

Official Handbook
Pakistan Thalassaemia Welfare Society
(PATHWEL)



Regd. NO. VSWA/ICT/135 of 1991
(Apr 2018)

Preface

In 1991 a group of experienced and highly qualified doctors with an interest in the welfare of children with thalassaemia got together and laid the foundation of Pakistan Thalassaemia Welfare Society (PATHWEL). It was registered as a non-profit organization registered vide No VSWA/ICT/135 of 1991 under the Society Registration Act XXI of 1860.

Late Lt Gen Fahim Ahmed Khan (R), HI (M) became the founding President of the Society. In 1992 the first treatment centre of the Society was started at the PMA House Liaquat Road Rawalpindi. The number of patients benefiting from the treatment centre gradually started increasing and the space became inadequate. In 2006 with the efforts of Late Lt Gen Fahim Ahmed Khan and many others the Society was able to raise its own five storied building at Tipu Road.

PATHWEL is a member of Thalassaemia International Federation (TIF) and Thalassaemia Federation of Pakistan (TFP). It is also registered with Pakistan Centre for Philanthropy (PCP). At present over 500 patients of thalassaemia major are getting treatment at the PATHWEL Thalassaemia Centre.

PATHWEL is run by an efficient management system. At the end of each financial year, an external audit of the financial transactions is conducted by an independent firm of chartered accountants. The system is meant to safeguard the asset of the organization, ensure reliability of the accounts and achieve operational efficiency and effectiveness of the organization. The basic principles of management include adherence to ethical and principled morals and ensuring that the staff, at all levels, is competent to carry out the duties assigned to them.

This handbook is meant to provide a ready reference for the Memorandum and Articles of the Society (constitution), Management Policies, Organization of the Society, Job descriptions, Terms of Service, Duties of the Staff, SOPs and Technical Instructions for patient and blood bank management. It is imperative that the members, office bearers, and the employees of PATHWEL go through this handbook for strict compliance and adhere to high standards of personal integrity and set a good example to their subordinates.



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President
Pakistan Thalassaemia Welfare Society
(17 Apr 2018)

Contents

Memorandum and Articles of the Society	5
1. Name	5
2. Registered Office	5
3. Language.....	5
4. Aims and Objectives.....	5
5. Scope of Activities.....	6
6. Interpretation of Articles	6
7. Patron of the Society	7
8. Founding Members.....	7
9. Members.....	7
10. Privileges of the Members	8
11. Obligations of the Members	9
12. Cessation/Expulsion/Removal from Membership	9
13. Re-entry to Membership	10
14. General Meetings	10
15. Quorum of General Meetings	11
16. Office Bearers of the Society	11
17. President of the Society	11
18. Vice President of the Society	12
19. Secretary General of the Society	12
20. Duties of the Secretary General	12
21. Treasurer of the Society.....	12
22. Duties of the Treasurer	13
23. Executive Council.....	13
24. Removal of the Office Bearers	14
25. Amendments in the Memorandum and Articles of Society.....	15
26. Capital.....	15
27. Dissolution	15
28. Utilization of Income of the Society	15
29. Utilization of money set apart at the Closing of Accounts	15
30. Bankers	15
Management Policies.....	16
1. Financial Policy	16

2. Personnel Policy	36
3. Recruitment Policy	38
4. Conflict of Interest Policy	40
5. Fundraising Policy	41
6. Gender Policy	42
7. Grievance Settlement Policy	44
8. Performance Evaluation Policy	45
9. Harassment Policy	47
10. Procurement Policy.....	49
11. Social Welfare Policy	51
12. Travel Policy.....	54
Organization Chart	56
Job Descriptions	57
Terms of Service.....	58
1. General	58
2. Employment Contract	58
3. Probation Period	58
4. Salary	58
5. Annual Increments.....	58
6. Leave Entitlement	59
7. Conduct and Performance	59
8. Resignation	59
9. Termination of Service.....	59
Duties of the Staff	60
1. Chief Administrative Officer (CAO)	60
2. Chief Medical Officer (CMO).....	60
3. Medical Officer (MO).....	61
4. Assistant Administrative Officer (AAO).....	61
5. Finance Officer	62
6. Office Assistant.....	62
7. Receptionist	62
8. Lab Technologist.....	63
9. Technical Assistant.....	63
10. Driver.....	63
11. Staff Nurse.....	64

12. Office Runner	64
13. Aya	65
14. Sweeper	65
15. Watchman	65
Standing Operating Procedures	66
1. Contracts Agreements and MOUs	66
2. Fire Fighting	66
3. Waste Disposal	66
4. Service Charges.....	67
5. Publications.....	67
6. Training of Staff.....	67
7. Collection of Blood	67
8. Referring a Patient for Consultation	75
9. Outsourcing of Lab Tests.....	76
10. Provision of Medicines for Iron Chelation	76
Technical Instructions	77
1. Blood Transfusion	77
2. Iron Chelation Therapy	81
3. Vitamin C.....	84
4. Folic Acid	84
5. Splenectomy	84
6. Hydroxyurea treatment.....	85
7. Psychosocial aspects of Thalassaemia	86
8. Periodical follow up for thalassaemia major	86
9. Prevention of Thalassaemia	87
Annexure-A	88
1. Founding Members	88
Annexure-B	89
1. List of Founding Members of PATHWEL (1991).....	89
Notes and Amendments.....	90

Memorandum and Articles of the Society

1. Name

The name of the Society shall be "Pakistan Thalassaemia Welfare Society" (PATHWEL). It is also referred to in this memorandum and the Articles as "The Society".

2. Registered Office

The registered office will be located in the premises of Thalassaemia House, Tipu Road, Rawalpindi, Pakistan.

3. Language

The language of the society shall be Urdu/ English.

4. Aims and Objectives

The Society shall be a non-political, non-sectarian, charitable body having the following aims and objectives:

1. To establish, maintain, run, manage and administer centers for the comprehensive management of thalassaemia and related blood disorder.
2. To provide facilities for the prevention of thalassaemia through public awareness, carrier screening, genetic counselling and prenatal diagnosis for the affected couples.
3. To educate the public and various health delivery organizations of Pakistan about the problem of Thalassaemia through lectures, symposia, and workshops. Pamphlets and literature on thalassaemia will be produced for educational purposes.
4. To promote and coordinate research in the field of Thalassaemia.
5. To bring together patients, families and well-wishers to exchange ideas and information.
6. To raise funds required for achieving aims and objectives of the Society.
7. To appeal, solicit or accept contributions, donations, grants and gifts, in cash or in kind, from lawful sources and to apply the same or the income thereof for the objectives of the Society.
8. To open and operate bank accounts and to draw, accept, and endorse the bills, cheques and other instruments for the Society.
9. To acquire, alter, improve, take on lease, hire, or let any movable or immovable property to achieve the objectives of the Society.
10. To nominate delegates and advisors to represent the Society at conferences, government bodies and other gatherings related to the objectives of the Society.

11. To invest in profitable schemes approved by the government, the surplus money of the Society not immediately required as may be determined from time to time by the Executive Council.
12. To enter in to agreements, contracts, and arrangements with organizations, institutions, bodies and individuals for the purpose of carrying out the functions and activities of the Society.
13. To facilitate all kind of academic pursuits like teaching, organizing courses, doing research, publication of books, journals, booklets, pamphlets, holding seminars, symposia and workshops for promoting the objectives of the Society.
14. To procure services like consultancy, advisory, educational, technical, scientific, managerial and administrative connected with the objectives of the Society.
15. To act as an advisory body to safe-guard the socio-economic interests of Thalassaemia Patients.
16. To cooperate with any similar Association in and outside Pakistan for the furtherance of the objectives of the Society.

5. Scope of Activities

The Society will work on all Pakistan basis.

6. Interpretation of Articles

1. "Act" means the Society Registration Act (XXI of 1860) and any amendment or re-enactment thereof for the time being in force.
2. "Aims and Objectives" means the Aims and Objectives of the Society.
3. "Articles "or" These Articles" means Articles of the Pakistan Thalassaemia Welfare Society with such alteration as may be effected from time to time.
4. "Branch Office" means branch office of the Society.
5. "Executive Council" means the Executive Council of the Society.
6. "Member" means a member of the Society including founder members and fellow members.
7. "Memorandum" means the Memorandum of the Society as amended and updated from time to time.
8. "Office" means registered office of the Society.
9. "Ordinance" means the Voluntary Social Welfare Agencies (Registration and Control Ordinance 1961).
10. "Patron" means anyone who for the time being is the Patron of the Society.
11. "Prescribed" means prescribed under these Articles and Memorandum of the Society.

12. "President, Vice President, Secretary General and Treasurer" means the President, Vice President, Secretary General and Treasurer of the Society.
13. "Society" means the Pakistan Thalassaemia Welfare Society.
14. "Special Resolution" means a Resolution passed by 2/3rd majority of the members present at Extraordinary General meeting of the Society.
15. "Register" means register of the members of the Society.
16. "Resolution" means a Resolution passed by Annual General Meetings, General Meetings, Special General Meetings, and meetings of the Executive Council.
17. Words importing the singular number include the plural number and vice versa.
18. Words importing the masculine gender also include the feminine gender.
19. Words importing persons includes bodies corporate, statutory bodies.
20. "Months & Years" means English calendar months and English calendar year.

7. Patron of the Society

The President of Pakistan or some other Pakistani dignitary of international repute shall be requested to be the Patron of the Society and upon acceptance he shall be the Patron of the Society. He may be invited to attend and address the meetings of the Society. He may issue guidelines for working and improvement of the Society.

8. Founding Members

The founding members of the Society are given in Annexure-A & B. From amongst those who are living shall continue to be honorary members of the Society and shall have the right to attend Annual General Meetings, General Meetings and special General meetings and shall also have the right of vote.

9. Members

1. Membership of the Society shall be open to all those who agree to abide by the Constitution and the rules and regulations of the Society. The members should also qualify for the following:
 - a. He is not a minor.
 - b. He is not insane.
 - c. He bears a good moral character and is not an ex-convict.
 - d. He has paid the membership fee.
 - e. He has signed the membership form as prescribed in schedule.
2. Any person desirous of becoming a Member of the Society shall submit a written application in the prescribed form. The application shall be scrutinized by the officer

authorized by the President & decision thereon shall be intimated to the applicant in writing.

3. Every person, upon applying for admission to membership, shall sign an undertaking that he will, if admitted, so long as he is a member, duly observe the Rules and Regulations of the Society for the time being in force.
4. Names of the Members shall be recorded in a Register to be called the "Register of Members". Academic qualifications, complete permanent as well as temporary address and telephone numbers shall also be recorded therein and any changes in such detail shall be promptly notified for entry in the said Register.
5. Membership fee shall be revised by the Executive Council from time to time. First membership fee shall be payable within one month of the acceptance of application for membership and thereafter shall be paid before the 5th day of current month in case of monthly fee and within 15 days of the current year in case of annual fee.
6. Membership of a new member shall start from the date he makes payment of membership fee.
7. Every member shall be issued a Membership Card by the Society.
8. Persons having specialized knowledge and experience scientific or literary attainment of or having rendered distinguished services in the medical field or in the field of specialized knowledge of Thalassaemia diagnosis and treatment, or those who have made notable contributions in the shape of donations can be nominated by the Executive Council as Honorary Life Members of Society.
9. Members paying the Life Membership fee shall be known as Life Members.

10. Privileges of the Members

1. Every Member shall have the right to receive a copy of the Memorandum and the Articles of the Society on payment of fee specified by the Executive Council.
2. Every Member shall have a right to use the reading rooms, library, restaurant, refreshment rooms as and when these are organized by the Society.
3. A Member with at least six months of membership shall have the right to vote in elections held by the Society.
4. Every member shall have a right to attend general meetings of the Society and take part in discussions and voting.
5. A member with at least six months membership shall have the right to contest in any election provided he fulfills the requirements for the particular office.
6. Every Member shall have the right to inspect the records and the register of Society by making written application to the President of the Society and inspect the same in the presence of a member of the Executive Council.

11. Obligations of the Members

Every member shall:

1. Observe the rules and regulation of the Society for the time being in force.
2. Make maximum possible efforts to popularize and make the Society effective.
3. Take active interest in the activities of the Society.
4. Co-operate in the attainment of the aims and objectives of the Society.
5. Render such assistance as he may be called upon to do by the Executive Council and answer all queries and questions within the specified period.
6. Pay the subscription fee and any other dues regularly and promptly.
7. Attend meetings as regularly and as possible.
8. Intimate to the Secretary General promptly, in writing, any change in his address or other particulars.
9. Render such advice as he thinks is conducive to the promotion of the interest of the Society.
10. No member shall set up or establish or promote any Society, Association, Company, Group or body parallel to the functions aims and objectives of the Society and if he does so he shall immediately cease to be a member of this Society.

12. Cessation/Expulsion/Removal from Membership

A person may be removed from the membership by the Executive Council and cease to be member of the Society:

1. If being an office bearer in the Society he has been removed from the office due to misuse of his position or any other charge.
2. If he is guilty of misconduct in the judgment of the Executive Council.
3. If he misbehaves or shows disorderly conduct or conduct that is unbecoming of a gentleman with another Member in the course of the meetings, functions or any other business of the Society.
4. He refuses or neglects to give effect to any decision of the Council.
5. He infringes any of the Articles of the Association.
6. He becomes insane or medically unfit to act as a member or is declared by a court of law for committing an offence including fraud or moral turpitude or works against the interests of the Society.
7. He is held by the Executive Council to have committed any act unbecoming of a gentleman with another member or has been found guilty of any such act by a court of law.

8. He acts or is threatening to act in a manner prejudicial to the interest or functioning of the Society or any other institute, body corporate, society, foundation or institution in which the Society has an interest.
9. Submits resignation in writing to the President and the same is accepted by the latter, he shall cease to be a member with effect from the day the resignation is accepted. The President shall give a decision within 15 days of the submission of the resignation. The registration shall stand accepted if no decision, thereon, is sent to the resigning Member within 15 days of the receipt of the registration. A Member, who is also an office bearer shall not be eligible to resign unless he has cleared the charge and obtained no-demand certificate from the Executive Council.
10. If a member has gone in arrears of membership fee for 3 months he shall be deemed to have ceased to be a Member.
11. No Member whose conduct is under investigation or enquiry can resign until the decision of such enquiry or investigation is pronounced.
12. The Membership subscription fee shall not be refundable in case of resignation, removal or death or termination or in any other case.
13. Termination of membership shall occur automatically:
 - a. In the event a member fails to pay any amount due by him to the Society within three (3) months after such obligation has become due.
 - b. If he is convicted of an offence involving moral turpitude. In case his conviction is set aside at a later stage he may be readmitted to Membership of the Society by the Executive Council after personal hearing.

13. Re-entry to Membership

An ex-member may be re-admitted to membership of the Society after examination by the Executive Council.

14. General Meetings

1. Annual General Meetings (AGM)
Meetings of members of the Society shall be held once every year to be called the Annual General Meeting (AGM). AGMs shall be held at Rawalpindi. Next AGM shall be held within 6 months of the approval of presently amended memorandum and Articles of Association.
2. Extraordinary General Meetings (EGM)
Extraordinary General Meeting may be held on requisition of at least 2/3rd members of the Executive Council or upon written requisition by at least 25 members of the Society addressed to the President. EGM may be held anywhere in Pakistan.
3. At least one week written or published notice shall be given for holding of the AGM or EGM stating the place date and time along with the agenda.

4. President of the Society shall preside the AGM/EGM of the Society except AGM for election of President in case he himself is a candidate for re-election as President and such Annual General Meeting shall be presided over by the Vice President of the Society. In the absence of the President, the Vice President of the Society shall preside over the AGM/EGM.
5. Minutes of AGM/EGM shall be recorded by the Secretary General and confirmed in the subsequent meeting and confirmation signed by the President.
6. A resolution once rejected in the AGM/EGM shall not be reconsidered unless a period of 3 months has elapsed or 5 Members of the Executive Council have signed a requisition for its reconsideration.

15. Quorum of General Meetings

The quorum for AGM/GM shall not be less than 1/3rd of the total Members of the Society.

16. Office Bearers of the Society

The Office Bearers of the Society shall comprise the following:

1. President
2. Vice President
3. Secretary General
4. Treasurer

17. President of the Society

1. A resident of Rawalpindi/Islamabad having National/International repute with vast knowledge and experience in the field of thalassaemia shall be eligible to be the President of the Society.
2. The President shall be an elected member of the Society.
3. Any Member of the Society with good standing may contest election for the Presidency. A member may contest for the Presidency for a maximum of two terms.
4. The term of the President shall be for three years.
5. The President shall be elected by majority vote in the AGM of the Society.
6. The elections of the new President shall be completed 30 days prior to the expiry of the term of the existing President.
7. The President shall not be paid any remuneration for his services.
8. The President shall be the Chief Executive of the Society. He shall preside over all meetings of the Society.
9. The President shall nominate the members of the Executive Council.

10. He shall guide and control the activities of the Society.
11. He shall interpret the Memorandum and Articles of the Society.
12. He shall have a casting vote in addition to his ordinary vote.
13. He shall sign the record of minutes of the meeting/ resolutions of the Society.
14. He shall sign and verify pleadings, replications, contracts, deeds, and documents etc.

18. Vice President of the Society

1. A resident of Rawalpindi/Islamabad having good repute and experience of social work shall be eligible to be the Vice President of the Society.
2. The Vice President shall be nominated by the President from amongst the Executive Council members.
3. He shall officiate for and perform the duties of the President in his absence.
4. He shall also perform any duties assigned by the President/Executive Council.
5. The Vice President shall not be paid any remuneration for his services.

19. Secretary General of the Society

1. The Secretary General shall be an elected member of the Society.
2. Any member of the Society with good standing may contest election for the Secretary General. A member may contest for the post of the Secretary General for a maximum of two terms.
3. The term of the Secretary General shall be for three years.
4. The Secretary General shall be elected by majority vote in the AGM of the Society.
5. The elections of the new Secretary General shall be completed 30 days prior to the expiry of the term of the existing Secretary General.
6. The Secretary General shall not be paid any remuneration for his services.

20. Duties of the Secretary General

1. He shall record minutes of the meetings of the Society and present the same for confirmation to the subsequent meetings.
2. He shall conduct all meetings of the Society.
3. He shall assist the President in all matters.
4. He shall ensure observance of the Memorandum and the Articles of the Society.

21. Treasurer of the Society

1. The Treasurer shall be an elected member of the Society.

2. Any member of the Society with good standing may contest election for the Treasurer. A member may contest for the post of Treasurer for a maximum of two terms.
3. The term of the Treasurer shall be for three years.
4. The Treasurer shall be elected by majority vote in the AGM of the Society.
5. The elections of the new Treasurer shall be completed 30 days prior to the expiry of the term of the existing Treasurer.
6. The Treasurer shall not be paid any remuneration for his services.

22. Duties of the Treasurer

1. He shall be responsible for maintenance of the accounts of the Society in accordance with the generally accepted accounting principles and that may be inspected by the interested members of the Society, without any hindrance at all reasonable times.
2. He shall invest funds of the Society as approved by the Executive Council.
3. He shall incur expenditure in the light of the aims and objectives of the Society.
4. He shall refer any financial questions for opinion/approval of the Executive Council.
5. He shall get the accounts audited from a chartered accountant every year.
6. He shall present the accounts to the General Meetings for approval.

23. Executive Council

1. The Executive Council shall guide the President in laying down policies for achieving the aims and objectives of the Society.
2. The Executive Council shall comprise fifteen members.
3. The members of the Executive Council shall be nominated by the President from amongst the members of the Society.
4. The term of the Executive Council shall be three years from the date of its first session.
5. The members of the Executive Council shall not be paid any remuneration for their services.
6. The quorum of a meeting of the Executive Council shall not be less than five or 1/3rd of the total members of EC including the President, the Secretary General and the Treasurer.
7. The meeting shall be chaired by the President. In the absence of the President the meeting shall be chaired by the Vice President or in his absence by senior member in age.
8. The minutes of the meetings of the Executive Council shall be recorded in a register by the Secretary General. In the absence of the Secretary General any person nominated by the President shall record the minutes of the meeting.

9. The minutes of the meeting shall be signed by the President and circulated to the members of the Executive Council within 4 working days after the meeting. The recorded/signed minutes shall be confirmed in the next meeting of the Executive Council.
10. The Executive Council shall hold its meetings at least once every three months. The Secretary General shall give at least 7 day notice for the meeting and the agenda points through mail/email to all members.
11. A meeting of the Executive Council may be requisitioned at the request of any three members of the Executive Council by giving 7 days prior notice in writing to the President of the Society clearly giving the reasons for requisitioning the meeting.
12. In the event of the vacancy of a member of the Executive Council falling vacant due to death, resignation or removal the President shall nominate his/her successor from amongst the members of the Society. The newly appointed member of the Executive Council should have the approval of the majority of the members of the Executive Council.
13. The members of the Executive Council shall make efforts for raising funds, developing contacts and relationship with similar national and international societies, associations and bodies, and doing anything required for achieving the aims and objectives of the Society.
14. The members of the Executive Council shall carry out any task assigned to them by the President in achieving the aims and objective of the Society.
15. A member of the Executive Council shall cease to be a member if:
 - a. He remains absent from three consecutive meetings of the Executive Council.
 - b. He resigns from the Executive Council of the Society.
 - c. 2/3rd majority of all members of the Executive Council vote against him.
 - d. He is removed as member of the Society by resolution of 3/4th majority of the members present in an AGM/EGM. However, before voting such member shall be given an opportunity to make his submission before the AGM/EGM.

24. Removal of the Office Bearers

Any office bearer of the Society shall cease to hold his office if:

1. He becomes physically unfit to perform the duties.
2. He is removed as member of the Society by resolution of 3/4th majority of the members present at AGM/EGM. Before voting the office bearer shall be given opportunity to make his submission before the AGM/EGM.

25. Amendments in the Memorandum and Articles of Society

1. Change in the Memorandum and Articles of the Society shall be made with the approval of the AGM/EGM. The proposed amendments shall be submitted to the Executive Council at least one month before the next AGM.
2. Amendments in the Memorandum and the Articles of the Society shall only be made by 2/3rd majority of the members attending AGM/EGM.
3. That no amendment in the Memorandum and the Articles of the Society will be made without prior approval from the concerned Income Tax authorities.

26. Capital

The financial resources of the Society shall consist of the following:

1. Membership fee.
2. Aids, grants, contributions and donations which may be received from Government, Semi Government, national/ international organizations and philanthropists.
3. Finances raised/collected by the Society from sources as provided in the Memorandum and the Articles of the Society.

27. Dissolution

In the event of dissolution of the Society, all of its assets, money, movable and immovable properties etc. would be transferred after meeting all liabilities to another relatable and charitable association/trust which has also been accorded approval U/S 47(I)(d)/47 of the I.T.Ord.79 or is approved by the Federal Government, as the case may be, under the laws therein force. Intimation of such transference would be made to the Central Board of Revenue/Federal Government within three months of the dissolution.

28. Utilization of Income of the Society

All moneys, properties and incomes of this Society would be utilized solely for the promotion of the objectives of the Society for which it has been formed. The moneys, properties or income of the Society or any portion of the moneys, properties or income of the Society would not be paid or transferred directly or indirectly by way of dividends, books or profits etc. to any of the members of the Society or to any of their relatives/dependents. All accounts of the Society would be kept in a schedule bank located where the Society is located.

29. Utilization of money set apart at the Closing of Accounts

Any money validly set apart or the money not utilized at the end of the financial year i.e. 25% of the income of the Society or Rs.10,000/- whichever is less, would be invested in the government securities or in the NIT Units.

30. Bankers

The Society shall open its account only in a scheduled bank.

Management Policies

1. Financial Policy

This section aims to develop and maintain an effective system of internal control in order to monitor compliance with established policies and procedures of the organization. These policies and procedures principally focus on the following:

1. To provide framework within which the Organization's financial guidelines and procedures are established.
2. To make policies within that business transactions in the Organization are to be made.
3. Maintain adequate documents and records.
4. Assets are safeguarded, accounted for and controlled.
5. Independent checks on financial and non-financial activities.
6. Proper authorization of transactions and activities.
7. Sufficient segregation of duties, wherever practicable.

The accounting policies, systems and procedures would be helpful to:

1. The Executive Council for monitoring compliance with prescribed policies and procedures.
2. The new employees of the organization for adaptation to the policies, systems and procedures.
3. Work force of the finance department for use as a guide to the accounting system and procedures.
4. Other non-financial executives / employees who work closely with finance and accounts staff.

1. Overall Accounting System

2. Basis of Accounting

The accounts of the organization will be prepared under the historical cost convention, except for those items where IAS specifically requires accounting at fair value, market value or present value.

3. Accounting Year

The financial year of the organization is from 1st Jul to 30 Jun (12 months).

4. Chart of Accounts

The organization will develop and maintain flexible and appropriate chart of accounts in order to cater the present and future monetary transactions with an objective of coming up with timely, accurate and meaningful reporting for the Governing Body.

The chart of accounts will act as a guiding and referring tool to the finance personnel while they post accounting entries to their respective head of accounts. In order to keep a vigilant control over accounting framework of the organization, no accounting personnel is allowed to make amendment (including opening a new head of account) in the chart of accounts unless specific written approval thereof is duly sanctioned by the Treasurer. For this purpose, a form has been designed which would be required to be filled up by the initiating officer desirous of altering the present structure of chart of accounts. Such form, once approved, will be kept by the Finance Officer.

5. Vouchers & Forms

The finance personnel will be responsible to record and maintain financial records, related correspondence, accounts, statements, supports, etc. pertaining the organization. For effective and accurate maintenance of accounting records, a set of internal documents, forms have been designed which will be used for initiating and recording financial transactions.

Payment Voucher (PV)

1. Payment can be made after approval of payment voucher. Payment voucher will be supported with bills or other relevant supporting documents. Such supports will be scrutinized by the finance department prior to their submission for sanction of payment before the approving authority.
2. All cash payments will be recorded through cash payment vouchers and all bank payments will be recorded through bank payment vouchers.

Receipt Voucher (RV)

1. Receipt voucher will be prepared to record the receipts and collections in bank accounts.
2. Cash receipt transactions will be recorded through cash receipts.

Journal Voucher (JV)

1. Journal voucher (JV) is prepared to evidence the authorization to record non-cash transactions. A non-cash transaction is one which does not involve the actual receipt or / and payment of funds but the recognition of which in the books of account is fundamental to properly reflect the operating results and financial position of the organization.

As a pre-requisite of the accrual basis of accounting, all accruals will be recorded on a monthly basis. Such accounting entries will be routed through JVs. All JVs will be prepared not later than two weeks from the close of relevant month.

6. Books of Accounts / Records

In addition to the above mentioned different types of vouchers, the organization will keep and maintain the following information / record:

1. Cash / Bank Book

2. General Ledger
3. Salary Register
4. Bank Statements & Reconciliation's
5. Fixed Assets Register
6. Employee Personal Files
7. Invoices
8. Bank Deposit Slips
9. Cheque Books
10. Purchase Orders
11. Receipts
12. Invoices
13. Donors' s Subsidiary Record
14. Any other record and information considered necessary

7. Recording business transactions

All financial transactions will be processed and recorded within a reasonable time of happening of any event. The test of 'reasonableness' will be judged on basic criteria as to availability of timely, accurate, meaningful information for internal and external users of financial statements.

The Treasurer will ensure that, at all times, the organization's books of accounts reflect true picture of its financial affairs and no significant event is deferred from appropriate recording.

8. Pre numbering entries

All entries will be allotted sequential numbers so as to ensure completeness and proper authorization thereof. Any entry recorded out of the prescribed sequence would require immediate and thorough scrutiny to dispel the impression of any deliberate event. A written report of such inquiry will need to be submitted to the Treasurer, who would then decide future course of action.

9. Review of accounting entries

All accounting entries will be submitted to the Treasurer for his approval. Such entries will not be considered unless they are supported through documentary evidences originating such transaction(s).

After necessary approval, such entries should be posted in their relevant head of account. If this is not possible due to peculiar nature of the transaction, the matter should be referred to the superior personnel for proper guidance.

10. Segregation of Duties

In order to keep a meaningful check over the affairs of organization, segregation of duties is a must, whenever practicable. Segregation of duties means distributing the execution of one activity over more than one person in order to ensure that no single individual is capable of handling the whole of a transaction individually.

If it is not practical to segregate any duty due to its operational nature and / or limited staff members, the management should ensure that all transactions are duly authorized and supported with all necessary documents and properly recorded in books of account in a timely manner.

11. Correction of entries

Ensure that in case of omission, error of disposition / classification, etc. the correction should always be routed through JV. To confirm this procedure in the computerized accounting software, access controls have been placed which prohibits and restricts the individual responsible for data entry from re-entering and accessing the recorded data.

12. Audit Trail

At the time of approving the accounting entry, the Treasurer will ensure that adequate and reliable audit trail of the subject transaction exists and that the entry would be easily auditable at the time of internal or external audit. Such audit trail would, ideally, start from the financial statements and end up at the related source document(s).

13. Custody of Accounting Records

All the accounting records, including but not limited to ledgers, statements, accounts, vouchers, invoices, banking records, record of procurement and sales, etc. should be in the custody of the accounting personnel. The Treasurer should ensure that adequate facilities exist for custody of accounting records. Such records should be kept and maintained for a minimum 5 years from the relevant year-end.

14. Computerized Accounting Software

Organization shall ensure that effective access controls are in place to restrict abuse of control environment in the accounting software.

All access rights should be well defined to the users of software. To specifically address this issue, written guidelines should be circulated among the intended users of software specifying clearly the working methodology.

15. Accounting Policies and Recognition Criteria

16. Grants / Donations

Grants/Donations are recognized in accordance with the International Accounting Standards.

17. Revenue

Revenue is recognized when it is probable that the economic benefit associated with the transaction will flow to the organization.

18. Restricted fund

The restricted fund comprises the accumulated surplus and deficit of donations and grants for which the donor has specified an intention to support a particular aspect of activities together with income accruing directly to those restricted funds. Surpluses are held until they are fully expended or returned at the end of the respective grand period.

19. Unrestricted fund

The unrestricted fund comprise the accumulated surplus and deficit of untied funds / donation and grants which are used by the organization for its various project activities, according to its other programs / plans.

20. Fixed Assets

These are stated at cost less accumulated depreciation. Depreciation on these assets is calculated by applying the straight-line balance at specified rates to write off the cost of assets over their estimated useful lives. Depreciation is charged on quarterly bases.

Major renewals and improvements are capitalized whereas normal repair and maintenance costs are charged to income as and when incurred. Gain or loss, if any, on disposal of assets is included in current year's income.

In case of financial reporting of individual project activity, all fixed assets are recognized as period cost. However, detail of the assets as on reporting period should be disclosed in the financial statements.

The carrying values of fixed assets are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable. If any such indication exists and where the carrying values exceed the estimated recoverable amounts, the assets are written down to their recoverable amounts.

An item of fixed assets is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement in the year the asset is de-recognized.

21. Financial Assets (Investments)

The organization classifies its financial assets in the following categories:

1. Investments at fair value through profit and loss
2. Held to maturity investments.

The classification depends on the purpose for which the financial assets were acquired. Management determines the classification of its financial assets at initial recognition. Regular

purchases and sales of financial assets are recognized on the trade date, the date on which the organization commits to sell or purchase the assets.

1. Fair Value through profit or loss

Financial assets at fair value through profit or loss include financial assets held for trading and financial assets, designated upon initial recognition, at fair value through profit and loss. Financial assets at fair value through profit and loss are carried in the balance sheet at their fair value, with changes therein recognized in the income for the year. Assets in this category are classified as current assets.

2. Held to maturity

No-derivate financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the organization has the positive intention and the ability to hold these assets to maturity. After initial measurement, held to maturity investments are measured at amortized cost using the effective interest method, less impairment.

3. Impairment

The organization assesses at the end of each reporting period whether there is objective evidence that a financial asset or group of financial assets is impaired as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial assets or group of financial assets that can be reliably estimated.

22. Allocation of Common Cost

Common costs are cost used by more than one activity and cannot be allocated to single project activity. Examples of such cost could be:

1. Rent
2. Staff Salaries
3. Utility Bills
4. Depreciation of computers, vehicles, furniture & fixture

Common costs should be allocated to the activities on a basis consistent, to the extent possible, with the actual use of the resources by individual activities.

23. Purchases

24. Budget

All requests to spend money for purchase of goods, either capital or revenue item must have legitimacy or proper justification. Normally, the request for purchases is included in the budget proposal and approved as part of that budget. The criteria for approving such expenditure will take into account the operational as well as financial factors surrounding such item requested for procurement.

25. Purchase Requisition Form

Before making a formal requisition for purchase of any particular item, the concerned personnel will check with the Stores / Inventory to ascertain whether the subject item is already lying in the stock in hand.

26. Quotation

Where value of goods exceeds Rs. 5000/-, quotations will be obtained from at least three suppliers. Following factors will be considered in reviewing quotation and awarding contracts:

1. Prices
2. Bidder's previous track record in general
3. Other customers of the bidder
4. Organization's previous experience with the bidder
5. Ability of bidder to render satisfactory service
6. Capacity to effectively address after sales problems / service

After all quotations have been received and examined for completeness, a dated summary sheet will be prepared enlisting all the necessary details.

27. Approval of Quotations

Contract should ideally be awarded to the lowest bidder after an evaluation of the quotations submitted by them. However, besides financial concerns, weight age should also be given to non-financial and other qualitative factors before a final decision. A written explanation of factors leading to final decision regarding award of contract will be documented.

Requisitions for purchase of goods must be approved by the appropriate individual prior to issuance of any purchase order. The approving authority should ensure that approved budgets are complied with. A 15% budget overrun in any budget head requires prior approval of the Treasurer, whereas any amount beyond 15% requires Executive Council's approval.

28. Financial Approval Limits

Personnel authorized to approve expenditure per day are:

<u>Value of Purchase / Service request</u>	<u>Approval Required from</u>
Up to Rs. 1000	Finance Officer
Up to Rs. 10,000	Treasurer of the Society
Above Rs. 10,000	President of the Society

The above limits shall apply to all payments other than monthly salary, which will be approved by the President.

29. Purchase Order

After selection and finalization of quotation and approval of purchase requisitions, a Purchase Order (PO) will be issued in the name of selected supplier. This PO will be signed by the Treasurer and contain the following information:

1. Reference to the bid submitted by the supplier
2. Quantity ordered by the organization
3. Desired date of delivery of goods
4. Exact specification of the product(s)
5. Terms of the contract
6. Agreed Price for the contract
7. Payment Terms
8. Other Stipulations

Before issuance of PO, this would be entered into Purchase Order Register for future reference. This register would be maintained by the staff responsible for procurement and ordering function.

30. Receiving Function

Once the ordered goods are received, a Good Received Note (GRN) will be prepared. The GRN shall carry comparison of goods received with goods ordered and will also contain evaluation comments by the authorized personnel of the ordering department.

31. Processing & Payment of Invoice

Designated employees who are preferably independent of purchasing and receiving functions should process vendors' invoices. While processing, reference should also be made to the applicable rate of sales tax, which would only be charged by suppliers registered with the Sales Tax Department. As a policy matter, all suppliers charging sales tax on their invoices should be requested to furnish their registration certificates before their invoice is put for processing.

With the receipt of GRN by the accounts department and the related invoice, the receipt of goods will be recorded in the General Ledger with corresponding credit to the supplier in the Purchase Ledger and a simultaneous credit in the control account in the Accounts Payable Ledger. This practice will evenly follow even in cases where goods are received but no invoice is received.

At the end of every month, a reconciliation report would be prepared between the General Ledger and the Purchase Ledger. The difference(s) would be noted and investigated till satisfactory disposal of the same.

Payments

For the disbursement, the cheque would be attached with the following supporting documents in original, such as:

1. Payment Voucher
2. Purchase Order
3. Goods Received Note
4. Invoice from the supplier

The disbursement will be made through cross cheque and duly signed and authorized. At the time of releasing payments, the maximum monetary ceiling of the authorized signatories is to be considered, as approved by the Executive Council. The organization shall discourage cash payment exceeding Rs. 10,000 except in case of the following:

1. Utility Bills
2. Government Taxes or Levies
3. Staff Travel Allowance
4. Staff Reimbursements
5. Special cases, where the responsible person would allow cash payment after proper justification.

Payment shall be released or adjusted only if proper documentation accompanies with each payment request. Payments will be made in accordance with the terms already agreed with the concerned supplier.

Any request for advance payment to the supplier of goods and services shall be approved in accordance with the purchase policy. Advances to suppliers would be given in accordance with management's authorization.

Tax Deduction

Withholding income tax will be deducted from resident person and permanent establishment in Pakistan of a non-resident. This tax will be deducted at the time of payment and shall be deposited as per the law. In case the supplier has filed a tax exemption certificate, a note is to be placed on the concerned invoice and tax exemption certificate obtained from him for the purposes of record.

This would be followed by preparing income tax challans for total amount of tax deducted from all the suppliers. Afterwards copy of challan shall be handed over to the supplier or his authorized representative, after obtaining due acknowledgement.

Periodic tax statements under the Income Tax Ordinance will be prepared within the stipulated time.

32. Payroll and Related Costs

33. Monthly Salary

A person who is hired on permanent basis in the organization requires completing three month probation period. An individual's salary is to be disbursed according to the terms and conditions mentioned in his appointment letter.

All employees, except daily wagers and support staff, should be paid through cross cheque issued in their name. At the time of approval of employees' salary expense for the month, a detailed report for each employee will be prepared containing the following information:

1. Name of the Employee
2. Staff Code
3. Monthly salary
4. Overtime for the month, if applicable
5. Bonus, if any
6. Leave Encashment, if any
7. Leave Fare Assistance, if any
8. Loan / Advance sanctioned to the employee
9. Monthly deduction on account of loan or advance
10. Payment on account of medical expenditure, if any
11. Other allowances
12. Any other payroll related information

The aforesaid report will be furnished to the Treasurer for necessary approval, before approving salary disbursements Treasurer should arrange comparison of gross salary with last month and obtain satisfactory reasons for change, if any. After the approval, the payroll officer will forward the cheque along with the bank letter mentioning all the staff accounts with their net salary for credit in their respective bank accounts.

34. Payroll Taxes

At the time of salary disbursement, income tax will be deducted as per Rule 45(1) of Income Tax Ordinance, 2001. Thereafter, due income tax will be deposited into the Government treasury through tax challan. The deducted amount of income tax is to be deposited within 15 days from the date of deduction thereof.

Periodic tax statements under the Income Tax Ordinance will be prepared within the stipulated time.

The parameters for computation of withholding income tax from payroll will be reviewed on a regular basis, especially after the announcement of the Federal Budget and modification(s) shall be incorporated on an immediate basis.

35. Fixed Assets

36. Overall Policy

Capital expenditure is budgeted at the beginning of the year and forms part of organization's annual budget. Enhancement of capital expenditure or change of budgeted amount can only be approved by the Treasurer up to a maximum of 15%, Executive Council's approval is required beyond 15%.

Adequate and strong controls should be kept over fixed assets and their related records to ensure that all fixed assets are recorded in the books of accounts with appropriate carrying costs and all recorded assets existing in the organization are safe guarded and operational.

All assets shall be recognized in books of accounts in accordance with policy framework of this manual. IAS 16 will remain the key principle for the accounting of fixed assets.

37. Requisition

See Purchases.

38. Quotation

See Purchases.

39. Ordering

See Purchases.

40. Receiving

See Purchases.

41. Recognition and Capitalization Policy

As per our policy, minor renewals replacements, maintenance and repairs less than Rs. 10,000/- are charged off as an expense, as and when they are incurred, while major renewals and improvements are capitalized.

Hence, an items shall be recognized as fixed assets only when:

1. It is probable that future economic benefit will flow to the organization as a result of its acquisition;
2. The cost per individual item exceeds Rs. 10,000; and
3. Item have useful life of more than one year.

Based on the nature of items, the Management may decide to capitalize an individual item of less than Rs. 10,000/-.

Cost of Asset

Cost of an asset includes purchase price, installation cost, import duties, all non-refundable Governmental taxes and cost of bringing the asset into working condition. All trade discounts and rebates are deducted in arriving the purchase price.

Subsequent Expenditure

Any subsequent expenditure on non-expendable items, which extend the useful lives, enhance the capacity or substantially reduce the operating cost, should also be capitalized.

42. Physical Identification of Assets

At the time of acquisition, all assets should bear exclusive identification of reference. This identification mark should be tagged and entered into Fixed Assets Register. Donor emblem should also be affixed on all donated assets while the rest of the assets will be assigned relevant code and tagged for the same.

A register will be maintained for all fixed assets containing:

1. Description & cost of each item
2. Date of acquisition
3. Location of asset
4. Item Code
5. Rate of depreciation and per year charge
6. Accumulated depreciation

Fixed assets records must be reconciled with General Ledger on a regular basis. The finance personnel shall take a physical inventory of all fixed assets at least annually to ensure the completeness and accuracy of the records. The inventory of assets on hand shall then be compared to actual. All the differences will need to be resolved by a responsible staff member. Any write off as a result of physical verification of fixed assets should require BOD approval.

43. Donor Related Assets

Assets purchased under any program of the donor agencies will remain the property of the donor agencies unless otherwise specified in the agreed terms and conditions. Due care should be taken for the safety and maintenance of such assets. At the end of the program, either the assets will be transferred to the donor agencies or shall be disposed off according to the terms and conditions.

44. Insurance of Fixed Assets

The organization should arrange comprehensive insurance coverage from approved insurance agents for all high value movable assets against theft and fire and all non movable to be insured against fire only. The insured value is taken at current market replacement value. The renewal of insurance *will be carried out on a yearly basis.*

Upon receipt of premium estimate from insurance company, the concerned officer will obtain the approval for getting the asset insured. On receipt of premium notice, disbursement will only be made through cross cheque in the name of insurance company. A comprehensive record of insured assets will be maintained.

Relevant files should also be maintained for every insurance policy relating to organization's property. The value of sum insured will be reviewed annually.

Assets received from the donors in kind should be insured in a similar fashion as the bought assets purchased, subject to donor funding.

45. Depreciation

Depreciation is charged to income from the year of acquisition to the year of disposal, on quarterly bases. Depreciation rates reflect the useful lives of the assets. The annual depreciation rates, applied on a straight-line basis, are as follows:

Lease hold improvements	20%
Furniture and Fixture	20%
Computer & Equipment	33.33%
Motor Vehicles	20%

46. Useful Lives

The useful life of an asset will be estimated after consideration of following factors:

1. Expected physical wear and tear; and
2. Technological obsolescence

47. Disposal of Assets

Disposal of fixed assets should be undertaken through tenders, auction or a private sale, whichever is suitable as approved by the Executive Council. A private sale would only be considered where the sales price can be reasonably / accurately assessed, and there is a possibility of fetching higher prices as compared to other modes of disposal.

Where the fixed assets, intended for disposal, comprise equipment, the estimated sales value is to be determined by using outside independent experts.

At the time of intended disposal of an asset, Treasurer will issue an inter-office memo to the President, containing the following.

1. Specification and description of the asset
2. Reasons for disposal
3. Where possible, an estimate of the realizable value
4. The mode of disposal of asset, as per the donor's policy

5. Comparative statement of bids in respect of tender
6. Draft sale agreement / transfer note, in case of intended private sale

After approval from the President, the sale shall be executed. Simultaneously, the responsible official who is knowledgeable and not directly responsible for the assets will remove the subject fixed asset from the premises.

At the time when asset is retired, the following procedures shall apply to record the transaction:

1. The cost of the disposed asset shall be removed from the Fixed Assets' Register
2. The related accumulated depreciation shall be removed from the allowance for depreciation account; and
3. The profit and loss account, adjusted for the cost of removal, shall be recorded as income (gain) or expense (loss).

A report will also require to be furnished to the Chief Executive containing the following details:

1. Disposal value of the asset
2. Mode of disposal
3. Gain and loss on disposal of fixed assets
4. Auctioneers receipt memo in case of auction
5. Issues receipts
6. Banking of fetched value

Where the asset is returned to the original donor, the applicable process for retirement (as above) shall, *mutatis mutandis* apply.

48. Investment Policy

The Executive Council lays down the Investment Policy with regards to the deposit, investment and disbursement of all funds of the organization.

The investment policy of the organization provides for:

1. Safety and marketability of funds
2. Reasonable yield on invested funds and
3. Minimum idle cash in working funds

A Committee of Finance and Investment will be established by the Executive Council which, in view of the policy laid down by the EC supervises the implementation thereof by ordering that the securities of the organization be bought, sold, exchanged, or assigned by the Treasurer of the Society.

All surplus funds, as well as the reserves of the organization are to be invested. For this purpose the following procedure is to be followed;

For investment control, invested Funds are to be subdivided into two parts:

Working Capital

The Working Capital of the Funds is the amount required for normal needs. It is to be invested, so far as practicable, in income earning short-term Government securities, in short term notes of well-financed corporations, or in money market funds.

Investment Portfolio

The Investment Portfolio of the Funds consists of equities, fixed income securities and other types of investment. Safety of capital must be a prime consideration of investment. From time to time the Committee on Finance and Investment has to decide, based on the financial and economic conditions then prevailing, the ratio of equities and fixed income securities in the Investment Portfolio.

Besides the above mentioned, other options for investments are also available. However these may be considered after proper economic analyses demonstrate that they will produce a return equal to or greater than the return analyzed through equities and fixed income securities. These include;

1. Purchase of real estate for use by the organization.
2. Purchase of real estate as a source of rental income.
3. Other prudent investments.

It is to be noted here that The Committee on Finance and Investment may take the advice of professional investment counsel in:

1. Deciding the desired ratio of equities to fixed-income securities, and
2. Authorizing purchases and sales of specific real estate, equities, or fixed income securities in the investment portfolio.

The various funds of the organization (General Fund, and Endowment Fund, and any other funds entrusted to the Committee) are pooled and invested as a unit. Profits or losses are allocated monthly, based on the percentage of capital each fund represents. All investment funds are to be treated equally.

49. Revenue

50. Invoicing

On the basis of the goods delivered / rendering of services, the organization will issue pre-numbered sales invoices. The Treasurer will duly sign all sales invoices. Such invoices should be posted in the sales ledger in reasonable time from the time of their issuance. Such Sales Ledger will be reconciled on a monthly basis with the General Ledger Control Account and differences identified, investigated and reconciled.

51. Credits to Customers

All the sales / service will be against advance cash payment / Bank draft or P.O.

52. Receipts

Control shall be established over all cash and cheque receipts which would be deposited promptly in the respective project's bank account or organization's own bank account. The Finance Department shall issue pre-numbered official receipt as an evidence of acknowledging of the receipt of funds.

53. Financial Planning

54. Budget Reporting

A budget is a financial plan of an entity relating to a period of time. It is prepared from a range of available data, within the overall guidelines and long term plans of the organization. As a part of monitoring funds and expenses, the organization will prepare the following Budgets:

1. Revenue Expenditure Budget
2. Capital Expenditure Budget

The budget year for organization will be 1st Jul to 30 Jun. The management is responsible to prepare the budget for the following year and present it to the Executive Council for approval before the start of the budget year.

The budgets for donor funded projects will be prepared in accordance with the guidelines provided by the respective donor agency with the support of the relevant Program Unit.

Organization's program must operate within the budget approved by the Donor Agency.

The Treasurer shall ensure that expenditure should not be overrun. Any saving under the head of Fixed Expenditures such as staff cost, rent, insurance, premium, utilities bill and capital expenditure shall be utilized for any other purpose with prior approval of Donors.

55. Monitoring & Review of Budget

The budget should be monitored regularly and compared with actual results. A mid-year review of the budget should be made by the Treasurer in the light of actual results; recommendations for upward or downward revision should be put for consideration by the Executive Council.

Besides, on a quarterly basis, the budgeted data should be compared with actual experiences and variance report should be generated. This variance report should be submitted to the Chief Executive who would carry out investigations into all significant variances. While carrying out scrutiny, reasons for unusual or unforeseen fluctuations would be noted.

56. Fund Management

57. Bank Accounts

The organization will maintain a bank account for day-to-day operation approved by the Executive Council. Each program / project must maintain a separate bank account or a separate head in the bank account.

1. The Executive Council shall authorize to open the bank account in the name of the organization. At least two signatories duly authorized by the Executive Council shall operate the bank accounts. A copy of approved signatories and specimens of their signatures will be lodged with the bank.
2. The signatories shall be:
 - a. President of the Society
 - b. Treasurer of the Society
 - c. Chief Administrative Officer (CAO)
3. It shall be ensured that the signatory of a financial instrument is not the beneficiary him or herself.
4. Each financial instrument up to Rs. 300,000 shall bear the signatures of any two signatories. For amounts over Rs. 300,000 the President and any one of the other two shall be a signatory.
5. Accessibility of the cheque book should be strictly limited to Finance department or any other person designated by the Executive Council. Bank reconciliation statements should be prepared on a monthly basis and approved by the Treasurer of the Society.

58. Cash Management

The sources of cash receipts would be either refund of working advance, donation, cash fee, etc. On receipt, a cash receipt would be prepared by the concerned personnel containing all the necessary details of the receipts. This cash receipt will be printed and used in a chronological sequence.

As a principle policy, an independent officer authorized by the Treasurer of the Society will periodically count cash funds. This official would be independent from the official custodian of cash.

59. Donor Funding

As a principle, separate accounting record will be maintained for each project. Expenditure will be carried out in accordance with budgeted limits. Factors such as agreed terms and conditions of funding agencies will also be considered while expensing out funds.

Subject to the provisions of agreed terms and conditions, all financial policies and procedures shall be applicable and followed for incurring any expenditure related to donor agencies. The

Treasurer of the Society shall be responsible to submit financial and narrative report in respect of each project activities to the respective donor agencies as per agreed terms and conditions.

60. Petty Cash Fund

To meet day-to-day cash expenditure of small amounts, a petty cash fund up to a maximum of Rs. 10,000/- will be maintained on imprest basis. In order to restrict petty cash fund only for small payments, no single payment out of it should exceed Rs. 5000.

The Finance Officer will authorize every petty cash expense or any other person authorized by the Executive Council. For custody of petty cash, a steel box would be used which will be kept in locked safe under the custody of the Finance officer. Any shortfall found in the petty cash fund would need to be made good by the custodian thereof.

The Finance Officer will maintain petty cash register to record petty transaction on daily basis.

61. Reporting

The financial management system should provide complete, reliable, consistent, timely and useful financial management information and financial statements. Some of the reports to be generated as a regular feature are as follows:

Internal Reports:

1. Project Reports
2. Aged Receivables
3. Aged Payables
4. Cash Flow Position
5. Variance analysis between budgeted costs / revenue and actual data, spelling down the reasons of significant variations
6. Consolidated report of all project activities
7. Balance Sheet
8. Expenditure reported in statement of financial activities (Income Statement), classified into direct program cost and administrative support cost.

External Reports:

1. Audited Financial Statements
2. Annual Report

Every report which, as per terms and conditions previously agreed upon, is required to be submitted to the donor agencies should be timely and accurately prepared. It will be responsibility of the Finance Officer to brief the management about the deadlines, contents, frequency, etc. of reports that are required by the donor agencies together with the arrangement made by the organization to meet such deadlines on time.

62. Monitoring by the Executive Council

Finance Officer will keep a close liaison with the Chief Administrative Officer in the execution of day-to-day affairs of the organization, including but not limited to satisfactory execution of various projects undertaken by the organization.

All internal and external reports generated by the Finance Department would be sent to the Executive Council for its review, once in every 6 months. The Executive Council shall hold deliberations and discussions over such reports and suggest modifications / amendments / rectifications. The details of business conducted during meeting of the Executive Council shall be duly recorded and its minutes shall be circulated by the Finance Officer to the Executive Council Members.

63. Audit

64. External Audit

Financial statement of the organization and / (or) each project will be audited on annual basis. The auditors will be appointed in annual general meeting in accordance with the respective statutory legislation. The organization will endeavor to get its financial statements audited by renowned and reputed firm of Chartered Accountants. This is expected to give more credibility to its financials and would increase its standing in the eyes of our donor agencies.

External auditors will be changed after every five years. If, for any reason this is impractical, the organization may at a minimum, request for rotating the partner in charge of its audit engagement.

Besides, the donor at its discretion may also opt to get the financials of the relevant project audited by an independent firm of Chartered Accountants. In this case, notwithstanding the external audit by the auditing firm of the organization, any project's accounts will again be subject to audit by another Chartered Accountant.

65. Internal Audit

There will be an Internal Audit Function in the organization. The Head of Internal Audit will preferably be a qualified accountant. He shall have access to the Chair of the Audit Committee.

The Head of Internal Audit will be assisted by a proper team who will work under his guidance and control. The team of Internal Audit Function will comprise of individuals possessing relevant experience, training and accounting qualification.

66. Scope of Work

1. Ascertaining that the internal control system including financial and operational controls, accounting system and reporting structure are adequate and effective
2. Instituting special projects, value for money studies or other investigations on any matter specified by the Governing Body
3. Determination of measures to safeguard assets of the organization

4. Performing substantive testing of the financial transactions and account balances executed by the organization

The Internal Audit Function will issue a monthly report to the Head of Internal Audit, who would share his findings with the Audit Committee. The report(s) of Internal Audit Function will also be provided for review of external auditors.

The Internal Audit Function will also carry out a follow up exercise to check up the corrective measures taken by the management as a result of its previous reports submitted highlighting weaknesses of internal control.

67. Audit Committee

The Audit Committee will comprise not less than two members. The members of the Committee shall be from among the non-executive directors of the organization. All members of Audit Committee will be financially literate and at least one member shall have accounting or related financial management expertise.

The Audit Committee shall hold its meetings prior to the approval of interim results of the organization by its Executive Council.

A meeting of the Audit Committee shall also be held, if requested by the external auditors or the Head of Internal Audit.

Terms of Reference of Audit Committee

The Executive Council shall determine the terms of reference of the Audit Committee. The Governing Body shall act in accordance with the recommendations of the Audit Committee in all these matters.

68. Reporting by the Auditors

The draft accounts initialed by the external auditors will be subject to review by the Executive Council along with the management letter, containing internal control weaknesses, issued by the external auditors. The Executive Council might also seek further clarification(s) from the Audit Committee over the findings reported in the management letter. After review, the Executive Council, if thinks fit, will approve the financial statements.

It will be the management responsibility to take adequate, timely and corrective actions to address the weaknesses identified by the external auditors in their management letter.

In case the external auditors do not issue a clean (unqualified) opinion on the financial statements of the organization and (or) the projects undertaken by it, a special session of the Executive Council shall be called which would discuss in detail the reasons, grounds and impact of such qualified opinion. The Treasurer, Chief Administrative Officer and Members of Audit Committee will also attend the session.

2. Personnel Policy

1. Definition of Employee Status

An “employee” of PATHWEL is a person who regularly works for PATHWEL on a wage or salary basis. “Employees” may be regular full-time, regular part-time, and temporary persons, and others employed with the organisation that are subject to the control and direction of PATHWEL in the performance of their duties.

2. Regular full-time

Employees who have completed the 90-day probationary period and who are regularly scheduled to work 35 hours per week. Generally, they are eligible for the organisation’s benefit package, subject to the terms, conditions, and limitations of each benefit programme.

3. Regular part-time

Employees who have completed the 90-day probationary period and who are regularly scheduled to work less than 35 hours per week. [Regular part-time employees are eligible for some benefits sponsored by the NPO, subject to the terms, conditions, and limitations of each benefit programme].

4. Temporary (Full-time or Part-time)

Those individuals whose performance is being evaluated to determine whether further employment in a specific position with the organisation is appropriate or those individuals who are hired as interim replacements to assist in the completion of a specific project or for vacation relief. Employment beyond any initially stated period does not in any way imply a change in employment status. Temporary employees retain that status until they are notified of a change. They are not eligible for any of the organisation’s benefit programmes.

5. Non-discrimination

In order to provide equal employment and advancement opportunities to all individuals, employment decisions at PATHWEL will be based on merit, qualifications, and abilities. PATHWEL does not discriminate in employment opportunities or practices because of race, colour, religion, sex, national origin, age or disability.

PATHWEL will make reasonable accommodations for qualified individuals with known disabilities unless doing so would result in an undue hardship. This policy governs all aspects of employment, including selection, job assignment, compensation, discipline, termination, and access to benefits and training.

Employees with questions or concerns about discrimination in the workplace are encouraged to bring these issues to the attention of their supervisor. Employees can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in unlawful discrimination will be subject to disciplinary action, including termination of employment.

6. Non-disclosure/Confidentiality

The protection of confidential information is vital to the interests of PATHWEL. Such confidential information includes, but is not limited to, the following examples:

1. Financial information,
2. Pending projects and proposals,
3. Personnel/Payroll records, and
4. Conversations between any persons associated with the organisations.

Employees who improperly use or disclose secrets or confidential information will be subject to disciplinary action, including termination of employment and legal action, even if they do not actually benefit from the disclosed information.

7. New Employee Orientation

Orientation is a formal welcoming process that is designed to make the new employee feel comfortable, informed about the organisation, and prepared for his position. New employee orientation is conducted by a Human Resources representative, and includes an overview of PATHWEL history, an explanation of its core values, vision, and mission; and the organisation's goals and objectives. In addition, the new employee will be given an overview of benefits, and will complete any necessary paperwork.

Employees are presented with all procedures needed within the workplace. The new employee's supervisor then introduces the new hire to staff throughout the organisation, reviews his job description and scope of position, explains the organisation's evaluation procedures, and helps the new employee get started on specific functions.

8. Probation Period for new Employee

The probationary period for regular full-time and regular part-time employees lasts up to 90 days from date of hire. During this time, employees have the opportunity to evaluate the organisation as a place to work and management has its first opportunity to evaluate the employee. During this introductory period, both the employee and the organisation have the right to terminate employment without advance notice.

Upon satisfactory completion of the probationary period, a 90-day review will be given and benefits will begin as appropriate. All employees, regardless of classification or length of service, are expected to meet and maintain organisation's standards for job performance and behavior.

9. Office Hours

PATHWEL office is open for business from 0800 to 1400 hrs. Monday to Saturday except for Holidays. The standard workweek is 35 hours of work.

10. Tea Break

Employees are allowed 20 minutes tea break.

3. Recruitment Policy

The most important element of the recruitment process is to ensure transparency and fairness without any bias, favoritism and gender discrimination in the hiring process. This can only be ensured when there exists clearly laid down criteria and procedures for recruitment of staff and consultants. Some of the standard practices for recruitment include proper hiring mechanisms through advertising, indiscriminate head hunting and using the database of credible recruitment agencies (this is in vogue in all developed countries). Once applications are received short listing through independent sources or cross checking through reference checks or under an already laid down eligibility performa followed by tests and interviews by a panel, are some of the effective ways of recruitment. In short, any such policy that ensures transparency and a non-partisan approach can be termed as a fair recruitment policy.

1. Recruitment of Staff from within the Organization

Recruitment authorization announcing all vacancies is to be posted in each department of PATHWEL for a period of five working days before outside recruitment begins. Any employee who has not applied by the end of five working days will no longer receive special consideration afforded to internal applicants.

During that five-day period preference shall be given to qualified regular and limited tenure employees who apply for vacant positions.

The following policy applies in connection with PATHWEL employees who are applicants:

1. Existing employees who have increased their skill and job potential and who qualify shall be encouraged.
2. Inter departmental recruitment of qualified employees shall be encouraged.
3. No employee shall be intimidated or discouraged from applying for a vacant position.
4. The employees who apply for vacant positions are not required to notify their supervisors. However, if such an employee should become a finalist for the position [upon the recommendation of the appropriate department head], his/her supervisor will be notified of the application process for, among other things, a recommendation.
5. Education, past work experience, and experience gained at PATHWEL are criteria that will be considered in recruiting applicants.

2. In-House Application Procedure

PATHWEL should encourage its employees to apply for any open positions. In this case the following procedure is to be followed;

1. The recruitment authorization form is to be submitted to the Human Resource Department within five days of the posting of the advertisement. The form once submitted becomes a part of the recruitment file for the vacant position
2. All qualified employees who apply for vacant positions in a timely fashion shall be provided with an opportunity for an interview.

3. Applicants shall be notified of a decision after recruitment procedures have been completed.
4. Care shall be taken to avoid recruitment of close relatives like brothers, sisters, husband/wife, father and son etc. as work is affected when both of them have to go on leave on specific occasions.

3. Recruitment from outside the Organization

Recruitment of persons outside of PATHWEL for all vacancies may begin after the recruitment authorization has been posted for five working days. All qualified internal candidates must first be interviewed and no final selection shall be made until the sixth working day after the recruitment authorization has been posted.

Vacancy announcements may be distributed outside of PATHWEL and advertisements placed in the area newspapers coincident with the internal posting of a vacancy announcement. All applications and resumes received will be held in Human Resource Department until the recruitment authorization has been posted for five working days, and a determination has been made that no internal applicant is fully qualified for appointment.

Selections to fill vacant positions shall be made of the best-qualified persons in terms of experience, skills, training, education and aptitude. Employment opportunities shall be made available on an equal opportunity basis to qualified persons without regard to race, color, religion, sex, sexual preference, national origin, political affiliation, disabilities, age, personal appearance, family responsibilities, or marital status.

Educational requirements for a particular job are important, and shall be given priority when interviewing applicants. Consideration will also be given to, but is not limited to, an applicant's work experience, skills and demonstrated expertise in his/her field.

4. External Application Procedure

In the event of entertaining applications from applicants outside PATHWEL the following procedure will be followed:

1. Applications shall be made by submission of a cover letter and comprehensive resume that provides detailed information related to an applicant's work and educational experience.
2. Skills tests, which are required for certain positions, shall be given to all applicants for the position. All examinations shall be uniformly administered by Human Resource Department.
3. An official transcript will be required in support of an application for any positions at PATHWEL in which a Bachelor's or higher degree is required.
4. No verbal promises of future salary increases, higher-level positions or promotions shall be made by the organisation's employees as an inducement to prospective employees to accept employment within the organisation. Any such promises shall not

be honored unless included as part of the official letter offering employment signed by the Chief Executive Officer.

5. The CAO may reject any application, which indicates that the applicant does not possess one or more of the requirements essential for that position being advertised. Applications may also be rejected if the applicant is known to be a current user of illegal drugs; has a record of conviction of crime related to the responsibilities of the position that might directly impact on the position for which the applicant has applied; has made false statements of any material fact in his/her application or resume; or has a past employment record which is unsatisfactory as determined by the Human Resource Department.
6. Care shall be taken to avoid recruitment of close relatives like brothers, sisters, husband/wife, father and son etc. as work is affected when both of them have to go on leave on specific occasions.

4. Conflict of Interest Policy

In order to assure continued public trust in the work of PATHWEL all team members must operate in a manner that avoids any conflict of interest between a team member and other organisations. This policy identifies the types of outside professional relationships in which team members may engage, and provides disclosure and approval procedures to help avoid situations in which these relationships may cause conflict of interests. This disclosure and approval process does not ban, any particular relationship, but relies on the good judgment of team members and PATHWEL management, as well as on the cleansing effect of disclosure for discouraging improper relationships.

1. Purpose

PATHWEL role as a decision-making body entails that its members and the community at large place a high level of trust in it. In order to preserve this trust, PATHWEL must assure that its team members make technical and management decisions free from all possible conflict or even appearance of conflict arising from their personal or professional commitments. This policy governing PATHWEL professional activities undertaken in collaboration with other organisations will help provide guidance to its team in maintaining these standards.

2. Scope

This policy is intended to serve as a guideline for all the persons employed by PATHWEL, regardless of their position.

3. Disclosure

Disclosure is required of the administrator concerning all personal relationships and business affiliations that could give rise to a conflict of interest involving PATHWEL. This disclosure shall be continuously reported and kept current, as set forth below, if the staff member or a member of his or her family is:

1. An officer, director, trustee, partner and employee of an organisation doing business with PATHWEL, and/or
2. Materially benefited through substantial receipt of cash or other property (exclusive of dividends or interest) from such organisation. Disclosure of an affiliation of a family member should be made if it is felt that any affiliation may create a conflict of interest with the PATHWEL.

4. Requirements for Disclosure

1. Each officer of administration, director and department head shall complete a disclosure letter annually and return it to the general counsel.
2. If new affiliations occur that may result in a conflict of interest, a disclosure letter should also be forwarded for review.

All newly hired administrative officers and department heads are requested to file the disclosure letter within 30 days of their appointment.

5. Fundraising Policy

1. Scope

This policy addresses general responsibilities in fundraising as well as specific responsibilities of fundraisers and donors, as related to the use of and accountability of funds. This policy is applicable, to all individuals who raise funds from private, corporate, public or other sources. Those who are employed as fundraisers are encouraged to sign the Code of Ethics and Professional Conduct and register with the nonprofit organisations.

2. Statement

PATHWEL shall ensure that:

1. Fundraisers shall always act with fairness, honesty integrity and openness.
2. Fundraisers comply, in all of their activities with PATHWEL practices, and applicable laws and regulations.
3. Fundraisers hold themselves accountable to those from whom funds are received. They do not use messages or illustrations that make use of human misery or in any way compromise the dignity of any human being.
4. Fundraisers shall not exploit their position for personal gain. They shall accept compensation by salary or set fee only.
5. Fundraisers shall adhere to PATHWEL code of conduct. Above all else, donors have the right to obtain complete and timely information on how their funds are used.
6. All funds raised will be used for the purpose for which they were raised, and within a reasonable timeframe.

7. Fundraising costs shall at all times be held to a percentage of revenue, which is generally acceptable within the fundraising profession and, by the public. There shall be a proper balance between costs, revenue and quality.
8. A recognized accounting method shall be used to track and control donations. Accurate and timely reports shall be available to the public, including the amounts raised, how it was spent, and the net proportion used for the purpose or cause.

6. Gender Policy

1. Introduction

The rationale for integrating a gender perspective in the activities of PATHWEL lies in the PATHWEL mandate - to prevent and alleviate human suffering without discrimination. Gender equality ensures that there is no sex-based discrimination in the allocation of resources or benefits, or in access to services. The purpose of this policy is to define the main approach of PATHWEL as how to address gender issues in civil society sector.

2. Scope

PATHWEL focus is on *gender*, rather than specifically on women. Gender refers to the roles, responsibilities, needs, interests and capacities of both men and women. These are influenced by social and cultural factors. Therefore, the term "gender" does not replace the term "sex" which refers exclusively to biological differences. Men and women often play different roles in society and accordingly they may have different needs. A gender perspective is required to ensure that men's and women's specific needs, vulnerabilities and capacities (set in the broader context of class, ethnicity, race and religion) are recognized and addressed. This policy establishes the basis for PATHWEL to ensure that the gender differences are taken into account and dealt with in relation to core programmes.

3. Statement

With regard to gender issues, the goal of PATHWEL is to ensure that all the organisation's programmes benefit men and women equally, according to their different needs and with the input and equal participation of men and women at all levels within non-profit organisation. PATHWEL is committed to taking the necessary steps towards achieving this goal, in particular recognizing that:

1. social and political instability may affect men and women differently and that PATHWEL assistance may also have a different impact on men and women;
2. The integration of a gender perspective into PATHWEL is an important strategy towards the fulfilment of the its mandate to improve the lives of the marginalized;
3. PATHWEL operates in a wide variety of cultures; as such it needs to take a culturally sensitive approach with regards to mainstreaming a gender perspective in the organisation's work;

4. The full participation of both men and women in all PATHWEL activities not only ensures gender equality, but also increases the efficiency and effectiveness of the work of the organisation.
5. Although the primary task of PATHWEL is to ensure gender sensitivity in their existing programmes, they may also implement projects to assist special groups of men or women, if local situations so require.
6. Put in place institutional procedures, which ensure that the needs of boys, girls, men and women are all met equitably in disaster response, vulnerability reduction and the provision of health and other services.
7. Formulate measures to ensure that gender-specific vulnerabilities and capacities of men and women are systematically identified and addressed.
8. Ensure that data on beneficiaries is disaggregated by sex for needs assessment and programme planning and gender analysis is integrated into programme design, delivery, monitoring and evaluation.
9. Design strategies for capacity building in gender mainstreaming as part of institutional development programmes with special attention to staff training on gender analysis skills.
10. Ensure that reporting and accountability mechanisms for activities and results in gender mainstreaming are put in place. This includes performance evaluations, budget allocation analysis and actions to enable the full participation of men and women on an equal and meaningful basis in PATHWEL activities at all levels.

4. Responsibilities

The senior management of PATHWEL is responsible for:

1. Increasing awareness and skills of staff and volunteers in considering the social differences between vulnerable men and women when designing, implementing, monitoring and evaluating programmes;
2. Conducting a systematic review of the institution's procedures to put in place gender analysis as part of programming or improving the existing systems;
3. Enabling a gender balance in the different levels of the structure within their organisation, in particular to involve more women in the decision-making processes at all levels;
4. Ensuring equal opportunities among female and male staff members and volunteers in the areas of recruitment, promotion, benefits, training and working conditions. The governance of PATHWEL is responsible for:
5. Assessing the implications of their policies and decisions for men and women, and thus ensuring that all PATHWEL policies and programmes are gender sensitive.

7. Grievance Settlement Policy

1. Introduction

PATHWEL is committed to maintaining and enhancing fair, equitable and safe work practices.

2. Statement

PATHWEL states that all members of staff are expected to perform their duties with efficiency, fairness, impartiality, integrity, honesty and compassion.

The distinctive feature of the Grievance Procedure for Staff aims to ensure that work-related grievances are addressed in a timely and confidential manner at the lowest appropriate management level, in order to prevent minor problems or grievances from escalating.

3. What is Grievance?

There is always the potential for conflict to arise in a workplace. Conflict can be negative if it creates an environment of tension, and can harm morale and productivity if it is not properly managed.

A work related grievance might flow from any aspect of a staff member's work experience at PATHWEL that they believe to be unfair, unjust or unreasonable.

There are two fundamental types of work-related grievance. These are:

1. Behavior which does not contravene any laws, legislation or common law such as interpersonal conflict, inappropriate behavior, or inconsistent application of policy/procedures.
2. Potentially unlawful behavior, which includes discrimination or harassment on grounds prohibited by anti-discrimination legislation, corruption, misadministration or serious waste.

The grievance procedure may be initiated for all work-related grievances. The Procedure for Handling Grievances below provides further information.

4. Procedure for Handling Grievances

An employee filing a grievance shall have at every "step" the right to present witnesses and evidence to support his/her grievance. Since the processing of a grievance is not a legal matter attorneys may not represent either the employee filing a grievance or PATHWEL. Employees are not to be penalized in any way for proper use of the Grievance Procedure. Time spent in grievance discussions with the administration would be considered time worked with pay.

Step 1

Any employee who wishes to file a grievance shall first discuss his/her grievance with his/her immediate supervisor. After the aforementioned discussion with the employee, the supervisor shall have five (5) working days in which to reply to the employee's grievance. If the

supervisor fails to reply to the grievance or if his/her answer is not satisfactory to the employee, the employee may present his/her grievance at Step 2.

Step 2

If the disposition of the grievance in Step 1 is not acceptable, the employee shall, within five (5) working days, prepare a written statement stating the basis for the grievance and a requested settlement. He/she shall then discuss his/her problem with the Treasurer & Chief Administrative Officer (in cases where the section head is the direct supervisor), who shall have five working days in which to present a written reply to the employee's complaint. If a mutually acceptable settlement cannot be reached, the employee will have five working days in which to present his/her grievance in Step 3. The grievant should process his/her grievance to Step 3 through the office of Head of PATHWEL.

Step 3

If the disposition of the grievance in Step 2 is not acceptable and the employee wishes to have the grievance considered further, he/she shall notify a representative appointed by the Head of PATHWEL. The incumbent representative will investigate the allegations and make arrangements to hear the employee's complaint and the departmental charges if any. He/she shall provide a written response to the employee within five working days of the receipt of the grievance. If the response is not acceptable to the employee the grievance may be processed to Step 4 through the head of PATHWEL.

Step 4

If the disposition of the grievance in Step 3 is not acceptable to the employee and he/she wishes to have the grievance given further consideration, he/she shall notify the Head of PATHWEL in writing to that effect. It is up to the discretion of the Head of PATHWEL to either investigate the allegation on his/her own or constitute a panel to hear out the grievant. Grievance processed to Step 4 shall be reviewed and a response shall be provided to the grievant within thirty days.

5. Exceptional Cases

In exceptional cases where the Head of Section or Senior Level Officials reporting directly to the Organisational Head, wishes to file a grievance shall first discuss his/her grievance with PATHWEL Head. If the Organisational Head fails to reply to the grievance or if his/her answer is not satisfactory to the employee, the officer may present his/her grievance to the Executive Council member nominated by the President. Grievances processed under such circumstances shall be reviewed and a response shall be provided within thirty (30) days.

8. Performance Evaluation Policy

This policy establishes guidelines for performance evaluations of professional staff. The purposes for carrying out performance evaluation include;

1. To provide a fair assessment of the employee's performance,

2. To assist the employee to improve performance,
3. To provide a basis for an appropriate level of compensation, and
4. To support and provide documentation for personnel actions under approved policies.

1. Date for Implementation

Performance evaluations are scheduled to ensure that every regular employee is evaluated annually prior to reappointment for the succeeding year.

2. Confidentiality and Disposition of Forms

The completed Annual Performance Evaluation form for each employee is part of that employee's official personnel file in each department. Each supervisor is to conduct performance evaluations. The final step in the evaluation process involves review by the department head, or designated management official. As an official part of each departmental personnel file, the Performance Evaluation form shall be treated as confidential.

3. General Instructions for completing Performance Evaluation Forms

The purpose of performance evaluations are;

1. To provide a fair assessment of the employee's performance,
2. To assist the employee to improve performance,
3. To provide a basis for an appropriate level of compensation, and
4. To support and provide documentation for personnel actions under approved policies.

Performance evaluations should be scheduled to ensure that every regular employee is evaluated annually prior to reappointment for the succeeding year. The completed performance evaluation form is a part of the employee's official personnel file, and as such, shall be treated as confidential.

4. Forms and Guidelines for Implementation

The performance evaluation form should provide space on the front for:

1. The date the annual performance period ends.
2. The name, title and department of the employee being evaluated.
3. A list of "Key Responsibilities" or major elements of the job. The evaluator may describe each key responsibility by using a word or a brief phrase or sentence to say what, how, and when each task is performed.
4. An evaluation which places emphasis on how well each key responsibility has been performed. The evaluator should describe performance levels which meet, exceed, or fail to meet expected levels.

The back of the performance evaluation form should provide space for:

1. An overall summary of the performance evaluation, taking into consideration the level of performance on each key responsibility. The overall summary, again using the "Guide for Evaluation," may be very brief or may be more descriptive if needed. Specific targets for improvement should be noted.
2. The actual date of the evaluation, name and title of the evaluator/supervisor who has direct knowledge and supervisory responsibility for the employee. Spaces are also provided for the supervisor to date and initial the form to record when the performance evaluation was discussed with the employee. It is not necessary for the employee to sign or initial the form.
3. Management Review- this space is provided for the department head to record comments, including any disagreements with the evaluator's rating or comments. This space is to be completed with signature and date.

9. Harassment Policy

PATHWEL Policy on Harassment recognises that harassment is unacceptable behavior. The policy seeks to enhance access, participation and positive outcomes for its members consistent with equal opportunity and affirmative action principles. The policy accepts its legal obligations to ensure that staff is not subjected to harassment, which may include vicarious liability for harassment of others by its employees.

1. What is Harassment?

Harassment is verbal or physical conduct, which because of its severity and/or persistence, is likely to create a hostile or intimidating environment and detrimentally affect an individual's employment. Harassment is defined by reference to the nature and consequences of the behavior, not the intent of the initiator.

Harassing conduct specifically includes the following;

1.1 Communication of spoken, written, graphic and computer mediated material that denigrates or shows hostility or aversion to individuals or groups on the grounds of actual or perceived race, nationality, gender, transgender status, marital status, disability, homosexuality, age, family responsibilities, care taker's responsibilities, political conviction or religious belief.

1. Threatening, intimidating or demeaning behavior directed at individuals or groups outlined above.
2. Acts of vilification, i.e. public acts which may have the effect of inciting others to hate, have serious contempt for, or seriously ridicule a person or group of people, on the grounds of actual or perceived race, AIDS or HIV-positive status, homosexuality, or transgender status.
3. Sexual harassment, which is defined as unwelcome sexual advances, requests for sexual contact and verbal or physical conduct of a sexual nature, when submission to or rejection of such advances, requests or conduct is explicitly or implicitly a term or

condition affecting employment decisions; and/or when such advances, requests or conduct have a detrimental effect on an individual's work environment.

PATHWEL has already established Grievance Procedure for dealing with complaints of harassment from staff. Where it is determined that harassment has occurred, PATHWEL will act promptly to eliminate the harassing conduct, and will deal with the matter in accordance with Grievance Procedure for Staff as follows.

2. Procedure for Handling Harassment

An employee filing harassment shall have at every "step" the right to present witnesses and evidence to support his/her harassment. Employees are not to be penalized in any way for proper use of the Harassment Procedure. Time spent in harassment discussions with the administration would be considered time worked with pay.

Step 1

Any employee who wishes to file harassment shall first discuss this with his/her immediate supervisor. After the aforementioned discussion with the employee, the supervisor shall have five (5) working days in which to reply to the employee's grievance. If the supervisor fails to reply to the harassment or if his/her answer is not satisfactory to the employee, the employee may present his/her harassment at Step 2.

Step 2

If the disposition of the harassment in Step 1 is not acceptable, the employee shall, within five (5) working days, prepare a written statement stating the basis for the harassment and a requested settlement. He/she shall then discuss his/her problem with the Treasurer and the Chief Administrative Officer (in cases where the section head is the direct supervisor), who shall have five working days in which to present a written reply to the employee's complaint. If a mutually acceptable settlement cannot be reached, the employee will have five working days in which to present his/her harassment in Step 3. The grievant should process his/her harassment to Step 3 through the office of Head of PATHWEL.

Step 3

If the disposition of the harassment in Step 2 is not acceptable and the employee wishes to have it considered further, he/she shall notify a representative appointed by the Head of PATHWEL. The incumbent representative will investigate the allegations and make arrangements to hear the employee's complaint and the departmental charges if any. He/she shall provide a written response to the employee within five working days of the receipt of the harassment. If the response is not acceptable to the employee the harassment may be processed to Step 4 through the head of PATHWEL.

Step 4

If the disposition of the harassment in Step 3 is not acceptable to the employee and he/she wishes to have the harassment given further consideration, he/she shall notify the Head of PATHWEL in writing to that effect. It is up to the discretion of the Head of PATHWEL to either

investigate the allegation on his/her own or constitute a panel to hear out the grievant. Harassment processed to Step 4 shall be reviewed and a response shall be provided to the grievant within thirty days.

3. Exceptional Cases

In exceptional cases where the Head of Section or Senior Level Officials reporting directly to the Head of PATHWEL, wishes to file a harassment shall first discuss his/her harassment with the Organisational Head. If PATHWEL Head fails to reply to the harassment or if his/her answer is not satisfactory to the employee, the officer may present his/her harassment to the Executive Council member nominated by the President. Harassments processed under such circumstances shall be reviewed and a response shall be provided within thirty (30) days.

10. Procurement Policy

Procurement policy deals with the procedures for procurement of office essentials and equipment. The purpose of this policy is to ensure that financial honesty is assured by prescribing a range of appropriate methods for purchasing and procurement, including, where appropriate, a competitive tendering and contracting process. Two main principles that apply are:

1. The requirement for impartiality and fairness across all stages of the tendering and purchasing process, and;
2. The necessity for obtaining the best possible value for money.

1. Method of Procurement

Goods or services may be acquired through one of the following options:

1. Direct Purchase from a company/supplier. This includes cash transactions, credit card purchases, quick orders and cheque payments.
2. Written quotation.
3. Call for Expressions of Interest

Direct Purchase

Purchases less than Rs. 10,000 may be purchased to best advantage without quotations subject to the following conditions:

1. Rates should be reasonable and consistent with normal market rates for items of a like nature.
2. Requirements should not be split into components or succession of orders for the same goods or service for the purpose of enabling the goods or service to be obtained under the Rs. 10,000 limit.
3. Procurement should be approved by the Treasurer of the Society.

Written quotation

For purchases greater than Rs. 10,000 but less than Rs. 50,000 at least one written quotation should be obtained subject to the following conditions:

1. Rates should be reasonable and consistent with normal market rates for items of similar nature.
2. Requirements should not be split into components or succession of orders for the same goods or services for the purpose of enabling the goods/service to be obtained under the Rs. 50,000 limit.
3. For purchases greater than Rs. 50,000 but less than Rs. 100,000, a minimum of three written quotations must be obtained.
4. Three written quotations do not have to be obtained where the goods or services are proprietary (held under patent, trademark or copyright), or are only obtainable from fewer than three suppliers.
5. Based on a written outline of specifications which has been provided to the suppliers. The President should approve purchase of this size.
6. For purchases that are considered high risk and over Rs. 100,000, consideration should be given to undertaking a Competitive Tendering and Contracting (CTC) process. This should include documentation of a written brief or outline of specifications for the purchase. The President should approve such purchases.

2. Call for Expressions of Interest

Expressions of Interest/Request for Proposals (Competitive Tendering and Contracting) Procedures. Expressions of Interest (EOI) and Requests for Proposals (RFP) consist of procedures that are intermediate between obtaining written quotations and seeking tenders. It is generally used to cull an initial field of probable competitors who can provide innovative solutions to leading edge, or emerging issues within a given industry (e.g. a creative, or technological solution). Generally such purchases fall in the Rs. 50,000 and above categories.

1. In the case of requests for Proposals or Expressions of Interest, a detailed overview of the product or service concept that is required is prepared and forwarded, usually with a covering letter, to a number of identified suppliers who are invited to submit written proposals.
2. Similarly, requests For Proposals/Expressions Of Interest can be announced in a variety of advertising mediums to achieve greatest exposure to potential contractors and tenderers.
3. Under this arrangement, PATHWEL is subsequently able to negotiate variations to the specification with a preferred supplier.

3. Benefits of a Procurement Policy

As a consequence of adhering to this policy, PATHWEL will:

1. Obtain the best value for its purchases, in both cost and quality terms.
2. Have a fast and efficient purchasing process; demonstrate financial probity and accountability to its clients, stakeholders and the public interest.
3. Successfully manage and prevent the potential for conflicts of interest.
4. Monitor and evaluate performance in purchasing and procurement. Be protected from complaints and legal actions mounted by potential suppliers who believe they have not received fair treatment.

4. Ethical Guidelines

No matter how transparent or fool proof an arrangement may be its success lies in the behavior of the officer(s) in-charge and his or her intention in following the laid down procedures and regulations. The set of rules laid below can serve as a guideline for any purchasing officer.

1. The best value for the organisation's goods and services must be sought.
2. There will be a documented process for all purchases, which allows for transparency of decisions and review of purchases.
3. The conduct of procurement is subject to continuous auditing by the organisation and by external bodies such as the Executive Council, Audit Officer and Stakeholders.
4. Staff will ensure that they are not, or are not perceived to be in a conflict of interest with any supplier.
5. Those staff who have, or may be perceived to have, a vested interest in the outcome of a purchase should disclose any conflict to their supervisor and discuss whether they should exclude themselves from any role in the purchase.
6. Staff will be suitably skilled and qualified to attend to the completion of their purchasing and contracting role(s).

11. Social Welfare Policy

1. Introduction

PATHWEL commitment to work to improve the situation of the most vulnerable people offers solid basis for its involvement in social welfare issues. Social welfare is a state of human wellbeing that exists when social problems are managed, when human needs are met and when social opportunities are maximized. PATHWEL involvement in social welfare varies from one place to another and from one period to another, depending on needs, circumstances and capacities. In essence social welfare must be seen and treated as a continuous and dynamic process, subject to variation in time and place. It should be accordingly continuously adapted to the changes in the socio-political, cultural and economic characteristics of a particular society at any given time. Addressing this challenge is one of the aims of PATHWEL. Social life and problems in social relationships are not static; they are ever changing. As such the knowledge and the practice of social work, for what it contributes to the promotion of social

welfare should also be a continuously evolving core of ideas, which are translated into practice by flexible, competent and reflective professionals.

2. Scope

The Social Welfare policy establishes the basis of PATHWEL implementation of long-term developmental social programmes as well as with respect to advocacy issues in the social development and social action field. It applies to any type of social welfare activity carried out by PATHWEL, staff or volunteers.

3. Statement

PATHWEL should:

1. Recognize that the general objective of social welfare is to manage social problems, meet the human needs and maximize social opportunities in order to improve the physical, psychological and social well-being of the individual, her/his family and community;
2. Safeguard the individual rights of every person in view of the principle that every human being has the right to live and enjoy the basic necessities of life;
3. Be proactive, by engaging in planning and preparedness activities to prevent or mitigate the effects of problems encountered by vulnerable populations served by PATHWEL. This means working with the most vulnerable addressing the social situation working on development through advocacy and/or direct action and taking preventive measures against various forms of social exclusion and vulnerability;
4. Develop, at different levels, the appropriate specific social policies and strategies to monitor the economic, socio-cultural, political and technological interests of the population, paying special attention to the needs and rights of minorities. Indicators and quality standards need to be developed in order to measure and evaluate the impact of programmes;
5. Reaffirms that social services and social welfare activities are a very important part of the non-profit organisation and need to be created, reinforced, developed and adjusted to changes in the society;
6. Define their own priorities in terms of target groups;
7. Ensure the social perspective in every area of intervention of PATHWEL.
8. Recognize the role of PATHWEL in providing social services.
9. Promote the self-reliance of 'beneficiaries' by working with the most vulnerable people in the society. The involvement of the beneficiaries, with the aim of empowering them and increasing their coping mechanisms, includes their participation, to the extent possible, in the identification of needs and in planning, implementing, monitoring and evaluating the relevant social welfare programmes;

10. Ensure that the social welfare programmes promote the participation of volunteers of all ages and both genders;
11. Ensure the necessary recognition of the role and value of volunteers in social programmes. Volunteers must have an opportunity for guidance by experienced professionals;
12. Ensure that all social welfare interventions are determined by the needs of beneficiaries and that programmes thus developed are solely needs driven and not determined by any other factor or consideration.

4. Responsibilities

PATHWEL should:

1. Integrate a social welfare perspective in the overall programme and its various components.
2. Strive to ensure quality and accountability in the organisation's services.
3. Ensure that the relevant employed staff and volunteers are given appropriate training so that they are able to identify social needs and initiate the necessary response.
4. Promote a community based approach and ensure community involvement in decision-making, needs assessment, programme identification, implementation, monitoring and evaluation.
5. Promote co-ordination and collaboration between organisations and agencies working in the social field.
6. Develop a strategy and the necessary guidelines in support and for the implementation of this policy.
7. Develop a clear strategy for exchange of information and foster greater co-operation and sharing of experience amongst other nonprofit organisation e.g. exchange of materials and training programmes.
8. Foster opportunities for improving training of skilled and competent human resources;
9. Promote a community based approach in decision-making, needs assessment, programme identification, implementation, monitoring and evaluation.
10. Define strategies for advocacy and/or direct service delivery.
11. Promote the use of research in social trends and social services.
12. Carry on a review of implementation of this Policy within four years of its adoption.

12. Travel Policy

The objective of having a clearly laid down travel policy is to minimize the programme expenditure incurred on travel and to have an effective system in place so as to prevent misuse of funds and official transport.

1. Domestic Travel

1. Air travel should be on economy class only.
2. Prior approval of the President or the Treasurer should be obtained for all travel/tour schedules on the prescribed form before the commencement of the tour.
3. All travel requests should be through the Travel Authorization Form.
4. Availability of funds within the appropriate budget line must be ensured before approving the travel authorization.
5. Travel advance should be taken from the office up to three days before commencement of travel.
6. All travel expense claims should be made through a memo and addressed to Finance Department and shall be supported by original receipts. Used tickets and boarding card stubs should be handed over to Administration Department within five working days of returning to the office.
7. Account should be settled within five working days of returning to the office. In case the accounts are not settled within the stipulated time then the advance will be settled against the salary of the employee for that month.

2. International Travel

1. Travel authorization should be submitted to the Treasurer at least 14 days before actual travel dates, after obtaining approval of the President.
2. Travel mode should be Economy Class.
3. The Section should explore for all possible routes available from destination to destination.
4. All travel expense claims should be made through a memo and addressed to the Treasurer and shall be supported by original receipts. Used tickets and boarding card stubs should be handed over to the section within five working days of returning to the office.
5. Account should be settled within ten working days of returning to the office. In case the accounts are not settled within the stipulated time then the advance would be settled against the salary of the employee for that month.
6. All donor requirements relating to international travel should be adhered to.

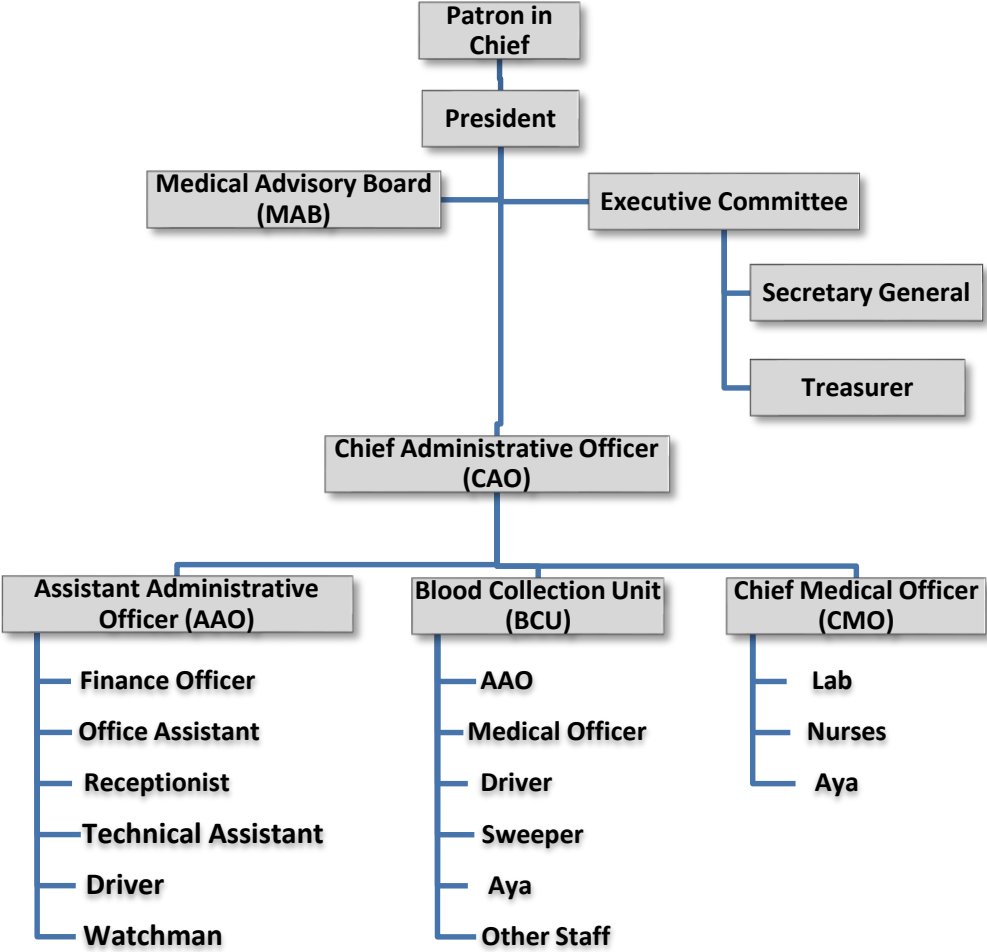
3. Office Transportation and Vehicle Maintenance

1. Office transportation should be used for official purposes only.
2. Private/unauthorized use should be strictly prohibited and any staff member found guilty need to be warned/penalized.
3. All vehicles should maintain separate log books in which travel details and distance should be logged by the driver and verified by the requester. The logbook should be closed daily, signed by the driver and verified by the Administration Department.
4. Administration department should also prepare monthly consumption report indicating average monthly consumption and charging to the respective projects at a specified rate.

4. Vehicle Inspection and Maintenance Procedure

1. The primary responsibility of maintaining the office vehicle would be of the assigned driver.
2. All office vehicles should be checked on weekly basis.
3. Details along with receipts of all repairs and maintenance of each vehicle should be duly entered in the Vehicle Maintenance Record Sheet.

Organization Chart



Job Descriptions

The description of various jobs with age limit, minimum qualification, experience and preferences etc. are summarized in the following table.

Job	Age (yrs)	Minimum Qualification	Experience	Preference
Chief Admin Officer (CAO)	35-60	MBBS/MBA/MPA	Ten years in Admin	Male Ex Army
Assistant Admin Officer (AAO)	30-40	BA/BSc/MBA/MPA	Five years in Admin	Male Ex Army
Chief Medical Officer (CMO)	30-50	MBBS/MCPS/FCPS	Ten years in Paeds/Haematology	Female
Medical Officer (MO)	30-40	MBBS	Five years in GP/Paeds/Haematology	Male
Finance Officer	30-40	FA/BA/BSc	Three years in accounting	Male
Office Assistant	25-40	FA/BA	Three years	Female
Technical Assistant	20-40	Matric/FA	Three years	Male
Lab Technician	20-40	FA/FSc Lab Tech	Three years	Male
Receptionist	25-40	FA	Three years	None
Driver	25-50	Matric	Three years	Male Ex Army Valid License
Staff Nurse	20-40	Matric	Three years	Female
Aya	20-40	None	None	Female
Watchman	30-50	None	None	Male Ex Army
Sweeper	25-50	None	None	Male

Terms of Service

1. General

1. The working week will be of six days (Monday to Saturday).
2. The working hours will be from 8:00 to 14:00 hrs. On Friday the working hours will be from 08:00 to 12:00 hrs.
3. The administration reserves the right to change the terms and conditions of employment depending upon the change in circumstances.

2. Employment Contract

1. The employment is conditional to provision of correct information at the time of employment. Incorrect or false information may lead to dismissal at any time.
2. The prospective employee will undergo a medical examination by the Medical Officer and will also provide a recent chest X-Ray and laboratory tests advised by the MO.
3. An appointment letter will be issued at the time of employment and a letter of confirmation of service at the end of a satisfactory probation period.

3. Probation Period

1. The probation period will be for three months and during this period the employment may be terminated by either side at any time.
2. Annual leave cannot be taken until completion of 11 months of service, except in exceptional circumstances.

4. Salary

1. The salary will be commensurate with the post advertised and will be detailed in the letter of employment.
2. In addition to the monthly salary an annual bonus will be given on Eid ul Fitar. The amount of bonus will be determined by the President.

5. Annual Increments

1. The employees who have completed at least six months of service will be entitled to 10% increment in pay with effect from 1st Jul of each year.
2. The award of annual increments will be subject to a satisfactory annual appraisal.

The employees receiving unsatisfactory performance appraisal will have their increment withheld until a subsequent appraisal declares their performance has reached the required standard. The increment will be awarded from the date of the later appraisal. Ideally, re-appraisal should be no more than after three months.

3. Staff that have completed less than 6 months service on July 1st, (the date that increments are awarded) must wait until the following July before an increment can be awarded.

6. Leave Entitlement

1. Government of Pakistan's gazette holidays.
2. The employees will be entitled for an annual leave, inclusive of emergency, casual, sick leave etc. of 20 days.
3. No financial compensation will be given for un-availed annual leave.
4. The staff working on Sundays or gazette holidays will not be entitled to over time but will be given a day off as compensation.

7. Conduct and Performance

1. General conduct includes appearance, personal hygiene, attitude and behaviour towards all members and patients of the Centre.
2. No gifts by a patient or a patient's relative to an individual staff member will be accepted.
3. The administration will conduct an annual performance appraisal. The appraisal will include conduct, attitude, team work, timely completion of tasks and meeting laid down targets etc.

8. Resignation

1. One month written notice is required for the resignation of a staff member to be accepted.
2. Failure to give notice will lead to a reduction in the final salary in lieu of notice.
3. Any accumulated leave can be utilized during the notice period.

9. Termination of Service

1. Service of a staff member will be terminated if found guilty of gross misconduct. The employee will be suspended from work for 3 to 5 days on full pay whilst the Administration Committee investigates the alleged offence. If, on completion of the investigation the gross misconduct is proven, the individual will be terminated from service without notice or payment in lieu of notice.
2. Unsatisfactory performance: Services can be terminated without any notice during the probation period on payment of whatever salary is due at the time of termination/dismissal.
3. Consistent unsatisfactory performance after confirmation of employment will lead to dismissal and non-payment of any salary due.

Duties of the Staff

1. Chief Administrative Officer (CAO)

1. Will be the overall in-charge of office, buildings and records of the Society.
2. Will supervise working and duties of the employees of the Society.
3. Will conduct all correspondence on behalf of the President of the Society.
4. Will be responsible for fundraising for the Society.
5. Will supervise the arrangements of blood donation camps.
6. Will organize and arrange all meetings and functions of the Society.
7. Will assist the President in all matters related to the day to day running of the Society.
8. Will receive all payments, issue receipts, and open/operate the bank accounts of the Society.
9. Will assist the Treasurer of the Society in getting the accounts audited from a chartered accountant every year.
10. Will assist the Treasurer of the Society in investment of the funds of the Society.
11. Will incur expenditure in the light of the aims and objectives of the Society.
12. Will maintain all bank accounts of the Society.
13. Will keep the keys of the lockers in the bank.
14. Will perform any other duty assigned by the President within the scope of work of the Society.

2. Chief Medical Officer (CMO)

1. Will examine and provide treatment to the registered patients of PATHWEL as per treatment protocols in vogue.
2. Will maintain medical record of all registered patients and issue medical registration cards to them.
3. Will ensure revision of the treatment protocols at regular intervals.
4. Will record any reaction to blood transfusion and other complications.
5. Will maintain the emergency tray for use as and when required.
6. Will refer all patients to different specialists/hospitals for expert opinion.
7. Will be responsible for counselling of the patients about treatment and prevention of thalassaemia including carrier screening and prenatal diagnosis.
8. Will be responsible for training of the nursing staff.

9. Will provide medical cover at the blood collection camps of the Society in the absence of MO.
10. Will maintain the files of the registered patients of PATHWEL.
11. Will be the overall supervisor of the laboratory and the blood bank.
12. Will perform any other duty assigned by the President/CAO within the scope of work of the Society.

3. Medical Officer (MO)

1. Will assist the CMO in performance of his/her duties.
2. Will act as CMO in his/her absence.
3. Will provide medical cover at the blood collection camps of the Society.
4. Will examine and provide treatment to the registered patients of PATHWEL as per treatment protocols in vogue.
5. Will record any reaction to blood transfusion and other complications.
6. Will refer all patients to different specialists/hospitals for expert opinion.
7. Will be responsible for counselling of the patients about treatment and prevention of thalassaemia including carrier screening and prenatal diagnosis.
8. Will be responsible for training of the nursing staff.
9. Will perform any other duty assigned by the President/CAO within the scope of work of the Society.

4. Assistant Administrative Officer (AAO)

1. Will assist the CAO in execution of his/her duties.
2. Will perform the duties of CAO in his/her absence.
3. Will be responsible for organizing blood camps.
4. Will be responsible for the overall administration of the blood camps and to ensure availability of all essential items required for the blood camps.
5. Will participate in the Blood Camps at different institutions and places.
6. Will be the in-charge of the Medical Store.
7. Will maintain the stock register of the medical store.
8. Will work for fund raising for the Society.
9. Will be responsible for maintenance of the transport vehicles.
10. Will ensure that firefighting equipment is in working order.

11. Will perform any other duty assigned by the President/CAO within the scope of work of the Society.

5. Finance Officer

1. Will update payments & receipts in the Main Cash Register on a daily basis.
2. Will disburse salaries to the staff of the society as sanctioned by the President.
3. Will make payments of bills of the Society.
4. Will get the account books approved by the CAO and the Treasurer of the Society every month.
5. Will keep record of donations from Govt/Non-Govt sources.
6. Will prepare the Accounts Information Sheet (AIS) for each month and send it to the President after approval by the CAO.
7. Will keep custody of the cheque books.
8. Will collect bank statements from the concerned banks on monthly basis.
9. Will collect profit from National Saving Centre (Sadar Rawalpindi) for the Regular Income Certificates.
10. Will assist the Treasurer of the Society and the CAO in getting the accounts audited from a chartered accountant every year.
11. Will participate in the Blood Camps at different institutions and places.
12. Will perform any other duty assigned by the President and CAO within the scope of work of the Society.

6. Office Assistant

1. Will type all letters given by President, Secretary General, CAO, and AAO.
2. Will maintain all office files as per the SOPs.
3. Will make all data entries of the patients in the computer software.
4. Will operate the official e-mail, scanner and photo copier machine.
5. Will be responsible for receiving all telephone calls and coordinating with the other departments at the Centre.
6. Will participate in the Blood Camps at different institutions and places.
7. Will perform any other duty assigned by the President/CAO/AAO within the scope of work of the Society.

7. Receptionist

1. Will be responsible for receiving and guiding all individuals reporting at the main reception.

2. Will be responsible for disbursing all types of medicines required by the patients of thalassaemia registered at PATHWEL.
3. Will maintain stock register of all medicines available at PATHWEL.
4. Will participate in blood camps arranged by the society in different institutions and places.
5. Will perform any other duty assigned by the President and the CAO/AAO within the scope of work of the Society.

8. Lab Technologist

1. Will ensure proper collection, transport and storage of blood at the camps and the main lab of the Centre.
2. Will carry out the screening of the blood as per SOP in vogue.
3. Will prepare all essential blood components required by the patients of thalassaemia.
4. Will do blood grouping and cross-match for the patients of thalassaemia registered at PATHWEL.
5. Will perform the routine blood tests of the patients registered at PATHWEL.
6. Will maintain and communicate to the CAO/AAO the daily blood state.
7. Will be responsible for the maintenance of all equipment at the PATHWEL lab.
8. Will participate in the Blood Camps at different institutions and places.
9. Will perform any other duty assigned by the President and the CAO/AAO within the scope of work of the Society.

9. Technical Assistant

1. Will be responsible for carrying out all minor repair works in the Centre.
2. Will be responsible for the operation and the maintenance of the generator.
3. Will be responsible for the maintenance of telephone exchange and security cameras.
4. Will be responsible for the operation/maintenance of the lift.
5. Will be responsible for the maintenance of UPS and its batteries.
6. Will participate in the Blood Camps at different institutions and places.
7. Will perform any other duty assigned by the President and the CAO/AAO within the scope of work of the Society.

10. Driver

1. Will drive all types of vehicles owned by the Society.

2. Will be responsible for the washing cleaning and maintenance of all type of vehicles owned by the Society.
3. Will maintain the log book of the vehicle.
4. Will drop off the female staff of the Society on the way back from the blood camps.
5. Will help in loading/unloading of the good related to the daily working of the Society including those related to the blood camps.
6. Will participate in the Blood Camps at different institutions and places.
7. Will perform any other duty assigned by the President and the CAO/AAO within the scope of work of the Society.

11. Staff Nurse

1. Will check and update the registration cards of the PATHWEL patients.
2. Will take the blood samples of the patients for cross match etc.
3. Will label the blood sample and send these to laboratory for testing.
4. Will note down the height/weight and temperature of the patients and record the findings in their files.
5. Will check all particulars of the patients and the blood bags before transfusion of cross matched blood.
6. Will transfuse the blood to the patients after passing the cannula.
7. Will immediately inform the MO about any blood transfusion reaction.
8. Will give appointments and advice for blood transfusion in the absence of the Medical Officer.
9. Will maintain the up-to-date record of all patients in their files.
10. Will prepare the demand for the medicines and disposable items for the patients.
11. Will brief the mothers of the affected children about prevention of thalassaemia including carrier screening and prenatal diagnosis.
12. Will perform any other duty assigned by the President and the CAO/AAO within the scope of work of the Society.

12. Office Runner

1. Will do all running around and minor works within and between different sections of the Centre.
2. Will prepare and serve tea for the CAO and during any meetings of the Society.
3. Will perform any other duty assigned by the President and the CAO/AAO within the scope of work of the Society.

13. Aya

1. Will assist CMO/MO and Staff Nurse in carrying out their duties.
2. Will be responsible for taking care of the patients and their needs.
3. Will perform any other duty assigned by the CMO/AAO within the scope of work of the Society.

14. Sweeper

1. Will be responsible for cleaning of ground floor, basement and front garage of the thalassaemia house.
2. Will be responsible for handling the bio-hazardous material including the used syringes, needles, cannulas, blood bags, tubing etc. with utmost care.
3. Will wash the wards etc. at least once a week.
4. Will carry out dusting where necessary.
5. Will clean the waste baskets at least three times a day.
6. Will clean the reception area and the parking area twice a day.
7. Will be responsible for weighing and loading the vehicle detailed for transportation of material for incineration.
8. Will perform any other duty assigned by the CAO/AAO within the scope of work of the Society.

15. Watchman

4. Will be responsible for guarding the premises of Thalassaemia House from 1400 to 0700 the next morning.

Standing Operating Procedures

1. Contracts Agreements and MOUs

The Memorandum and Articles of the Society allows PATHWEL to make contracts, agreements and MOUs with outside organizations and institutions that may be required for achieving the objectives of the Society. In order to assure continued public trust in the work of PATHWEL all Society office bearers, and the staff members must operate in a manner that avoids any conflict of interest between a team member and the organization or the institution with whom a contract or agreement is being made.

1. All proposals for a contract, agreement or MOU shall be discussed and approved by the Executive Council. In exceptional cases the contract, agreement or MOU may be signed provisionally when the EC meeting is not imminent. However all such cases must finally be approved by the EC.
2. The contracts, agreements, and MOUs shall be properly documented stating the purpose of the contract and the duration for which it shall remain valid.
3. The contract, agreement and MOU may be written on a Government Stamp paper when there is a legal requirement to do so.
4. The agreements and contracts involving donations in cash or kind should include any specific bindings or requirements by the donor organization or the institution.
5. The contracts, agreements or MOUs shall be signed by the President of the Society and the Head of the other organization or the institution.
6. No particular relationship is banned for making any contract, agreement or MOU with the Society. But the conflict of interest, if any, must be disclosed as per the Conflict of interest Policy.

2. Fire Fighting

1. Prevention is better than cure. All possible hazards of fire like short circuiting, gas heaters, stoves, and inflammable liquids etc. must be adequately secured.
2. Each floor of the building should have at least one fire extinguisher installed at a readily accessible place.
3. The fire extinguishers should be kept functional with timely refilling.
4. At one fire alarm should be installed at the reception lobby.
5. The admin should arrange fire fighting exercise at least once a year.
6. The lifts should not be used in case of fire.

3. Waste Disposal

Part of the waste generated from PATHWEL Thalassaemia Centre is potentially hazardous and must be disposed of through incineration. The waste shall be categorized into non-risk and risk categories and shall be disposed of as follows:

1. Non-risk waste is that, which is comparable to normal domestic garbage and presents no greater risk, therefore, than waste from a normal home. This general waste may include paper, cardboard, packaging, food waste, and peelings etc. This type of waste shall be disposed of into the local waste bins.
2. The Risk-waste includes blood and its products, needles, sharps, patient's excreta, and pharmaceutical material etc. The risk waste must be destroyed by incineration.
3. PATHWEL has made contract with National Cleaner Production Center (NCPC). All of the risk-waste collected in a week shall be transported to the NCPC for incineration.

4. Service Charges

The registered patients of PATHWEL getting blood transfusions shall be required to pay the service charges to cover the cost of blood bag, screening, transfusion set, and cannula.

1. The amount of service charges would be calculated from time to time depending on the prevailing market price of the material and the services provided.
2. The service charges may be waived off for the patients who are unable to pay.
3. CMO shall decide as to who should get a waiver for the service charges.

5. Publications

The annual report of the Society is regularly being published since 1991. The main purpose of the report is to highlight the annual performance of the Society. The annual report should focus on:

1. Summary of the activities of the Society during the year.
2. Financial report.
3. Future plans of the Society.
4. Useful information on thalassaemia for the doctors, patients and the general public.

The Society should also focus on publication of information brochures in Urdu and English.

6. Training of Staff

PATHWEL shall ensure training of the staff by:

1. Holding short training and refresher courses for the technical staff.
2. Encouraging the medical officers to update their knowledge through CME activities.
3. Presenting research data from the Centre at National and International conferences and symposia.

7. Collection of Blood

1. Blood Collection Unit (BCU)

Blood collection is a specialized function of PATHWEL. It is meant for collecting sufficient amount of blood units for consumption by the registered patients of the Society. The BCU will work under the overall supervision of the Assistant Administrative Officer (AAO) who will make efforts to visit various institutions and places to arrange blood collection camps.

The AAO will ensure the following:

1. The BCU must be accompanied by the Medical Officer.
2. The AAO will ensure availability of all essential items required for the smooth functioning of the BCU (Table).
3. All available staff including finance officer, office assistant, lab technician, technical assistant, receptionist, staff nurse (if available), aya (if available), driver, sweeper etc. will accompany the BCU.

Table: List of essential items for the Blood Collection Unit (BCU)

Items	Items	Items
B.P Apparatus	Cotton Role	Bed sheets and pillows
Stethoscope	Normal Saline	Blood Bag shakers
Weighing Machine	Surgical Tape	Cooler
Cannula	Sunny-plast	Folding Tables
Blood Transfusion Set	Injection Solucortef	Extension board
Syringes	Hb Strips	Ice Plates
Tablets Avil & Brufen	Donor Badges & Certificate	Banner & Rope
Haemoglobin Machine	Tourniquet	Mike & Sound System
Items	Items	Items
Lancets	Sprit swabs	Waste Baskets
Blood Grouping Tile	Juices and biscuits	Shade Umbrella
Tubes & Tube Stand	Plates and spoon	Folding Beds
Blood Donor Forms & List	Cups and glasses	Screen
Pamphlets & News Letters	Thermos	Blood Baskets

2. Procurement of Blood from External Sources

PATHWEL will make every endeavor to provide blood to the registered children of thalassaemia major. However, there may be a situation when the blood is not available in the PATHWEL Blood bank. In such case the following protocol shall be followed:

1. The blood received only from the following sources will be used:
 - a. Armed Forces Institute of Transfusion (AFIT) Rawalpindi
 - b. Rawalpindi Institute of Cardiology (RIC)
 - c. Hilal e Ahmer Islamabad
2. The above list may be updated from time to time.
3. Only Packed Cells would be used for the patients of thalassaemia. If the unit received from outside source is whole blood then Packed Cells should be prepared from it before issuing it to any patient.
4. All blood units received from the above sources would be re-tested for ABO and Rh-D blood group.

5. In case the blood unit received is not screened for infectious diseases it would be tested at the PATHWEL Lab.
6. No blood unit older than two weeks from the date of collection would be given to a patient of thalassaemia major.
7. The person receiving the blood unit will ensure that the blood unit received from outside sources was transported at less than 10°C and the total transit time was not more than one hour.
8. All blood units received from outside sources will be entered in register clearly indicating the source from where it was received.

3. **Selection of Blood Donors**

A careful selection of the donors can save time and money wasted on collection and subsequent testing in the lab. The objective is to collect blood from the donors who are at a low risk of transmitting infection and who are unlikely to compromise their own health by donating blood.

1. The donor should appear to be in good health. Those with acute illnesses like nausea vomiting, headache, cough flu etc. should be temporarily deferred.
2. Males and females between 18-60 years with good health can donate blood.
3. The donor should weigh at least 50 kg.
4. The interval between two donations from a single donor should not be less than three months.
5. The donor's haemoglobin should be above 12.0 g/dL for the females and 12.5 g/dL for the males.
6. The blood pressure of the donor should be: systolic 100-140 and diastolic 60-90.
7. The pulse rate should be 50-100 per minute and the temperature should be normal.
8. There is a long list of medical conditions that render the donors unfit. The most significant disorders include Hepatitis B or C, tuberculosis, epilepsy, polycythaemia vera, gonorrhoea, and syphilis.

4. **Bleeding of Donors**

1. Once selected a written informed consent should be obtained from the donor.
2. The blood bags are available in 250 and 500 ml sizes. Each size is available as single double or triple bag. Single bags are used for whole blood, double bags for packed red cells and fresh frozen plasma, and triple bags are for preparation of platelet concentrates or cryoprecipitate. Since the patients of thalassaemia require packed red cells the blood should be collected in double bags. The separated plasma can be used elsewhere.
3. The donor should be lying down comfortably on a couch without a pillow.

4. Label the blood bag with the donor identification data and place it at a level well below the donor. An agitating device with a weighing machine may be used to monitor the amount of blood drawn.
5. Apply a blood pressure cuff on the arm to be bled. Inflate the cuff at 50-60 mm Hg.
6. Select an appropriate ante-cubital vein and clean the area with an alcohol swab.
7. Carefully puncture the vein to ensure free flow of blood in to the blood bag. In case of double puncture of the vein the needle should be withdrawn and the puncture site should be firmly pressed for a couple of minutes to avoid any haematoma formation. A fresh puncture may be attempted on the opposite arm.
8. Gently mix the blood in the bag every 30 seconds.
9. The bleeding should take 8-10 minutes for a 500 ml bag.
10. Approximate weight of 250 ml blood is 265 g and the 500 ml bag weighs about 530 g.
11. When the bleeding is finished clamp the tube. Before withdrawing the needle collect 5-6 ml blood in a separate sample tube for the lab testing.
12. Carefully withdraw the needle and place a sterile cotton swab on the puncture site. Ask the donor to firmly press the puncture site for at least a couple of minutes with the arm in a raised position.
13. The donor should remain lying for at least 20 minutes after the bleeding.
14. The donor may be allowed to go home with instructions to watch for dizziness or fainting. He/she should be encouraged to take extra fluids for the next four hours.
15. Anxiety and hyperventilation are not uncommon during blood donation. Reassurance is usually enough to treat mild case but if it persists the donation may have to be stopped. Occasionally the donor may faint or even fall unconscious. The donation should be stopped if it occurs during the bleeding and the needle should be withdrawn. Fainting may also occur after the donation. The individual should be laid on a couch and the foot end should be raised. It is usually self-limiting and the individual should be reassured.

5. Screening of Blood Donors for Infectious Diseases

The minimum requirement for the donor blood screening before transfusion should include:

1. Hepatitis B surface antigen (HBsAg).
2. Anti HCV antibodies.
3. Anti HIV antibodies.

Additional donor screening may include testing for:

4. Syphilis.
5. Malaria.

6. Dengue.

The screening method

1. *Enzyme linked immunosorbant assay (ELISA).*
2. Rapid diagnostic testing (RDT).

Enzyme linked immunosorbant assay (ELISA)

ELISA is a relatively less sensitive and cheaper screening method that may be done on auto-analysers or by semi-automated analysers. It is recommended for the low budget labs that process at least 250 donations per month.

Rapid device testing (RDT)

The rapid device testing (RDT) is not sensitive to detect all transfusion transmitted infections. The RDT is not recommended for the routine donor screening because it gives up to 10% false negative results. These may be used but with caution in small labs or in urgent situations.

6. Storage of Blood

The blood collected in CPDA-1 can be stored for up to 35 days (shelf life) if it is kept at 2-4°C. The shelf life is critically dependent on the temperature at which it is stored. Storage above 6°C is inversely proportional to the shelf life of blood.

1. The blood should be stored in a well-controlled refrigerator specifically meant for this purpose.
2. The storage unit should have a temperature recording device and an alarm system. A close monitoring and checking of the system integrity should be done at regular intervals. A manual cross check of the temperature should also be done at least once a day. The best practice would be to check the temperature recordings at every morning and evening.
3. In case of power breakdowns the temperature of the blood bank refrigerator can rise. A short term rise in temperature up to 10°C will only shorten the shelf life of the blood but if the temperature rises to above 10°C for prolonged interval the blood is likely to get haemolysed and become unfit for transfusion.
4. The temperature of a small sized storage unit is likely to rise more quickly than a large storage unit.
5. The blood bank refrigerator should always have an alternate source of power supply like a generator or a sine wave UPS. The power failures at unattended hours especially during the night time are more dangerous as these may go totally unnoticed. This can only be safeguarded by a loud alarm system, temperature recording device and an automatic generator back up.
6. The most dangerous scenario would be an unnoticed prolonged power breakdown at night followed by restoration of the power and return of the refrigerator temperature

to 4°C the next morning. If a recording device and alarm system are not working or the abnormal recording is ignored for some reason the blood can get haemolysed or even get issued for transfusion. This is why it is important to regularly check the temperature recordings every morning. It is also important to look for any evidence of haemolysis in the blood bag before it is issued.

7. The stored blood that has been exposed to temperature above 10°C for more than 30 minutes should be discarded.
8. Blood given to the patients of thalassaemia should be as fresh as is possible. The stored blood older than two weeks is not suitable for children with thalassaemia major. Such blood can be used for other patients.

7. **Grouping and Cross-match**

Blood grouping can be done on a tile or in a test tube. The tile method is quick but less sensitive. Some weak antigens like A2 and Rh Du may be missed on the tile.

ABO and Rh-D blood grouping

The routine ABO grouping of donors and patients should include the RBC (forward grouping) and serum (reverse grouping) tests, each serving as a check on the other. The Rh-D grouping is done only by the forward method because the natural Anti-D antibodies do not exist. The procedure is based on the principle of agglutination of antigen positive red cells in the presence of antibody directed at the antigen.

Procedure

1. Take a clean tile and divide it into seven squares with marker and label them as Anti-A, Anti-B, Anti-AB, Anti-D, A-cells, B-cells and O-cells respectively.
2. Place two drops of Anti-A, Anti-B, Anti-AB, and Anti-D reagent sera on the respective squares.
3. Place one drop each of a 40-50% suspension of group A, B and O pooled cells in the squares labelled as A-cells, B-cells and O-cells respectively.
4. Add one drop of 40-50% suspension of test red cells on each of the squares containing the Anti-A, Anti-B, Anti-AB, and Anti-D reagent sera.
5. Add two drops of the test serum on each of the squares containing group A, B and O pooled cells.
6. Mix the cells and the serum in each square with a glass rod, cleaning its tip thoroughly after mixing in each square and spread the mixture over an area of approximately 2-3 cm.
7. Gently tilt the tile continuously for up to 2 minutes at room temperature.
8. Note for the development or the absence of agglutination in the squares and record the findings on a worksheet.

9. An auto control for testing the patient's own cells and the serum may be included to rule out a non-specific result due to an auto-antibody in some patients.

10. Interpretation of the results is shown in table 1.

Table 1. Interpretation of the results of blood grouping.

Forward Grouping				Reverse Grouping			Blood Group
Anti-A	Anti-B	Anti-AB	Anti-D	A-cells	B-cells	O-cells	
+	0	+	+	0	+	0	A+
0	+	+	0	+	0	0	B-
+	+	+	+	0	0	0	AB+
0	0	0	+	+	+	0	O+

+ Agglutination, 0 No agglutination

Preparation of red cell suspension

1. Take about 1.0 ml of red cells in a test tube and wash these three times with normal saline.
2. Add 9.5 ml of normal saline to 0.5 ml of the washed red cell to make a 5% suspension.
3. Add 0.5 ml normal saline to 0.5 ml of the washed red cells to make ~40% red cell suspension.

Cross-match

In a major cross match the donor red cells are tested against the recipient's serum. It is done to look for an unexpected antibody in the recipient serum that may react against the donor red cells. A positive result means that the blood cannot be transfused to that particular recipient. Occasionally the recipient having an atypical antibody may show incompatible results with several donor bloods. In that case the least incompatible blood may have to be transfused.

The cross match is done in three phases including an immediate spin, saline or albumin phase, and an antiglobulin phase.

Immediate spin

1. Take two drops of recipient's serum in a clean glass tube.
2. Add one drop of 5% suspension of donor red blood cells.
3. Mix the contents of the test tube gently and centrifuge at 3000 RPM for 15 seconds.
4. Re-suspend the cell button by gently tapping the tube.
5. The presence of any macroscopic or microscopic agglutination or haemolysis indicates a positive result.

6. Grade and record the test results on a work sheet.

Saline phase

1. If the result of immediate spin is negative proceed to the saline phase.
2. Add two drops of LISS or 22% bovine albumin. Mix the contents and incubate at 37°C for 10 minutes for LISS or 30 minutes for albumin.
3. Centrifuge the tube at 3000 RPM for 15 seconds.
4. Gently re-suspend the cell button and examine macroscopically and microscopically for haemolysis and agglutination.
5. Grade and record the test results on work sheet.

Anti-globulin phase

1. If the saline phase gives a negative result proceed to the anti-globulin phase.
2. Wash the cells 3 times with normal saline. After final washing, decant the supernatant completely.
3. Add two drops of anti-human globulin (Coombs) reagent.
4. Centrifuge the tube at 3000 RPM for 15 seconds.
5. Gently re-suspend the cell button and examine macroscopically and microscopically for haemolysis and agglutination.
6. Grade and record the test results on work sheet.

Interpretation

1. Agglutination or haemolysis in any of the three phases indicates that the cross match is incompatible.
2. No agglutination or haemolysis in the three phases indicates that the cross match is compatible.

8. Preparation of Packed Cells

1. The blood should be collected in a double bag.
2. It should be process within six hours of collection.
3. The blood bank centrifuge is designed to accept only equally weighing bags placed in the diagonally opposite buckets.
4. Weigh a bag of blood in a bucket. Weigh the second bag in another bucket. Equalize the weights of the two bags with pieces of rubber tubing.
5. Place the two equally weighing bags in the buckets at diagonally opposite positions of the centrifuge.
6. The bags in the buckets should be placed parallel to the direction of the spin.
7. Centrifuge the bags at 3500 rpm for 4 minutes at 4°C.
8. A clear plasma should separate from the red cells in the bag.

9. Keep the bag in the plasma extractor and transfer the supernatant plasma to the satellite bag leaving behind 50-60 ml of plasma in the red cells.
10. The final volume of the packed cells should be 290-340 ml.
11. Mix the contents of the two bags and separate them after sealing the tubes.
12. The packed cells are stored at 2-6°C whereas the plasma is kept frozen at -20°C.

9. Preparation of washed red cells

Many multiply transfused patients of thalassaemia develop post transfusion fever due to the development of anti-leukocyte antibodies. They may require washing of the blood to get rid of the offending antibodies. The washing of red cells is done after the unit is found to be compatible with the recipient.

1. Prepare the packed red cells as described above.
2. Completely remove the supernatant plasma.
3. Connect the bag with a sterile 0.9% saline bag using a sterile transfusion set.
4. Introduce approximately 150 ml of sterile saline into the packed cell bag.
5. Mix thoroughly and centrifuge.
6. Remove under aseptic conditions the supernatant saline mixed with the residual plasma.
7. Twice repeat the washing with saline (total three times).
8. Leave about 25-30 ml saline with the red cells in the bag.
9. Seal the washed red cells and store at 2-6°C.
10. The washed red cells must be used within 12 hours of washing because the CPDA-1 is washed during the preparation. If not used within 12 hours the washed red cells should be discarded.

8. Referring a Patient for Consultation

When a PATHWEL patient of thalassaemia requires consultation for treatment by a specialist the following procedure shall be followed:

1. PATHWEL has arranged free consultation for its patients by a variety of specialists. The CMO will be responsible for maintaining an up to date list of such specialists.
2. All requests for consultation by a specialist will be forwarded by the CMO who will fill the request form clearly stating the purpose of consultation.
3. The CMO will ensure that all relevant documents and previous investigations etc. are sent with the request form.
4. PATHWEL has no objection to any patient desiring a private consultation with any specialist. The CMO may provide a copy of the medical record of such patients on deposit of the prescribed fee. The CMO will ensure that all private consultations are also recorded in the case file.

PATHWEL takes no responsibility for re-imburement of the cost of private consultations by any of its patients. PATHWEL does not encourage its patients to have alternate medical treatments. Any patient desirous of getting such treatment may do so at his/her own risk.

9. Outsourcing of Lab Tests

When a PATHWEL patient of thalassaemia requires any lab test that is not available at its own lab the following procedure shall be followed:

1. PATHWEL has made arrangements for the specialized lab tests like serum ferritin haemoglobin electrophoresis and prenatal diagnosis etc. for the deserving registered patients of thalassaemia major at specific labs. The CMO will be responsible for maintaining an up to date list of all such labs.
2. All lab requests will be initiated by the CMO who will make sure that the facility is not misused and only the deserving patients are referred.
3. The CMO will ensure that the request forms are adequately filled.
4. PATHWEL has no objection to any patient getting a lab test done privately. The CMO will ensure that all lab tests done privately are also recorded in the case file.
5. PATHWEL takes no responsibility for re-imburement of the cost of lab tests done privately.

10. Provision of Medicines for Iron Chelation

Children with thalassaemia major require medicines for iron chelation. These medicines are not only expensive but also have their beneficial effect when these are used early in life and given according to a specific method. The following SOP will be used for provision of Iron Chelation medicines to the registered patients of thalassaemia major:

1. PATHWEL will only provide free consultation to the patients/parents who intend to purchase Iron Chelation medicines from their own resources.
2. PATHWEL will provide medicines for Iron Chelation only when sufficient funds are available for this purpose.
3. When the funds are available PATHWEL will purchase the Iron Chelation medicines in bulk from the vendors and will provide these on the following basis:
 - a. The affording patients will purchase the medicines at the cost price.
 - b. The registered patients requiring medicines on reduced rates or free of cost will get the medicines on the following basis:
 - i. The medicines will be given only on the prescription of the Chief Medical Officer (CMO) who will maintain a separate register for such patients.
 - ii. Only the registered patients of thalassaemia major under five years of age will be entitled to get medicines at subsidized rates or free of charge.
4. PATHWEL has also arranged to help the deserving registered patients of thalassaemia major to get Iron Chelation medicines from Baitul Maal. The CMO will fill-up the required performa and refer it to Baitul Maal.

Technical Instructions

1. Blood Transfusion

The recommended treatment for thalassaemia major involves lifelong regular blood transfusions to maintain the pre-transfusion haemoglobin above 9.0-10.0 g/dL. This regimen promotes normal growth and physical activities, adequately suppresses bone marrow activity, and minimises transfusional iron accumulation. The patients with cardiac disease or those who do not achieve adequate suppression of marrow erythropoiesis may be maintained at a higher pre-transfusion haemoglobin (11-12 g/dl). The post transfusion Hb should not be raised above 15.0 g/dL.

1. When to start blood transfusion?

The blood transfusions should be started in all newly diagnosed patients of thalassaemia major in whom the haemoglobin falls below 7.0 g/dL and it remains there for a week or more. The transfusions may also be considered in patients whose haemoglobin is over 7.0 g/dL but they develop growth impairment, bone changes or enlarging spleen. The patients who remain clinically well with Hb more than 7.0 g/dL should not be transfused unless they show any of the above signs.

2. Type of blood to be given

Packed red blood cells with minimum possible white cells and plasma are the product of choice. The packed cells are prepared by removing plasma with a plasma extractor (Chapter 13). The separated plasma can be collected in a second bag and it can be used elsewhere; or the plasma can be discarded if double bags are not available. The packed cells should have a haematocrit of at least 75%. It is preferable to use blood that is not older than one to two weeks.

The patients who develop febrile transfusion reactions due to anti-leukocyte antibodies require leuko-poor blood. The unwanted WBCs are best removed by filtering the blood through special bed-side filters. If the filters are not available packed cells may be washed in the lab with sterile normal saline. Washing of blood should be done under strict aseptic conditions. Since the washing removes additive solution from the bag the washed red cells should be transfused within 12-24 hours.

3. How much blood to transfuse?

The transfusion of 2.5 ml/kg body weight of packed red cells (100% haematocrit) raises the haemoglobin by 1.0 g/dL. The calculation should be corrected for haematocrit of the pack ($2.5 \times 100/\text{Haematocrit of the pack}$).

Example: If haematocrit of the pack is 75% then 3.3 ml/kg body weight of the pack will raise the haemoglobin by 1.0 g/dL.

In many patients of thalassaemia, especially in whom the blood transfusions are started late, the theoretically predicted haemoglobin is not achieved. This is because of pooling of the

transfused red cells in marrow or splenic sinusoids. With regular blood transfusions correlation of the predicted and the achieved haemoglobin concentration becomes more linear as the expanded marrow cavities and the splenomegaly regress due to correction of anaemia.

4. Grouping the patient and preparation of blood

Before starting the regular blood transfusions all patients should preferably be typed for the common antigens of ABO, Rh, Kell, Duffy and Kidd systems. An antibody screen on the recipient should be performed using the panel of 3 red cells. Cross-match between the donor cells and the patient's serum using an indirect antiglobulin test (IAT) at 37°C should be carried out. Auto control (patient's own cells and serum) should also be included.

5. Screening for infectious diseases

The selection of blood donors may significantly reduce the chances of collecting blood from a potentially infectious donor. This would also minimize the wastage of blood and the cost of collection/testing of the bag that becomes unfit for any reason. The blood should at least be screened for Hepatitis B, C and HIV by a sensitive method like ELISA. Additional testing, if possible, may include malaria, dengue and syphilis. There is an increasing tendency to screen the blood donors for infectious diseases by rapid diagnostic testing (RDT). This practice is unsafe and is not recommended. The RDTs used for HCV is known to give up to 10% false negative results.

To minimize the risk of HBV transmission all children who are HBsAg negative should be vaccinated.

6. Rate of blood transfusion

When there is no cardiac problem

With haematocrit of approximately 75% the recommended volume of blood per transfusion is 10-15 ml/kg and it should be given over 3-4 hours. Larger volumes (20 ml/kg body weight) may be transfused at slower rate. In any case the blood transfusion should not be prolonged to beyond four hours.

With cardiac failure or haemoglobin less than 5.0 g/dL

When the patient has a cardiac problem or the haemoglobin is <5.0 g/dL not more than five ml/kg should be transfused at one time and the rate of transfusion should not exceed two ml/kg/hour. Transfusion of small amounts of blood at an interval of one or two weeks is recommended. A diuretic (lasix 1-2 mg/kg) can be given parentally.

7. Transfusion frequency

It is usual to give blood transfusions at 2-5 week intervals. Many patients of thalassaemia develop progressive shortening of the interval between transfusions. The common reasons include:

1. Inadequate blood transfusions leading to progressive expansion of the marrow cavities and hypersplenism due to splenomegaly is the commonest cause of increasing blood

requirement. Maintaining a pre-transfusion haemoglobin above 10.0 g/dL can restore the increasing transfusion requirement. Since the process is slow a sustained effort for several months may be required.

2. The transfusion requirement is expected to increase with age and an increase in the body weight. The amount of blood required should be calculated in accordance with body weight of the child.
3. The development of allo-antibodies with accelerated destruction of the donor RBCs may also decrease the interval between transfusions. This usually happens because of the minor blood group incompatibilities e.g. Rh, Kell, Duffy and Kidd etc. The patient usually develops jaundice after transfusion and fails to achieve the desired haemoglobin after recent blood transfusion. An antibody screen with full or at least three red cell panel is required to identify the offending antibody. Thereafter the child should be given blood negative for the respective antigen.
4. Parvovirus B19 infection may cause transient red cell aplasia in thalassaemia major. The diagnosis can be confirmed by IgM anti-Parvovirus B19 antibodies. The infection is self-limiting and it can be managed by extra blood transfusions.

8. Blood transfusion in mismanaged patients

Blood transfusions in patients of thalassaemia who are chronically under-transfused can be frustrating and challenging. Such children usually have large spleens and their marrow cavities are also expanded to cause enormous red cell pooling. Whatever amount of blood is given to them it is mostly pooled in the unwanted sites like marrow and spleen. Consequently, the target haemoglobin is not achieved as expected.

The chronically under-transfused patients of thalassaemia major have red cell pooling in the expanded marrow or the enlarged spleen. The main objective of the management in these patient should be to revert the expanded spaces back to normal. This can be achieved by:

1. Repeated blood transfusions at short intervals regardless of the inability to achieve the target haemoglobin. It could take many months before the expanded marrow cavities and the enlarged spleen regress and the target haemoglobin is achieved as expected.
2. If there is marked splenomegaly then splenectomy should be considered.
3. In selected patients the blood transfusions may be supplemented with hydroxyurea (15mg/kg/day). Hydroxyurea, in addition to augmenting Hb-F production, is a chemotherapeutic agent and it can reduce the expanded erythroid tissue mass through cyto-reduction. There are no published reports to support this hypothesis. But this is one area where it may be useful to carry out a randomized controlled clinical trial.

9. Complications of blood transfusion

Shivering and rigors are the commonest complaints associated with blood transfusions. These may develop because of a benign cause like giving cold blood too rapidly or a simple allergic reaction to plasma proteins. But the symptoms may also be the first indication of many life

threatening complications like blood group incompatibility, anaphylactic reaction to proteins or transfusion of infected blood. It is strongly recommended that the first few minutes of blood transfusion must be monitored by at least a nursing attendant.

The shivering or rigors due to rapid administration of cold blood can be managed by pre-warming the blood bag and slowing the rate of administration. Minor allergic reactions in the form of itching, urticaria or flushing can be controlled by anti-histamines and should not lead to discontinuation of the transfusion. In more severe allergic reactions with dyspnoea and bronchospasm transfusion should be stopped. It should be managed by parenteral anti-histamines and steroids (Solucortef 1 mg/kg). Repeated severe allergic reactions may be managed by giving washed red cells to minimize the amount of unwanted plasma proteins.

A major blood group incompatibility is manifested by feeling of pain and warmth along the vein, dyspnoea and tightness in chest and a drop in blood pressure. The blood transfusion should be immediately stopped if any of these symptoms appear. The discontinued blood bag along with a post transfusion blood sample and a freshly voided urine, if available, should be sent to the lab for investigation.

The development of jaundice after blood transfusion is not uncommon. It could be the first indication of delayed haemolytic transfusion reaction. It usually develops because of the minor blood group incompatibilities like Rh, Kell, Duffy, and Kidd etc. The patient develops jaundice and fails to achieve the desired haemoglobin after recent blood transfusion. Antibody screen with full or at least three red cell panel is required to identify the offending antibody. Thereafter the child should be given blood negative for the respective antigen. Transfusion of improperly stored blood (kept at over or under 4°C) or blood nearing its shelf life may have a shorter half-life. A large scale destruction of the transfused red cells may result in jaundice and failure to achieve the expected rise in haemoglobin.

Fever is relatively less common after blood transfusion. It may develop because of non-specific causes like allergic reactions, anaphylaxis or administration of infected blood. A specific cause of fever that regularly develops after blood transfusions is the development of anti-leukocyte antibodies. These children should receive leuko-poor blood either given through specific filters or by giving washed red cells. Paracetamol may be used to control the fever.

An improperly or inadequately screened blood can be a potent source of transmission of many significant infectious diseases like hepatitis B and C, HIV, malaria, dengue, and syphilis etc. HCV is the most common blood infection in the Pakistani patients of thalassaemia. Fortunately, HBV is less common while HIV transmission is uncommon. Many studies from Pakistan have shown that over 50% of the children getting regular blood transfusions are HCV positive. Poor screening facilities at many treatment centres are the main cause of high HCV prevalence in the thalassaemia patients. The patients keep visiting different treatment centres in search of blood. Since the screening facilities at all centres are not uniform the patients can easily get HCV infection by one wrong blood transfusion. The HCV point of care testing devices are known to give false negative results due to their low sensitivity. These devices are in

common use by most of the blood banks in Pakistan and are partially responsible for the high prevalence of HCV in the multiply transfused patients in Pakistan.

Malaria and dengue may also become significant during the high transmission season. Very little is known about the incidence of malaria or dengue after blood transfusion because the two infections are not included in the regular blood donor screening programs.

10. Response to Blood Transfusion Reactions

Reaction to blood transfusion must be dealt with as follows:

1. Mild blood transfusion reactions like urticaria, rigors, and fever etc. shall be managed by the CMO/MO.
2. In case of a moderate to severe reaction the blood transfusion should be discontinued and the CMO/MO should promptly assess the seriousness of the patient's condition. Patients with respiratory distress or falling blood pressure should immediately be evacuated to the District Headquarters Hospital or Benazir Bhutto Hospital.

2. Iron Chelation Therapy

One unit of blood (420 ml) contains about 200 mg of iron. Repeated blood transfusions in thalassaemia are a major cause of iron overload. Another less well recognized cause of iron overload in thalassaemia is the excessive absorption of iron from the intestine. Normal intestinal iron absorption is about 1-2 mg/day. This increases several folds in the patients of thalassaemia major who are not on regular blood transfusions. The transfusion regimen that keeps the pre-transfusion haemoglobin above 9.0 g/dl increases the iron overload but prevents excessive absorption of iron from the intestine.

1. Iron toxicity

The iron absorbed from the intestine is carried by transferrin to the tissues. In conditions of iron overload when transferrin is fully saturated the non-transferrin bound iron (NTBI) becomes available in plasma. The NTBI is preferentially taken up by tissues like myocardium, endocrine glands, and liver where it is deposited as ferritin and haemosiderin. During transition of iron from ferric to ferrous and vice versa free radicals are generated that cause cell death and fibrosis by damaging cell membranes and nuclei.

2. Objectives of iron chelation

A child with thalassaemia on regular blood transfusions needs some alternate means to eliminate extra iron from the body. The objective of iron chelation is to maintain safe levels of body iron at all times. A small proportion of the newly entered iron remains in a labile pool while the bulk of the excess iron enters storage sites and becomes stable. The iron chelators effectively remove iron only when it is in the labile pool. Therefore chelation should be started early in life to prevent accumulation of iron in the body stores. The free iron is very toxic and it is best managed by continuous chelation rather than by bolus doses of the chelator. It may take several months of treatment before the extra iron is removed to a safe level.

3. When to start iron chelation?

The iron chelation therapy should be started after the first 10-15 blood transfusions or when the serum ferritin has reached 1000 µg/L. In the Non Transfusion Dependent Thalassaemia (NTDT), iron chelation should be started when the patient has received 20 or more blood transfusions or when the serum ferritin is >800 µg/L.

4. Desferrioxamine

Desferrioxamine (Desferal) is a time tested iron chelator. When given in adequate doses and at regular intervals it has an established impact on the complications of iron overload and the overall survival of thalassaemia patients. The main limitations of desferal include a high cost and the parenteral route of administration.

Subcutaneous infusion

The standard dose of desferal for children is 20-40 mg/kg body weight and for adults the dose is up to 50-60 mg/kg body weight. It is given by subcutaneous infusions lasting 8-12 hours for 5-6 nights a week. The daily dose of desferal is usually calculated by the serum ferritin level (Table 2). Because of the short half-life desferal is not effective through intramuscular injections. Vitamin C (2-3 mg/kg/day) enhances iron chelation by increasing its labile pool. In left ventricular failure secondary to iron overload continuous intra-venous infusion of desferal at 50-60 mg/kg is beneficial.

Side effects

Local allergy to desferal causing redness pain and itching is not uncommon. A dose related effect of desferal on hearing and vision has been reported. Desferal may cause some growth retardation in children less than 3 years of age. The patients on desferal have an increased risk of developing blood transfusion related infection with *Yersinia enterocolitica*. Desferal should be discontinued if the infection is suspected.

Table 2. The recommended daily dose of desferal at various serum ferritin levels.

Serum ferritin	Desferal
<2000 µg/L	20 mg/kg/day
2000-3000 µg/L	30 mg/kg/day
>3000 µg/L	40 mg/kg/day

5. Deferiprone

Deferiprone (L1, Feriprox®, Kelfer®) is an orally absorbed iron chelator. A pooled data analysis shows statistically significant decrease in the serum ferritin at six months in patients receiving Deferiprone at 75 mg/kg/day in three divided doses. The effect on serum ferritin at this dose appears greater at baseline ferritin values >2,500 µg/L but not at values <2,500 µg/L. Deferiprone has an edge over desferal in chelating iron from heart and thus improving its

function. Deferiprone is available as 500 mg tablets or as suspension for paediatric use. It should be used with caution in children less than 5 years of age.

The side effects of Deferiprone include neutropenia, agranulocytosis and thrombocytopenia. The onset of agranulocytosis is variable, starting from a few months to nine years after taking drug. The patients receiving Deferiprone should be monitored by weekly blood counts. If severe neutropenia or agranulocytosis develops, the drug should be stopped. Haematopoietic growth factors like GM-CSF should be considered in case of agranulocytosis.

A loss or gain of appetite and nausea occurs in 3-24% of the patients taking Deferiprone. Variable fluctuation in liver enzymes (ALT) has been reported in about a quarter of the patients. Arthropathy may also be seen in some patients. Deferiprone is teratogenic in animals and must be avoided in patients attempting to conceive.

Deferiprone can be used as a second line drug in patients who are unable to use desferal or when desferal therapy has proven ineffective.

6. Deferasirox

Deferasirox (Exjade[®], Asunra[®], Oderox[®]) is an orally active iron chelator. Due to a long half-life Deferasirox is taken once daily as suspension in water preferably before meal. A starting dose of 20 mg/kg is recommended for thalassaemia major patients who have received 10-20 transfusions. In patients with high levels of iron loading 30 mg/kg/day is recommended.

The criteria for starting treatment (ferritin level, age, number of transfusions) are the same as for desferal. The side effects like agranulocytosis, arthropathy, or growth failure are not reported with Deferasirox. Neurosensory deafness or hypoacusis have been reported in similar number of patients as with desferal. Deferasirox is contra-indicated in patients having impaired renal function. It should be used with caution in patients with liver disease.

The recommended initial daily dose of Deferasirox is 20 mg/kg body weight. An initial daily dose of 30 mg/kg may be considered for patients receiving more than 14 ml/kg/month of packed red blood cells (>4 units/month for adult). An initial dose of 10 mg/kg may be considered for patients receiving less than 7 ml/kg/month of packed red blood cells (<2 units/month for adult).

The patients who are well managed on desferal, Deferasirox at half the dose of desferal may be considered (e.g. patient receiving 40 mg/kg/day of desferal for 5 days a week may be given 20/mg/kg/day of Deferasirox).

7. Combination therapy for iron chelation

A combination of different iron chelators is used when mono-therapy alone is unable to control the iron overload. In the combination therapy the two drugs are mostly given sequentially (alternating). For example desferal may be given at night and Deferiprone during the day time. Serum ferritin can be controlled with desferal given twice or thrice a week combined with Deferiprone at the standard doses of 75 mg/kg/day. The safety data on the combined therapy of iron chelators is limited.

8. Monitoring of iron status

Serum ferritin is the most commonly used parameter for assessing body iron stores. The test is widely available and its results generally correlate well with the body iron stores in thalassaemia major. However, the results of ferritin become less reliable at very high iron overload (ferritin >3000 µg/L). Ferritin is an acute phase protein that is synthesized in liver. Therefore, any inflammatory condition or liver disease may cause false high levels of ferritin. In vitamin C deficiency ferritin may appear lower than the actual. In patients showing sudden increase in ferritin a possibility of hepatitis or other inflammatory diseases should be considered. Ferritin is also reported to underestimate the degree of iron overload in thalassaemia intermedia.

In a patient of thalassaemia major it is recommended to keep the serum ferritin level below 1000 µg/L. In the poorly managed patients of thalassaemia major ferritin often rises to >3000 µg/L. At such high levels there is poor correlation between the ferritin and the actual body iron content. The measurement of ferritin at very high levels is technically difficult and such samples should be adequately diluted to get an accurate result. Therefore, the lab requests for ferritin in patients of thalassaemia major should include a note to dilute the sample before estimation.

3. Vitamin C

Vitamin C should only be given if the patient is on regular desferal therapy. It is usually given after the first month of desferal therapy. The dose for children less than 10 years is 50 mg/day and for those who are older than 10 years it is 100 mg/day.

4. Folic Acid

Folic acid at 5 mg/day should be given to all patients who are under transfused.

5. Splenectomy

Splenic enlargement is an almost invariable feature of children with thalassaemia who are not on regular blood transfusion program. The spleen size in thalassaemia generally corresponds to the marrow dyserythropoiesis. An enlarged spleen causes pooling of blood in its substance which results in increasing transfusion requirements. The development of splenomegaly can be controlled by putting the patients on a regular hyper transfusion program. However, those who have large spleens and require frequent blood transfusions may be considered for splenectomy. The patients of thalassaemia who have enlarged spleens due to poor transfusion regimen may show splenic regression when they are put on regular blood transfusions. The splenectomy should be delayed until the patient is five years of age.

The indications for splenectomy in thalassaemia major are:

1. Annual blood requirement exceeding 200-220 ml/kg.
2. Massively enlarged spleen that is a source of abdominal discomfort.
3. Significant leukopenia or thrombocytopenia.

The patients undergoing splenectomy should be immunized against Pneumococcal infections at least two weeks before the operation. Prophylactic antibiotics (oral penicillin 250 mg bd) should be continued for at least 2 years. Prophylaxis against malaria should be done with weekly chloroquine (5 mg/kg/week). If the platelet count remains persistently high, prophylaxis against thrombosis by low dose aspirin should be given.

6. Hydroxyurea treatment

Hydroxyurea has been effectively used in thalassaemia intermedia. Studies from Iran, Pakistan and India have shown hydroxyurea to be effective in reducing the frequency of blood transfusions, at least in the short term, in 30-40% of the patients with β -thalassaemia major. Less is known about the long-term benefit and the complications of hydroxyurea treatment in thalassaemia major.

Hydroxyurea is also effective in reducing the serum ferritin in these patients. The latter could be because of the reduced transfusion frequency or reduced absorption of iron from the intestine.

No clear explanation is available on how hydroxyurea reduces the transfusion requirements in thalassaemia major. If it was only the augmentation of Hb-F production, hydroxyurea should have been effective in all patients of thalassaemia major. The beneficial effect of hydroxyurea in thalassaemia could also be due to its cytotoxic effect. Rapidly dividing ineffective erythroid cells are the main cause of cortical erosion and expansion of the marrow cavities in thalassaemia. The cytotoxic effect of hydroxyurea on erythroid precursors could significantly reduce the marrow expansion and consequently improve the anaemia due to red cell pooling. The net result would be a reduction in the frequency of blood transfusions. This effect should last as long as the expansion of the marrow cavities remains controlled.

Hydroxyurea is usually started at a dose of 5-10 mg/kg body weight/day and it may be gradually increased to a maximum dose of 20 mg/kg/day. The blood counts should be monitored regularly during the hydroxyurea treatment.

Genetic testing before hydroxyurea treatment

A patient with homozygous β^0 -thalassaemia mutation is completely unable to form Hb-A. Similarly most of the β^+ -thalassaemia mutations in Pakistan are also severe enough to exclude the possibility of any significant β -globin synthesis under the influence of hydroxyurea or any other compound like that. There is "no sense" in testing for β -thalassaemia mutations to predict the responsiveness to hydroxyurea. Almost 97% of the patients of β -thalassaemia major in Pakistan are not capable of forming >5% Hb-A. They only have the capability to form Hb-F. Consequently whatever success hydroxyurea can achieve would be either through enhancing Hb-F production or by reducing the expanded marrow cavities due to its cyto-toxic effects. The C-T SNP at position -158 to the γ -globin gene (Xmn-I polymorphism) and the *BCL11A* gene correlate well with an enhanced capacity to produce Hb-F. The two SNPs can be used to ascertain the phenotype in β -thalassaemia. But the same can also be inferred from the overall clinical behaviour of the patient.

In a country like Pakistan with resource constraints it would be a luxury to use expensive molecular genetic tests for predicting the response to hydroxyurea. The best approach should be:

1. Selection of patients on clinical performance.
2. Give hydroxyurea at the recommended dose for at least three months.
3. Continue the drug if the patient fulfils the response criteria otherwise the drug should be discontinued.

7. Psychosocial aspects of Thalassaemia

A comprehensive management plan for thalassaemia should also include the management of psycho-social aspects of the disease. The lack of awareness about thalassaemia and its diagnosis usually result in referral of the children from one place to another. Once diagnosed the recurrent problem of getting blood transfusions starts. The high cost of treatment and physical stress of the disease become an increasing burden for the whole family. Consequently most of the affected couples become isolated. The affected children are also miserable. Under these circumstances the affected families often need the help of a psychologist. The following may help:

1. Finding ways to minimize the stress of diseases and its complications.
2. Helping the patients in finding activities during blood transfusions.
3. Engaging the patients at improving self-esteem.
4. Encouraging the patients to meet other individuals with similar illness.

8. Periodical follow up for thalassaemia major

The patients of thalassaemia require periodical follow-up. PATHWEL shall make all endeavours to record the finding on prescribed forms and the computer software designed for this purpose. A summary of the periodical follow-up in patients of Thalassaemia major is given in Table 3.

Table 3. Periodic follow-up in thalassaemia major.

Every month (at each transfusion)
General physical examination including ankle oedema, chest, spleen, and liver
Pre-transfusion Hb
Post-transfusion Hb (30-60 minutes after transfusion)
Blood Counts
Every three months
Clinical examination including height and weight
Serum ferritin

Liver function test
Fasting blood glucose
Creatinine
Ionized calcium

Every six months

Growth velocity
Volume of packed red cells transfused

Every year

Volume of packed red cells used per year
Hepatitis B & C serology
T3, T4, TSH, PTH
Mean pre-transfusion Hb for the year

9. Prevention of Thalassaemia

Thalassaemia is a preventable disease. PATHWEL aims to promote prevention of thalassaemia by creating awareness, offering carrier screening, genetic counselling and prenatal diagnosis of thalassaemia. PATHWEL shall also collaborate with all Government and Non-Governmental prevention programmes for thalassaemia. PATHWEL shall also get printed information brochures in Urdu about various aspects of prevention of thalassaemia.

1. Public awareness

All efforts shall be made to create awareness about prevention of thalassaemia amongst the families of the patients of thalassaemia registered at PATHWEL. The Society shall arrange seminars, take part in TV talk shows and use print media to create awareness about thalassaemia in the general public.

2. Carrier Screening and Genetic Counselling

PATHWEL shall make all efforts to encourage the families of its registered patients for extended family screening and counselling. In this respect collaboration with Punjab Thalassaemia Programme (PTPP) should be explored.

3. Prenatal Diagnosis

The CMO and MO should inform all mothers of the registered patients of thalassaemia about the importance of prenatal diagnosis. They should also inform the mothers about the timing of the test and the centres from where this test can be done.

Annexure-A

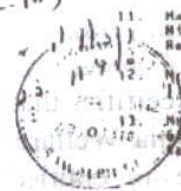
1. Founding Members

**PAKISTAN THALASSAEMIA WELFARE SOCIETY
(PAHWELS)**

The undersigned are desirous of forming the Pakistan Thalassaemia Welfare Society and have appended their signatures below:

1. Dr. Ali Mohammad Ansari,
Dir Gen (Health),
Islamabad *A. Q. Ansari*
2. Lt Gen (Retd) Fahim Ahmad Khan
psc, HI(M), S.Bt,
22 Ata Ul Haq Road,
Westridge-I, Rawalpindi *Fahim Ahmad Khan*
3. Lt Gen (Retd) Syed Azhar Ahmad,
HI(M), S.Bt,
House No. 3, Street 16, Race Course Rd,
Rawalpindi *Syed Azhar Ahmad*
4. Maj Gen Manzoor Ahmad
Commandant AFIP Rawalpindi *Manzoor Ahmad*
5. Maj Gen Iftekhar Ahmad Malik
Prof of Pathology &
Head of Lab Div,
Army Medical College Rawalpindi *Iftekhar Ahmad Malik*
6. Dr. Hushiq Ahmad Khan,
Children Hospital,
Pakistan Institute of Medical Sciences
Islamabad *Hushiq Ahmad Khan*
7. Brig Muhammad Saleem
AFIP Rawalpindi *Brig Muhammad Saleem*
8. Brig Ch Mohammad Anwar,
107-B, Roomi Road, Rawalpindi *Brig Ch Mohammad Anwar*
9. Dr. Bashir Muhammad Choudhry
478, Westridge-III,
Rawalpindi *Bashir Muhammad Choudhry*
10. Dr. Shaheena Qureshi
Children Hospital
Pakistan Institute of Medical Sciences
Islamabad *Shaheena Qureshi*

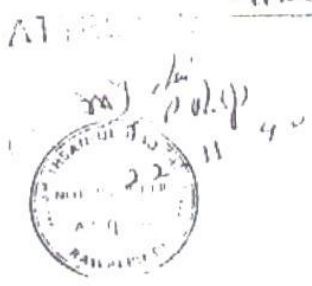
ATTESTED



11. Maj Salman Ali
Military Hospital,
Rawalpindi *Salman Ali*
12. Mr. Muhammad Rashid Akhtar,
I.S.P.R., Rawalpindi *Muhammad Rashid Akhtar*
13. Mr. Saeed Akhtar Advocate,
Bank Road,
Rawalpindi *Saeed Akhtar Advocate*
14. Col Ghulam Muneer-Ud-Din
Commandant
AFIP Rawalpindi *Col Ghulam Muneer-Ud-Din*

Name, address and description of witness

Lt Col Muneer Anwar
AFIP Rawalpindi *Muneer Anwar*



Annexure-B

1. List of Founding Members of PATHWEL (1991)

1. Senator Dr. Noor Jehan Panezai, Dy. Chairman, Senate.
2. Lt. Gen (Retd) Fahim Ahmed Khan, 22 Ata-ul Haq Road, Westridge-I, Rawalpindi.
3. Lt. Gen S.A Jaffery Sh. Zaid Hospital Lahore.
4. Dr. Ali Muhammad Ansari D.G. Health, Islamabad.
5. Lt. Gen (Retd) Syed Azhar Ahmed, H/3, St.16 Race Course Road, Rawalpindi.
6. Lt. Gen Manzoor Ahmed, 175, Race Course Road, Rawalpindi.
7. Maj. Gen Iftikhar A Malik, Professor of Pathology, Army Medical College, Rawalpindi.
8. Prof. Khawaja Sadiq Hassan, 10 Zafar Ali Road, Lahore.
9. Maj. Gen C M Anwar, 107-B, Roomi Road, Rawalpindi.
10. Brig Muhammad Saleem. AFIP Rawalpindi.
11. Brig Karamat A. Karamat. Army Medical College, Rawalpindi.
12. Lt. Col Masood Anwar. AFIP Rawalpindi.
13. Mr. Saeed Akhtar. Advocate, Bank Road Rawalpindi.
14. Prof. M. Akhtar Khan, 38, Empress Road, Lahore.
15. Dr. Mushtaq Ahmed Khan, Consultant Physician, Children Hospital, PIMS, Islamabad.
16. Dr. Zafar Ullah Kundi, Professor of Paediatrics, Rawalpindi Gen. Hospital, Rawalpindi.
17. Dr. Shaukat Raza, Abu-Bakar Block, New Garden Town, Lahore.
18. Prof. Malik Kansi, Sandeman Hospital, Quetta.
19. Prof. Ashfaq Ahmed, Khyber Teaching Hospital, Peshawar.
20. Prof. Abdul Khaliq, Head of Pathology Deptt. Ayub Medical College, Abbottabad.
21. Prof. Muhammad Khurshid, Agha Khan University Hospital, Karachi.
22. Dr. Simeen Mahmood Jan, 27, Shami Road, Peshawar Cantt.
23. Maj Ch. Bashir Muhammad, 478, Westridge-III, Rawalpindi
24. Prof. Sultan Farooqi, College of Physicians & Surgeons of Pakistan, 7th Central Street D.H.A, Karachi.
25. Prof. Namatullah Jan, Professor of Pathology, Bolan Medical College, Quetta.
26. Maj. Gen Akhtar Ali Qureshi, H.31, St.48, F-8/4, Islamabad.
27. Col Ghulam Moinuddin. AFIT Rawalpindi.
28. Col. Muhammad Amin, A.F.I.T, C.M.H, Rawalpindi.
29. Dr. Shaheena Qureshi, Children Hospital, PIMS, Islamabad.
30. Dr. Naseer Ahmed, Children Hospital, PIMS, Islamabad.
31. Dr. G. M. Malik, Orthopaedic Surgeon, PIMS, Islamabad.
32. Dr. Khurshid Ahmed, Pathologist, PIMS, Islamabad.
33. Dr. Tahira Khalid, I/C Paediatric Ward, Holy Family Hospital, Rawalpindi.
34. Dr. Samiya Naeemullah, Railway Hospital, Rawalpindi.
35. Maj. Gen. M.A Hashmi, Paediatric Surgeon, M.H., Rawalpindi.
36. Dr. Zahid Ishaque, H -133, Dhoke Pira Faqira, Tipu Road, Rawalpindi.
37. Dr. Salman Ali, C.M.H, Kharian Cantt.
38. Brig. Dr. Saeeda Mallhi, M.H. Rawalpindi.
39. Brig. Azra Batool, Shifa International, Islamabad.
40. Dr. Muhammad Saqlain Shah, Radio Therapist, PIMS, Islamabad.
41. Ch. Asif Javed Shahjahan, 478, Westridge-III, Rawalpindi.
42. Murid Kazim Shah, Joint Director, Branch Dev & Con Deptt ADBP, Islamabad.
43. Abdul Aziz, A/Dir, Head Office, Accounts Deptt, ADBP, Islamabad.
44. Iftikhar Ahmed, Modern Food Industry, Plot 32, I-9, Islamabad.
45. Nadeem Ikram, Lecturer Govt. College, Asghar Mall Road, Rawalpindi.
46. Col. Hassan Raza Shah, Lahore.
47. Moulvi Mohammed Yousaf, Khawaja Enterprises, Shadman Market, Lahore.
48. Mian Ahmed Din, Westridge-III, Rawalpindi.
49. Syed Akhtar Ali Shah, Westridge-III, Rawalpindi.
50. Amanullah Khan, H/43, St. 28, G 9/2, Islamabad.
51. Mohammed Afsar Janjua, H/266, St.37, E-9/1, Islamabad.

Notes and Amendments