

Internship Report
on
HR Policy Implementation of
AURA Group

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AURA Group

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BRAC University

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August 13, 2012

Letter of Transmittal

August 13, 2012

Sohana Wadud Ahmad

Lecturer

BRAC Business School

BRAC University

Subject: Submission of the Internship report titled “HR Policy Implementation of AURA Group”

Dear Madam,

It is my great pleasure to submit you my internship report on “**HR Policy Implementation of AURA Group**”. I have completed my internship program in AURA Group from 06-06-2015 to 12-08-2015 as a part of my study. I have tried myself to explain my learning and experience I have gathered from my internship program briefly in this report.

I appreciate that this approach really contributes in giving my course learning a lasting shape in me. The entire report is based on my practical experience in this company. I have put my best effort in completing the report with all the information that I have collected during my stay in AURA Group.

I have great hope that the report will meet your expectation and my academic requirement and aid you in getting a clear idea about the subject.

Sincerely,

.....

Majharul Islam

ID No.: 13364012

Program: MBA

SUPERVISOR'S CERTIFICATE

This is to certify that internship report on “**HR Policy Implementation of AURA Group**” is done by Majharul Islam, Id No- 13364012, as Partial fulfillment of the requirement of MBA program from the BRAC Business School, BRAC University.

The report has been prepared under my guidance and is a record of the bona fide work carried out successfully.

.....

Signature of the Supervisor

Sohana Wadud Ahmad

Lecturer

BRAC Business School

BRAC University

STUDENT'S DECLARATION

I do hereby declare that the work presented in this internship report titled “**HR Policy Implementation of AURA Group**” is an original work done by me under the supervision of **Sohana Wadud Ahmad**, Lecturer, BRAC University.

No part of this report has been previously submitted any academic certificate / Degree/ Diploma or qualification.

The work I have presented does not breach any existing copyright and no portion of this report is copied from any work done by anyone.

.....
Majharul Islam
ID No.: 13364012
Program: MBA

ACKNOWLEDGEMENT

The theoretical knowledge that is gathered from the educational institution is not sufficient to be aware the subject matter rather the practical knowledge. In order to resolve the dichotomy between these two areas, I was assigned to as an intern in AURA Group

I, Majharul Islam, first of all, would like to express my gratitude to almighty Allah for keeping me mentally and physically sound to prepare this report. Again, I would also like to express my heartiest gratitude & thanks to those people, because without their dedication and contribution this project would not have been possible and would not get the successful compellation.

I would like to take the opportunity to express my gratitude to my internship advisor, **Sohana Wadud Ahmad**, Lecturer, BRAC University for her valuable suggestion constant encouragement and keen interest at every stage of this study, without her supervision that would have been extremely difficult to accomplish.

I would also like to thank **ASM Siddiqur Rahman**, Manager, Finance & Accounts and **Irfan Bin Mohi**, Manager, HR & Admin, AURA Group of companies, for their continuous support & inspiration regarding completion of my internship paper.

Finally, I humbly appreciated the endurance & assistance of the entire individuals at AURA Group who spent their time in making me able to complete my Internship Report.

EXECUTIVE SUMMARY

In order to provide a student with job exposure and an opportunity of the transition of theoretical knowledge into real life experience, an internship is a better option. A better balance between theory and practice can be gained through this program.

AURA Group established in the year 2008. In the year 2014, AURA Group appointed Global Brand Pvt. Ltd as its Exclusive Dealer for sales and service of SHARP Office Equipment Products as part of the Business Expansion strategy Plan. It expanded the business in various sectors and established Aura Developments Ltd, Aura Furniture Ltd, Blue-Rony Shipping Lines Ltd, Exotic Group Ltd, Aura Information and Communication Technology Ltd, Aura Electronics Ltd.

This report based on implementation of HR policies for the employees in AURA Group that provides to increase the skills and capacity of its employees. In this report, I have gone through the overall HR policy for the employees of AURA Group that increase the efficiency and knowledge of themselves and utilize the resources properly for which they can play a big role for the success of the organization.

It is a pleasure for me to submit the internship report titled HR Policy Implementation of AURA Group. While preparing this report; I have tried to gather as much information as possible.

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HISTORY

Mr. Abdur Rahman Khan (1950-2003) – a successful businessman from Nawabganj, Dhaka in his early teenage started his own business as an Ice-Cream manufacturer under Brand name “Popi” in the year 1966. In the year 1978, he started a Fast Food Chain Shop at Gulistan – the heart of Dhaka City under the title “Khan Snacks” which was the first introducer of Cone Ice Cream in the post independence Bangladesh market. In the same year 1978, he expanded his business in electronic products and established a firm named Trade Linkers. Very soon Trade Linkers became Distributor of CASIO brand Calculators and also involved in selling Canon Brand Analog Photocopiers. Within a short span of few years, Trade Linkers got popularity and became a trusted name in office equipment sectors of Bangladesh market.

In the year 1991, Mr. Mosharraf Hossain, Chief Engineer of Universal Business Machine Limited – Ex Sole Distributor of SHARP brand Photocopier Machines joined with Mr. Abdur Rahman Khan and they jointly reformed Trade Linkers as a Private Limited Company named as Trade Linkers Office Automation Limited and got appointed by SHARP Corporation, Osaka, Japan as Sole Distributor of SHARP brand Office Equipment Products viz. Photocopier, Fax Machines, ECR, Calculators etc. in the territory of Bangladesh. During the next decades, Trade Linkers Office Automation Ltd expanded its business and grown as a well reputed giant Company in Office Equipment Business in Bangladesh which operated by a dedicated professional teams under the leadership of Mr. Abdur Rahman Khan. Around 15,000+ SHARP brand Photocopiers have been sold by this team and the Company became a Number-1 in tender business.

On 26th September 2003, after sudden demise of Mr. Abdur Rahman Khan at Mount Elizabeth Hospital in Singapore, his elder son Mr. Anisur Rahman Khan took over the responsibility of the Company as Managing Director. He expanded the business in various sectors and established Aura Developments Ltd, Aura Furniture Ltd, Blue-Rony Shipping Lines Ltd, Exotic Group Ltd, Aura Information and Communication Technology Ltd, Aura Electronics Ltd. To bring all concern under One Umbrella, the management established AURA Group in the year 2008.

In the year 2014, AURA Group appointed Global Brand Pvt Ltd as its Exclusive Dealer for sales and service of SHARP Office Equipment Products as part of the Business Expansion strategy Plan.

VISION OF AURA GROUP

To be regarded as a world class multidimensional Company and to create employment opportunity for as minimum as 50,000 people and to contribute to the growth and economy of the country through its product and ideology.

MISSION OF AURA GROUP

To be among the leading organization of the country, both in Terms of Turnover & Profit at the ending of the years-2025

- Further developing people competence
- Recognizing individual contribution
- Determining market potentiality through research
- Introducing new as well as innovative products and technologies
- Assuring quality products from advanced manufacturing facilities
- Exceeding customer satisfaction and gaining trust through quality services
- To contribute in the Socio-Economic Infrastructure to the country
- To be involved in the making process of Digital Bangladesh
- To expand the market globally.

VALUES OF AURA GROUP

In order to achieve our aspired vision we shall subscribe to the following values.

- ✓ Quality in everything we do
- ✓ Live up to our commitments, accountability & industry
- ✓ Transparent and fair in all our dealings
- ✓ Take initiative to exceed standards
- ✓ Trust and respect for each other
- ✓ Work as a team
- ✓ Socially responsible

AURA ELECTRONICS LTD.

Aura Electronics Ltd / Trade Linkers Office Automation Ltd – is the Official Sole Distributor of **SHARP** brand Office Equipments viz. Full Range of B/W and Color Digital Multifunctional Copiers, Network Laser Printers, TAB PC 4K, Document Scanners, Paper Shredders with related Standard Accessories, Original Consumables and Spare Parts, Document Solutions, Document Security Kits, Professional Large LCD Displays, Video

Walls, Interactive White Boards, DLP Multimedia Projectors, Night Vision Cameras, Cash Registers, POS Terminals, Scientific, Fiscal and General Calculators, Air Purifiers, Smart Phones, Cloud Based Security Solutions in the territory of Bangladesh since 1991.

PRODUCTS OF DOCUMENT SOLUTIONS DEPARTMENT

SHARP Monochrome (B/W) Digital Multifunctional Copiers

SHARP Full Color Digital Multifunctional Copiers

SHARP Network Laser Printers

SHARP TAB PC 4K

SHARP Document Scanners

SHARP Paper Shredders

Document Solutions Software: SHARP Accounting Plus, SHARP Desktop Mobile 2, SHARP Cloud Portal Office v2, SHARP Data Security Kit (MX-FRX6U), Kayleigh, 3rd Party

Vendor Software: Y Soft SafeQ5, Paper Cut MF15/NG15

With related

Standard Accessories (Peripherals)

Original Consumables

Original Spare Parts

PRODUCTS OF BUSINESS SOLUTIONS DEPARTMENT

SHARP Professional Large LCD Displays

SHARP Video Walls

SHARP Interactive White Boards

ZaagTech Waterproof Touch Framework

SHARP Multimedia Projectors

SHARP Night Vision Cameras

SHARP Cash Registers

SHARP POS Terminals

SHARP Scientific Calculators

SHARP Fiscal Calculators

SHARP Printing Calculators

SHARP Air Purifiers

SHARP Smart Phones (MVNO-3S Wave)

SHARP Cloud -Based Security Solutions

SHARP Medical Equipment

Business Solutions Software: SHARP Digital Signage Software, SHARP pen Software, SHARP Touch Display Link (TDL) Software, SHARP Global Video Conferencing, ZaagTech Water-Proof Multi-Touch Solutions

Aura Furniture Limited

Aura Furniture Ltd. is the manufacturer of World-Class -Furniture for local and Export Market. Aura Furniture Ltd started our journey from 2008 and running very successfully our voyage till now. Main focus of Aura Furniture Ltd since its inception is customer needs and their satisfaction. This is the age of life style product and furniture play a vital role. It develop consumer mind set-up and establish furniture as a contemporary lifestyle product around the Bangladesh

AURA DEVELOPMENT LTD.

The Aura Development Limited builds homes and neighborhoods. We focus on creating beautiful, successful places in Bangladesh. We work together with other people to tackle the shortage of good quality homes, and make a lasting contribution to the landscape and to the communities we help create...

Aura Developments Limited is marching advance to built a beautiful tomorrow for those who dreams to have a shelter for his/her own utilizing its professionalism & expertise. Aura Developments limited believes that no alternative of quality, sincerity and strong commitment to achieve success.

CRAFTED WITH STRENGTH

The project designed by a group of highly qualified engineers and other planners with such an extreme care ensuring every nock and corner maximum functional flexibility.

EASY COMMUNICATION

The project is far from main hustle and bustle of commercial hub. Airport, Civil Aviation Quarter, proposed RAB HQ and all amenities make the location convenient, secured and perfect for peaceful living.

MODERN FACILITIES

The project with modern facilities and innovative ideas, affordable for those who have less competence, dreams to have an Apartment in Dhaka Metropolitan City.

FREAKY FLAGS

Safe investment in terms of place, price and payment plan.

AURA ICT

The Aura ICT Limited has a team of highly skilled programmers and network specialists. The Group is using their in-house developed ERP software for all sister concerns. This is covering HR, attendance, payroll, import, sales, delivery and stock management, service,. They also give print management software solution and supports that gives you total control over printing, copying and scanning throughout your company.

SECURITY SOLUTIONS

As information technologies, networking systems, and MFP capabilities evolve to accommodate the ongoing digitalization of business, so too do threats to a company's precious digital assets. Reliable protection begins with Sharp's advanced, multi-layered security solutions, which safeguard confidential information and restrict MFP access and usage, allowing authorized users to safely copy, print, scan, and fax documents with total peace of mind.

PRINT MANAGEMENT SOLUTIONS

The Sharp embedded solution is developed in-house by the Paper Cut Software development team. This ensures that the copier interface is consistent with the workstation print interface, meaning users only have to learn one system and one set of terminology

DATA SECURITY SOLUTIONS

As information technologies, networking systems, and MFP capabilities evolve to accommodate the ongoing digitalization of business, so too do threats to a company's precious digital assets. Reliable protection begins with Sharp's advanced, multi-layered security solutions, which safeguard confidential information and restrict MFP access and usage, allowing authorized users to safely copy, print, scan, and fax documents with total peace of mind.

DEVICE MANAGEMENT

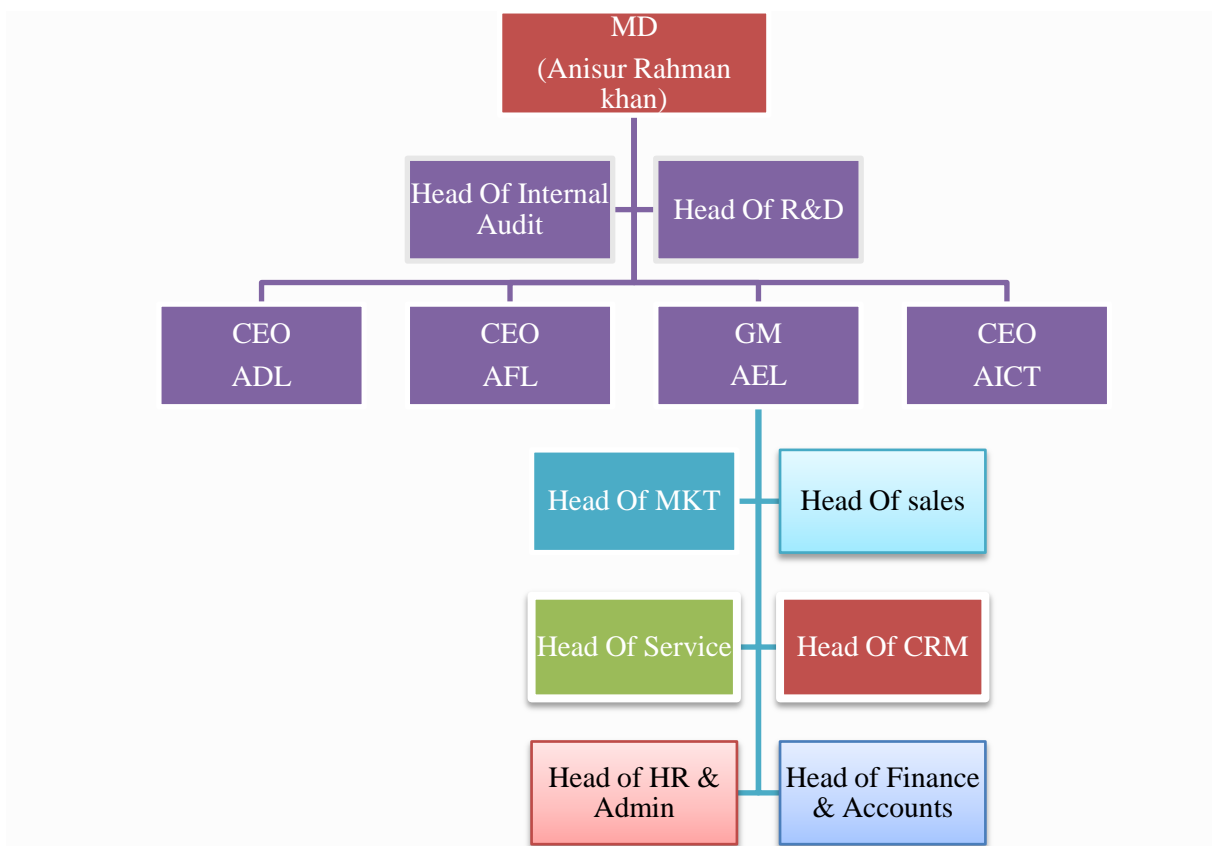
Designed to help system administrators get the most out of Sharp document systems, Sharp's easy-to-use device management tools enhance efficiency every step of the way. Features and

software applications for centralized supervision of systems setup, day-to-day operations, troubleshooting, and maintenance take the hassle out of MFP management, so system administrators can quickly and effectively control multiple Sharp MFPs from a single location.

ENTERPRISE RESOURCE PLANNING

ERP software (or enterprise resource planning software) is an integrated system used by businesses to combine, organize and maintain the data necessary for operations. ERP systems merge each of the company’s key operations, including the manufacturing, distribution, financial, human resources and customer relations departments, into one software system.

HIERARCHY OF AURA GROUP



JOB Part



Nature of the Job:

Job Title: Executive, Finance & Accounts
Department: Accounts & Finance
Reporting To: Manager, Finance & Accounts
Job Posting: Head of AURA Group, Gulshan-02

Specific Responsibilities of the Job:

- ❖ Handle daily cash transaction, making daily cash report;
- ❖ Banking activities such as able to make bank reconciliation, keeping a good relation with the bank;
- ❖ Capable to Create L/C, properly maintain LATR statement, checking with bank and reconcile with them;
- ❖ Assist Audit team to prepare Audit Report;
- ❖ Properly maintain the inventory system and keeping update the valuation & stock Inventory;
- ❖ Properly calculate the Tax & VAT from different bill, deposit to govt. exchange in time, timely tax & VAT return submit to VAT & Tax circle division;
- ❖ Should be able to prepare payroll, calculate the tax on payroll, & deposit to govt. exchequer in time;
- ❖ Communicate with other branch office and keep the report update with branch office.

Different aspects of the Job:

Bank

- Keep track of bank balances and reconciliations; ensure sufficient funds prior to issuing checks.
- Relay available balance to management as required.
- Perform general banking duties including account relations with the different bank, correspondence, deposits, transfers, cashing checks and payroll transfers.
- Collect, check, and reconcile bank statements; track account balances.
- Maintain bank accounts and withdraws funds for the office needs;
- Analyze and control daily costs and cash flow;
- Carry out daily reconciliations of cash and monthly reconciliations of bank account.

Administrative Task

- Prepare accounting vouchers and ensure all support documentation is attached.
- Verify that every release of funds is authorized and backed up by supporting documents.
- Ensure all expenses/financial transactions are properly coded according to chart of accounts;
- Keep track of void checks;
- Record all vouchers in the monthly vouchers' register. Record journal entries in the QuickBooks accounting system.
- Handle all vendors and suppliers accounts, including invoices, general ledger maintenance, journal entries and account reconciliation.
- Ensure correct and timely payments to vendors, landlords and service providers.
- Deposit all funds (both cash & checks) into the appropriate bank accounts
- Maintain the Disbursement/Payment Vouchers and writes checks to vendors/suppliers
- Manage payments to suppliers in a correct and timely manner;
- Verify invoices and prepares payment vouchers
- Process fund requests and internally control fund use and amounts paid using appropriate checks and controls
- Process and prepare employees' travel advances and ensure that advances are liquidated

Financial Reports

- Prepare general ledgers, accounts statements, trial balances.
- Prepare the monthly financial reports including the following reports:
- Petty cash and bank transactions reports.
- Monthly bank reconciliation for all accounts.
- Monthly detail reports and financial summary report.
- Monthly budget tracking sheets.

Audits

- Collaborate with external auditors to facilitate planned financial audits. Respond promptly to audit requests by HQ.

Budgets

- Perform quarterly re-forecasts of budgets based on actual expenditures to date and priorities
- Conduct verification of expenditures in accordance with work plans
- Facilitate proper record keeping and documentation of fixed assets, and distribution of procured items.

Other

- Ensure that all accounting documents such as check booklets, requisition, official receipts, stamps, local purchase order are under his/her charge
- Ensure effective filing of accounting documents to facilitate easy access and retrieval.



HR Policy Implementation of



Origin of the Report:

Master of Business Administration (MBA) is a professional course. The course is designed with an excellent combination of practical and theoretical aspects. After completing MBA certain times is preserved for internship. Master of Business Administration (MBA) course requires 3 months attachment with an organization followed by a report assigned by the supervisor in the organization and endorsed by the faculty advisor. I took the opportunity to do my internship in **AURA Group**. My faculty supervisor **Sohana Wadud Ahmad**, Lecturer, BRAC University approved the topic, authorized and supervised me to prepare this report as part of the fulfillment of internship requirement. This report titled “**HR Policy Implementation of AURA Group .**” is a curriculum requirement for Master of Business Administration Degree of **BRAC University**.

Objectives of Study:

The key objectives of the report are as follows:

1. To know the HRM practices of AURA Group
2. Identify the duties and responsibilities of Finance Executive.
3. To acquire depth knowledge about Implementation of HR policies in AURA Group
4. To know the practical Human Resource situation of an organization.

Methodology of the Report:

This report is based on the primary and secondary data. This report also bears the practical knowledge of individual worked at the particular branch during the internee period. So the methodology is the mixing of primary and secondary data with practical knowledge.

Sources of Information:

In order to make the report more meaningful, two sources of data have been collected.

Primary Source of Data:

- ✚ Observation of working procedure while working in AURA Group.
- ✚ Data gathered through visiting and taking interview from head office.
- ✚ Practical work exposures from the different desk of department.
- ✚ Relevant file and document study as provided by the concerned officers.

Secondary Sources of Data:

- ✚ Printed materials like brochures, and instruction manuals.
- ✚ Various review journals were used as sources of relevant secondary data.
- ✚ Other secondary sources were books and articles on the related factors in the conceptual framework of the report.
- ✚ Different publications and journals regarding banking activities and policies.
- ✚ Unpublished data received from the branch.
- ✚ Website of AURA Group.

Limitations of Study:

Although efforts will be made to make the report as comprehensive as possible, nevertheless, the following limitations have been identified for the preparation of the report.

- ✚ There is a lack of sufficient secondary data.
- ✚ Management is reluctant to provide necessary data.
- ✚ All the concerned personnel of different departments may not be interviewed.
- ✚ Lack of in-depth knowledge and analytical ability for writing such report.
- ✚ Many procedural matters will be written from own observation, which may also vary from person to person.
- ✚ The allocated time is not sufficient for me to gather knowledge and to make the study a complete and fruitful one.

1. Standard of personal conduct:

- A. All employees will always maintain honesty and truthfulness in all company affairs. If at any time subsequent to the appointment of any employee it is found that any statements, information or documents, given by the employee in the resume are untrue or false, the employee shall be liable to instant termination/dismissal.
- B. All regular employees are required to devote their time and efforts solely to the company's activities during office hours.
- C. AURA requires that, at all times, a proper level of confidentiality is maintained and appropriate business practices are adopted in dealings with and for the company and its Management is maintained.
- D. Business matters between AURA and its clients are strictly confidential and should not be discussed or disclosed elsewhere.
- E. No staff member shall directly or indirectly enter into or maintain a relationship with another business or financial concern or individual when such relationship is in conflict with or prejudicial to the interests of AURA.
- F. An employee should not engage in political activity leading to any public controversy on any subject matter affecting AURA's image, goodwill and business interest.
- G. Any statements or articles intended for publication on topics related to AURA or its clients should be cleared with MD.
- H. Acceptance of gifts from any business contact of AURA is not permitted. In cases of any doubt the matter should be discussed with MD.
- I. All regular employees will be bound by the terms and conditions, policies, rules and regulations of AURA that are currently in force and any new terms and conditions, policies, rules and regulations that become effective in future.
- J. On business matters all employees shall communicate with other through proper channel.
- K. It is appreciated that strict interpretation of this service rule may lead to excessive rigidity. Any doubt as to manner of conduct and freedom of discussion should be referred to Head of HR & Administration.

1.1 Employee grades:

The table below shows the set positions of AURAGroup Limited and their respective grades. A regular employee may be appointed with different designation but that must be equivalent to the position and grade given below:

SL	GRADE NAME	GRADE IDENTITY
1	Director	D-5
2	Senior Manager	M-3
3	Manager	M-4
4	Deputy Manager	M-5
5	Assistant Manager	M-6
6	Senior Executive	E-1
7	Executive	E-2
8	Senior Officer	O-1
9	Officer	O-2
10	Junior Officer	O-3
11	Assistant Officer	O-4
12	Senior Assistant	S-1
13	Assistant	S-2
14	Senior Support Staff	S-3
15	Support Staff	S-4

2. Employment policy

2.1 Employment Policy Statement:

The top quality of human resources will be the standard in hiring of AURA employees. New or available positions will be open to in-house and outside individuals on competitive basis. In AURAGroup Limited have exists equal opportunities for all irrespective of gender, religions, caste or creed. However, for some posts, either male or female may be specified to meet the special requirements of the job.

2.2 Recruitment Sourcing:

Unless otherwise decided by the management, all posts from Grade O3 and above will be normally advertised. But in case of emergency, candidates from pending applications may be interviewed or candidates who were interviewed earlier and put in the panel for future consideration may be considered for employment. Existing employees with appropriate qualifications, subject to specific conditions that may be laid down in this regard, may apply for an advertised post through proper channel.

2.3 Short listing:

Short listing of the applicants for a post will be done by the Selection Committee, constituted by the **Managing Director, for positions of grade M5 and above by EVP of HR & Admin, for position of grade E1-S4, which will include the Heads of the relevant department for which the candidate(s) would be selected or an Officer assigned by him and Manager Human Resources or an Officer assigned by him.** Should a candidate be related to any employee involved in the recruitment process or serving in AURA, the employee concerned should intimate the matter to the HRD.

2.4 Written or Job Tests:

For certain positions, as decided by the management, candidates short-listed may be required to sit for written test and or a practical job related test.

2.5 Interviews:

The interview panel authorized by the management will finalize its recommendation as soon as the interviews are completed. No expenses will be reimbursed to the candidate for attending interview/ written test.

2.6 Appointment:

All appointments to the post of Grade from D4 to S4 will require the approval of the **Managing Director. All appointments of the company of any nature must be processed through Human Resources Department.**

The appointment letter should state clearly;

- the position & grade
- the scale and salary;
- income tax deduction information;
- the probationary period (if any);
- the reporting date, time, place and reporting person;
- notice period required by either party for termination of appointment;
- Validity (duration) of employment offer.

Candidates may be required to provide letter of release from previous employer where applicable.

2.7 Duties & Responsibilities:

The employee's job identification, line of responsibility, performance standard, reporting relationship and required knowledge, skill and attitude will be specified in the Job Description.

Assignments may change as and when required subject to management decision. A hallmark of a good match between a person and this assignment is the best vision for the work.

2.8 Medical Examination:

Before taking up the appointment offered by the company, the successful applicant must be certified fit to undertake the appointment by a registered medical practitioner approved by the company. Whilst in service, the company may require an employee to undergo a medical check by a company-approved physician. The fees for this shall be borne by the company.

2.9 Probationary Period:

All regular employees unless otherwise specified in the appointment letter shall be appointed on probation. Employees will undergo a process of assessment during this period. Normally, probationary periods will be as follows:

Grade	Probationary Period	Probation Extension
S4-M3	6 months	3/6 months
M2 and above	3 months	Not applicable

An extension of the period of probation may be given when in the opinion of the company; the employee is likely to qualify if the probationary period is extended.

During this period, no advance notice is required by the company or the employee for termination of employment/contract.

2.10 Confirmation of Appointment:

Prior to the end of the Probationary Period, an assessment will be made about the employee's suitability. On successful completion of the probationary period, the MD or the Head of HR & Admin shall confirm the employee in his appointment in

writing. If not, the employee's probationary period may be extended further in writing or her/his appointment may be terminated. The appointment shall be subject to the terms and conditions of service of the company and its rules and practices, either expressed or implied, for the time being in force.

2.11 Career Advancement:

AURA considers its employees as the number one resource and encourages highest growth for them to render optimum services in their career advancement. Opportunities for employee advancement will be created through exposing them to challenging job/responsibilities that enable appropriate development of the employee. Individual career planning is expected on the employee's own initiative and in coordination with Division/Department Heads and Human Resources Department. Individual or Limited counseling/coaching will be provided by HRD.

2.12 Personnel Records:

Personal history of all employees will be recorded in the computerized HR Information Management System of the company. Personnel files will also be maintained for all employees at the company's Human Resources Development Department. Each file will contain:

- Job Application, CV, **Educational Credentials**& References (if required);
- Appointment Letter and Letter of Acceptance (applicable for grade M5 and above) confirming willingness to abide by the personnel policies and rules of the company;
- Job Description; completed Personal Information Form.
- Leave, Confirmation, Increment, Promotion and Transfer records;
- Other relevant papers (e.g. Warning letters, Show Cause Notices, etc.);
- Annual/ periodic performance appraisal record etc.

Such records will be regularly updated with additions and alterations as may be necessary from time to time. Confidentiality of the files will be strictly maintained.

3 SERVICE CONDITIONS

3.1 Working Days/ Office Hours:

Working days in the company will be 6 days a week. Office hours of the **corporate office will be from 09:00 A.M - 5:00 P.M and office hours of the factories would be 8 hours/day as per working roster, Saturday through Thursday with half an hour break for prayer and lunch.** The weekly holiday is Friday. This arrangement may change from time to time as management deemed necessary.

Support staffs (office peon, driver, cleaner etc.) are expected to start work half an hour earlier. **Many employees in the company are requested by necessity to work on shift basis as per their departmental job requirement.** Employees on essential duties may have to work for longer periods of time as part of their job requirement

In the event, where extra hours are necessary, employees may be required to work longer hours, including weekends/holidays. Employees (only grade S3 & S4) will be paid an allowance for extra hours work during holidays, as per the prevailing company's policy. Extra hours of work, which require payment of allowance, will be done only with the prior permission of the Head of Division/Department and to be forward to Head of HR & Administration.

3.2 Transfers:

The Company may transfer an employee from one place to another or make changes in designations, duties and responsibilities from time to time as the company may deem necessary. Transfer of any officer of the rank of M5 and above requires the MD's approval. All transfers will be coordinated through HRD.

3.3 Resignation:

A confirmed regular employee may resign from service by serving one month written notice for the period or paying salary in lieu thereof. An employee may however adjust the notice period with the balance of accumulated Annual Leave.

An employee who resigns shall do so in writing to the appointing authority following proper channels of communication. Prior to the acceptance of the resignation letter, thorough checks shall be made by HRD with respect to the following:

- Whether any legal proceeding is underway against the employee by the company;
- up-to-date cash account, if applicable;
- statement of any financial transactions dealt by the employee and liability of the company in respect thereof;
- all company's asset under his/her possession;
- Any other liabilities/obligations to other departments.

A written reply will then be given from HRD to the employee who is resigning, stating conditions etc., with copies to the Head of Finance & Accounts and the respective HoD. If the employee submitting resignation has charges of corruption or

misbehavior against him/her and proceedings about them are underway, the company may refuse to accept the resignation.

Prior to clearance and final settlement the employee concerned must collect a certificate on the company's prescribed form, on the following issues, and submit to HRD for clearance.

- Certificate from the Finance & Accounts stating no outstanding/ advance in the employee's name;
- Certificate stating that the company assets and other equipment/articles under his/her possession have been duly handed over to his/her HoD or any other authorized officer. In cases where the employee purchases the items, then the necessary approved documentation must be available before clearance can be given.

All dues will be calculated and as cleared on the final working day of the employee concerned, including Gratuity/P.F. etc., minus any monies or liabilities owed to the company after getting clearance letter from HRD.

3.4 Termination:

The company may terminate the service of a regular employee without assigning any reason by serving 4 months notice or paying 4-month's basic pay in lieu thereof.

3.5 Loss of lien:

If an employee remain absent beyond the period of leave originally granted or subsequently extended, he/she shall be liable to loss his lien to his/her appointment unless he/she returns within 10 days of the expiry of his/her leave and explain to the satisfaction of the management his inability to return earlier. In case of loss of lien he/she shall not be deprived of his/her benefit, which has accrued to him/her under the law due to his/her past services.

3.6 Retrenchment:

Retrenchment means the termination of service of employees by the company, not as a measure of punishment inflicted by way of disciplinary action, but on the ground of redundancy, by serving 1 month notice or paying 1 month's Gross salary in lieu thereof.

3.7 Retirement:

Every employee of the company shall retire on completing 57 (Fifty Seven) years of age. The basis of calculating age will be either the Birth Certificate from legal authorities/Passport or Secondary School Certificate/Voter ID card of the employee.

The company may retain the employee after that age (57 years), on yearly/term contract basis on mutually agreed terms.

3.8 Performance Appraisal:

An appraisal will be carried out annually to determine the employee's performance, strength and weakness, suitability for promotion and to identify special training needs. The extent of any merit increase in salary will be determined by this appraisal. The appraisal exercise will be conducted with the appropriate Heads of Division/Department or person to whom the incumbent reports.

Annual performance appraisal of each confirmed employee will be done entirely on the basis of his/her performance and as per AURA Performance Appraisal Policy (PAP). Promotions/increment cannot be claimed as a matter of right or seniority. Promotion/increment in the Company is based on merit and performance. The objective of an employee's work performance evaluation is to:

- evaluate the employee's performance in relation to her/his job description;
- enable the employee to assess her/his own work and suggest ideas for improvement;
- On the basis of this appraisal, enable management to plan her/his career development and appropriate deployment.

Such appraisal will normally be carried out once every year (December) and will be effective from January 1, each following year. An employee whose service is confirmed on or before 30th September (or w.e.f. 1st October) of appraisal year will be considered for annual appraisal of that year.

3.9 Leave:

Leave cannot be claimed as of right. When the exigencies of the service so require, discretion to refuse or revoke leave is reserved to the authority empowered to grant it.

3.9.1 Earned Leave (EL):

A. Entitlement:

Employee's **Earned Leave entitlement** calculation is mentioned below:

Grade	Earned leave entitlement/year	Carry forward after encashment
D5 to O4	30 working days	15 days
S1 to S4	16 working days	8 days

B. *EL shall be taken at a minimum of 4 (Four) consecutive days.* But if the Casual/Sick leave are totally availed at the time of application for EL, in that case Management may consider granting 1 day/2 days Earned Leave.

C. Earned Leave is calculated from the date of joining and on the basis of English calendar year.

D. If the asking leave is not covered by available current EL, previous earned leave may be granted for excess requirement.

E. Leave Encashment:

- Employees in grade D5 to O4 will receive financial compensation at the end of the year for the number of days of EL not availed after keeping 15 days as balance and
- Employees in grade S1 to S4 will receive financial compensation at the end of the year for the number of days of EL not availed after keeping 8 days.
- In the calculation of financial compensation for Earned Leave encashment, basic salary of last December drawn by the employees will be considered.
- In case of resignation, termination, retirement, and death the authorized nominee will get the payment for this Earned Leave.

3.9.2. Casual Leave (CL):

A. Casual Leave means leave of absence for a short period granted to an employee who may be unable to attend office due to urgent private affairs. Head of Division/Department, subject to the exigencies of service, grant CL to an employee up to a maximum of **10 working days in a calendar year and not exceeding 3 consecutive days at a time.**

B. Casual leave cannot be accumulated and the unspent leave shall lapse on December 31 of each year.

C. Casual leave can be taken with weekly off-day and company declared holiday but should not exceed 3 days. If Casual Leave is taken in between company declared holiday and weekly off-day, days of one end will be added with the casual leave(s).

D. If the employee applies for extension of Casual leave on genuine medical ground and submits medical certificate, the leave enjoyed as Casual and extension period will be converted as Sick/Earned Leave.

If his/her Earned Leave balance at that time is not enough to cover those leave, the extraordinary leave may be allowed on special ground. The company may reject extension of the leave application if it is not on medical ground and can take disciplinary action, if required.

3.9.3. Sick Leave (SL):

In each **calendar year a maximum of 14 working days** will be allowed to grade S1 to S4 as Sick Leave. Medical certificate will be required, If the absence on medical ground is more than 2 days.

There is no separate sick leave for employees of grade D5 to O4. This leave is incorporated in the Earned Leave.

Sick leave cannot be accumulated and the unspent sick leave shall lapse on December 31 of each year.

In case of serious illness and supported by medical certificate testifying unfitness for work has been obtained, leave entitlement will be as follows when no other leave is due to him/her.

- (a) First 30 days as advance EL from next year
Next 30 days with basic pay only
Above 30 days without pay
- (b) If at the end of such period the employee is still unfit for duty he will be discharged from the service unless otherwise decided by the management.

3.9.4. Maternity Leave (ML):

A female confirmed employee may be granted Maternity Leave (ML) with full pay for a period of 120 days (including holidays) from one week before confinement subject to the condition. Leave application must be presented 2 (Two) weeks before leave is due to begin.

Maternity leave will only be granted maximum twice to an employee who has no living children and once to an employee with one child.

No maternity leave will be granted to an employee who has already two children.

In the unfortunate event of an employee losing her first or second of two children, they will become entitled to maternity leave again.

3.9.5. Unauthorized Absences:

Any employee absent from work without an acceptable reason and without prior permission will lose pay for day/days of absence. Repeated absences of this kind shall constitute an offense and will result in disciplinary action.

This provision will include frequent late arrivals (after 15 minutes of scheduled office time) at work, or early leaving (before 15 minutes of scheduled office time) from work without permission.

For every 3 (Three) days unauthorized late arrival at work or early departures from work in a month will be counted as one day unauthorized absence.

3.9.6. Pay deduction for leave without pay:

Only basic pay will be deducted for approved leave(s) without pay from the monthly salary. This is applicable for all employees of the company including probationary employees.

3.9.7. General guidelines:

- All leaves are counted (proportionately) from the date of joining

- Availing of leave during probation period is discouraged. However in case of emergency, limited Casual and Sick Leaves may be allowed to employees as special case.
- No leave may be granted to an employee until a clearance as to the admissibility of the leave (leave balance) has been obtained from HRD.
- Rejoining after any leave must be at least before noon. Otherwise joining will be counted from the day after and that day will be counted as leave.
- As far as possible, EL should be planned ahead by the department to ensure satisfactory coverage of work and responsibilities throughout the year. EL must be approved at least 7 (Seven) days in advance and will be at the discretion of the Head of Division.
- Annual Leave Roster should be maintained at all departments so that alternative arrangements may be made for discharging the responsibilities of the individual go on leave.

4 SERVICE BENEFITS

AURA will reimburse the expenses incurred by any employee on company business. Normally approval for recurring expenses must be obtained as per company's financial rules. All claims must be made on the "Expense Bill Form" will have to be requisite supported by vouchers or receipts. Advance monies received for expenses must be accounted for in the same manner. Any unusual items or any expense without supportive vouchers or proper receipts will require prior approval of Head of Division/Department or MD, depending on the amount as per company's financial rules.

4.1 Salary:

Competitive benefits will be offered to attract and retain qualified, capable and efficient human resources. The benefits system will support the performance-based thrust of the human resources system.

4.1.1 Salary Determination:

At the time of appointment, each employee's salary is determined based on level of educational background, professional experience and responsibility.

4.1.2 Payment of Salary and Payday:

Payment of salaries for the current month will normally be made by the first week of the following month. Salary of employees of grade O4 and above will be paid through direct Bank transfer to the employee's Bank account opened by the company. The salary may be paid by direct transfer to the respective bank accounts or by cheques if required.

4.1.3 Salary Scales:

Salary scales are currently arranged from Grade D4-S4, except Managing Director and Executive Director. These grades and accompanying scales may be revised from time to time by the management.

Basic Salary shall mean the basic salary granted to the employee in his/her salary scale for his/her grade and position in that scale.

Monthly Salary shall mean the sum total paid monthly as per structure including allowances before PF deduction.

Gross Salary is the sum total of the basic salary, house rent, medical allowance, technical allowance, conveyance allowance, entertainment allowance, field allowance, company's contribution to provident fund, gratuity and any other allowances which the management feel should be given.

Some employees because of their professional and legal requirements may get some additional facilities/allowances, which is not included in this salary scale. It shall be understood that the employee's grade only make him/her qualify for any of the above payments as set out in this manual. No other payments shall be considered to be part of gross salary.

4.1.4 Annual Increment:

All regular employees, subject to satisfactory performance during the preceding year will receive increment(s) in the scale of their grades. However, if an employee shows outstanding merit and exceptional ability and qualities s/he may receive additional increments solely at the discretion of the management. Where applicable, increases based on increased responsibilities may be recommended. Annual performance appraisal shall be done to facilitate this review. Promotional increases will be awarded on progress to a post in a higher salary range.

4.1.5 Salary Adjustments:

Salary reviews will take place from time to time, at least once annually, but economic conditions and the financial capacity of the company to pay will determine their frequency. Incremental awards will be based on two components, a general increase (cost of living) and a merit increase. General increases will be based on alterations made to salary ranges whereas merit increase will be awarded based on performance and will be recommended as part of the employee appraisal exercise.

4.1.6 Deduction from Salary:

These will include those deductions required by law, including payee income tax. Other deductions may include provident fund, insurance premium (if any), loan repayments and temporary advances.

4.1.7 Proportionate Rule:

Basic salary, house rent, medical allowance and all other allowances due, if any, will be paid proportionately to the period of service in a calendar year and month for the purpose of calculation of dues in the case of resignation, termination, retirement, retrenchment, and death of employee concerned.

4.2 Festival Allowance:

All regular confirmed employees are entitled to receive annual festival allowance (FA) equivalent to **two months' basic pay in two installments** (unless otherwise decided by the management).

It will be paid in accordance with the religion of the person concerned i.e., Eid-ul-Fitre & Eid-ul-Azha for Muslims, Durga Puja for Hindus, Christmas for Christians and Buddha Punima for Buddhists.

A new regular employee who is in probation but has worked at least six months with the company prior to his/her respective religious festival will be entitled to festival allowance provided the employee continue his/her service with the company at least a year from the date of joining.

If the employee leaves the organization before that period then festival allowance paid to him/her shall be deducted from his/her final payment on pro rata basis. But if the employee's service is confirmed when s/he leaves the organization, then no deduction will be made.

4.3 Provident Fund:

Every confirmed employee is eligible to be a member of "The AURAGroup Limited/Group Employees' Provident Fund" to be administered in accordance with the relevant law.

Employee's contribution will be 10% of the basic salary and AURAGroup Limited/Group will contribute the same amount.

If an employee leaves employment of AURAGroup Limited/Group before completion of three years' service, he/she will not entitle to get any contribution from the company.

But if the employee leaves the company after three years of continuous service from the date of joining company's contribution to PF shall be paid to the concerned employee as follows:

3 years/but less than 4 years	: 60%
4 years but Less than 5years	: 80%
5 years and above	: 100%

Provident fund will be operated by a Trustee Board (to be constituted by 5 (five) members who will be nominated from different levels) as per company's Contributory Provident Fund Policy/by-laws.

Company's contribution will not be made in case of dismissal for breach of discipline or misconduct.

Calculation of one complete year:

Every anniversary from the date of joining with the company will constitute one completed year. Service in excess of eight months in a year will also constitute one-year service after 1st year.

4.4 Gratuity:

A confirmed employee having served the company continuously at least for 5 (Five) years from the date of joining is entitled to the payment of cashable gratuity at the rate of one month's basic pay for each completed year of service with company.

Gratuity will become payable on separation of service due to voluntary resignation, death, ill health, accident, retirement or termination of service by the Company without assigning any reason.

Gratuity will not be payable to any employee who for reasons which are set out in the service manual, constitute dismissal for wrong doing or which will render the employee liable to summary dismissal.

Gratuity is payable to the legal heir/heirress or to the nominee of the deceased employee in case of death of the employee while in the service of the Company.

Calculation of one complete year:

Every anniversary from the date of joining with the company will constitute one completed year. Service in excess of eight months in a year will also constitute one-year service after 1st year.

Definition of basic salary:

The term basic salary as used **means basic salary last drawn by the employee** at the time of separation from the company's employment.

Travel/Lodging and Daily allowance:

Travel, Lodging and Daily Allowance are applicable, only when an employee is on official duty / assignment / training outside the respective duty stations. Except otherwise provided, traveling allowance is not admissible to any person for the journey to join his first post in company.

Entitlement of TA/Lodging/DA for Head Office employees (all grades) and Distribution employees (grade S-2 and above):

<i>Grade</i>	Lodging Ceiling	Daily Allowance (O/S)	Ex-Head Quarter	Mode of Transport	Additional DA for Dhk / Ctg / Syl / Cox's Bazar / Khulna
	Tk.	Tk.	Tk.		Tk.
D-5	At Actual	At Actual	At Actual	Car / Air Plane / Executive Class of any transportation.	-
MA-M2	2,000	1,000	500	Car / Air Plane / Executive Class of any transportation.	350
M3-M4	1,500	850	400	Car / Air Plane / Executive Class of any transportation.	250
M5-M6	1,200	700	350	AC Bus-any class / First Class Train / Launch / Steamer.	200
E1-E2	1,000	550	300	AC Bus (Non Business Class) / First Class Train / Launch/ Steamer.	150
O1-O2	600	500	250	Non AC Bus / Second Class Train / Launch / Steamer.	100
O3-O4	500	400	225	Non AC Bus / Second Class Train / Launch / Steamer.	80
S1-S2	350	350	200	Bus / Train / Launch / Steamer.	50
S3-S4	250	250	150	Bus / Train / Launch / Steamer.	50

** (O/S)= Outstation.

- ❖ *Final approval of the expense is to be done by the concerned Head of Division/authorized person after proper Verification by respective departmental head.*
- ❖ In case of holiday the daily allowance will be 50% more than usual rate. However, if the holiday falls in the return day to own based station, then person may claim 50% more than usual ex-head quarter rate.
- ❖ Lodging ceiling or mode of transport may be changed due to unavoidable circumstances, however, in such cases verbal or telephonic approval has to be taken from divisional/departmental head prior to avail that facility. Proper clarification should be incorporated during bill submission and should be endorsed by divisional/departmental head.
- ❖ **Daily Allowance** includes breakfast, lunch, dinner, tea, snacks and refreshments etc as well as up-down local transport cost from hotel/rest house to office or workplace.
- ❖ **Ex-Head Quarter Allowance** will be applicable in the following situation and at the mentioned rate:
 - When an employee works outside the city (**less than 4 hours**) and return in the same day he will get 50% of the Ex-Head Quarter allowance. But if he works outside the city (**4 hours or more**) and returns in the same day he will get full Ex-Head Quarter allowance.
 - After out station work in the previous day when an employee returns in the next day (before 12.00 noon) he will get 50% of the Ex-Head Quarter allowance for the arrival day.
 - If the person is on journey in the previous night and arrives within 12 noon in the following day then he will get Out Station allowance for the previous night and 50% of the Ex-Head Quarter allowance for the arrival day. But if he arrives after 12 pm then he will get full Ex-Head Quarter allowance for the arrival day.
- ❖ **Out-Station Allowance** will be applicable in the following situation and at the rate mentioned:
 - When an employee works outside the head quarter/office and spent the night outside he will get Out Station allowance.
- ❖ **Travel expenses** including toll/road tax will be at actual as per entitlement mentioned in the schedule and the person will be entitled to receive the reimbursement. Traveling expense must be properly supported by Tickets/Bills/Vouchers etc whichever applicable.

- The Traveling person will be entitled to receive up-down local transport cost from residence to bus stop/train station/airport.
 - The Traveling person will be entitled to receive up-down local transport cost from bus stop/train station/airport to hotel/rest house.
 - The Traveling person will be entitled to receive other local transport cost for visit to market/doctor/institution or on special investigation/assignment to other place etc.
- ❖ **Lodging expenses** will be paid on actual basis (actual cost or maximum ceiling whichever is lower). This expense must be supported by the hotel or rest house bill and this is not applicable for the Salary Grades **S-3&S-4**.
- ❖ **Daily Allowances (Out Station)/Ex-Head Quarter Allowances** do not require the supporting Bill/Vouchers.
- ❖ **All TA/DA claims** must be submitted to the Finance Department duly approved by the relevant authority and accompanied with vouchers/bills and tickets. If any receipt is missing/not available, the Divisional/Departmental Head need to approve the bills not exceeding the entitlement mentioning missing/not availability of receipt.
- ❖ **Drivers of the official attached car** will be entitled to receive TA/DA and lodging allowances as per relevant grade (S3-S4) applicable for head office drivers.

Notes:

1. **Final approval** of the expense in case of field force is to be done by the concerned Sales Manager/ authorized person after proper verification by supervisory personnel.
2. On this approval, respective section of Finance & Accounts division will arrange necessary payment after proper checking.
3. **Outstation allowance** includes lodging, breakfast, lunch, dinner, tea, snacks & refreshment, Misc. expect as well as local transport cost.
4. For traveling in the city of Dhaka, Chittagong, Sylhet and Cox's Bazar will be entitled to receive additional **TK. 50.00 (Fifty Taka)** with the Out Station Allowance.

5. To reimburse the expenses bill, pertinent Cash Memo's / Tickets / Hotel Bill/ Lunch bill/ Dinner bill/ Vouchers etc. **will have to be enclosed** & duly signed by supervisor / authorized person. Bill amount will not reduce the allowance.
6. In relevant cases travel cost must be properly supported by Tickets.
7. In case of Head Quarter allowance the above personnel will not get any separate transport allowance or mileage for motorcycle. However in case of Ex-Head Quarter or Out Station allowance they will get mileage allowance for motor cycle at the rate of **Tk. 1.90/KM** or if the person does not have motor cycle then he will get fare (Bus, Train, Launch, Steamer etc).

5. DISCIPLINARY PROCEDURE

All employees are subject to disciplinary measures and liable to different penalties based on the degree of infringements of company's policies, dereliction of duty, and breach of contract, indiscipline and misconduct.

The following will be considered as misconduct resulting in disciplinary measures and or penalties:

- persistent insubordination;
- absenteeism or habitual lateness to work;
- unaccountable time away from the office while on duty;
- behavior complaints prejudicial to company interests;
- breach of rules contained in this manual;
- absence from work without due notice;
- continuous or serious lapses of responsibility and negligence of duty;
- conduct unbecoming of a company official;
- Unauthorized divulging of information about company operations and confidential documents.
- conviction in a criminal case involving moral turpitude;
- misbehavior including physical violence and/or bullying with employees or clients;
- fraud, misuse and defalcation of funds, materials and company assets;
- Accepting bribes, and material or financial advantages from any company employee, client and one having commercial transactions with the company.

In certain circumstances the above may also be considered grounds for dismissal.

5. Disciplinary Actions:

5.1.1 Minor Infringements:

In case of relatively minor infringements, a note by the relevant Head of Division/Department will go on the employee's personal file, stating the misconduct and action taken. Repeated infringement of this nature may construe a major disciplinary matter.

5.1.2 Major Infringements:

In case of major infringements, the relevant Head of Division/Department In-charge will report the matter to the Human Resources Department through proper channel. A "Show Cause Notice" will be served on the accused employee stating the charge against him/her and asking him to state why disciplinary action shall not be taken against him/her. He/she will be given 4 days to respond.

In case the alleged employee is absent from duty, the charge-sheet /letter of explanation to be dispatched to his local as well the permanent address under registered post and also display a copy on the notice board.

Suspension:

In case of a charge of major infringement calling for penalty of removal or dismissal, the employee concerned may be suspended from her/his duties by the appointing authority.

During the period of suspension no leave is permitted. An employee, who is placed under suspension while on leave, ceases to be on leave from the date he is placed under suspension.

During the period of suspension the employee shall be paid half of the basic salary, house rent and medical allowance only pending the outcome of the inquiry.

All other benefits will remain suspended for that period. If on the basis of the inquiry, the charges against the employee are not established, or if a penalty other than removal, dismissal or reduction in rank is awarded, the employee will be reinstated and the period of suspension will be treated as duty with full pay and benefits.

Inquiry:

In case of failure to respond or if the response is not satisfactory, formal inquiry will be initiated as detailed below.

- a) An enquiry committee may be constituted by one, two or three members and the committee members to be of higher rank than that of the charge-sheeted employee.
- b) The Chairman of the enquiry committee confirms the dependent about the formation of committee with an advice to appear before the enquiry committee on a fix date and time.
- c) During enquiry the charges to be readout and the proceeding (questioning and answer) to be recorded and to be signed by the alleged person and committee members.
- d) During enquiry the alleged person to be given a chance to produce any witness and papers in support of his defense, and cross examine the complainant /witness.
- e) The enquiry to be completed within 60 (sixty) days.
- f) In awarding punishment the authority shall take into account the gravity of the misconduct, the previous record, if any, and any other extenuating or aggravating circumstances that may exist.

5.1.3 Award of Penalty:

The appointing authority having considered the inquiry report and the recommendations contained therein will, as the case may be, drop the charges or award punishment as applicable.

Head of HRD may normally terminate/dismiss/discharge employees from grade O1 to S4 with the prior approval of the MD. MD will terminate/dismiss/discharge employee from grade M5 and above.

Disciplinary award:

- written warning/censure;
- deduction of pay/leave without pay;
- withholding of annual increment and/ or promotion;
- demotion to a lower grade;
- removal from service;
- dismissal from service;
- A combination of any two or more of the same.

Dismissal shall apply for cases of:

- Theft, fraud or embezzlement of company property;
- Malicious damage to company property;
- Gross incompetence;
- acts of extreme disloyalty, such as the unauthorized disclosure of material harmful to AURA, or acts of collusion with outside parties that may or does lead to a fraud being committed against the company;
- assault another member of staff and/or a visitor to AURA;
- Other criminal acts;
- if the employee is discovered to have made or given any false statement or document testifying to his/her ability or competence or relating to his / her state of health knowing that such statement or document is false.

Recommendation and Conclusion

Recommendation:

By AURA Group not fully monitoring progress on human resource plans against business objectives, the plans become an attachment to the business plan that is really just a stand-alone document. The results of the plan fail to inform the next year plan, and the usefulness of the plan in decision-making is limited. The lack of consideration to progress reporting requirements underlines the fact that the usefulness of the process is not being maximized. Formalization of planning and reporting processes so that each region is following the same format would allow for easy roll up and enhance usefulness.

- AURA GROUP should consider developing a multi-year integrated business and human resource plan for the department that is adjusted annually to reflect the priorities of the current year.
- AURA GROUP should formalize and standardize the performance reporting process on human resource plans in order that the results can inform subsequent plans or drive mid-year course corrections where warranted.
- AURA GROUP should properly maintain all of the processes which defined in mission and vision. If they successfully complete this ongoing project, AURA GROUP will more capable to achieve their task.
- AURA GROUP should focus on planning, recruitment, selection process due to developing HR business plan. In developing a departmental HR plan, AURA GROUP has given consideration to the priorities of the department and the priorities of the top management business goal.
- When management establishes targets in their human resource plan, management should ensure that strategies are established to achieve those targets. Their directive strategies should be changed to reduce employee turnover and retain talent for the long term.
- Due to multi-tasking & failure of proper manpower forecasting employee could not manage their work in due time. So when need of training, meeting or group discussion, they could not find much time as well as team interaction is not maintained properly. When Jr. Engineer need to talk Project Manager or team leader, they does not always give their time efficiently so junior`s assigned task could not completed within time period. AURA GROUP salesperson should ensure that all sales staff completes their product training before serving customers.

Conclusion:

Human resource policies are systems of codified decisions, established by an organization, to support administrative personnel functions, performance management, employee relations and resource planning.

Bangladesh is a regenerative country, which is growing, making its presence in the global forum. Moreover it is one of the countries that are looked upon as the next growth centre. So let us be conscious about the fact that there is a regenerative Bangladesh, creative Bangladesh, path breaking Bangladesh. Hopefully IT sector is the next opportunity for Bangladesh.

To implementation of HR policy, AURA GROUP do not need more cost rather they can create a good image among their valued customer for which their future sales will increase, frequency of unmet demands will be decreased, product quality & service will be increased and increased potentiality of new customer, new business scope for software products & services. Most of all satisfaction level of customers may get increased so that AURA GROUP can achieve their ultimate business goal.

AURA Group is doing well in IT sector in Bangladesh. AURA GROUP has a depth of resources especially who is leading the organization. So if they want to achieve the goal, they need to ensure the proper learning for the each and every employee. I hope AURA GROUP's skilled and efficient employees will make sure all success for the organization for the long run.

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