



USAID
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নিসর্গ নেটওয়ার্ক

প্রশিক্ষণ ম্যানুয়াল

গ্র্যান্টস্ ফান্ড (অনুদান) এবং আর্থিক (ফাইন্যান্স) ব্যবস্থাপনা
(মাঠ পর্যায়ের সহ-ব্যবস্থাপনা সংগঠনের সদস্য ও হিসাব রক্ষক-কাম-প্রশাসনিক কর্মকর্তাদের জন্য)

*Training Manual on Grants Fund and Financial Management for
CMOs Members and Accounts-cum-Administrative Officers*

মে, ২০১২



বাস্তবায়নে : পরিবেশ ও বন মন্ত্রণালয়ের অধীন বন অধিদপ্তর ও পরিবেশ অধিদপ্তর
মৎস্য ও প্রাণিসম্পদ মন্ত্রণালয়ের অধীন মৎস্য অধিদপ্তর
সহযোগীতায়: ইউএসএআইডি-র সমন্বিত রক্ষিত এলাকা সহ-ব্যবস্থাপনা
(আইপ্যাক) নিসর্গ প্রকল্প



Department of
Environment

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Preface

IPAC strives to provide a clear road map to build a foundation of Institutional sustainability for the Nishorgo Network Co-Management Platforms that contributes to conservation of Bangladesh's forest and wetland Protected Areas so to providing development benefits to PA dependent poor people.

Institutional Capacity building is an integrated approach of program implementation and monitoring, organizational and financial management capacity development. To build the financial and organizational capacity building of CMOs with a view to develop their long term financial sustainability, financial management training is urgent as part of broader CMO sustainability efforts. The CMO score card assessment recognized that majority of IPAC CMOs are lack in financial management. Sound and transparent financial management is critical important for the CMOs towards their journey to the expected sustainability.

Also, this is worthless to mention that proper financial management is very essential and integral part of any organization to be successful and efficient. It creates additional accountability within staff members and stakeholders to ensure effective and efficient program implementation and monitoring that can results a synergic organizational performance.

To fulfill need of Financial management capacity building of Co-Management Organizations, IPAC planned and envision a comprehensive Grants and Financial Management Training program for all of its CMOs especially for Forest CMCs. IPAC Team consisting both Technical and Finance professionals will be conducting this cluster-based training sessions, and will be attending by the CMO finance persons.

After having this training, the capacity of CMOs will be strengthen in proper and sound financial management and accounting throughout the Grants supported projects that are being implemented by the CMOs. The graduating colleagues will be more committed for maintaining the rules and procedures with proper and on time documentation of books of accounts. Also, this has been expected that more Donors will take this opportunity of skilled Nishorgo Network Platforms confidently for future funding, that ultimate will results in grater and long term financial sustainability of IPAC Co-Management Organizations.

Dr. Ram Sharma
Acting Chief of Party

Curriculum and Contents for Training on Financial Management

Basic of Accounting

- Accounting and its objectives
- Books of Accounts
- Financial Authorization
- Accounting Concepts

Financial Accounting

- Payment process, Vouchers preparation and supporting documents
- Cash book preparation, Ledger
- Petty Cash management
- Banking procedures, Reconciliation, Cheque register

Procurement Management

- Procurement and its procedures, ceiling
- Procurement Committee
- Procurement Policy
- Procurement documentation

Advances and Adjustment Procedures

- Requisition and approval
- Travel advance adjustment procedures, Perdiem & Lodging, Transportation expenses
- Program Advance adjustment procedures, Summary of Program Expenses
- Report (Trip/Program) preparation

Internal Control System

- Internal Control, Control centers
- Segregation of duties

Audit & GOB Compliances

- TDS & deposition procedures
- Audit requirements

Filing, Documentation

Financial Reporting

Curriculum and Contents for Training on Grants Management

LDF & other Grants Purpose and Application process

- A tool of capacity building
- Climate change adaptation through Livelihoods improvement
- Landscape meaning
- Difference with AIG/VC Framework
- Proposal Development & submission: Technical & Program approaches, Logical Framework
- Necessary documents

Grants Budget and Work Plan preparation

- Budget and its objectives of control
- Work Plan and its importance
- Approval for Amendments (budget modification & extension if any)
- Practical exercise

Processes for Grants Review & Awards

- Assessment, Eligibility to get LDF Grants
- PPs review by Grant Review Committee
- Donor Approval Process
- Grant Agreement package

Grants implementation and Reporting

- Fund disbursement issues, POPA form
- Implementation and monitoring
- Progress and Financial Reporting, Formats
- Practical Exercise

Grants Terms and conditions

- Terms and conditions of Donor funding
- Grants closeout process
- Searching Sources of Funding

Tourism Management

- Eco-Tourism and its opportunities
- Facilities and opportunities for Visitors
- Responsibilities of Visitors

PA Entry Fee System

- Approval for entry fee system
- Entry Fee collection, and deposit process
- Entry fee reporting and auditing process
- Entry Fee sharing system

List of Handout Materials provided to Trainee:

- Training program schedule
- PP Presentation on Financial Management consisting basic of Accounting, Books of Accounts, Banking, Internal Control, Advance & Adjustment, Procurement, USAID Procurement restrictions, Taxes, Audit, Filing system
- Accounting, Procurement and Administrative Formats for CMOs
- Questionnaire for Financial Practice sessions
- PP Presentation on Grants Management consisting Grants objectives, Application process, Technical & Financial Proposal development, PP Review & awards, Implementation & monitoring, Progress and Financial status reporting, Terms & compliances
- GOB Circular for VAT and Revenue Stamp
- Financial Reporting format
- PP Presentation on Visitors Management consisting Eco-Tourism, Facilities for Visitors, Dos & Dents for Visitors, Eco-tour guides, Implementation Management
- PP Presentation on PA Entry Fee Management consisting Govt. guideline for revenue collection & deposition, sharing as Grants, Audit & reporting
- Training evaluation form

Training Methods to be used:

- PP Presentation
- Practical Exercise
- Group discussion
- Writing on Board and Flip chart papers
- Answer to Questions

List of Logistics requirement:

- Backdrop
- Laptop, Multimedia Projector & Screen, Camera for documentation
- Board & Marker, Flip Chart Paper & marker
- Stationeries: Two ring folder, ruled pad, pen, pencil, sharpener, eraser, and Register of Cash book & Ledger, Name badge

Training Manual on Grants Fund and Financial Management for CMOs

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Session No.	Topics	Page No
1.1	D†Øvab, AskMÖnYKvix†`i cwiwPwZ I RoZvg~³KiY	1
1.2	cÖwk¶Y †Kv†m©i D†ĭk" I m~Px	2
2	wnmveweÁv†bi g~j aviYvmg~n	3
3.1	wnmveweÁv†bi eBmg~†ni ZZjxq Ávb	7
3.2	wnmveweÁv†bi eBmg~†ni ev̄ Íe Abykxjb-1	13
3.3	wnmveweÁv†bi eBmg~†ni ev̄ Íe Abykxjb-2	19
4	Avf'šlixY wbqš¿Y cxwZ	22
5	µq-msµvšÍ e"e" 'vcbv	24
6	AwMÖg I Gi mgš^q cÖwµqv	33
7	wnmve wbixÿv, Ges miKvix wbqg cÖwZcvjb	40
8.1	cwi†ek evÜe ch©Ub I Gi e"e" 'vcbv	45
8.2	wcG (iwÿZ GjvKv) Gw›Uª wd wm†÷g	51
9	MZKv†ji †mmbmg~n ch©v†jvPbv	57
10.1	GjwWGd I Ab"vb" MÖ"v›Um cÖKí cÖ" Ívebv ^Zix I Rgv †`qv	58
10.2	MÖ"v›Um ev†RU I Kvh©cwiKíbv ^Zix	61
10.3	MÖ"v›Um cÖKí cÖ" Ívebv ch©v†jvPbv I Aby†gv`b cÖwµqv	65
10.4	MÖ"v›Um cÖKí ev̄ Íevqb I gwbUwis cÖwµqv	70
10.5	MÖ"v›Um cÖKí Pzw³ I Gi kZ©vejx, †K~vRAvDU cÖwµqv	72
11	MÖ"v›Um cÖK†ii Kv†Ri AMÖMwZ I Avw_©K cÖwZ†e`b	75
12	dvBwjs wm†÷g, WKz†g†›Ukb	81
13	cÖwkÿY g~j"vqY I mgvcbx	86

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Training on Grants and Financial Management for CMOs

Name of Cluster:

Venue:

Date:

1st Day

Time	Subject/Session	Facilitation
9:00 – 9:30	Welcome address and Introduction	Cluster Director
9:30 – 9:45	Training Objectives and Agenda	Grants Manager
9:45 – 10:15	Basic of Accounting	Grants Manager
10:15 – 10:30	Refreshment break	Cluster team
10:30 – 11:15	Books of Accounting, Banking Procedures	Accounts Officer
11:15 – 12:15	Practicing Books of Accounting-1	Grants Manager & Accounts Officer
12:15 – 13:00	Practicing Books of Accounting-2	Grants Manager & Accounts Officer
13:00 – 14:00	Lunch & Prayer	Cluster team
14:00 – 14:45	Procurement Management	Grants Manager
14:45 – 15:30	Advances & Adjustment procedures	Accounts Officer
15:30 – 15:45	Refreshment break	Cluster team
15:45 – 16:30	Audit requirement; and GOB Compliances	Grants Manager
16:30 – 17:30	Tourism Management	Value Chain Associate- Eco-Tourism

2nd Day

Time	Subject/Session	Facilitation
9:00 –9:30	Review of the Preceding day	Grants Manager
9:30 –10:00	Internal Control System	Grants Manager
10:00 –10:15	<i>Health break and morning snacks</i>	<i>Cluster team</i>
10:15 –11:15	PA Entry Fee Collection and sharing	Value Chain Associate- Eco-Tourism
11:15 –12:30	Grants Management, PP Preparation and submit	Grants Manager
11:45 –12:30	Budget and Work Plan preparation	Grants Manager
12:30 –13:00	PP review and Approval process	Grants Manager
13:00 – 14:00	<i>Health break, Lunch & Prayer</i>	<i>Cluster team</i>
14:00 –14:30	Project Implementation & Monitoring	Grants Manager
14:30 –15:15	Grants Terms & Conditions, Closeout process	Grants Manager
15:15 –15:30	<i>Health break & afternoon snacks</i>	<i>Cluster team</i>
15:30 –16:30	Financial and Progress Reporting	Grants Manager & Accounts Officer
16:30 –17:00	Filing system and Documentation	Grants Manager
17:00 –17:30	Evaluation of Training and Closing remarks	Grants Manager & <i>Cluster Director</i>

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Basic of Accounting

- Accounting is a process of recording, classifying, summarizing of *financial transactions* and preparation of financial statements for an organization for a particular period of time and interpret its result to the organization and stakeholders

Objectives of F Accounting for CMO

- To assist CMO with necessary financial information required ensuring efficient Program monitoring and implementation
- To have an accurate and timely financial reporting to the management of CMC as well as to the donors
- To ensure utilization of the fund for the stipulated purpose and to establish discipline and accountability of the fund user
- To have a uniform bookkeeping, accounting and financial system, rules and procedures

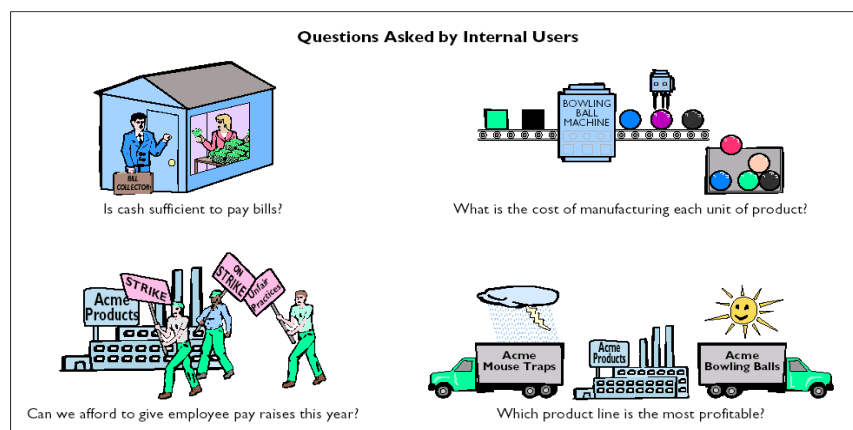
Difference between Accounting and Financial Management

- Accounting is more about reporting the financial information of a particular individual, or business entity
- Financial management encompasses everything that involves finances, assets, and resources. It takes part in financial planning, control, and decision-making
- Fundamentally, Financial Management is a relatively new branch of accounting, and more about business applications, accounting data, and reports

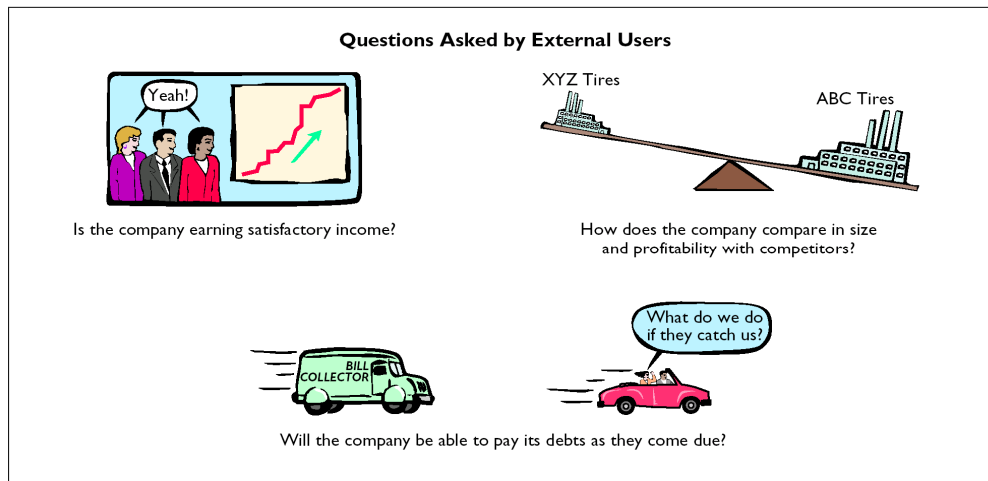
Who uses Accounting data

- Internal user
(Various department, Management of the organization)
- External user
(Auditor, Government, Donor, NGOAB, etc.)

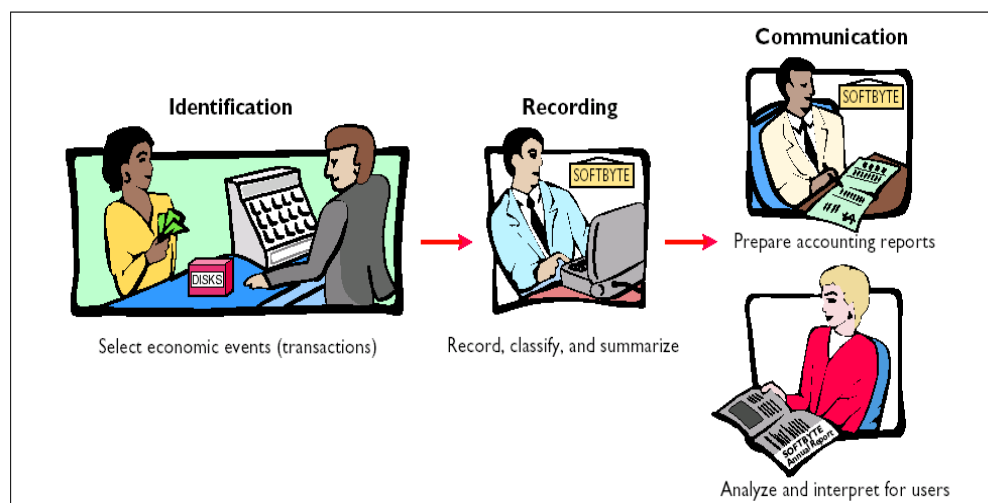
Internal users to know



External users to know



Accounting process



Accounting system/Books of Accounts

- The CMO shall maintain the following books of accounts, Registers, and vouchers Manual or computerized for day-to-day record keeping:
 1. Vouchers
 2. Debit (Payment) Voucher
 3. Credit (Receipt) Voucher
 4. Journal (Adjustment) Voucher

- 1. Cash Book
 2. Petty Cash Book

3. General Ledger
 4. Receipt & Payment A/C
-
1. Cheque Register
 2. Fixed Asset Register
 3. Stock Register (if required)

Accounting system/Books of Accounts

- After recording all the financial data, CMC accountant should generate following reports/statements:
- Bank Reconciliation Statement
- Cash flow statement
- Financial Status Report (FSR)

Chart of Accounts

- A Chart of accounts is an arbitrarily created list of the [accounts](#) used by an [entity](#) to define each class of items for which money is spent or received.
- It is used to organize the finances of the entity and to segregate expenditures, revenue, assets and liabilities. The structure and headings of accounts should assist in consistent posting of transactions. Each nominal ledger account is unique to allow its [ledger](#) to be located that make up the chart of accounts.
- Simple Chart of Accounts: Direct Expenses, Administration Expenses, Cash, Bank Accounts, Tax Payable, Interest Income, Bank Fees, Office Expense, Utilities Expense.

Accounting Period

- Accounting period in [bookkeeping](#) is the period with reference to which accounting books of any entity are prepared
- It is the period for which books are balanced and the financial statements are prepared. Generally, the accounting period consists of 12 months. However the beginning of the accounting period differs according to the jurisdiction.

For example: January-December, July-June, April-March or as per Donor Project as the accounting period.

GAAP

- Generally Accepted Accounting Principles refer to the standard framework of guidelines for [financial accounting](#) used in any given jurisdiction; generally known as **Accounting Standards**.
- GAAP includes the standards, conventions, and rules accountants follow in recording and summarizing, and in the preparation of [financial statements](#).
- GAAP is not a single accounting rule, but rather the aggregate of many rules on how to account for various transactions

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Books of Accounts

Voucher

- Voucher is a written instrument that serves to confirm or witness (vouch) for some fact such as a transaction.
- Commonly, a voucher is a document that shows goods have bought or services have been procured, authorizes payment, and indicates the ledger account(s) in which these transactions have to be recorded.
- It is the base for the internal control of all financial transactions. In a sentence “voucher is the approved document and proof of the financial transactions.”

Considerations for Voucher

Vouchers will be prepared against all Checks or Cash payments, any type Check or Cash Receive and also for adjustments

1. Each voucher should be chronologically serial numbered
2. Be sure about “Check date” and “Voucher date”. Voucher date have to be before than Check date. It’s wise both the dates are same
3. Authorization of voucher: None of the transaction will be accepted as authorized unless is approved by the respective authority
4. All bills paid should be marked by a “PAID” seal to avoid any risk of duplicate payment

Types of Voucher

- *Debit (Payment) Voucher:* Payment voucher is prepared for all payments. Payments vouchers will be used for cash money, cheque, bank draft, bank charge and other payments
- *Credit (Receipt) voucher:* Receipt voucher is prepared for all receipts. Receipts vouchers will be used for cash money, cheque, bank draft, bank interest and other deposits
- *Journal (Adjustment) Voucher:* Journal vouchers will be prepared for all transactions other than cash

Checking for Payments

- The AAO should check each bill/invoice i. e include availability of prior approval from the appropriate authority budget provision, material requisition, availability of supporting papers, adjustments, deductions, recoveries, arithmetical accuracy, correct account head
- If the AAO find the bill/voucher with supporting documents is satisfactory, he/she should put initial signature on the bill voucher confirming his check and place it to the Treasurer, who should again put initial signature on the bill confirming his checks and submit for approval to the Chairperson of CMO or in absence to the nominated person/Vice Chairperson

Supporting documents to Voucher

- Approved Purchase Requisition
- Quotations
- Bid summary
- Purchase Order
- Goods/Services received note/Delivery challan
- Invoice /Bill

- Correspondences (budgetary approval or others if any)
- Money Receipt
- Photocopy of Cheque

Cash Book

All transactions of the CMC's like payments, bank deposits, bank charges and withdrawals etc. will have to be posted in the Cash Book on a daily basis. The cashbook will reflect the daily cash balance in hand and in Bank after the day's transactions.

In this respect the following principles will be followed:

- The cashbook will follow date wise chronology for all payments and receipt
- The cashbook posting will be written by a pen using permanent ink
- The cashbook will reflect total payments and payment of the day
- There should be a regular verification for the balances in cashbook and the actual cash amount

Ledger Accounts

- Each [financial transaction](#) is recorded in two different nominal ledger accounts within the financial accounting system, so that the total debits equals the total credits in the General Ledger, i.e. the accounts balance
- The transaction is recorded as a "debit entry" (Dr.) in one account, and a "credit entry" (Cr.) in a second account
- This is a partial check that each and every transaction has been correctly recorded

Petty cash management

- At times it will be necessary to have available a sum of money in cash, out of which small payments will be made.
- These payments may include small expenditure like cost of postage, telegram, conveyance, tea and biscuits for the office, TA/DA, casual labor and similar expenditure.
- The amounts will be small but essential, for which drawings a check is not desirable. CMC will maintain a maximum amount of Tk. 5,000 subject to the operational requirement of the project.
- The fund for the petty cash payment will be transferred from bank account. Accounts officer will be in charge of petty cash and payments.
- For efficient system of controlling and recording the petty cash transactions, payment through petty cash voucher will be restricted to Tk.1,000 per voucher.

Banking

- For above Tk.5,000 payment, the Accountant will prepare the "crossed/account payee" cheques in the name of any organization or Vendor.
- In no case the bank operating persons (signatories) will prepare the cheques.
- Accountant have to do a photocopy of the signed cheque and kept it with a respective voucher as an attachment

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The Hongkong and Shanghai Banking Corporation Limited
Dhaka Main Office, Anchor Tower (5th floor), 108 Bir Uttam C.R. Datta Road,
Dhaka-1000, Bangladesh
Payable at any branch in Bangladesh

0186619

Date 05/12/2010
D D M M Y Y Y Y

115261121

Pay To Fancy Stationery or bearer

The Sum of Taka Eight thousand seven hundred
fifty eight only. Tk 8758/-

INTERNATIONAL RESOURCES GROUP (IRG)-IPAC
A/C No. 001-270404-011

N. H. Sult
Please Sign Above This Line

⑈0186619⑈ 115261121⑈ 00012704040⑈ 11

Title of Bank A/C	Dudpukuria Saha-Babosthapon Committee
No and Type of A/C	Al-Wadiah Current-0124110000248-8
Bank & Branch	First Security Islami Bank Ltd, Dovashi Bazar Branch
Address	Chandraghona (Lichu Bagan), Rangunia, Chittagong

Bank Information

Bank account of CMC will be conducted with the joint signatures as stated below

Any one of following two:

Vice – Chairperson, Member Secretary, Treasurer

- At CMO Office, Member Secretary or Treasurer shall be custodial of the cheque books. They shall ensure that the cheque books, counterfoils and deposit slips are safely preserved and available for checking at any time.
- Cheque books must be kept in a safe place, under lock and key
- If any cheque is being cancelled, this cheque will be kept preserved as attach with the counter-folio of the cheque book marking “cancelled”
- Cheque’s validity period: maximum 6 months

Name of CMO:
Name of Protected Area:
Address of CMO:

CHEQUE REGISTER

[illegible]

Name of CMO:
Name of Protected Area:
Address of CMO:

Money Receipt

Date

Received from

the sum of taka

on account of

By Cash/ Cheque No.....

Taka.....

Authorized person (CMC)

Accountant :

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Questions for Practical sessions:

Please put proper accounting treatment of the following transactions:

Sep-1 CMO's Bank Account is showing Tk.5,000

Sep-10 Petty Cash withdrawn Tk.5,000

Sep-11 Grants Fund 1st installment received from IRG/IPAC amounting Tk.325,750

Sep-12 Stationeries (6 Pen, Cash Book, Ledger, Stock Register, Cheque Register) purchased of Tk.950

Sep-13 Tk.15,750 paid to DDWS Furniture Mart for Table (10,000) and Chair (5,750)

Sep-15 Travel advance is paid Tk.3,500 to Vice-President to attend Donor meeting at Dhaka

Sep-16 Cash Tk.10,000 withdrawn for earth work for Pond excavation

Sep-20 Labor payment is made of Tk.9,500 in cash for above earth work

Sep-21 Travel Expenses is settled by the Vice-President by Tk.3,930

Sep-30 Kazi Fingerlings is paid Tk.36,850 for Telapia fingerlings supply (75 Kg). The suppliers directly delivered to the pond sites

Sep-30 Commission charged Tk.250 by the Sonali Bank

Sep-30 Tk.750 is credited by Bank, found in September Bank Statement

Questions:

Q-1 Identify the books of accounting for above transactions to be recorded

Q-2 Enter the transactions into Cash Book

Q-3 Enter the transactions into Ledger Book

Q-4 Prepare the Advance Register

Q-5 Prepare the Stock Register

Q-6 Prepare the Fixed Asset Register

Q-7 Prepare the Bank Reconciliation Statement

Q-8 Prepare the Cheque Register

Q-9 Prepare the Cash Flow Statement

Q-10 Prepare the Financial Status Report

Name of CMO:
Name of Protected Area:
Address of CMO:

Credit/Receipt Voucher

Project:

VOUCHER DATE

VOUCHER NO.....

Received in: Cheque/ Cash

RECEIVED FROM:.....

.....

Account Name	Account Code	Credit Amount
LDF Grants A/C		325,750
	Total	

Amount in word :

Narration

.....

Prepared by
Accountant

Checked by
Treasurer

Approved by:
President

Name of CMO:
Name of Protected Area:
Address of CMO:

Debit/Payment Voucher

Project:

VOUCHER DATE

VOUCHER NO.....

Payment made in Cheque/ Cash

Cheque No :

PAID TO:.....

Account Name	Account Code	Debit Amount
Stationery A/C		950
	Total	

Amount In Word :

Narration

.....

Prepared by :
Accountant

Checked by :
Treasurer

Approved by :
President

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সমা / Dr.

খরচ / Cr.

সমা খরচের খাতা

মাসের নাম

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CASH BOOK OF Sarankhala Sahababostha pona Sangathan.

NAME OF THE MONTH Sep- 2011.

YEAR

মাস ও তারিখ Date	ভাউচার নাম্বার Voucher number	বিবরণ Particulars	ফোলিও/ Folio	পরিমাণ Amount টাকা/কু পা/Ps.	মোট Total টাকা/কু পা/Ps.	মাস ও তারিখ Month & Date	ভাউচার নাম্বার Voucher number	বিবরণ Particulars	ফোলিও/ Folio	পরিমাণ Amount টাকা/কু পা/Ps.	মোট Total টাকা/কু পা/Ps.
11		Opening Balance		—	107,351/-						
		Bank A/c (C)		4,700/-	—	25.09.11		Cash A/c - (C)		—	4,700/-
		(Being Cash withdrawn from Sonali Bank A/c for AAO Salary & Office Stationeries purchase. che no: 4013808 & Date 25.09.11)						(Being Cash withdrawn from Sonali Bank A/c for AAO Salary & Office Stationeries. che no: 4013808. Date: 25.09.11)			
								AAO Salary —		12,500/-	—
								(Being the amount paid Against AAO Salary in Cash for the month of August (16 to August 31, 2011))			
		Total		4,700/-	107,351/-			Total exp- Closing Balance-		12,500/- 3,450/-	4,700/- 102,651/-
								Grand Total -		4,700/-	107,351/-

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Account of

Fish bingerling exp.

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Name of CMO:
Name of Protected Area:
Address of CMO:

BANK RECONCILIATION STATEMENT

▪ For the Month:

▪ Name of Bank: _____

Account No.: _____

Amount in Taka

Book Balance per Cash Book @ / / (A) **Tk.**

Balance per Bank Statement @ / / **Tk.**

Add : Any Deposit not shown in Bank Statement & Any Expenses not shown in Cash Book :

Date	Cheques No	Description	Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Total outstanding Credits **Tk.**

Less : Any Expenses not shown in Bank Statement & Any Deposit not shown in Cash Book :

Date	Cheques No	Description	Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Total outstanding Debits **Tk.**

Book Balance per Checkbook Register @ / / (B) **Tk.**

A and B must be equal. **Tk. 0.00**

Note: photocopy of the bank statement should be enclosed.

Prepared By

Verified By

Approved By

Name of CMO:
Name of Protected Area:
Address of CMO:

Petty Cash Account
For the month of October 2011

Date	Purpose of Expenses	Account Code	Amount (BDT)		
			Received	Payment	Balance
15/10/2011	Petty Cash		2,000		2,000
21/10/2011	Stationery purchase			350	1,650
	Meeting entertainment			275	1,375
	Photocopy			27	1,348
	Conveyance			125	1,223
	Toiletries			80	1,143
	Conveyance			130	1,013
	Supplies			900	113
31/10/2011	Replenishment		900		1,013
31/10/2011	Replenishment		432		1,445
31/10/2011	Replenishment		430		1,875
31/10/2011	Replenishment		125		2,000
	TOTAL		3887	1,887	2,000

Note : Petty Cash is separate from Program/Travel advance

Note Denomination	Number of notes	Amount
Tk. 500 note		
Tk. 100 note	1	100
Tk. 50 note		
Tk. 20 note		
Tk. 10 note	1	10
Tk. 5 note		
Tk. 2 note	1	2
Tk. 1 note	1	1
Total		113

I, Mr., have counted the petty cash on hand reported on October 31, 2011 and certify the amount to be shown as Two Thousand takas on this date.

Signature :

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Internal Control

- In [accounting](#) and [auditing](#), internal control is defined as a process effected by an organization's structure, work and authority flows, people and [management information systems](#), designed to help the organization accomplish specific goals or objectives
- It plays an important role in preventing and detecting [fraud](#) and protecting the organization's resources, both physical (e.g., machinery and property) and intangible (e.g., reputation or intellectual property such as trademarks)
- At the organizational level, internal control objectives relate to the reliability of financial reporting, timely feedback on the achievement of operational or strategic goals, and compliance with laws and regulations.

Internal Control Objectives

- Existence (Validity): Only valid or authorized transactions are processed (i.e., no invalid transactions)
- Occurrence (Cutoff): Transactions occurred during the correct period or were processed timely.

- Completeness: All transactions are processed that should be (i.e., no omissions)
- Presentation & Disclosure (Classification): Components of financial statements (or other reporting) are properly classified (by type or account) and described.
- Reasonableness: transactions or a result appears reasonable relative to other data or trends.

Control Activity categorization

- [Segregation of duties](#) - separating authorization, custody, and record keeping roles of fraud or error by one person
- Authorization of transactions - review of particular transactions by an appropriate person
- Retention of records - maintaining documentation to substantiate transactions
- Supervision or monitoring of operations - observation or review of ongoing operational activity
- Physical safeguards - usage of cameras, locks, physical barriers, etc. to protect property, such as merchandise inventory
- IT Security - usage of passwords, access logs, etc. to ensure access restricted to authorized personnel
- Top level reviews-Management review of reports comparing actual performance versus plans, goals, and established objectives
- Examples include edit checks of data entered, accounting for transactions in numerical sequences, comparing file totals with control accounts, and controlling access to data, files and programs

Responsibilities in Internal Control

- Everyone in an organization has responsibility for internal control to some extent.
- The Chief of the organization has the overall responsibility for designing and implementing effective internal control that effects integrity and ethics and other factors of a positive control environment
- The [internal auditors](#) and external [auditors](#) play an important role in measuring the effectiveness of internal control system through their efforts. They assess whether the controls are properly designed, implemented and working effectively, and make recommendations on how to improve internal control

Segregation of Duties

- Segregation of duties is the concept of having more than one person required to complete a task. In business the separation by sharing of more than one individual in one single task shall prevent from [fraud](#) and [error](#)
- General categories of functions to be separated:
- authorization function
- recording function, e.g. preparing source documents or code or performance reports
- custody of asset whether directly or indirectly, e.g. receiving checks in mail or implementing source code or database changes.
- reconciliation or audit

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Procurement & its management

- Procurement is the process of acquiring goods, supplies and services. It is favorable that the goods/services are appropriate and that they are procured at the best possible cost to meet the needs of the purchaser in terms of quality and quantity, time, and location.
- It includes:
 - Equipment, spare parts & supplies for program activities, office furniture & supplies for project offices
 - Technical assistance by individuals or organizations

Procurement objectives

- Procurement transactions providing, to the maximum extent practical, open and free competition
- At a minimum they should:
- Avoid purchasing unnecessary items
- Procurement made with responsible contractors, based on
 - Full and Open competition
 - best value to organization
 - if not the lowest price, the reason must be documented

Steps of Procurement

- Preparation and submission of Requisition to F&A Dept.
- Review budget provision and approval
- Communicating Vendors/Service Providers
- Collection of required Quotations
- Preparation of Procurement Comparative Statement
- Selection of Vendor/Service Providers
- Issue of Work Contract/Order
- Deliver of Goods/Services
- Submission of Bills/Invoices
- Start Payment Process

RFQ & Quotations

- All solicitations (RFQ) should provide for: clear and accurate description, requirements that bidder/offeror must fulfill; description of technical requirements; specific features
- For Items costing TK.25,000 or more – at least three quotations must be obtained from separate vendors. Split Purchase is strictly prohibited to avoid Quotations collection
- The sealed tenders will be invited from the vendors and will be opened on the due date. The purchase committee will select the lowest quotation.

Vendor Selection

- If three quotations were not available, Purchase Committee may still recommend a supplier but must extend full explanation of circumstances under which a quotation was accepted.
- Purchase Committee need not necessarily pick the supplier quoting the lowest price. Factors such as reliability, quality and timely delivery should also be considered at the time of selection. Such exceptions must be noted.

Standard for Procurement Policy

- Organization may use its established written procurement policies and procedures as long as they conform with the following eligibility requirements
Ensure adequate segregation of duties – prepare/review/authorize

A written code of conduct preventing and addressing conflict of interests

Written and approved Procurement Committee, and revise for an interval

Procurement Committee

- The CMO will form a Purchase committee. This committee will have the sole authority for any purchase for the CMO office. The committee will have the following purchase policies:

The purchase committee will finalize the purchase order, which will be verified and counter signed by Chairperson

Conflict of interest

- A conflict of interest occurs whenever an individual or organization permits the prospect of direct or indirect personal gain to influence his or her judgment or actions in the conduct of organization business

Documentation of Procurement

- **Approval** and/or **waiver** from USAID (if applicable)
- Approval from organization signatory policy (as applicable)
- Signed **Purchase Order or Contract**
- Confirmation of receipt of item/Signed Property Management
- Letter (if recipient other than organization)
- Copy of Vendor's **Invoice** (stamped paid)
- Relevant correspondence, memos, faxes, records of conversations collected throughout the procurement process
- **Terrorism** searches

USAID Restrictions

- Standard Provision entitled
- “USAID Eligibility Rules for Goods and Services”
 - **Ineligible Goods & Services:** Cannot be procured under any circumstances
 - **Restricted Goods:** Need prior approval from the USAID Agreement Officer (AO)

Foreign Policy Restricted Countries.

You cannot purchase goods made in, or shipped from, those countries.

If any **component** of a product is from one of those countries, it cannot be purchased

- **Currently those countries are:**
Cuba, China, Iran, Iraq, Libya, North Korea and Syria
- Ineligible: Cannot Buy
 - Abortion equipment and services
 - Luxury goods and gambling equipment
 - Weather modification equipment
 - Military Equipment
 - Surveillance Equipment
 - Commodities and services for support of police or other law enforcement activities

Restricted: need Prior Approval

Motor vehicles

Pharmaceuticals

Used Equipment

US.. Government-owned excess property

Agricultural commodities

Pesticides

Fertilizers
Contraceptives

Date

Name of CMO:
Name of Protected Area:
Address of CMO:

PROCUREMENT REQUISITION

Date:

Project/Dept:

Requester's
Name:

Designation:

Signature:

Please arrange the Procurement of following Goods/Services

Service or Materials Requested with Specification and Purpose	Calculation		Amount (Tk.)
	Quantity	Rate	
			-
Total Amount			-

In word Taka:

Checked by:

Approved by:

Quantity and Rate of specific materials/goods should be written according to Budget & Work Plan

Note: 50% cash advance is to be issued for the purpose

Name of CMO:
Name of Protected Area:
Address of CMO:

**Procurement Statement
of different Fish Fingerlings**

20 October 2011

Ref: Procurement Requisition for the materials

The program unit of CMO (PIC for LDF Project) has submitted the requisition to F&A dept for procuring different Fish fingerlings for distributing among CPGs as AIG input support.

For the purpose, we have searched for potential procurement providers who can provide the said materials and we received 4 (four) quotations. Below is the comparison among the said bidders for consideration of the Procurement Committee

Sl	Fingerling	R. M Enterpris e	SM Traders	XQ Fingerlings	P.S. Fish Value Chain	Remarks
		Pr KG Price				
1	Rui	93	95	93	98	
2	Katla	95	100	105	103	R. M Enterprise is the lowest for all type of fingerlings
3	Telapia	200	200	200	-	
4	Mrigel	100	100	105	105	

From the above table, we found that the offer of R. M Enterprise is the lowest bidder for all type of fish fingerlings, and SM Traders is the lowest bidder for Telepia and Mrigel, and P.S Fish Value Chain is the lowest for Rui and Telapia. R. M Enterprise is previously experienced for the said materials supplying with quality.

Recommendation of Procurement Committee Members:

We, the members of the Procurement Committee, recommend for issuing Procurement Order to **R. M Enterprise** for supplying the above fish fingerlings, considering that they are experienced and will provide us lowest rates.

X
PC Member

Y
PC Member

Z
PC Member

K
PC Member

Checked by:

ABC
Treasurer

Approved by:

MNP
President

Name of CMO:
Name of Protected Area:
Address of CMO:

Date

Mr. X
Designation
Organization
Address
Telephone No

Subject: Procurement Order

Dear Mr. X,

Reviewing your Quotation dated **October 01, 2011** and subsequent discussions with you, we are pleased to provide you the Procurement Order for supplying requested materials as per Specification with the following Terms & conditions:

SI	Item with Specification	No. of Unit	Unit Price	Item Total
	Total Price			
	In word:			

Terms and Conditions:

1. Method of payment: A/C Payee Cheque after successful delivery
2. Delivery date: by 20 October 2011
3. Location: CMO Office **or project sites**
4. VAT: The CMO is exempted from VAT as per Govt. Order
5. Income Tax **@ 1%** will be deducted at source and deposited by the CMO
6. Damage coverage:
7. Warranty:
8. Others: You will maintain others Terms and conditions mentioned in Quotation.

Thanking you.

Name & Signature of President

Name of CMO:
Name of Protected Area:
Address of CMO:

Approval of Procurement Committee (PC)

Ref: Procurement Management, Policy Manual of CMO
Effective: 26 October 2011

The CMO has developed a standard Policy Manual in which the organization includes Procurement procedures and guidelines. According to this, the CMO forms the Procurement Committee (PC) once in a year and routinely revises and update the same to make all procurement decisions effective and efficient.

The major responsibilities of the PC members are as follows:

- Review procurement quotations/estimates/proposals
- Analysis and assist to the management for taking appropriate procurement decision
- Assist in maintaining proper and transparent procurement procedures as well as compliance issues

In the line of above, CMO management has decided that at least three members including F&A person should present during reviewing any procurement process.

The new Procurement Committee Members:

SI	Name	Designation
1	X	AaO
2	Y	PIC Member
3	Z	PIC Member
4	K	Treasurer

In addition, following persons or designated will review and/or approve all procurement statements, comparative analysis irrespective of procurement amount

- 1) Member Secretary
- 2) President

Approved by:

MNP
President

Name of CMO:
Name of Protected Area:
Address of CMO:

Stock Register

Name of
Item:

Date	Opening Balance	Received	Issued	Closing Balance	Remarks / Purpose of Issue

Prepared
by:

Checked by:

Approved by:

Name of CMO:
Name of Protected Area:
Address of CMO:

Fixed Asset Register

SI	Name of Item	Date of Acquire	Unit Cost	Model & Specification	Serial Number	Location/ User	Status
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							

Date of Last
update:

Prepared by:

Checked by:

Approved
by:

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- AskMÖnYKvixMY Awdwmqvj åg†Yi Rb" AwMÖg †bqvi wiKzBwRkb I Gi Aby†gv`b cÖwμqv Rvb†eb I Abykxjb Ki†eb
- ågY mæúwK©Z LiPmg~n †hgb - ``wbK fvZv, ivwÎ hvcb, hvZvqvZ fvZv BZ"vw`i aviYv wb†eb
- ågY †k†l Li†Pi mv†cvwU©s WKz†g›Um, wU^c wi†cvU© ^Zix mæ^†Ü Rvb†eb
- AwMÖg mgš^†qi Rb" Rvb©vj fvDPvi ^Zix Kiv nv†Z Kj†g Abykxjb Ki†eb

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Program Advance and Adjustment

- As much as 80% of the estimated cost of the trip may be paid to the employee as program advance.
- Any advance made for any program activity will have to be adjusted within 15 days.
- Advance for phone, fax, postage stamp, entertainment, stationery etc. will have to be adjusted within three days.
- The AAO will not make any advance payment if any previous advance remains due with the incumbent. AAO will keep proper documentation and accounts of this advance account. (advance register)
- A summary of all expenses along with the supporting documents, and accomplishment report should be submitted during the adjustment of the said advance

Travel Advance

- When the employee or CMC member is required to travel on the project related business, S/he must submit a completed Travel Authorization Form to his / her supervisor and then it will be forwarded through administration to authorized person for approval before the travel commences.
- As much as 80% of the estimated cost of the trip may be paid to the employee as travel advance
- In addition to the actual transportation and accommodation costs, the traveler will be paid per-diem to cover lodging, meals and Incidental Expenses
- Total Tk500: Breakfast 75/- Lunch 150/- Dinner 150/- Incidental 125/- (based on dept/return time) in Divisional Cities
- Total Tk400: Breakfast 50/- Lunch 125/- Dinner 125/- Incidental 100/- (based on dept/return time) in other Cities

Accommodation ceiling Tk.750 in Divisional Cities and Tk.500 in other cities

Travel Advance Adjustment

- Used train, bus, steamer tickets must be attached to the Travel Expenses Report (TER) Form when it is submitted for reimbursement
- TER will be submitted on completion of an authorized project related trip.
- Any advance made for any program activity will have to be adjusted **within 5 days**.

Name of CMO:
Name of Protected Area:
Address of CMO:

Travel ADVANCE REQUISITION

Date:

Project/Dept:

Requester's Name:

Designation:

Please arrange the following Advance

Description of Travel	Calculation		Amount (Tk.)
	Quantity	Rate	
Purpose:			
Duration:			
Per diem:			
Lodging			
Travel			
Conveyance			
Others if any			
Total Amount			

In word Taka:

**Planned date of
Adjustment:**

Approved by:

F&A Dept:

Received by:

Name of CMO:
Name of Protected Area:
Address of CMO:

TRAVEL EXPENSES REPORT

Date of Submission:

Project/Dept:

Name:

Designation:

Signature:

Purpose of Visit:

Travel to:
(Date & Time):

Return from:
(Date & Time)

Date	Description	Expenditures				
		Accommodation	Per diem	Transportation	Others	Total
		(Hotel)	(B+L+D+I)	(Long + Local)	(if any)	
		BDT				
Oct 22	Dhaka to Sylhet	225	250	200	50	725
Oct 23	Sylhet	225	250	30		505
Oct 24	Sylhet to Dhaka		250	220		470
Note: Conveyance bill, Ticket, Hotel bill, Others are attached						
				Total BDT		1,700
Less Advance (if any)						1,500
Receivable/Refundable						200

In word Taka (TER):

Reason for Delay (if any):

Approved by:

F&A Dept:

Received by:

Name of CMO:
Name of Protected Area:
Address of CMO:

CONVEYANCE BILL

Date of Submission: _____ Project/Dept: _____
Name: _____ Designation: _____

Date	Place		Purpose	Mode of Transport	Amount (Tk.)
	From	To			
Total Amount					
Remarks (if any):					

In word Taka _____ Only

Approved by: _____ F&A Dept: _____

Received by:

Name of CMO:
Name of Protected Area:
Address of CMO:

JOURNAL VOUCHER

Project:

VOUCHER DATE

VOUCHER NO.....

Advance Reference :

Account Name	Account Code	Dr. Amount	Cr. Amount
Per Diem A/C		300	
Accommodation A/C		200	
Travels A/C		200	
Bank A/C		100	0
Rahim's Advance A/C			800
TOTAL		800	800

Amount In Word :

Narration

.....

Prepared by :

Checked by :

Approved by :

Name of CMO:
 Name of Protected Area:
Address of CMO:

Advance Register
 For the Month:

Date of Advance Paid	Voucher #	Paid to (Party/ Employee)	Purpose of Advance	Amount	Planned Date of Adjustment	STATUS
				BDT		(Pending or Adjusted)
					30 Oct	Adjusted
			TOTAL			

Accounts

President

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D†ĭk" t

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- ✓ dig"vU c~iY Kivi gva"†g AskMÖnYKvix†i ev`Í†e nv†Z Kj†g Abykxjb Kivi Rb" AvnŸvb Kiæb
- ✓ cieZx© †mk†b AvgšžY Rvwb†q Ges mwµq AskMÖn†Yi Rb" ab"ev` Rvwb†q GB †mkb †kl Kiæb

Audit of Financial Statement

- An audit of financial statements is an accounting process used in organization. It uses an independent body to examine its' financial transactions and statements
- The audit opinion is intended to provide reasonable assurance that the financial statements are presented fairly, in all material respects, and/or give a true and fair view in accordance with the financial reporting framework
- The financial [auditing process](#) usually takes places once a year, most commonly at the end of the financial year

Audit requirement

- The ultimate purpose of financial auditing is to present an accurate account of a company's financial transactions
- The results of the financial auditing procedure can be presented to stakeholders (Donors, Govt. Depts.) and anyone else with an interest in the company
- The purpose of an audit is to enhance the degree of confidence of intended users in the financial statements

Value adding by Internal Audit

- Internal auditing is an independent, objective [assurance](#) and [consulting](#) activity designed to add value and improve an organization's operations.
- With commitment to [integrity](#) and [accountability](#), internal auditing provides value to [governing bodies](#) and [senior management](#) as an objective source of independent advice.
- It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the [effectiveness](#) of [risk management](#), [control](#), and [governance](#) processes.

Internal Audit Scope

- The scope of internal auditing within an organization is broad and may involve topics such as the efficacy of operations, the reliability of financial reporting, deterring and investigating [fraud](#), safeguarding assets, and [compliance](#) with laws and regulations
- Internal auditing frequently involves measuring compliance with the entity's policies and procedures

Govt. Compliances

Tax Deducted at Source

- In simple terms, TDS is the tax getting deducted from the person the amount (Employee/Deductee) by the person paying such amount (Employer/Deductor). This is applicable for certain types of payments, as applicable under the Act.
- In the process of TDS, deduction of tax is effected at the source when income arises or accrues. Hence where any specified type of income arises or accrues to any one, the Income-tax Act enjoins on the payer of such income to deduct a stipulated percentage of such income by way of Income-tax and pay only the balance amount to the recipient of such income.
- The tax so deducted at source by the payer has to be deposited in the Government treasury to the credit of Central Govt. within the specified time
- The tax so deducted from the income of the recipient is deemed to be payment of Income-tax by the recipient at the time of his assessment
- It is always considered as an Advance tax which is paid to the government

TDS Rates

- Up to Tk. 2,00,000/--Nil.
- From 2,00,001 to Tk.5,00,000/- -----1%
- From 5,00,001 to Tk. 15,00,000/- ----- 2.5%
- From 15,00,001 to Tk. 25,00,000/- ----- 3.5%
- From 25,00,001 to Tk. 3,00,00,000/- -----4%
- where the
- payment exceeds Tk. 3,00,00,000 -----5%

Note: Yearly cumulative is to be considered. Split Purchase/Payment is not a solution

VAT

- USAID funded Projects (LDF/AF) are exempted of VAT (Value Added Tax) as per special instruction of NBR No. 13/Musok/2009 dated 9 December 2009 including IRG

Revenue Stamp

- Any Payment (Cash and/or Cheque) above Tk.200 will affix revenue stamp of Tk.5 as per Circular of MOF, IRD, Branch 3 (Stamp) No. OMo/OSoBi-3-01/2008(Stamp)-115(140) dated 21 July 2010

MONEY RECEIPT
Fancy Stationery
51/1, Alam Bhaban, Road # 17, Banani Bazar, Dhaka-1213
Phone : 8829341

No. **634** Date: **03-01-2010**

Received With Thanks From **IRG (IPAC)**


For a Sum Of Taka **EIGHT thousand seven hundred fifty EIGHT**

By Cash / Cheque No. **0186619** Date **05-12-2010**

Against our Bill No. **65-7020**

Tk. **8758/-**

or Fancy Stationery
Authorized Signature



অতি জরুরী

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়
আভ্যন্তরীণ সম্পদ বিভাগ
শাখা-৩(স্ট্যাম্প)

নং অম/অসবি-৩-০১/২০০৮(স্ট্যাম্প)-১১৫(১৪০)

০৬ শ্রাবণ, ১৪১৭ বঃ
তারিখঃ
২১ জুলাই, ২০১০ খ্রিঃ

বিষয়ঃ রেভিনিউ স্ট্যাম্প প্রদান/ব্যবহার নিশ্চিতকরণ প্রসঙ্গে।

উপর্যুক্ত বিষয়ের প্রতি সদয় দৃষ্টি আকর্ষণপূর্বক জানানো যাচ্ছে যে, Stamp Act, 1899 এর ২(২৩) ধারার সংজ্ঞানুযায়ী কোন অর্থ বা অন্যবিধ সম্পত্তির ক্ষেত্রে উহার পরিমাণ বা মূল্য ২০০(দুইশত) টাকার বেশী হলে 'Receipt' গ্রহণের ক্ষেত্রে Stamp Act, 1899 এর তফসিল-১ এর এন্ট্রি-৫৩ অনুযায়ী সংশ্লিষ্ট প্রতিষ্ঠান/ব্যাক/ব্যক্তি-কে প্রতিবার ৫(পাঁচ) টাকার রেভিনিউ স্ট্যাম্প প্রদান বাধ্যতামূলক। কিন্তু ইদানিং লক্ষ্য করা যাচ্ছে যে কোন কোন প্রতিষ্ঠান/ব্যাক/ব্যক্তি ৫০০ (পাঁচশত) টাকার কম হলে রেভিনিউ স্ট্যাম্প প্রদান/ব্যবহার করে না। যা আইনতঃ দণ্ডনীয় অপরাধ।

০২। এমতাবস্থায়, Stamp Act, 1899 এর ২(২৩) ধারার সংজ্ঞানুযায়ী কোন অর্থ বা অন্যবিধ সম্পত্তির ক্ষেত্রে উহার পরিমাণ বা মূল্য ২০০ (দুইশত) টাকার বেশী হলে 'Receipt' গ্রহণের ক্ষেত্রে Stamp Act, 1899 এর তফসিল-১ এর এন্ট্রি-৫৩ অনুযায়ী প্রতিবার ৫(পাঁচ) টাকার রেভিনিউ স্ট্যাম্প প্রদান/ব্যবহার নিশ্চিত করার জন্য আপনার মন্ত্রণালয়ের অধীনস্থ সকল সরকারী/বেসরকারী/আধাসরকারী/স্বায়ত্বশাসিত সংস্থা/কর্পোরেশন/প্রতিষ্ঠানের সকল কর্মকর্তা/কর্মচারী-কে প্রয়োজনীয় নির্দেশনা প্রদানের জন্য নির্দেশক্রমে অনুরোধ করা হ'ল।

স্বাঃ/-
(লুৎফুন নাহার)
সহকারী সচিব
ফোনঃ ৯৫৫৫৬৫৭

website: www.bangladesh-bank.org
www.bangladeshbank.org.bd

আর্থিক প্রতিষ্ঠান ও বাজার বিভাগ
বাংলাদেশ ব্যাংক
প্রধান কার্যালয়
ঢাকা।

ডিএফআইএম সার্কুলার লেটার নং-১৮

তারিখ: ১৩ আশ্বিন, ১৪১৭
২৮ সেপ্টেম্বর, ২০১০

ব্যবস্থাপনা পরিচালক/প্রধান নির্বাহী
বাংলাদেশে কার্যরত সকল আর্থিক প্রতিষ্ঠান

প্রিয় মহোদয়,

রেভিনিউ স্ট্যাম্প প্রদান/ব্যবহার নিশ্চিতকরণ প্রসঙ্গে।

উপর্যুক্ত বিষয়ে অর্থ মন্ত্রণালয়ের অভ্যন্তরীণ সম্পদ বিভাগের ২১/০৭/২০১০ তারিখের স্মারক নং অম/অসবি-৩-০১/২০০৮(স্ট্যাম্প)-১১৫(১৪০) আপনাদের অবগতি ও প্রয়োজনীয় কার্যক্রম গ্রহণের নিমিত্তে অপর পৃষ্ঠায় ছব্বছ পুনর্মুদ্রিত হলো।

২। বর্ণিত নির্দেশনা আপনাদের সকল শাখাকে অবিলম্বে অনুসরণ এবং তার পরিপালন নিশ্চিত করার জন্য অনুরোধ করা যাচ্ছে।

আপনাদের বিশ্বস্ত

(মোহাম্মদ মাসুম কামাল ভূঁইয়া)
মহাব্যবস্থাপক
ফোন নং-৭১২০৩৬২

†mkb 8

ch©Ub e"e" 'vcbv Ges wcG Gw›U^a wd wm†÷g

†mmb 8.1 cwi†ek evÜe ch©Ub (B†Kv-Uz"wiRg) I Gi
e"e" 'vcbv

D†İk" t

- AskMÖnYKvixMY cwi†ek evÜe ch©Ub wK I †Kb †m m^a†Ü aviYv AR©b Ki†eb
- " 'vbxq ch©v†q cwi†ek evÜe ch©U†bi eZ©gvb I fwel"r my†hvMmg~n eyS†Z cvi†eb
- ch©UK†i KiYxq I eR©bxq m^a†Ü Rvb†Z cvi†eb
- cwi†ek evÜe ch©U†bi Dbœq†b wK wK e"e" 'v †bqv hvq Zvi w`K wb†`©kbv cv†eb

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- ✓ iïæ†ZB cwi†ek evÜe ch©Ub welqK GKwU WKz†g›Uvix wfwWI cÖ`k©b Kiæb
- ✓ AskMÖnYKvix†i g†a" n"vÛAvDU weZiY Kiæb
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- D`vniY" ^ifc ejv †h†Z cv†i, †Kwbqv Zvi wRwWwci kZKiv 10 fvM Avq K†i ch©Ub †_†K hvi Avw_©K g~j" 3,250 †KvwU UvKv (500 wgwjqb Wjvi)| Avwd«Kvi

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- GK wn‡m‡e †`Lv hvq †h, cÖwZeQi mviv c,,w_ex‡Z 40 †KvwU gvbvl ágY K‡i _v†K hv †_†K mviv we‡k| Avq nq 22,750 kZ †KvwU UvKv (3.5 wU^awjqb Wjvi)| GB Avq mviv c,,w_exi wRwWwci kZKiv 6 fvM| AZGe ch©Ub wkí†K AeÁv Kivi †Kvb my‡hvM Avgv‡i nv‡Z †bB|

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- B‡KvUy`wiRg n‡”Q cÖK...wZ ágY †hLv‡b DwTMç`, cÖvYx, RbM‡bi ms⁻ <...wZ, BwZnm, HwZn` g~j AvKl©b wn‡m‡e cwiMwYZ nq| B‡KvUy`wiRg ágYK...Z GjvKvi RbM‡Yi HwZn`, ms⁻ <...wZ wKsev cÖvK...wZK m^áú‡i Dci Kg cÖfve we⁻ Zvi K‡i _v†K Ges ⁻’vbxq cÖvK...wZK m^áú, HwZn` I ms⁻ <...wZ msi¶Y mnvqZv K‡i| **msÁv** : ÖB‡KvUy`wiRg n‡”Q †mB ai‡bi cwi‡ekevÜe ch©Ub hv cÖK...wZ I cwi‡ek msi¶Y K‡i Ges †mB mv‡_ ⁻’vbxq RbM‡Yi g½j I Dbæqb mvab K‡iÓ - IUCN

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- GjvKvi ‡mŠ`h©` ea©b
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- wbR⁻ ^ ms⁻ <...wZ‡K ,iæZi cÖ`vb

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cÖvK...wZK

- eṭbi cī cvwLṭK wei³ Kiv nṭZ weiZ _vKyb |
- ṭRvṭi AvIqvR Kiṭeb bv hvṭZ eṭbi cī cvwL fq cvq|
- hÎZÎ gqjv ṭdjṭeb bv, mvṭ_ Kṭi Lvwj cṽṭKU, ṭevZj BZṽvw` ṭdiZ wbṭq Avmyb|
- SYv©, Qov ev ṭjK G ṭKvb wKQy ṭdjv nṭZ weiZ _vKzb|
- mvṭ_ Kṭi ṽṭ,wZ wbṭq hvb, eṭbi ṭKvb cvZv ev jZv bq|
- cÖK...wZṭK Abyfe Kivi Rbṽ bxiṭe âgY Kiæb|

mvgvwRK

- ṽṭbxq ev Avw`evmx RbṭMvôxi msṽ <...wZ I RxebhvÎvṭK mṁṣvb Kiæb|
- Avw`evmx MÖvṭg cÖṭeṭki c~ṭe© AbygwZ wbṭq wbb| ṽṭbxq ch©vṭq Drcvw`Z ṽeṽ µq Kiæb|
- ṽṭbxq Avw`evmxṭi Qwe Zzjevi c~ṭe© Zvṭi AbygwZ wbb|
- iw¶Z GjvKvq ṭKvb MvQ ev ṭṽqvṭj Avcbvi bvg ev Abṽ wKQy wjLv ṭ_ṭK weiZ _vKyb|
- Abṽvbṽ cwiṭekevÛe ch©UKMYI hvṭZ AweKj Avcbvi gZ cÖK...wZ cÖ`k©b KiṭZ cvṭi ṭm weṭePbv ivLyb|
- iw¶Z GjvKv âgṭY Avcbvi AwfÁZv AbṽṭiṭK Rvbvb Ges ZvṭiṭKI Abyifc âgṭY DØy× Kiæb|

eṽw³MZ eṽeṽvcbv welqK

- ṭiv` nṭZ evuPvi Rbṽ ṭiv` Pkgv, Uzwc I mvbwṽ Æb ṭjvkb eṽenvi Kiæb|
- Bbṭm± wiṭcjṽvU eṽenvi Kiæb|
- Lvevi cvwb mvṭ_ ivLyb|
- mṁṣe nṭj Kṽṭgiv I evBṭbvKyjvi mvṭ_ ivLyb|
- AvivgṽvqK Kvco I RyZv cṭi Avmṭeb|

eR©bxq

- D¾j isṭqi ṭcvlvK, jyw½ I Lvwj cv
- ṭŠo-Svc I ṭRvṭi kâ Kiv
- GṭK Acṭii KvQ ṭ_ṭK wewṽQbæ nṭq hvIqv
- MvṭQi Wvjcvjv fv½v ev dzj ṭQov
- a~gcvb Kiv ev Av,b aivṭbv
- ṭKvb cÖvYxṭK fq ṭṽLvṭbv ev aivi ṭPón Kiv
- cvwLi evmv bó Kiv ev evmvi KvṭQ hvIqv



- ch©UK hLb †Kvb ¯`v†b âgY Ki†Z hvb ZLb Zvi A†bK wRwb†mi cÖ†qvRb nq Ges †m Avb>` Dc†fv†Mi Rb` A†bK wKQy Ki†Z Pvq| GQvov âgY ¯`v†biI A†bK wbqg-Kvbyb _v†K| ch©UK† i mwVK I my>`ifv†e âgY Kivi Rb` Zv†`i†K my>`i e`e`vcbv †`Iqv cÖ†qvRb|

ch©UK hv Pvb t

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- cÖK...wZi Kv†Q ivwÎ hvcb
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- AveRb©vgy³ iw¶Z GjvKv
- †`kxq Lvevi
- ¯`vbxq ms`<...wZ
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mꞑꞑve¨ e¨e¨ ’vcbv

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- gqjv- AveR©bv gy³ Ki†Yi e¨e¨ ’vcbv
- Lvev†ii †`vKvb
- cvwK©s e¨e¨ ’v
- Kibxq eR©bxq Z_¨ cÖ`vb
- m¨y†fwbi c†Y¨i †`vKvb
- gvBK bv evRv†bv ev Av,b bv jvMv†bvi wb†`©kbv

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- mn-e¨e¨ ’vcbv KwgwU †_†K mve KwgwU MVb
- Rbej wb†qvM, cÖwk¶Y
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- gwbUwis

Eco-cottage Development

IPAC Support:

- Provide the support **BDT 50,000** in the form of “kinds” at a time deemed appropriate and considered suitable by the 1st party based on the progress of the construction / renovation works which the 2nd party has agreed to do.
- Provide the architectural and engineering drawing of the Eco-Lodges
- Provide necessary training for managing and maintaining a standard quality of the eco-lodge with efficiency.
- Provide the information of the eco-lodge at the website of Nishorgo as long as the Nishorgo Network-Branding is active in order to promote the facility to potential client groups.

Entrepreneur will Do:

- Provide land legally owned or leased and permissible for construction or development of a eco-lodge
- Construct the eco-lodge as per the specifications and guidelines given or approved by IPAC
- Arrange for the fund to begin construction of the Eco-Lodge at own initiative. However, Entrepreneur requires technical support for acquiring loans from any financial institution, then IPAC may provide all possible support
- Use the eco-lodges only for boarding and lodging of the tourists. No part of the Eco-lodge should be used for personal residential or other purposes.
- Ensure the eco-lodge is environment friendly and consistent with the Protected Area conservation principles under Nishorgo - Network Branding.
- Contribute 5% of the revenue generated from the eco-lodge to the account of Co-Management Committee.
- Be responsible for all legal permission as required by the Bangladesh Government including registration, licensing, association and paying any taxes or charges arising from establishing the eco-lodge, its use or the land.

†mkb 8.2 wcG (iwÿZ GjvKv) Gw›Uª wd wm†÷g

D†İk" t

- AskMÖnYKvixMY wcG Gw›Uª wd wm†÷g Pvjy Kivi Aby†gv`b cÖwµqv mª^†Ü aviYv jvf Ki†eb
- wcG Gw›Uª wd msMÖn I Rgv †`qvi cÖwµqv mª^†Ü Ávb jvf Ki†eb
- wcG Gw›Uª wd wi†cvwU©s I Gi AwWU cÖwµqv mª^†Ü ev`Íe Ávb jvf I Abykxjb Ki†eb
- 50% fvM wcG Gw›Uª wd †kqvvis (wmGgl I ebwefv†Mi g†a" fvMfvwM) cÖwµqv mª^†Ü Ávb jvf Ki†eb

mgq t 45 wgwbu

DcKiY t n"vÛAvDU, eø"vsK dig"vU, wd~cPvU© †ccvi I gvK©vi, †evW© I gvK©vi, j"vcUc, gvwëwgvWqv cÖ†R±i I `ŒExb

cxwZ t n"vÛAvDU I eø"vsK dig"vU weZiY, nv†Z Kj†g Abykxjb, cvlqvic†q›U Dc`'vcb, cÖ†kœvËi

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- ✓ AskMÖnYKvix†`i g†a" n"vÛAvDU I eø"vsK dig"vU weZiY
- ✓ †ev†W© I wd~cPvU© †ccv†i Ges cvlqvic†q›U Dc`'vcbvi gva"†g welqwUi Dci aviYv w`b
- ✓ dig"vU c~iY Kivi gva"†g AskMÖnYKvix†`i ev`Íte nv†Z Kj†g Abykxjb Kivi Rb" Avnÿvb Kiæb
- ✓ cieZx© †mkb AvgšŸY Rvwb†q Ges mwµq AskMÖn†Yi Rb" ab"ev` Rvwb†q GB †mkb †kl Kiæb

PA Revenue Sharing between Govt. and Local Community

Govt. Guidelines

- Ministry of Environment and Forest (MOEF) has published on September 2008 and revised on February 2009
- a Guideline on Revenue Collection and Expenses and Accounting Procedures of 50% Revenue Sharing as Grants to the Community
- This is approved according to the Circular No. POBOMO/PORISHA-4/NISHORGO/105/STING/2006/138 of the Ministry of Environment and Forest, Planning Wing-4, dated 2 April 2009

Need for allocation of earned revenue

- Co-management is based on the principles of partnership, joint responsibility, accountability and revenue sharing between the Govt. and the local people.
- As part of this collaboration, CMOs, communities have been sharing responsibility engaging in protection, conservation, restoration and management of biodiversity of the Protected Areas
- To compensate for their support, and to encourage more participation, the Govt. has decided to share revenue earned from PAs as fee for use of eco-tourism infrastructures and facilities from visitors.
- The Govt. believes, the CMOs will judiciously utilize the shared revenue to promote socio-economic well-being of the local stakeholders

Purpose of Guideline

- a) The main purpose of this Guideline is to lay out simple, effective and faster framework/procedures to share earned revenue with the CMOs for the following aspects:
- b) Collection of revenue from the PA
- c) Deposit of revenue to the Govt. Treasury
- d) Disbursement of revenue as Grant, and
- e) Audit of the utilization of the grant

Process for Entry Fee Collection system

- 1) The CCF will issue a circular to this effect and authorize/instruct DFO to initiate fee collection process
- 2) The DFO will issue a memo to respective CMO to take initiative for the collection, recording and subsequent deposit of fees into Govt. Treasury
- 3) Three-fold Money Receipt to be treated as entry ticket is to be printed from BG Press and is to be stored in the DFO Office.
- 4) The DFO is to maintain the records of store of entry tickets. Also, s/he is to submit stock of the entry tickets at the time of new requisition
- 5) The DFO will distribute to CMO as per their requirement, regular cross-check the stock and used up, will be done by DFO and CMO
- 6) The CMO Member Secretary (FD Range Officer) shall receive Receipt Books from DFO under requisition, and arrange for collection of fee with these receipts by CMO nominated counter clerk and gateman

- 7) One part/ counterfoil will be left with the ticket counter clerk, visitors will get two parts. Gateman will receive one part from the visitors at the point of entering the PA compound, picnic spot, shooting site, parking
- 8) The clerk shall prepare a scroll in duplicate on daily basis and submit the used receipt books for verification and certification by AAO.
- 9) The AAO shall deposit the money to the MS on every other day and get duplicate scroll signed by the MS
- 10) The AAO shall give entry in the Cash Book maintained at CMO

PA Entry Fee rates

Category	Rates
Adult/ Per person	Tk.20
Student and minor / per person	Tk.10
Foreigner	Equivalent BDT of \$ 5 (U.S. Dollar)
Bus, Jeep, microbus parking	Tk.25
Shooting (Film/Drama) spot/per day	Tk.6,000
Picnic spot/per person	Tk.10

Revenue Deposit to Treasury

- 1) The MS shall arrange for deposition of the amount of entry fee collected, to Govt. Treasury at the nearest branch of Bangladesh/Sonali Bank through challan (Code: 1-4533-0000-2681)
- 2) Also s/he shall make arrangement for appropriate recording in DFO Office
- 3) AAO shall prepare a monthly statement of receipts from entry fees, and place it to CMO for reconciliation with records of the DFO

Grants' Budget submission by CMO

- 1) Based on last three year's average entry fee collected, CMO will prepare budget of 50% revenue, and submit by MS to DFO Office for approval
- 2) DFO Office will include this budget into the FD revenue budget as Grants-in-aid and follow existing FD procedures for budget submission
- 3) CMO's name and address, and conditions to fulfill the activities should be mentioned in the budget

Grants-in-aid allocation to CMO

- 1) The Ministry of Finance, as per existing rules will allocate budget for FD including the Grants for CMO (5900 Grants in Aid: 5965 - Special Grant)
- 2) DFO under the general rules and norms will get grants for CMO from the CCF Office. DFO is the Budget-holder and disburse the money to CMO's Bank A/C, with a copy to the CCF

- 3) DFO will sanction the grant in whole or installments upon submission of previous progress report and Statement of Expenses with copy of Bank statement

Budget allocation & Actual expenditure

Grants-in-aid against PA Entry Fee system: FY-2011-12

SL	Name of activities	Budget allocation	Actual expenditure	Unspent amount	Reasons of unspent
1	Dustbin	6,000	6,000	0	-
2	Bench construction	15,000	15,000	0	-
3	AIGA Implementation cost of women CPG members (Goat distribution-20)	20,000	20,000	0	-
4	Maintenance of CMC Office	4,000	4,000	0	-
5	Maintenance of student dormitory	2,000	0	2,000	
6	Trail maintenance cost	2,000	0	2,000	Repaired by voluntary service
7	Established a tourist shed at picnic spot	10,000	9,900	100	
8	Toilet construction for tourist	27,505	27,505	0	-
9	Ticket counter assistant salary	73,500	73,500	0	-
10	CMC Accountant salary	21,000	21,000	0	-
11	Repaired & maintenance at LNP mosque	15,000	13,580	1,420	
12	Treatment support to CPG members (injured by wild boar)	2,000	2,000	0	-
13	CMC final report preparation cost	1,000	0	1,000	Final report isn't prepared

14	Office stationary purchase	3,000	3,000	0	-
15	Furniture & Cookeries purchase	15,000	15,000	0	-
16	Annual audit cost	7,000	0	7,000	Audit is not completed
17	Build a shed for forest guard & CPGs	6,495	6,495	0	-
	Total	240,000	225,480	14,520	

Audit of the CMO fund

- The grant provided to CMO by the FD, shall be audited as per the general rules of CMO for its fund management.
- FD's audit will be done as per prevailing rules
- CMO will provide audit document/report to DFO

Statement: PA Entry fee collection

Protected Area	Number of visitors		Total Entry Fee Revenue Collected (BDT)	
	PY4 Qtr-1 (May-Aug 11)	Cumulative (Nov 09 – Aug 11)	PY4 Qtr-1 (May-Aug 11)	Cumulative (Nov 09 - Aug 11)
Lawachara NP	13,600	188,351	343,650	3,952,900
Satchari NP	7,557	81,550	132,115	1,217,110
Rema Kalenga WS	34	614	640	12,595
Teknaf WS	137	4,581	2,870	85,825
Chunoti WS	74	998	2,135	12,240
Hail Haor	82	356	765	55,095
Total	21,484	276,450	482,175	5,335,765

Name of CMO:
Name of Protected Area:
Address of CMO:

Summary of Entry Fee Collection: for the Month September 2011

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- ✓ AskMÖnYKvix†`i†K wewfbœœe †mk†bi bvg l welqe` e"vL"v Ki†Z ejyb|
- ✓ †mk†bi bvgmg~n †ev†W© l wd~cPvU© †ccv†i ZvwjKvex Kiæb
- ✓ MZKv†ji †bqv †mkb,†jvi mv†_ wgwj†q †`L†Z ejyb, †Kvb †mkb ev` co†j Zv D†jøL Kiæb
- ✓ AvR†Ki bZzb †mk†b AvgšŹY Rvwb†q Ges MZKv†ji gZB mwμq AskMÖn†Yi Rb" ab"ev` Rvwb†q GB †mkb †kl Kiæb

†mkb 10

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Purpose of LDF & other leveraged Grants

Grants: a responsive tool

IPAC's LDF and other leveraged grants contribute to long-term sustainability through building sustained institutional capacity of Co-Management Organizations while providing demonstrable economic benefits to PA dependent communities

Livelihoods for Co-management

- Livelihoods improvement is a must and it is closely inter-linked to conservation of the Protected Areas (PA)
- In support of that, alternative income generation of PA dependent people is very much needed

Also, to make the Co-management approach successful, local community could be the trusted partners of both CMO and FD

LDF and its support

- LDF is Landscape Development Fund Program
- This is implemented at the PA attached/surrounding areas (Landscape)

LDF support alternative income generating activities while addressing the Improved biodiversity conservation and Climate Change adaptation and mitigation process

CMO capacity development

- Through the LDF Program CMO develops and strengthen its capacity in the following areas:
 - Project Proposal development
 - Project Implementation and Monitoring
 - Organizational and Financial Management
 - Grants management and GoB compliances
- In future, this CMO will develop PP to seek fund from other Donors, and implement grants for its community, so it will be a continuous process

Landscape meaning

- **Landscape** comprises the visible features of an area of [land](#), including:
 - the physical elements of [landforms](#)
 - water bodies such as [rivers](#), [lakes](#) and the [sea](#)
 - living elements of [land cover](#) including indigenous [vegetation](#)
 - human elements including different forms of [land use](#), buildings and structures
- transitory elements such as [lighting](#) and [weather](#)
- Combining both their physical origins and the cultural overlay of human presence, often created over millennia
- landscapes reflect the living synthesis of people and place vital to local and [national identity](#)
- Landscapes, their character and quality, help define the self image of a region, its sense of place that differentiates it from other regions
- It is the dynamic backdrop to people's lives
- 5-10 KM areas varies by PA

LDF project's Outcome

- Economic benefits & Improve livelihoods
- PA dependency reduction

- Adaptive capacity to cope with GCC vulnerability
- Empowerment through capacity development
- Active participation in Biodiversity conservation
- Sustainability

Difference with AIG/VC Framework

- IPAC have ongoing program of livelihoods improvement activities in the form of Alternative Income Generating and Value Chain (AIG/VC) Activities at the Protected Areas countrywide
- AIGs are planned and implemented through IPAC Site/Cluster team, with the mutual understanding of CMO
- AIGs are to be executed at the VCFs level

LDF by CMOs

- LDF is a USAID small Grants Program
- IPAC use the LDF as a tool for the capacity building of CMO
- LDF is granted to Co-Management Organization (CMO)
- Fund directly be sending to CMO's Bank A/C
- Project is managed by the CMOs

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Grants Application Process

Eligible for Grants

CMO's should have:

- Incorporation/Registration (published GO and Gazette)
- Approved Management Committee (CMO formation minutes)
- Office set up with logistics
- Approved Constitution
- Approved Policy Manuals (Procurement, Travel & Perdiem, Personnel)
- Agreed upon for LDF Project (PP preparation minutes)
- Separate Bank A/C
- Designated Accounts-cum-Admin Assistant
- Project Implementation Committee
- Experience/expertise at local level
- Awareness on PA Co-management Activities

PP development

- IPAC will send Grant Application Form (PP Template), and Guideline to IPAC Cluster team
- IPAC Cluster Team will share those with CMO
- Potential activities will be outlined to develop Proposal
- IPAC Cluster team will facilitate the process of PP development and submission
- IPAC Grants Manager will provide technical support, e. g feedback for finalization, on site visits, feasibility assess

Technical approach

Expected to:

- Emphasize community based alternative income generating activities that focus on livelihood improvement and reduces their dependency on the protected area, and build up conservation mentality
- Address the Global Climate Change adaptation and/or mitigation process
- Focus potential advantages for Women and Youth
- Concentrate Sustainable and tangible impacts

Programmatic approach

Expected to:

- Carry out maximum advantage to local community
- Cover maximum number of beneficiaries
- Group Approach is preferred
- Multiple components include through single project
- No OVERLAPING with AIGs support beneficiaries

Targeted beneficiaries

- PA dependent Poor people:
- CPGs (Community Patrolling Group)
- Woman & Youth focused
- Ethnic groups
- Adversely affected by Climate Change Vulnerability e. g suffering from drinking water access

PP Structure

- Title
- Executive Summary
- Logical Framework
- Justifications/Background
- Description:
Objectives, Outcome, Methodology, Activities, Monitoring, dissemination of results
- Work Plan, Sustainability Plan, Budget, Disbursement schedule
- Management Committee, Bank and organizational information
- Beneficiary list
- Enclosures

Logical Framework

Project summary	Measurable indicators	Means of verification	Assumptions and risks
Aim (or goal): Reason for the project			
Objectives (or purposes): What the project aims to achieve	Targets which are indicating the achievement of the objectives (SMART) = Specific, Measurable, achievable, relevant, time related	Method how to measure the targets	External factors, that are necessary for the objectives, and/or that can obstruct the objectives, to meet their targets
Outputs: Actions that directly contribute to achieving the objectives	Do	Do	Do
Activities: Tasks which are forming the outputs			

Budget and Period

- Project Period should be maximum 1 (one) year
- Budget is limited as BDT 3 to 14 Lac excluding CMO/ Community's contribution (cost sharing)
 - Project direct associated cost
 - Administrative costs (maximum 5% of total cost, including audit cost)
 - Cost Sharing (minimum 10% of total cost should be provided as CMC and/or community contribution)

Example: LDF Budget

SL	Quantity	Unit Cost	Grant Amount (BDT)	Community Contribution	Total (BDT)
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Example: LDF Work plan

SL	Activities/ Sub-Activities	Period				Responsibility
		Q1	Q2	Q3	Q4	

Enclosures

- **one set photocopy**
- Organizational Profile (if any)
- Certificate of Registration and/or Published Govt. Gazette (1st meeting minutes for the development of CMO)
- Experience Certificate/evidence of other projects (if any)
- Membership/Affiliation with other organizations (if any)
- Certification of bank A/C provided by concerned bank
- Meeting Minutes including discussion on LDF Agenda
- Budget basis (detail breakdown of each broad category)
- Copy of the Policy Manuals (Constitution, Procurement, Travel & Perdiem, Personnel), which are provided by IPAC and **approved by the Management Committee**

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PP Review and Awards

PP review

- Grants Manager will:
 - Develop Checklist for PP Review
 - Review LDF First Stage Application
 - Prepare Synopsis of each PP, Summary
 - Develop and present PPs (pp presentation)
- Form Grant Review Committee (GRC) involving Govt. Project Directors
- Invite, arrange and conduct GRC meeting
- GRC members review LDF PPs at the Second Stage
- Prepare Meeting Minutes

FIRST stage review

Concept paper address the goals of the project	Yes/No
Proposed activity is reasonable in it's scope, approach and/or expected results	Yes/No
The activity can achieve significant impact on development and institutionalization of Co-Management and improved Ecosystem Management	Yes/No
The organization presents proof of a minimum level of organizational capacity, especially as it relates to finances	Yes/No
The applicant is barred from receiving grants from either the US or Bangladesh governments	Yes/No

- ADDITIONAL COMMENTS: (Use back if more space is needed)
- APPLICATION QUALIFIES FOR Second – Stage Application: **Yes/No**

If not, please attach notes on the reason/s: (if resubmission is recommended, please outline what shortcomings need to be addresses on the same page)

Responsibility: Grants Manager

SECOND stage review

	Indicators	Status	Comments
1.	Strategic fit (including relevance of the program, sustainability of the project results, anticipated benefits to the beneficiaries)	1 2 3 4 5	
2.	Technical approach (including Innovative technical approach, Compatibility with LDF approach/method, realistic goals)	1 2 3 4 5	
3.	Organizational capabilities (including staff availability, skills, Soundness of accounting practices, Capacity to follow USAID financial guidelines)	1 2 3 4 5	
4.	Poverty, Ethnic and Gender considerations (including Focus , participation and impact of poor women's & ethnic groups)	1 2 3 4 5	

5.	Cost effectiveness (Including appropriateness and reasonableness, Cost-sharing contribution)	1 2 3 4 5	
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- **1-Not Acceptable 2-Acceptable with modification 3- Acceptable 4-Very Good 5-Excellent**
- **ADDITIONAL COMMENTS:** (Use back if more space is needed)
- Responsibility: GRC

Cost category (%)

Sl	Name of Grantee	Direct Program Cost	Training/ Meeting	Transportation etc	Salaries/ Supervision Cost	Administrative cost	Total
		% of Total Grant requested					
1	Khadimnagar	79.11	10.67	2.03	3.43	4.76	100

Grant per household

Cost ratio: Grant per Direct beneficiary (Total Grant / Total beneficiaries)	Cost per HH (for entire period) Taka
Khadimnagar	2,461

Project coverage

Sl	Name of Grantee	Expected no of people coverage			
		AIGs	Drinking Water	Others (Community/ Tourists)	Total
1	Khadimnagar	224	672		896



USAID | BANGLADES

FROM THE AMERICAN PEOPLE

September 26, 2010

Mr. Peter Reed Merrill
IPAC Chief of Party
International Resources Group (IRG)
House 68, Road 01, Block I
Banani, Dhaka-1213, Bangladesh

Subject: Approval of the Landscape Development Fund (LDF) Grants Program

Ref: a) Winterbottom/Wijesinghe letter dated October 18, 2009,
Ref.- IPAC-MRK-09347
b) Wijesinghe/Winterbottom letter dated February 25, 2010
c) USAID Task Order No. EPP-I-01-06-00007-00

Dear Mr. Merrill:

This responds to the referenced letter requesting approval for IRG to administer the Landscape Development Fund (LDF) grants program under the referenced Task Order to authorize to Co-management Organizations (CMO) in support of the implementation of the IPAC p

Pursuant to ADS Section 302.3.4.8 Grants Under Contracts (GUC), approval is hereby g
for Grants Under Contract under International Resources Group, IPAC Project. The gra
program under the GUCs authority must meet the following conditions:

(1) The total value of the GUC component is \$125,000. The grants will be in local curre
each grant will range between 300,000 Taka and 1,400,000 Taka.

(2) The COTR will be significantly involved in establishing the selection criteria and appr
the actual selection of the grant recipients. IRG will be required to obtain prior approval
COTR prior to the award of each grant under the task order.

(3) IRG must ensure that the requirements that apply to USAID-executed grants will als
to grants that IRG executes.

(4) USAID retains the ability to terminate the grant activities unilaterally in extraordinary
circumstances.

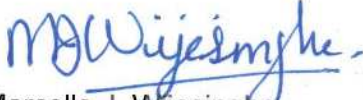
IRG is not authorized to execute or administer cooperative agreements on behalf of US/

U.S. Agency for International Development
U.S. Embassy
Madani Avenue, Baridhara
Dhaka-1212, Bangladesh

Tel: (880-2) 885-5500
Fax: (880-2) 882-3648
www.usaid.gov/bd

This approval is provided with the understanding that sufficient funds are available in the referenced Contract and that no additional funds will be necessary. This approval does not constitute a determination of acceptability of any grants terms or conditions, or the allowability of any grants costs nor does it relieve International Resources Group (IRG) of any responsibility for performance under the terms of this Contract. This includes the requirement to justify the reasonableness, allowability and allocability of the costs which are expected to be incurred under these grants.

Sincerely,



Marcelle J. Wijesinghe
Supervisory Contracting Officer

cc: Naren Chanmugam/Alternate COTR, Philip DeCosse/IRG, Ekaterina Aladashvili/IRG

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Grants implementation

Implementation

- **Prepare and submit Fund Requisitions**
- **Finalization of Beneficiaries, and Agreements with them**
- **Procurement of input materials/services**
- **Orientation/Skill building**
- **Distribution among beneficiaries; no cash**
- **Harvesting/Production (making)/Business will be continuing**

Fund disbursement

- Directly from IRG/IPAC to CMC through Authorized bank

request: a cost estimate of cash requirements by approved budget category along with the work plan for particular period as per prescribed format (A6)

- Total advances will be disbursed up to 90% of the Grant approved, and
- the rest 10% will be reimbursed after successful completion of the project.
- if total 100% is needed, the Grantee may request in writing with strong justifications

Fund Request submit:

- Prepare and send with (A-6) and [POPA Form](#)
- detailed work plan and budget segregated for the period

Monitoring

- Periodical and/or ongoing site visits to see the progress of harvesting/business/production
- Prepare and submit Progress & Financial Reports
- Internal/External Audit/Evaluation may necessary
- Grants Close out

**Regular update sharing on project progress
with IPAC, FD, DOF, DOE, USAID**

Monthly & Other Reports

- Prepare and submit Progress Reports (monthly)
- Prepare and submit Financial Reports (monthly)
- Internal/External Audit/Evaluation may necessary
- Grants Close out (accomplishment report)

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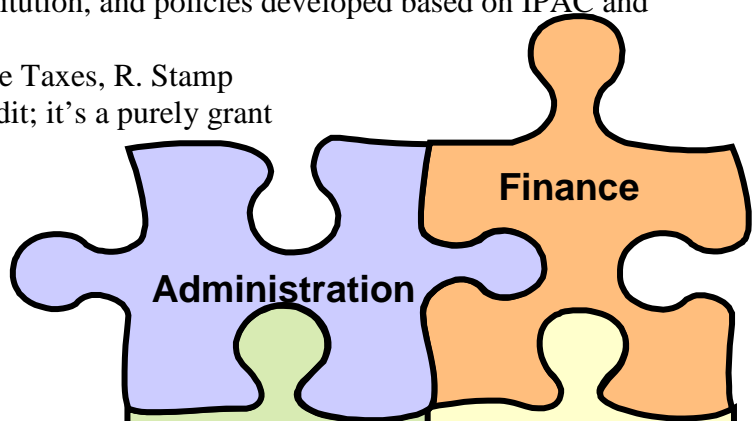
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Compliances

- Contractual Agreement with attachments
- Abide by CMO Constitution, and policies developed based on IPAC and USAID guidelines
- Govt. compliances, i. e Taxes, R. Stamp
- No Loan or micro credit; it's a purely grant



Recording of documents

- Must forward photocopies of all paid invoices, receipts, cheques, or other documentary evidence supporting, each expenditure being claimed for the first two disbursement requests unless directed by the Grantor in writing
- Vouchers and receipts, including timesheets, should be on file for all expenditures during the project and for three years after the grant period ends

Budget

- other than the budget line items, no other costs are allowable as grantor's contribution. Any additional expenses incurred must be born by the grantee unless prior written approval is obtained from the IRG/IPAC COP

Budget Line Item (Grant)	%
Salaries/Supervision cost	3.43
Training/Meeting	10.67
Direct Program Cost	79.11
Transportation Cost	2.03
Administrative Cost	4.76
Total	100

Amendment

- Any amendment to this Agreement shall be made through written consent of both the Parties.

If any Change/Revision is necessary for Timeframe, Budget line item, budget enhance, work plan, CMC MUST take prior approval from IRG/IPAC

Suspension or Termination

- this Agreement may be suspended or terminated
In the event:
terms of Agreement are not met grantee is unable to continue work
unable to comply with the conditions
required to cease operations or unable
- Grantor may terminate this Agreement due to non-performance by Grantee non-compliance with the terms if the contract between Grantor and USAID is terminated
- In either case, the Grantor or the Grantee should submit a formal notice to the other party advising the reasons for suspension or termination with two weeks time
- the Grantee should submit a financial report for the period up to the date
- Grantor shall not be liable for any services or expenses incurred after the termination
- except as shall be agreed upon by the Parties at the time of notification

Remedies for Non-compliance

- Failure to comply with the terms and conditions will result in termination of the funded activities
- Grantor reserves the right to disallow the equivalent cost under question related to any irregularity detected and realize the amounts so spent in the procurement, storage and distribution of supports, materials, equipment and/or other accomplished activities of the Grantee

Refund

- Grantee shall refund
- within 7 (seven) working days of notification

any expenditure identified as ineligible for payment as per regulations/ contract provisions

or

any unspent amount at the time of completion/termination of project

or

for any reason, any program activities are eliminated or altered

Non-consumable equipment and properties

- The ownership of non-consumable equipment/properties procured under the project shall remain as the property of USAID (though the equipment is procured in the name of project).
- After completion or termination of the project
- the Grantor will notify about USAID's decision about transferring of ownership
- based on performance of the organization and sustainability of activities

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Financial Reporting

Fund Accounting

- Fund accounting is an accounting system emphasizing accountability rather than profitability, used by non-profit organizations and governments.
- In this system, a *fund* is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.

Financial Status Report

- Nonprofit organizations and government agencies have special requirements to show, in financial statements and reports, how money is spent, rather than how much profit was earned.
- Unlike profit oriented businesses, which use a single set of self-balancing accounts (or general ledger), nonprofits can have more than one general ledger (or fund), depending on their financial reporting requirements

Bank reconciliation

- In practice, it will be frequently observed that the complete set of items in the Bank Book will not agree with the complete set of items in the Bank Statements. In such case a Bank Reconciliation Statement must be prepared to reconcile the two balances.

Reconciliation of differential items

- Treatment of the Bank Reconciliation items if any: based on the Balance per Bank Statement
- Add/plus the Items: any deposits (in transit) not shown in Bank Statement, and any expenses not shown Cash Book e. g bank charges, cost of checks book, cheques cashed but not entry to Cash Book
- Less/Minus the Items: any expenses not shown in Bank Statement e. g cheques issued but not cashed and any deposits not shown Cash Book e. g bank interest, dishonored cheques
- Adjustment/Correction for Errors made

Effect of Reconciliation

- We have to prepare Vouchers and enter into Books of Accounts
- Debit Voucher for bank charges, cost of checks book
- Credit Voucher for bank interest
- Journal Vouchers for correction of errors
- Follow up to cheques issued but not cashed and deposits in transit

Cash Flow Statement

- The cash flow statement is concerned with the flow of cash in and cash out of the business. As an analytical tool, the statement of cash flows is useful in determining the short-term viability of a company, particularly its ability to pay bills

Cover Page:

Monthly Progress Report

on

LDF-Landscape Development Fund Program

Integrated Protected Area Co-Management Project-IPAC

Name/Title of the Project:

Grant Agreement # IPAC/LDF/GA- /2011

Project Period:

Reporting Month:

Implementing Grantee: (Name & Address of CMC)

PROGRESS REPORT

Project Accomplishment/achievement within this period: (description of activities, results)

Planned Activities	Activities performed	Remarks

Note: Please mention qualitative and quantitative data, in line with IPAC PMP indicators on the activities mentioned above

Reasons for deviation (if any) with targeted work plan:

Major Challenges/Problems faced (if any):

Corrective measures will be needed and from whom (CMC/IPAC/Others):

CMC/Community Contribution against above achievement:

Committed (a)	Received this period (b)	Received to date (Cumulative) (c)	<i>Amount in Taka</i> Balance remaining
			d = (a – c)

Attachments:

Final list of beneficiaries (for first report only)

Monthly CMC Meeting Minutes

Photographs for program documentation (paste 2/4 nos per page)

List of Visitors e. g USAID, GOB, IPAC, etc: if any within this period

Others if any

Grantee Monthly Financial Status Report (FSR)
on LDF-Landscape Development Fund Program
Integrated Protected Area Co-Management Project-IPAC

Name of grantee: _____ Agreement number: _____

Period covered by this report: _____ Agreement end date: _____

Amount in Taka

Line Item	Approved Budget (a)	Expenditures This Period (b)	Expenditures to date (cumulative) (c)	Budget balance d (a – c)
Salaries & Wages				
Procurement				
Transportation				
Admin and Support Cost				
Programming				
Evaluation				
Audit				
TOTAL				

I certify that to the best of my knowledge the information presented is correct and complete and that all performed expenditures are for the purposes set forth in the award documents applying to this Grant.

Authorized Signature with Date: _____

Name
Designation
Name of CMO
Seal of CMO

Grantee Statement of Cash Flow

Grantee:

Grant #:

For the period of:

Funds on Hand at the Beginning of the Period:

In the Bank: _____

In Cash: _____

Funds Received from IRG during the period:

Interest Received in the Grant account:

Funds Spent During the Period: _____

Amount at the End of the Period: _____

In the Bank: _____

In Cash: _____

Please also attach the enclosed Bank Reconciliation Statement (completed) and a photocopy of the Bank statement.

Print Name and Title:

Signed:

Grantee Authorizing Official

Date

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Filing & Documentation

Filing system

- Filing means keeping documents in a safe place and being able to find them easily and quickly. Documents that are cared for will not easily tear, get lost or dirty
- A filing system is the central record-keeping system for an organization. It helps you to be organized, systematic, efficient and transparent. It also helps all people who should be able to access information to do so easily

Importance of good Filing system

- It is always a pleasure when someone looks for something and is able to find it without difficulties
- In our organizations we work in groups. We receive and send out documents on different subjects. We need to keep these documents for future reference. If these documents are not cared for, we cannot account for all our organizational activities
- Everyone who needs to use documents should know where to get them

What and when do we file

- We file documents that are sent to us by other people or organizations. We also file records of all our organizational activities
- These can be letters, memos, reports, financial records, policy documents, etc. This depends on how busy your office is
- In very busy organizations filing is done at least every day and usually first thing in the morning. In a small or less busy office you could file once or twice a week

Methods of filing

There are Five methods of filing: you can use any one or mix it for your convenient

- Filing by
- Subject/Category
- Alphabetical order
- Numbers/Numerical order
- Places/Geographical order
- Dates/Chronological order

List of files

- Project Proposal
- Grants Agreement
- Financial Report
- Progress Report
- Procurement Management
- Input support distribution statement
- Letters & correspondences
- Policy Manuals

- Cash Book
- Ledger Book
- Petty Cash Register
- Advance Register
- Cheque Register
- Fixed Asset Register
- Inventory Register

- Receipt Vouchers
- Payment Vouchers
- Journal Vouchers

Name of CMO:
Name of Protected Area:
Address of CMO:

Purpose:

Venue & Date:

Participant's List

Sl #	Name of Participant	Designation	Organization	Contact No & E-mail	Signature
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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14					
15					
16					
17					
18					
19					
20					

Name of CMO:
Name of Protected Area:
Address of CMO:

**Minutes/Report
of the Meeting/Workshop/Discussion Session**

Date:

Venue:

Purpose:

Agenda (s)/ Issue (s) Discussed	Decision (s) made	Time Line	Responsible Person (s)

Participated and Prepared by:

Name of CMO

JOB DESCRIPTION

Employee Name & ID:

Job Title: AAO

Dept./Project

Supervisor/Title:

Date Employed:

JD Period:

I. Job Summary:

The Accountants & Admin Officer (AAO) is responsible for assisting to effective implementation and reporting of Accounting and Administrative, Procurement activities of the CMO. S/He will be responsible for providing ongoing logistics support to the CMO. AAA will assist to ensure that relevant rules, policies and regulations are adhered to all day to day activities

II. Responsibilities and Tasks:

- Check and make payment Travel Expenses Reports, Conveyance bill etc.
- Maintain register for all advances (TA/PA) and Follow up timely adjustment of all advances
- Prepare Vouchers of all transactions as appropriate in a timely manner
- Check and attach proper supporting documents with all the bills submitted by the vendors related to procurement and other services providers
- Perform and maintain banking related issues including Bank Reconciliation Report
- Maintain General ledger, Cash & Check book, Stock Register, etc.
- Affix Revenue Stamp; Deduct Income taxes at source as applicable, and deposit to Govt. treasury
- Assistance for arranging timely procuring of items following CMO policies, procedures
- Record keeping of revenue generating activities, Deposit the PA entry fee to FD
- Liaison and coordinate with IPAC, Govt. stakeholders, donor agencies, etc.
- Assist to prepare Technical and Financial Proposal according to details activity plan and ensure timely submission
- Prepare Qty Financial report with necessary supporting and timely submission
- Filling and preservation of financial vouchers, organizational documents in a safe place
- Assist Annual external audit, reviews as well as internal monitoring
- Maintain Fixed asset registers, ensure affix ID numbers, and keep track of items
- Arrangement of different logistics support services such as stationeries, photocopying, vehicle, refreshment supplies, office cleaning, etc.
- Record keeping and documentation of all HR related papers, maintain Personnel files
- Perform any other job/works require by CMO as and when asked for

III. Authority:

The AAO has the authority to collect supporting documents from staff and service providers in regard to Financial, Accounting ad procurement issues for implementation. Under the direct supervision of Treasurer, works in close collaboration with CMO Office Bearers

IV. Contacts and Key Relations:

Maintaining strictly the chain of command, S/He will keep contact and working relationship with CMO staff members. S/He must maintain appropriate confidentiality of official matters to deal with third parties

V. Working Conditions:

This is a Head Office based position, but will have visit if necessary. Working hours will be **8:30 am to 6:00 pm** with a lunch and prayer break of 30 minutes.

Employee's Signature:

Supervisor's Name & Signature:

Approved by:

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Please help us evaluate the training program

Benchmarks: 5-Excellent 4-Very Good 3- Good 2-Not up to the mark 1-Poor

Questions	Rank
Are the Training topics relevant to its requirement?	
Is the course outline is sufficient to CMO level?	
Are the presentation/handout materials effective?	
Are the Facilitators easy communicating?	
Are the presentation methods participatory?	
Is the training time appropriate?	
Are the arrangement and logistics satisfactory?	

Please state below

Which are the more interesting topics?

How much you enjoyed?

Do you have any suggestions for further improvement?



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