



EVANGELICAL BAPTIST CONVENTION CHURCH
PEARSONMUN

FINANCE CODE

SUM SAINA A KIIPIINA DAN, 2020
(FINANCIAL GUIDELINES)



EVANGELICAL BAPTIST CONVENTION CHURCH

(Regd No. 2294 of 1977 under Societies Act XXI of 1860, and Regd No 194160016 of 1985 with Ministry of Home Affairs)

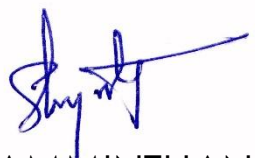
PEARSONMUN, Churachandpur, Manipur – 795 128

PULAKNA

TBSUC in Pathian Saptuam-te' sum-leh-pai saina leh zeekna a ki-etkolna leh kikepna ding FINANCE CODE neih poimoh sakna hun sawtpi apan om pen melmuh theih leh zat theih ding a hon buaipih ding a seh a omte Upa L. Tualkhanhau leh T/Upa V. Jameson te'n hon draft uh, pomna nisim 1st May, 2020 TBSUC Meeting 12-na Thupukna 1-na dungzui a neih ahih tak man in Pathian min i phat hi. Tua toh kiton in June 01, 2020 a kipan a zat pat ding a thukim ahi. (*Vide. Resolution No. 2, TBSUC Meeting 13, Dt. 16-05-2020*)

Hiai Finance Code zangtu TBSUC leh Department teng in manphatak a zang a Saptuam pumkhat i hihna tungtawn a i Tualsung Saptuam khanna leh masawnna hi ding in Toupa'n hon Vualzawl in hon zatpih ta hen.

Dated Pearsonmun
The 17th May, 2020


(UPA SIAMMINTHANG)
Chairman, TBSUC

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FINANCE CODE PUTLAKNA:

EBC HQ. Kivaipuakna dan Section 4: FINANCE CODE 2015 (Puahphatna) apan ei Tualsung Saptuam toh kituak dinga bawl ahi.

Thumal Hilhchetna:

Hiai Sum saina dan sung a thumal kigen khenkhat-te Hilhchetna hiai anuai a bang ahi.

- a) Finance Controlling Officer (FCO): Chairman/Superintendent/President-te amau Department chiat ah Finance Controller ahi ding uh.
- b) Drawing & Disbursing Officer (DDO): Tualsung Baptist Saptuam Upa Committee ah Secretary pen DDO ahi dinga, tua mah bangin Department chih a Secretary te DDO ahi ding uh.
- c) Finance Secretary: Cashbook, ledger enkaitu pen Finance Secretary ahi.
- d) Treasurer: Sumtang kentu pen Treasurer ahi.
- e) Cash: Sumtang khut a om pen genna ahi.
- f) Bank: EBC HQ. PAN Card zang a bank Account ki hong pen genna ahi.
- g) Pooling Account: Department chih in a sum muhte uh koihkhawmna pen Pooling Account chih ding ahi.
- h) Account Officer (AO): TBSUC in amau sung apan in Account Officer ding a sepkhia ding a aman Department chih Sum saina te a enkai ding a a muh bang bang TBSUC ah report a pezel ding.

- i) Accountant: Saptuam in Pooling Account enkaitu ding a, kipahman (honorarium) pia a aguaih, nasemtu genna ahi.
- j) Abstract of cash Account: Cashbook sung a muhna leh zatna te a tomkim a Budget - wise a lahna ahi.
- k) Cashbook: Sumtang muhna leh zatna chiamteh na laibu ahi.
- l) Ledger: Laibu a sum a bawngbawng a chiamtehna ahi.

1. EBCC Pearsonmun Finance Policy leh Sumnak:

1.1. Finance Policy:

EBCC Pearsonmun ah Tualsung Baptist Saptuam Upa Committee in sum a poimohna leh a kulna bang a kitasam lou leh kiningching a Saptuam in azat ding a om theihna dingin Department te summuh nate limtak in a et kaipih ding ahi.

1.2. EBCC Pearsonmun Sumnak:

- a. Sawm a khat
- b. Biakna Thohlawm (te)
- c. Kipahna thilpiak
- d. Ngapzah piak
- e. Donation
- f. Vankhelhman
- g. Mission Department
- h. Dorcas Department
- i. BYF Department
- j. BCD Department

2. Sum saina dan:

2.1. Finance Controlling Officer: Department chih a Finance Controller tuh HOD (Department a lu pen) ahi ding, DDO Leh Sum saitute nasep a enzui in atheipih ding a, Monthly Account Closing ah Initial (suai) abawl zel ding.

2.2. Drawing & Disbursing Officer: DDO theihpihna tellou a sum lut leh pawt ahihlouh ding ahi.

2.3. Account Officer:

2.3.1.Saptuam Sum muhna leh zatna-te ah Budget sung apan hina hi hiam chih a enkai ding.

2.3.2.Sum muhna leh zatna te ah Excess / Deficit (aval/asam) a om hiam chih a enkai ding

2.3.3.Department chih in Monthly Report amah khut a piakzel ding ahi.

2.3.4.Tuate study bawl in amuh bangbang Tualsung Baptist Saptuam Upa Committee ah report a pelut zel ding.

2.3.5.HQ/Division Account toh kisai lut leh pawt theihpih in initial a bawl zel ding ahi.

2.3.6.Account Officer' report pen TBSUC member quorum chinglou in approval bawllouh ding ahi.

2.4. Accountant:

2.4.1.Finance Controlling Officer (FCO), Drawing and Disbursing Officer (DDO) leh Account Officer-te a kul leh poimoh bang a panpih in Pooling Account a enkai ding.

2.4.2.Pooling Account a sum lut peuhmah ah cash verification bawl in suai a kai ding a, Account Officer in initial a bawl khit Chiang in, remittance Xerox copy bawl in sum submit-tu kiang ah a pe ding.

2.4.3.Pooling Account apan a Sumtang pawt peuhmah a pekhe tu ahi ding a, Account Officer in initial a bawl zel ding.

2.4.4.EBCC Pearsonmun min a om Bank Account Passbook leh Cheque Book a kem ding a, Finance Code in a phalsak bang a tuate zatna ding a om chiang in a poimoh bang in a sem ding.

2.4.5.Department chih in Monthly Finance Report, Account Officer kiang ah, Accountant through in a pe zel ding uh.

[Office Assistant's Duties and Responsibilities a kigen mohpuakna leh sepding-te hiai Finance Code a gelh tuantuan hilou hi.]

2.5. Finance Secretary: Finance Secretary in Treasurer a pan bill hong lutte velchian in DDO kiangah sanction dingin a pawlut dinga huai approved khit ahih chiangin ledger wise akhennen in cashbook leh ledger ah a khumlut ding.

2.6. Treasurer: Treasurer in sum senna leh muhna te bill form zangin bill a bawl dinga Finance Secretary khutah pelut in amau tegel (Finance & Treasurer) in enkhawm in suai akai tuak ding uhi.

2.7. Cheque Drawal: Sum zatna peuhmah leh EBC HQ. leh a kahiang tuamtuum a sum piakkhiakna neih ahih chiangin ₹ 10,000/- (sangsawm) tunglam peuhmah Cheque apiak ahih ding ahi. Bank a sum lakkhiak ahih chiangin hiai anuai a kigen Officer te lak a mi nih (2) suai kaih in Bank apan sum lakkhiak ding ahi. Amaute:

- i. Chairman, TBSUC
- ii. Secretary, TBSUC
- iii. Finance Secretary, TBSUC

- 2.8. Transfer Account: EBC HQ leh Division Office toh kikal a sum kipiak tuahna lemtang lou om thei ahihna ah Account Transfer bawltheih ahi. Himahleh tua bang transfer bawlina ding ah bill bawl ding ahi.
- 2.9. Re-Appropriation: Budget head khat a kumkhat sung a dinga sum Budget a omsa in daih kei taleh TBSUC in head dang apan lakhia in Re-Appropriation (bawl lem na) a bawl ding hi (Department ten tua bangmah in TBSUC ah ngetna a bawl in a bawl lem ding uh)
- 2.10. Supplementary Budget: Kumkhat a ding Budget kibawl in muhna leh paihna a Excess / Deficit hiam om ta leh Supplementary Budget bawl ding ahi. Department te'n a bawl lem ding ua, TBSUC lemsakpihna a la ding uhi.
- 2.11. Utilization Certificate:
- a) Saptuam /TBSUC in nna khatpeuh sepna ding a sum sanction a bawlte fund Utilization Certificate ngiat in nasepna a etzui ding ahi.
 - b) Nna khatpeuh a dinga sum sanction bawl ahih chiangin tua fund in a daih keileh re- santioning bawl ahih ma a Utilization Certificate (a kizatna Genchetna) submit ding ahi a, tua zoh in aban sanction bawlzel ding ahi.
- 2.12. Voucher:
- 2.12.1. Sum paihna peuhmah ah Voucher/APR sum sangtu in a piak ngeingei ding ahi.
 - 2.12.2. Expenditure voucher peuhmah ah sum zangtu in initial (suai) a bawl ding ahi.
 - 2.12.3. APR peuhmah ah Drawing & Disbursing Officer in initial a bawl ngeingei ding ahi.

2.12.4. APR zatna te peuhmah ah supporting document dingin Expenditure statement bawl a kilh khawm ding ahi.

2.13. Sum keptheih zah:

- a) Local Treasurer in sumtang a khut ah ₹20,000/- sang atam zawlou a kemthei ding.
- b) Department chih in amau Department sanctioning power in a phalsak ban akeplouh ding ahi.

2.14. Tualsung Baptist Saptuam Upa Committee leh Department kikal a Sum etkhiaatna:

- i. Tualsung Baptist Saptuam Upa Committee in amah Account leh Department te apan Sum hong lutte kituak hina hiam chih Quarterly (kha thum dan) bek in reconciliation (kituak sak) a bawl zel ding a, diklouna a omleh a diklou zaw pen bawldik a kituah sak ding ahi.
- ii. Department chih in, amau kiang a lut sumtang peuhmah receipt a issue ding ua, tua sumtang Receipt kibawl khem peuh-te Cashbook leh Ledger a entry bawl in Saptuam Office ah kalteng a Sepnawnni zingkal in Accountant kiang ah a submit ding ua, tua te Accountant in transit register tungtawn in chiamtehna a bawl zel ding a, Account Officer in initial a bawl ding ahi.
- iii. EBC HQ /Division toh kisai khakna nei, Sum saite, Controller-te, DDO te, Account Officer leh Office Assistant cum Accountant te a tawmpen in khateng in khat vei bek Office a kaikhawm zel ding uh ahi.

2.15. DDO/OB in emergency sanction a bawl te Committee meeting masa pen ah post-facto sanction bawl ding ahi.

3. Sum zatna:

EBCC Pearsonmun sum zat nate peuhmah zat ahihma a sanction bawl masak dingleh Budget sung apan kia ahih ding ahi.

3.1. Sum sanction toh kisai ah DDO Sanction theih zah sanga tamzaw zatna ding a om chiangin Committee in approval abawl masa ding ahi. Department chih te'n amau Committee sanctioned theihzah aval zatna ding aom hunin TBSUC ah sanctioning angen ding.

3.2. EBCC Pearsonmun sung a Sum Sanction bawlthei thuneitu leh a sanction theih zah uh hiai anuai a bang ahi.

3.2.1. TBSUC:

- a)TBSUC: Budget sung a kigen teng avek in sanction abawl thei
- b)Emergency: TBSUC Office Bearer in emergency hun ah ₹20,000/- chiang sanction abawl thei ding.
- c)DDO in nna khat a dingin ₹7,000/- tan emergency sanction a bawl thei ding.

3.2.2. Department(s):

- a)Drawing & Disbursing Officer in nna khat a dingin ₹5,000/- chiang Sanction abawl thei ding
- b)COMMITTEE: Department chih a committee in nna khat adingin ₹10,000/- chiang Sanction abawlthei ding.
- c)Department: Department chih in amau sanction theih ban senna ding a om chiang in TBSUC ah phalna/Sanctioning a ngen zel ding.

4. Saptuam Office:

- a)Saptuam office sung a vante leh office poimoh tuamtuum te etkaina ah Sum poimoh na omthei ahihna ah Tualsung

Baptist Saptuam Upa Committee in akulna bang a zat tangzang ding Office Assistant cum Accountant khut ah Rs. 1,000/- chiang akoih ding a, tua pen impress money chih ding ahi. Tua pen Treasurer TBSUC toh kithuzak in kalteng Settlement abawl zel ding uhi.

5. Audit:

- a)Saptuam sum saina-te kum khat a nih vei (1st week of October and 1st week of April) Audit bawl jel ding ahi.
- b)TBSUC in Auditors ding mi a sep ding a, Auditor ding seh ahih chiang in Appointment letter ah Audit bawl hunsung period kichiantak in agelh ding ahi, Auditor te'n tua hunsung a sumsaina hiang teng a velsuak ding uh ahi.
- c)Auditor te'n Cash Verification a bawl zel ding uh.

Saptuam sum muhte Pathian Gamsum leh a Vualzawlina ahih bangin hon Vualzawlpa phawk kawm a sai leh kepna in chidamna leh kipahna hon tun hi.

6. Puahphatna: Hiai Financial Guideline Puahphatna (update) poimoh hun in TBSUC member seh thum suah sehnih phasakna toh puahphat theih ahi ding.

CASH REMITTANCE FORM

Sawm-a-Khat / MMV / _____

Sub. No.

Date: / / 20.....

R/Bk No. _____	Sl. No. _____	to _____	₹ _____
R/Bk No. _____	Sl. No. _____	to _____	₹ _____
R/Bk No. _____	Sl. No. _____	to _____	₹ _____
R/Bk No. _____	Sl. No. _____	to _____	₹ _____
TOTAL			₹ _____

Bank Details:**DENOMINATIONS:**

Chq. No: _____	Notes	2,000.00	x		=	₹	
Bank: _____		500.00	x		=	₹	
₹ _____		200.00	x		=	₹	
		100.00	x		=	₹	
Chq. No: _____		50.00	x		=	₹	
Bank: _____		20.00	x		=	₹	
₹ _____		10.00	x		=	₹	
		5.00	x		=	₹	
Chq. No: _____	Coins	10.00	x		=	₹	
Bank: _____		5.00	x		=	₹	
₹ _____		2.00	x		=	₹	
		1.00	x		=	₹	
Chq. No: _____	Sub-Total				=	₹	_____
Bank: _____							
₹ _____							

Through Bank:	Chq./Seq. No.			
		=	₹	
		=	₹	
		=	₹	
Grand Total		=	₹	_____

Rupees (_____) only

(.....)
Sawm-a-Khat Collector

(for office use only)

Received a sum of ₹ on

(.....)
Account Officer

(.....)
Accountant

LOCAL SUM SUBMIT NA FORM

Department:

Sub. No.

Date: / / 20.....

Sl. No.	Receipt Head	Amount	Remarks
1			
2			
3			
4			
5			
Total Submitted Amount			

DETAILS:**I By Cheque or Online transfer:**

1 Name

Chq. / Seq. No

Amount: ₹

2 Name

Chq. / Seq. No

Amount: ₹

II By Cash

Amount: ₹

Grand Total: ₹

(Rupees) only

(.....)

Finance Secretary,

(for office use only)

Received a sum of ₹ on

(.....)

Account Officer

(.....)

Accountant

LOCAL SUM LAKKHIAKNA FORM

Department:

Bill No:

Date: / / 20.....

Sl. No.	Expenditure Head	Budget Balance	Bill Amount	Remarks
1				
2				
3				
4				
5				
Total Amount				

(Rupees) only

(.....)
Finance Secretary(.....)
Drawing & Disbursing Officer

Fund is available & Payment of ₹ (Rupees) only may please be made under the aforesaid Expenditure Head of Accounts.

Account Officer, TBSUC

Paid a sum of ₹ (Rupees) only.

Accountant

Received a sum of ₹ (Rupees) only from the Accountant on.....

Sum Sangtu

EVANGELICAL BAPTIST CONVENTION CHURCH: EBCC PEARSONMUN

SANCTION ORDER:

DEPARTMENT: _____

Order No.: _____

Saptuam Finance Code in a phal dungzui in, Budget apan Rs. _____
(Rupees _____) only Sanction bawl ahi.

Resolution No. _____ Dt. _____ dungzui in (DDO / OB in a sanction a
bawl theih tunglam-te Committee Sanction-te Resolution No. gelh ding ahi)

DETAILS OF SANCTION:

Sl. No.	PARTICULARS	VOUCHER NO.	AMOUNT (Rs)
1			
2			
3			
4			

Budget Head :

Budget Amount :

Tutan a Zat Bei :

Head a Sum Omlaizah :

Dated: Pearsonmun

The _____

Signature of Drawing & Disbursing Officer
EBCC Pearsonmun

Received Payment

Rs. _____

Paid by me (_____)
..... EBCC Pearsonmun

Signature of Finance Secretary
EBCC Pearsonmun

Account Officer
(for Office use only)

EVANGELICAL BAPTIST CONVENTION CHURCH
PEARSONMUN

ACTUAL PAYEE RECEIPT (APR)

Voucher No. _____

Date: ____/____/20____

CASH RECEIPT	Received from (Department)		
	For Payment of		
	Payment Amount		₹
	Payment Method:		Note:
	Cash	☐	
Cheque	☐		

Finance/Treasurer

Sum sangtu Min & Suai

Drawing and Disbursing Officer

