave in that week, the work from home will be cancelled.

Salaries will be prepared based on the attendance record. In all cases of absence, employees must ensure that information about their absence is communicated to the concerned manager at the earliest. Should an employee remain absent from work, without any reasonable explanation, for more than 7 consecutive days, it is presumed that the employee has terminated his engagement with the Company.

Applicability

These provisions apply to all employees engaged by the Company.

Leave Rules

For employees who are engaged by the Company, the Company permits Twenty-two (22) days of leave (comprising 15 earned and 7 causal and sick leaves) for every completed year of work. Such leave may be accumulated during a calendar year and carried forward till a maximum of 75 accrued leaves. Approved leave without pay can be adjusted against credit of leave to the employees' account at the end of each calendar year. Leave encashment is not permitted till at least 50 leaves have been accrued.

Sustained late coming may result in the marking of leave to a maximum of 20% of the attendance for delays more than a half hour, but within an hour of the start time of the office. Any delay beyond one hour shall automatically qualify for a half day or full day of leave, as the case may be.

Work from home approval has to be sought from the immediate supervisor / designated manager prior to the start of the shift / workday. All cases of post approval will need to be referred to HR, who will then interact with the concerned managers to assess if they indeed can be marked as work-from-home.

In all center working on India timings, the leave sandwich rules shall apply (this means that if leave is taken on Saturday as well as Monday, it shall be counted as three days – the same will apply irrespective of the sandwich day(s) being weekends or national holidays).

Holidays

All employees, unless their Appointment Letter states otherwise, are eligible for holidays. The Company provides a list of Holidays in advance prior to the start of the year. In addition, in general, Sundays are weekly offs. Staff may be required to work on shift and staggered work week basis, as is provided for in the appointment letter.

Maternity and Paternity Leave

Provisions

Female employees who have been in continuous employment of the Company for at least 90 calendar days prior to the date of commencement of their maternity leave will be allowed leave with full pay up to 8 weeks. This can be taken either partly before and partly after the delivery as long as this does not exceed 8 weeks. Normally maternity leave will be confined to two deliveries only. In case the Government of India mandates (not recommends) a rule which is different from the one defined above, the GoI rule shall apply.

Staff is not eligible to maternity leave during probation. In case of miscarriage, up to four weeks paid leave immediately following the date of miscarriage will be allowed.

Paternity leave entitlement is not available to any staff.

Applicability

This shall apply to all employees who are are engaged by the Company.

COMMUNICATION

In the interests of efficiency, transparency and proper relationship management and as a matter of good management practice, the concerned Team Lead will inform the MD, CEO, CTO, or other officials as needed, of major developments and proposals in writing either through letters or e-mail. The TL will exercise such discretion in issuing communications to various individuals so that recipients are neither over-burdened with unnecessary communication nor uninformed of important developments and proposals. Developments and proposals around which communication is expected will include, but not be limited to:

- Issues with delivery of work by employees
- Client facing issues
- Technology requirements
- Hiring proposals and appointment, confirmation, transfer and termination of employees
- Changes in terms of engagement of various employees
- Changes in working days and timings
- Leave being availed by employees
- Proposed tours
- Violations observed in relation to the Manual's provisions
- Any matter that impinges on the relationship between the Company and a Funding Agency

All such communication should be made within three days, as applicable, of the matter coming to the knowledge of the concerned TL or a decision being made in such regard. This communication will be in addition to that made through the annual, quarterly and monthly progress reporting formats as defined by the ISO process.

CHAPTER 5: ACCOUNTING AND FINANCIAL MANAGEMENT

GENERAL PRINCIPLES

Every employee is expected to adhere to the highest standards of financial propriety, enforce financial order and ensure that standards of financial propriety are adhered to by subordinates. Thus:

- Every employee is to exercise the same vigilance in respect of the Company's monies as a person of ordinary prudence would exercise in respect of expenditure of her/ his own money.
- Receipts and dues of the Company are to be correctly and promptly assessed, collected and duly credited and no amounts due to the Company should be left outstanding without sufficient reason.
- Expenditure should be:
 - Incurred on items of obvious necessity and at fair and reasonable rates
 - Incurred according to the approved Work Plan and budgetary provision
 - Incurred for the purpose for which they have been provided
 - Not be *prima facie* more than the occasion demands
- No individual should exercise powers of incurring or sanctioning expenditure which will:
 - Be directly or indirectly to her/ his own advantage
 - Benefit a particular person or a section of the people, unless a claim for the amount could be enforced in a Court of Law or the expenditure is in pursuance of a recognized policy or custom
 - Involve expenditure or transfer of the Company's monies for investment or deposits unless the same has been sanctioned by a Competent Authority
- The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to recipients.
- Financial control is expected to be exercised through maintenance of appropriate records and oversight.

ACCOUNTING AND FINANCIAL MANAGEMENT PRACTICES

Accounting Centers

The Company's headquarters at Gurgaon will be the sole accounting center for the Company.

Method of Accounting

The accounts of the Company will be maintained following double entry book-keeping principles on cash basis of accounting.

Budgeting and Work Plans

The Company will prepare and submit an annual budget to the Board of Directors at the beginning of each year. Annual, Quarterly and other Budgets and Work Plans will be prepared for specific projects in the formats agreed with concerned clients and submitted to the Management.

Codification of Accounts Heads

A Chart of Account (COA) will be prepared for each project to facilitate:

- Capture of data by account head, activity and component
- Monitoring and tracking against budgets and Work Plans (planned, not yet implemented)
- Consolidation of accounts

All expenditure incurred by the Company shall be booked with reference to the CoA.

Primary Accounting Documents

Consistent with standard practice, the Company will maintain the following accounting documents for each of its projects:

- Primary accounting documents, i.e.,
 - Sale Bills (SBs) for recording all billing too clients
 - Purchase Vouchers (PVs) for all purchases from vendors
 - Bank Payment Vouchers (BPVs) for recording payments made from Bank Account(s)
 - Cash Payment Vouchers (CPVs) for recording payments made in cash
 - Receipt Vouchers (RVs) for recording receipts and their mode (bank or cash)
 - Journal Vouchers (JVs) for recording all non-cash transactions
- Primary books of accounts which will record all transactions made through SBs, PVs, BPVs, CPVs, RVs and JVs, i.e.,

- Cash Book, where all BPVs, CPVs and RVs will be entered
 - Journal Book, where all JVs will be entered
 - Sale Book where all SBs will be entered
 - Purchase Book where all PVs will be entered
- Ledger where all transaction relating to a particular account head will be recorded indicating the transactions that have taken place in respect of a given account head. This system may be mechanized.
 - Trial Balance (TB), a list of debit and credit balances appearing under various accounting heads and codes in the Ledger and where the total of debit and credit balances in the trial balance shall equal to ensure the arithmetical accuracy of the accounting transactions

Accounting for Receipts

- A Sale Bill will be prepared based on contract, after approval by the Management on request of the respective TL.
- A Bank Receipt Voucher (BRV) or a Cash Receipt Voucher (CRV), as applicable, will be prepared on receipt of funds and all details of the receipt transaction will be recorded.
- On authorization of the voucher by the Competent Authority, the BRV or CRV, as applicable, will be updated and a Voucher Number and Voucher Date will be generated.
- The posting of the BRV or CRV, as applicable, will be updated in the primary books of accounts, the Ledger and the Trial Balance.

Accounting for Payments

- All payments shall be made for approved activities. All direct costs relating to project activities would be charged to the project-specific and no expenditure that has been charged to one project shall be charged to another.
- Payments will be made mainly through cheque, demand drafts (DDs) or bank transfers to the extent possible. Some operational expenses may require to be made in cash, but these shall not exceed Rs. 20,000 per transaction (excluding statutory liabilities and imprest) and will be used sparingly.
- All bank payments will be accounted through a BPV and details of the same will be recorded in a Cheque Register. All cash payments will be accounted through a CPV.
- To avoid payment of CPVs for petty expenses of a routine nature, an imprest will be provided to the accounts officer. The AO may be called upon to submit a statement of expenditure incurred according to Ledger classifications.

- On authorization of payments by the Competent Authority, the BPV or CPV, as applicable, will be updated a Voucher Number and Voucher Date will be generated.
- The posting of the BPV or CPV, as applicable, will be updated in the primary books of Accounts, the Ledger and the Trial Balance.

Conditions for Withdrawal and Disbursement

Money may be drawn from the Company's funds only when it is required for immediate payment and shall generally be paid through cheque, DD, etc. Before authenticating a cheque, it will be ensured that:

- There exists a proper statement of claim (bill or invoice) demanding the payment.
- The goods or services received are as approved and the claimant is entitled to payment.
- The particulars of the claim (i.e., rates, calculations, etc.) have been checked.
- A competent sanction to incur expenditure is available with the claim.

In case of petty payments, the signing of a cheque on the basis of a Voucher shall tantamount to a competent sanction for payment, provided that the voucher has been passed by one of the authorized signatories.

Preparation of Cheques

- All cheques will be signed by the authorized signatory.
- The issue of bearer cheques should be avoided to the extent possible.
- Over-writing should be avoided and corrections, if any, should be attested by the authorized signatory under his dated initials.
- Cheque books, new or used or under use, shall be kept in the personal custody of one of the authorized signatories.
- Dated signatures shall be obtained in the CIR from the individual who is handed a cheque for obtaining cash payment from the bank.

Verification of Cash Balance

The contents of cash box should be counted by the concerned AO at least once in a month at the close of the month or on the first day (immediately after opening of office) of the next month and the amount should be compared with the cash book balance shown in the Cash Book.

In case the cash balance is found to be less or in excess then the balance shown in the cash book, the fact should be recorded in the cash book and a formal report should be submitted to the MD for further action.

Accounting of Bank Transfers

The accounting of bank transfers, i.e., cash deposited in bank and cash withdrawal from bank, shall be accounted for as contra entries. The accounting in respect of bank transfers shall be done through a Bank Transfer Voucher (BTV). On posting of the BTV, the Cash Book and the Bank Book will be updated. Cash deposited into the bank shall update the payment side of the Cash Book and the receipt side of Bank Book. Similarly, cash withdrawn from the bank shall update the receipt side of the Cash Book and the payment side of the Bank Book.

Bank Reconciliation

The Company shall reconcile the bank balance as per the Bank Statement and the Bank Book on a monthly basis and prepare a BRS by the 7th day of the succeeding month.

For this, the Bank Statement shall be entered and matched with the Bank Statement to generate a list of unmatched transactions which would be grouped under: cheque deposited but not credits; cheque issued but not presented; excess/ less amount debited/ credit by the bank; bank interest; and, bank charges. The concerned AO shall pass appropriate correction entries.

The BRS shall be regularly reviewed for cheques issued but not presented for more than six months and such cheques shall be treated as stale. The AOs shall prepare a BRV crediting a stale cheque account to account for such cheques but no activity shall be credited at the time of passing such an entry. The AOs shall maintain a Stale Cheques Register (SCR) for the purpose of control over such cheques and upon a fresh cheque being issued to the party, the necessary entry shall be made in the books of accounts and in the SCR. The activity shall not be debited/ credited on issue of a fresh cheque.

If a cheque is reversed by the Company and no fresh cheque is issued against it for a period of three years from the date of issue of the original cheque, then the Company shall debit the stale cheque account and credit other income account in the books of account.

Accounting for Fixed Assets

The following practices will be followed with respect to Fixed Assets:

- Fixed Assets acquired by the Company will be valued at cost including all direct costs (i.e., purchase price, transportation expenses, installation charges, transit insurance and other expenses incurred for bringing the fixed asset in working condition) incurred prior to its first use.
- Depreciation on Fixed Assets will be as per Company Law and Income Tax Law.
- In respect of purchase of Fixed Assets, a Fixed Asset Transaction Form (FATT) shall be filled along with the Payment Voucher. This form shall contain the details of the assets acquired. On posting of the voucher, the Fixed Asset Register (FAR) will also be updated.

- The FAR will contain details of the nature of the asset, the date of purchase, location, cost, assigned code and the voucher reference. It will be updated as soon as the Payment Voucher is passed.
- The Company will conduct annual physical verification of Fixed Assets. In this, the Company will, referring to the FAR, physically verify the Fixed Asset at its location with respect to its physical presence, condition and workability and any discrepancy will require to be explained by the concerned PM.
- All assets of the Company shall generally be insured.

Correction of Entries

Once an entry is authorized, the editing of such entry shall not be permitted. The correction of such entries shall be done only through a JV. The JV shall be passed with appropriate narrations explaining in detail the reason for the correction made and giving reference to the earlier entry.

On authorization of the JV by the Competent Authority, a Voucher Number and Voucher Date will be generated and upon its posting, the various books will be updated.

Consolidation and Closure of Accounts

The consolidation of all accounts at all levels will be done on an annual basis.

The Company shall close its books by April 7 of the succeeding year on a provisional basis. For the purposes of closure of accounts on a provisional basis, a provisional TB, provisional balance sheet, income and expenditure account, receipts and payments account and relevant schedules, which shall form part of the annual accounts, shall be prepared. A copy of the provisional accounts so prepared shall be sent to the Company latest by April 15 of the succeeding financial year.

Adjustments subject to provisional closure will be made through JVs which shall update the provisional statements. After the finalization of audited accounts, a copy of the final trial balance, income and expenditure account, receipts and payments account, balance sheet and relevant schedules shall be sent to the Company.

Preservation of Accounting and Other Records

In addition to the various primary accounting documents, registers and statements, the Company will maintain other relevant records, such as those concerning employees and any other records that it is expected to maintain under Applicable Law.

The following records will not be destroyed:

- Records connected with project work that has not been completed
- Records pertaining to cases in which litigation is in progress
- Records connected with claims to service and personal matters affecting employees

- Orders and sanctions of permanent character until revised

The sanction of the MD would be needed for destruction of any record.

AUDIT AND REPORTING OF ACCOUNTS

Statutory Audit and Reporting

- The Company shall maintain proper accounts and other relevant records as required by Company Law.
- The accounts of the Company shall be audited annually by a Chartered Accountant as required by Company Law.

COMMUNICATION

In the interests of efficiency, transparency and proper relationship management and as a matter of good management practice, the concerned AO will inform the MD, as needed, of major developments and proposals in writing either through letters or e-mail. The AO will exercise such discretion in issuing communications to various individuals so that recipients are neither over-burdened with unnecessary communication nor uninformed of important developments and proposals. Developments and proposals around which communication is expected will include, but not be limited to:

- Changes to budgets, Work Plans and COAs
- Confirmation of receipts
- Discrepancies found during cash verification, physical verification of assets
- Administrative and financial sanctions for procurement, tours, knowledge events, etc.
- Destruction of records
- Impending statutory and project audit visits and their later observations
- Violations observed in relation to the Manual's provisions
- Any matter that impinges on the relationship between the Company and a client or vendor, or partner

All such communication should be made within three days, as applicable, of the matter coming to the knowledge of the concerned AO or a decision being made in such regard.

CHAPTER 6: PROCUREMENT OF GOODS AND SERVICES

6.1 INTRODUCTION

General Principles

- The Company believes that procurement should result in timely, high quality and cost-effective outputs. The objective is not to find the cheapest provider but to find the provider who offers the best value for money (VFM).
- The Company recognizes that its procurement activities should fundamentally:
 - Respond to the needs of its projects and ensure improvements in their working
 - Be simple, transparent and fair
 - Be subject to rigorous oversight
 - Provide eligible bidders all necessary information and equal opportunity to compete
 - Support the objectives of diligent public spending
 - Provide for effective use of staff time

Applicability

The provisions contained herein shall apply to all contracts financed in whole or in part by the Company provided that these are not inconsistent with the practices agreed with a Funding Agency financing the procurement in part.

Eligibility

The Company will not deny participation or disqualify any prospective vendor or service provider for reasons unrelated to capability and resources to successfully perform the work. Therefore, the Company will carry due diligence on the technical and financial qualifications of bidders to be assured of their capabilities in relation to the specific work.

Conflict of Interest

A conflict of interest will be deemed in a situation wherein a party has interests that could improperly influence that party's performance of official duties or responsibilities, contractual obligations or compliance with applicable laws and regulations and that such conflict of interest may contribute to or constitute a prohibited practice.

Consultants, suppliers and contractors are expected to observe the highest standard of ethics, and the Company will take appropriate action to manage conflicts of interest and may reject a proposal for award, if it determines that a conflict of interest has flawed the integrity of any consultant, supplier or contractor selection process.

Where consultants, suppliers and contractors identify any potential conflicts they are expected to state how they intend to avoid such conflicts.

Fraud and Corruption

The Company and its consultants, suppliers and contractors are expected to observe the highest ethical standards during procurement and execution of contracts and shall refrain from corrupt, collusive, coercive and fraudulent practices.

Decorum and behavior at the workplace

The facility is a shared facility, across two floors used by Microware. It is important that traffic in and out of the facility be limited in working hours, and that privacy of other workers in the facility be respected. As mentioned earlier, substance and alcohol abuse cannot be tolerated, and in case, since working hours are in the night, there is an instance of even a small imbibing of liquor, the employee shall request immediate leave of absence from the supervisor and leave for home. Such leave will be treated as leave without pay.

