

Operation Manual

FOREST DIRECTORATE

Government of West Bengal

West Bengal
Forest and Biodiversity
Conservation Project

FOREST DIRECTORATE, GOVERNMENT OF WEST BENGAL

West Bengal Forest and Biodiversity Conservation Project

West Bengal Forest and Biodiversity Conservation Project Society
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Contents

1	GENERAL INFORMATION	1
1.1	INTRODUCTION	1
1.2	MODE OF IMPLEMENTATION	1
1.3	SCOPE OF THE MANUAL	1
1.4	OBJECTIVES	1
1.5	COMPONENTS	2
1.6	AUTHORITY.....	2
1.7	APPROVAL AND AMENDMENT	2
2	PROJECT IMPLEMENTATION STRUCTURE	3
2.1	INSTITUTIONAL ARRANGEMENT FOR PROJECT IMPLEMENTATION.....	3
2.2	HIGH POWER COMMITTEE	4
2.3	POWERS AND FUNCTIONS OF HPC.....	4
2.4	MEETINGS OF HPC	4
2.5	ORGANISATIONAL SETUP OF THE SOCIETY	4
2.6	GOVERNING BODY	5
2.7	FUNCTIONS AND POWERS OF GOVERNING BODY	5
2.8	DELEGATION OF POWERS OF GOVERNING BODY	7
2.9	MEETINGS OF THE GOVERNING BODY	7
2.10	CHAIRPERSON OF GOVERNING BODY	7
2.11	PROJECT MANAGEMENT UNIT	7
2.12	CHIEF EXECUTIVE OFFICER AND CHIEF PROJECT DIRECTOR.....	9
2.13	DIVISIONAL MANAGEMENT UNIT	9
2.14	CONTROLLING OFFICERS.....	10
2.15	FIELD MANAGEMENT UNIT	10
2.16	STRUCTURE AT VILLAGE LEVEL	10
2.16.1	FOREST PROTECTION COMMITTEE	10
2.16.2	ECO-DEVELOPMENT COMMITTEE	10
2.16.3	SELF-HELP GROUPS.....	11
2.16.4	BENEFICIARY GROUP OUTSIDE FOREST AREAS.....	11
2.16.5	EMPOWERMENT OF FPC/EDC	11
2.17	PROJECT MANAGEMENT CONSULTANT	11
2.18	NON-GOVERNMENTAL ORGANIZATIONS.....	13
2.19	EXTENSION WORKERS.....	14
2.19.1	DUTIES AND FUNCTIONS OF EXTENSION WORKERS.....	14
2.20	LINKAGE OF THE PROJECT WITH Wbfd	14
2.21	LINKAGE OF THE PROJECT WITH GoWB.....	15
3	PROJECT IMPLEMENTATION MANAGEMENT	17
3.1	PROJECT AREA AND COMPONENTS	17
3.2	BENEFIT SHARING FOR FPC/EDC	17
3.3	PERFORMANCE APPRAISAL OF FPCs, EDCs & SHGs	17
3.4	PERFORMANCE APPRAISAL OF NGO	18
3.5	IMPLEMENTATION FACILITATING INSTRUMENTS.....	18
3.6	CONVERGENCE OF DEVELOPMENT INITIATIVES	19
3.7	PROJECT PHASE OUT	19

4	PLANNING AND BUDGET	21
4.1	ANNUAL ACTION PLAN	21
4.2	BUDGET	22
4.3	REPORTING	23
4.3.1	MONTHLY PROGRESS REPORT	23
4.3.2	QUARTERLY & ANNUAL PROGRESS REPORT	23
4.4	INTRA-PROJECT PLANNING & COORDINATION	24
5	ROLES AND RESPONSIBILITIES	25
5.1	INTRODUCTION.....	25
5.2	PROJECT MANAGEMENT UNIT	25
5.3	RESPONSIBILITIES IN PMU.....	25
5.3.1	CHIEF PROJECT DIRECTOR.....	25
5.3.2	PROJECT DIRECTOR (FINANCE).....	25
5.3.3	PROJECT DIRECTOR (M&E)	26
5.3.4	ADDITIONAL PROJECT DIRECTOR (IMPLEMENTATION)	27
5.3.5	ADDITIONAL PROJECT DIRECTOR (PLANNING & RESEARCH)	27
5.3.6	CHIEF ACCOUNTS OFFICER.....	27
5.3.7	JOINT PROJECT DIRECTOR (HRD).....	28
5.3.8	JOINT PROJECT DIRECTOR (EXTENSION).....	28
5.3.9	SUPPORT STAFF OF PMU	28
5.4	CONTROLLING OFFICERS.....	29
5.5	DIVISIONAL MANAGEMENT UNIT.....	29
5.6	FIELD MANAGEMENT UNIT	29
6	RECRUITMENT AND SERVICE RULES	31
6.1	STAFFING OF PMU	31
6.1.1	RECRUITMENT OF PERSONNEL	31
6.1.2	SALARY & REMUNERATION OF PERSONNEL ON DEPUTATION	33
6.2	SUPPORT STAFF OF PMU AND DMU	33
6.2.1	ENGAGEMENT PROCEDURE OF SUPPORT STAFF	33
6.2.2	TERMS AND CONDITIONS OF SUPPORT STAFF.....	34
6.3	LEAVE RULES	34
6.4	TA / DA RULES	34
6.5	MEDICAL ALLOWANCE/REIMBURSEMENT	35
6.6	CODE OF PUBLIC BEHAVIOUR.....	35
6.7	DISCIPLINARY MATTERS.....	35
6.8	PERFORMANCE APPRAISAL SYSTEM.....	35
7	PROCUREMENT	37
7.1	DEFINITIONS	37
7.2	GENERAL PRINCIPLES OF PROCUREMENT	37
7.3	METHODS OF PROCUREMENT	38
7.3.1	PURCHASE OF GOODS WITHOUT QUOTATION	38
7.3.2	PURCHASE OF GOODS WITH QUOTATIONS	38
7.3.3	TENDER.....	39
7.3.4	DIRECT ORDER	39
7.4	EVALUATION AND SANCTION OF QUOTATIONS/ TENDERS.....	39
7.5	SUPPLY ORDER	39
7.6	LIQUIDATED DAMAGES.....	40
7.7	TERMINATION.....	40
7.8	RECEIVING INSPECTION	40
7.9	SYSTEM OF PAYMENT PREPARATION	40
7.10	ADVANCE PAYMENT	40
7.11	GOODS TO BE PROCURED BY FPC & EDC.....	40
7.12	STOCK AND STORES.....	40
8	DELEGATION OF POWERS	43
8.1	DELEGATION OF ADMINISTRATIVE POWERS.....	43
8.2	DELEGATION OF FINANCIAL POWERS	44
9	MISCELLANEOUS	47

9.1	ANNUAL REPORT	47
9.2	VEHICLES	47
9.2.1	PROCUREMENT	47
9.2.2	USAGE	47
9.3	IT USAGE POLICY	47
9.4	USE OF PROJECT PROPERTY	48
9.5	CONFIDENTIALITY OF INFORMATION POLICY	48
9.6	RIGHT TO INFORMATION	48
9.7	WEBSITE	48
9.8	CONTRACTS	48
9.9	LOSSES	48
9.10	RESPONSIBILITY FOR LOSSES ETC.....	48
9.11	WRITING OFF OF LOSSES	49
9.12	EXERCISE OF POWERS	49
9.13	AMENDMENTS	49
10	ACCOUNTING PRINCIPLES AND PROCEDURE	50
10.1	INTRODUCTION	50
10.2	OBJECTIVE	50
10.3	REMOVAL OF DOUBTS	50
10.4	STANDARDS OF FINANCIAL PROPRIETY	50
10.5	CONTROL OF EXPENDITURE	51
10.6	RECONCILIATION OF ACCOUNTS	51
10.7	INTERNAL CHECKS AGAINST IRREGULARITIES, LOSS, FRAUD ETC.....	51
10.8	MAINTENANCE OF ACCOUNTS AND RETURNS	52
10.9	ACCOUNTS OF THE SOCIETY/PMU	52
10.9.1	HEAD OF OFFICE OF PMU	52
10.9.2	FUND MANAGEMENT	52
10.9.3	ACCOUNTING SYSTEM	53
10.9.4	BOOKS OF ACCOUNTS.....	53
10.9.5	CASH TRANSACTIONS AND THE CASH BOOK.....	53
10.9.6	BANK TRANSACTIONS	54
10.9.7	JOURNALS	55
10.9.8	GRANTS/ ADVANCES.....	55
10.9.9	PAYMENTS FOR PROCUREMENT / WORKS	56
10.9.10	BANK RECONCILIATION STATEMENT	56
10.9.11	GENERAL LEDGER	57
10.9.12	GRANTS LEDGER.....	57
10.9.13	HEADS OF ACCOUNTS	57
10.10	ACCOUNTS OF DMU	57
10.10.1	FUND MANAGEMENT	57
10.10.2	CASH TRANSACTIONS AND CASH BOOK.....	58
10.10.3	RETENTION OF RECORDS	59
10.11	ACCOUNTS OF FMU	59
10.12	ACCOUNTS AT JFMC/EDC LEVEL	61
10.13	AUDIT.....	62
10.14	REIMBURSEMENT	63
10.15	INTEREST	63
11	FORM 1 - REGISTER OF CHEQUES RECEIVED	67
12	FORM 2 - MONEY RECEIPT	68
13	FORM 3 - STOCK REGISTER OF MONEY RECEIPTS	69
14	FORM 4 - FIXED DEPOSIT / TERM DEPOSIT REGISTER	70
15	FORM NO.5 - REGISTER OF CHEQUES ISSUED	71
16	FORM 6 - JOURNAL VOUCHER.....	72
17	FORM NO.7 - JOURNAL REGISTER	73
18	FORM 8 - ADVANCE REQUISITION FORM	74
19	FORM 9 - REGISTER OF MISCELLANEOUS ADVANCES PAID.....	75
20	FORM 10 - REGISTER OF GRANTS PAID AND UCS RECEIVED	76

21	FORM 11 - REGISTER OF FIXED ASSET	77
22	FORM 12 - CERTIFICATE OF PAYMENT	78
23	FORM 13 - INCOME TAX / SALES TAX DEPOSIT REGISTER.....	79
24	FORM 14 - REGISTER OF BILLS RECEIVED FROM FMU.....	80
25	FORM 15 - REGISTER OF CHEQUES ISSUED TO FPC/EDC.....	81
26	FORM 16 - REGISTER OF GRANTS RECEIVED AND UC SUBMITTED.....	82

Tables and Figures

Table 1: Composition of High Power Committee	4
Table 2: Composition of Governing Body.....	5
Table 3: Composition of Project Management Unit.....	8
Table 4: Support Staff of PMU	8
Table 5: Project Component & Target Area.....	17
Table 6: Some Facilitating Instruments.....	18
Table 7: Time-line for Annual Action Plan.....	21
Table 8: Schedule of Report Submission.....	23
Table 9: Internal Meeting Roster	24
Table 10: PMU Staffing.....	31
Table 11: Source of Recruitment to PMU	31
Table 12: Qualification of Support Staff.....	33
Table 13: PAR Appraisal Stages.....	35
Table 14: Delegation of Administrative Powers.....	43
Table 15: Delegation of Financial Powers	44
Figure 1: Institutional Framework of the Project.....	3
Figure 2: Structure of PMU	8

Abbreviations

a/c	Account
AAP	Annual Action Plan
ACF	Assistant Conservator of Forests
ACS	Addl. Chief Secretary
ADFO	Assistant DFO
APD	Additional Project Director
APO	Annual Plan of Operations
APPCF	Additional Principal Chief Conservator of Forests
APR	Annual Progress Report
AR	Annual Report
BG	Beneficiary Group
BRS	Bank Reconciliation Statement
CA	chartered accountant
CAG	Comptroller & Auditor General of India
CAO	Chief Accounts Officer
CCF	Chief Conservator of Forests
CDA	community development activities
CDF	Community Development Fund
CEO	Chief Executive Officer
CF	Conservator of Forests
CPD	Chief Project Director
Cr	Credit
CS	Chief Secretary
CWLW	Chief Wildlife Warden
CW-PSS	Component-Wise Project Status Sheet
DA	Dearness Allowance
DCF	Deputy Conservator of Forests
DDO	Drawing & Disbursing Officer
DFO	Divisional Forest Officer
DGS&D	Directorate General of Supplies & Disposals
DMU	Divisional Management Unit
Dr	Debit
DR/Fr	Deputy Ranger/ Forester
E & F	Environment and Forests
EC	Executive Committee
EDC	Eco Development Committee

EIRR	Economic Internal Rate of Return
Eoi	Expression of Interest
EW	Extension Worker
FD	Fixed Deposits
FDDP	Forest Dwellers Development Plan
FG	Forest Guard
FI	Financial Institution
FMS	Financial Management System
FMU	Field Management Unit
FPC	Forest Protection Committees
Fr	Forester
FY	Financial Year
GB	Governing Body
GIS	Geographical Information System
GoI	Government of India
GoWB	Government of West Bengal
GP	Gram Panchayat
HAG	Higher Administrative Grade
HoFF	Head of Forest Force
HPC	High Power Committee
HR	Human Resource
HRA	House Rent Allowance
HRD	Human Resource Development
IFS	Indian Forest Service
IGA	Income Generation Activities
IT	Information Technology
ITES	Information Technology enabled Services
JFM	Joint Forest Management
JICA	Japan International Cooperation Agency
JPD	Joint Project Director
JPY	Japanese Yen
LTC	Leave Travel Concession
M&E	Monitoring & Evaluation
MFI	Micro Finance Institutions
MIS	Management Information System
MoD	Minutes of Discussion
MoU	Memorandum of Understanding
MPR	Monthly Progress Report
NGO	Non-Government Organization
ODA	Official Development Assistance
OM	Operation Manual
PA	Protected Area
PAR	Performance Appraisal Report
PB	Pay Band
PCCF	Principal Chief Conservator of Forests
PCR	Project Completion Report

B

PD	Project Director
PF	Provident Fund
PIO	Public Information Officer
PMC	Project Management Consultant
PMU	Project Management Unit
PR	Public Relations
PRA	Participatory Rural Appraisal
PSR	Project Status Report
QPR	Quarterly Progress Report
RC	Reimbursement Claim
RO	Range Officer
RRA	Rapid Rural Appraisal
Rs.	Rupees
RTI	Right to Information
SC	Scheduled Caste
SHG	Self Help Group
SoE	Statement of Expenditure
ST	Scheduled Tribe
TA	Traveling Allowance
TAN	Tax Account Number
TDS	Tax Deducted at Source
TOR	Terms of Reference
TPOFA	Tree Planting Outside Forest Areas
UC	Utilization Certificate
VAT	Value Added Tax
WB	West Bengal
WBAAS	West Bengal Audit & Accounts Service
WBFBCP	West Bengal Forest and Biodiversity Conservation Project
WBFBCS	West Bengal Forest and Biodiversity Conservation Society
WBFD	West Bengal Forest Department
WBFR	West Bengal Financial Rules
WBFS	West Bengal Forest Service
WP	Working Plans

Chapter 1

1 GENERAL INFORMATION

1.1 INTRODUCTION

Government of West Bengal (GoWB) has received a loan from the Japanese International Cooperation Agency (JICA) through Government of India (GoI) for implementation of West Bengal Forest and Biodiversity Conservation Project (hereinafter called “the Project”) across all districts of West Bengal. The 8 year Project with an outlay of Rs. 406.00 crore (JPY 7511.00 million) involves taking up activities in the field of Afforestation, Biodiversity Conservation, Institutional Capacity Development and Community Development. The project also envisages active involvement of NGOs in the field of community mobilization & development; expert individuals, agencies and institutions in technical and specialized fields.

1.2 MODE OF IMPLEMENTATION

The Project is to be implemented through an autonomous Society named “West Bengal Forest and Biodiversity Conservation Society” (hereinafter called “the Society”). The Society has been registered under West Bengal Societies Registration Act, 1961, on 19th July, 2012, at Kolkata vide Registration Number S/1L/93991 of 2012-2013, dated 19.07.2012. The present office of the Society is located at Aranya Bhawan, Block–LA-10A, Sector–III, Salt Lake City, Kolkata-700098, West Bengal.

The Project Management Unit (PMU) under Society will be in-charge of the overall managerial tasks of the Project. Various offices of the West Bengal Forest Department (WBFD) at the Circle, Division and Range levels will implement the Project. At the field level, Division Management Units (DMU) and Field Management Units (FMU) will be established. The Forest Protection Committees (FPC) and Eco-Development Committees (EDC), formed as per the extant resolutions/regulations issued by GoWB shall implement the Community Development Activities. Income Generation Activities shall be undertaken through Self-Help Groups (SHGs) from within the members of FPCs/EDCs.

1.3 SCOPE OF THE MANUAL

The Society, exclusively created for implementation of the project, shall have duly approved set of Financial and Administrative Guidelines and Regulations to carry out various activities of the Project in consonance with the government rules and regulations.

1.4 OBJECTIVES

The objectives of having an exclusive Operation Manual (OM) for the Society are:

1. To provide an exclusive set of administrative and financial framework for efficient, effective and earnest implementation of the project.
2. To cater to project specific needs in a better and organized way.
3. To ensure smooth and seamless flow of funds and adjustments of accounts.
4. To ensure timely and effective implementation of all project components as per the mutually agreed terms and conditions.
5. To ensure proper and effective utilization of project provisions.
6. To efficiently utilize project funds for public welfare by preventing and avoiding cost and time overruns.

1.5 COMPONENTS

The Operation Manual, *inter alia*, includes, details on the following points:

1. The organization structure of the Society.
2. The roles, responsibilities, powers, duties and functions of various authorities in the Society.
3. The roles, responsibilities, powers, duties and functions of various functionaries employed on contract or by deputation in the PMU or DMU.
4. Rules for recruitment of various functionaries employed on contract or by deputation in the PMU or DMU.
5. The system of appraisal of performance of officers/staff on deputation/ under contract to the PMU.
6. The delegation of various Administrative and Financial powers to officers of the PMU/ DMU/ FMU.
7. The detailed Accounting Systems to be followed at various levels including PMU/ DMU/ FMU/ FPCs/ EDCs/ SHGs under the project for implementation and procurement.
8. The detailed procedure of Planning, Budgeting, Preparation of Action Plans, Reporting and Audit.

1.6 AUTHORITY

The OM is a 'binding instrument' for all the Project Units as regards utilization of project funds and implementation of Project activities. It is binding on Project activities at all levels. Unless otherwise mentioned in this Manual, the Rules, Government Orders and Instructions issued by WBFD and GoWB would be applicable.

1.7 APPROVAL AND AMENDMENT

The OM shall derive its authority after approval of the same by the Governing Body of the Society. Subsequent change(s), modification(s), addition(s) and deletion(s) to the OM shall be approved by the Governing Body (GB).

Chapter 2

2 PROJECT IMPLEMENTATION STRUCTURE

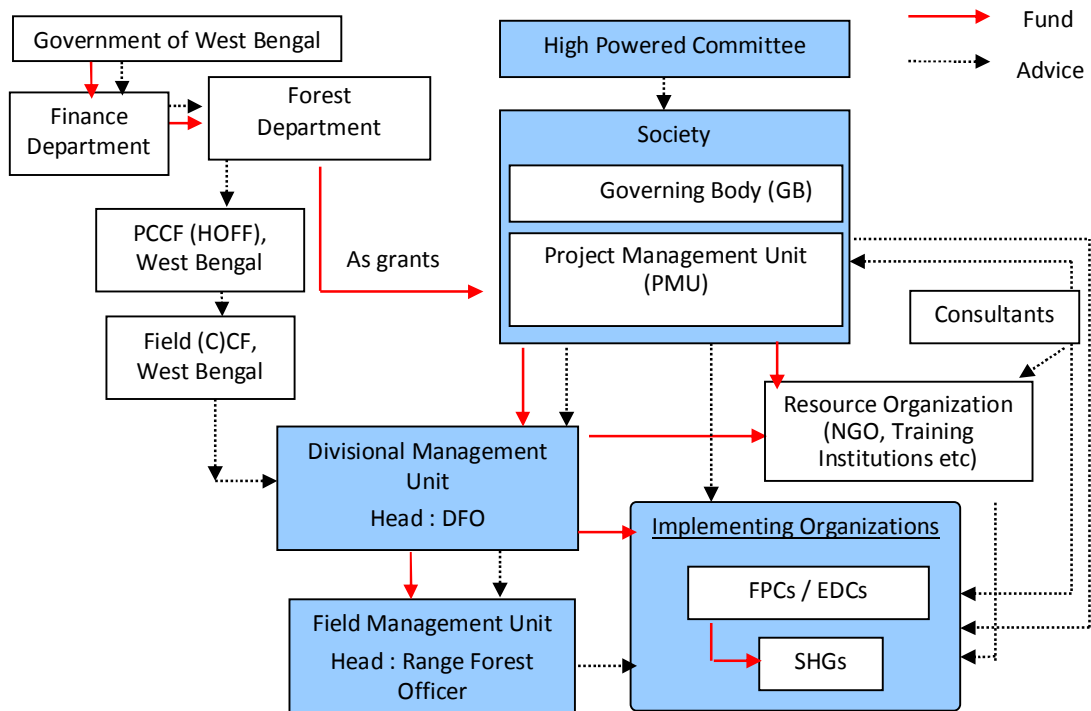
2.1 INSTITUTIONAL ARRANGEMENT FOR PROJECT IMPLEMENTATION

The Project will be implemented by the West Bengal Forest Department through the autonomous Society namely “West Bengal Forest and Biodiversity Conservation Society”. The Society has a Governing Body, which is the highest decision-making institution within the Society. The Society will have a Project Management Unit (PMU), responsible for implementation of the activities of the Project.

In addition, a High Powered Committee (HPC) has been constituted within the State Government to review progress and coordinate with other Departments.

The figure below shows the detailed institutional framework envisaged for the implementation of the Project.

Figure 1: Institutional Framework of the Project



2.2 HIGH POWER COMMITTEE

The High Power Committee (HPC) for the Project has been constituted vide Government of West Bengal, Department of Forests' Notification no. 1048-For dated 09.05.2012. The composition of HPC is as follows:

Table 1: Composition of High Power Committee

Name	Designation
Chief Secretary to the Government of West Bengal	Chairperson
Secretary to the Government of West Bengal, Department of Forests	Member
Secretary to the Government of West Bengal, Department of Finance	Member
Secretary to the Government of West Bengal, Department of Panchayat & Rural Development	Member
Secretary to the Government of West Bengal, Department of Planning	Member
Secretary to the Government of West Bengal, Department of Backward Class Welfare	Member
Principal Chief Conservator of Forests (Head of Forest Force), West Bengal	Member
Principal Chief Conservator of Forests (General), West Bengal	Member
Principal Chief Conservator of Forests (Wildlife) & Chief Wildlife Warden, West Bengal	Member
Project Director of the West Bengal Forest and Biodiversity Conservation Project	Member-Secretary

2.3 POWERS AND FUNCTIONS OF HPC

The High Power Committee has the following powers and functions:

- i. Review the progress of the implementation of the Project.
- ii. Integrate and synergize the efforts of various Departments and other Institutions for the smooth and effective implementation of the Project.

2.4 MEETINGS OF HPC

The High Power Committee shall meet at least once in a year or more frequently, if felt necessary. A minimum of four members shall form the quorum of the meeting of HPC. The HPC may co-opt any other member, if required.

2.5 ORGANISATIONAL SETUP OF THE SOCIETY

The Project will be implemented through "West Bengal Forest and Biodiversity Conservation Society". The Society will have following organizational set-up:

- Governing Body (GB)
- Project Management Unit (PMU)
- Divisional Management Unit (DMU)
- Field Management Unit (FMU)

2.6 GOVERNING BODY

The Governing Body (GB), comprising of the following members, shall supervise the day-to-day working of the Society:

Table 2: Composition of Governing Body

Name	Designation
Addl Chief Secretary / Principal Secretary to Government of West Bengal, Department of Forests	Chairperson
Principal Chief Conservator of Forests, Head of Forest Force, West Bengal	Member
Principal Chief Conservator of Forests, General, West Bengal	Member
Principal Chief Conservator of Forests, Wildlife and Chief Wildlife Warden, West Bengal	Member
Special Secretary to the Government of West Bengal, Department of Finance	Member
Special Secretary to the Government of West Bengal, Department of Forests	Member
Managing Director West Bengal Forest Development Corporation Ltd.	Member
Managing Director West Bengal Wasteland Development Corporation Ltd.	Member
Addl Principal Chief Conservator of Forests, Human Resource Development and Vigilance, West Bengal	Member
Addl Principal Chief Conservator of Forests, - looking after Social Forestry	Member
Principal Chief Conservator of Forests /Addl Principal Chief Conservator of Forests, - looking after Research & Training	Member
Project Director, WBFBC Project	Member-Secretary

2.7 FUNCTIONS AND POWERS OF GOVERNING BODY

The overall administration of the Society shall vest in the Governing Body and the Governing Body shall have all the necessary powers for that purpose, including the powers necessary or proper for the achievement and the furtherance of the objectives

specified in the Memorandum of the Society. The functions of the Governing Body shall, inter alia, include:

- i. Monitoring the financial and physical progress of the programmes of the Society.
- ii. Providing guidance and proposing initiatives and changes in policies, rules and regulation and other such aspects for better and efficient working of the Society.
- iii. Approving plans, proposals etc. prepared and placed by PMU.
- iv. Scrutinizing the agenda for meeting of the HPC.
- v. Any other functions as prescribed by the HPC.

The Governing Body shall have the power:

- i. to manage all affairs, funds and properties belonging to the Society.
- ii. to sanction posts and appoint employees of the Society and regulate the terms and conditions of their services.
- iii. to negotiate, enter into and execute agreements and contracts for and on behalf of the Society and alter, vary, rescind or terminate such agreements and contracts.
- iv. to borrow or raise money for the purposes of the Society, with prior approval of the State Government, upon bonds, debentures, promissory notes and other obligations or securities of the Society or by mortgage, charge, hypothecation or pledge of any property belonging to the Society.
- v. to acquire, by purchase, exchange, gift, lease, hire or otherwise from the Government or other public bodies or private individuals, moveable or immovable properties for the purposes of the Society with no attendant obligation or with such attendant obligation as is not inconsistent with the objectives specified in the memorandum.
- vi. to exchange, sell out, gift out, lease out, let out or otherwise dispose off or alienating any property, in part or whole, belonging to the Society.
- vii. to appoint or engage any advisory or expert body or other body for such purposes of the Society as the Governing Body may deem fit and also to alter, vary, rescind or terminate appointment or engagement of such body or to dissolve such body.
- viii. to induct Invitee Members in the Governing Body.
- ix. to fix or levy fees and other charges for service rendered by the Society.
- x. to access funds from the State or Central governments or Public Sector Undertakings, reputed organizations, NGOs for taking up projects or schemes in keeping with the objectives of the Society laid down in the Memorandum of Association of the Society.
- xi. to institute, conduct, defend, compromise, compound or abandon any suit or legal proceeding by or against the Society.
- xii. to make bye-laws regulating the procedure of the working of various bodies working under the Society, and for matters connected therewith or incidental thereto.
- xiii. to do all such acts and things as are incidental or conducive to the achievement of the specified objectives of the Society.
- xiv. to do such other acts and things, not being inconsistent with the provisions of the regulations of the Society, as may be considered proper to be done by the Governing Body.

2.8 DELEGATION OF POWERS OF GOVERNING BODY

The Governing Body may, from time to time, entrust to or confer upon any body or the Secretary or other officer of the Society such of its administrative, financial and other powers as it deems fit for the proper administration of the Society. Such body or the Secretary or other officer of the Society may, subject to the directions, if any, of the Governing Body, further delegate any of those powers, in so far as they relate to the matters of general administration or matters otherwise requiring the delegation, to such other body or such officer of the Society as may be specified by such body or the Secretary or other officer of the Society, as the case may be. The Governing Body or such body or the Secretary or other officer of the Society may specify the limits within which those powers are to be exercised and may, from time to time, also issue directions in the matter of exercise of those powers.

2.9 MEETINGS OF THE GOVERNING BODY

Meeting of the Governing Body shall be held at least twice a year. Notice of every meeting of the Governing Body, setting out therein the business to be transacted in such meeting, shall be given to every member of the Governing Body at least seven days before such meeting. Not less than half of the total strength of the members of the Governing Body shall constitute the quorum for a meeting of the Governing Body. The Chairperson or, in his absence in the meeting of the Governing Body, a member of the Governing Body, elected by the members of the Governing Body present at such meeting from amongst themselves, shall preside over such meeting. The Chairperson, may, on his own, or through the Secretary, convene a special meeting of the Governing Body for considering therein any piece of business involving a matter of special importance or of urgent nature.

2.10 CHAIRPERSON OF GOVERNING BODY

The Chairperson shall have general superintendence over the functions of the Secretary, subject to the overall direction, control and superintendence of the Governing Body. The Chairperson shall have the power to appoint, by notification, members in the Governing Body, as provided under Regulations of the Society, for such time as may be specified, subject to the prior approval of the State Government.

2.11 PROJECT MANAGEMENT UNIT

In accordance with the contents of the agreed Minutes of Discussion (MoD) (signed on 18th October 2011), establishment of the Project Management Unit (PMU) has been approved vide Government of West Bengal, Department of Forests' Resolution No. 2623-For/G/6M-38/12, dated 21.12.2012.

PMU shall function for the overall project coordination, procurement management, financial management including collating the expenditure statements from field offices and preparation and submission of reimbursement claims to JICA, monitoring and evaluation, and preparation of reports such as Quarterly Progress Reports (QPR) and Project Completion Report (PCR).

As per the Regulation 8 (3) (a) of the Society, prior approval of the State Government shall be obtained by the Society for sanction of posts within the Society. The posts shall be filled up by officers of the Indian Forest Service, West Bengal Forest Service and West Bengal Audit & Accounts Service, on deputation to the Society. Besides, additional support staff shall also be engaged in the PMU.

Various offices of the WBFD at the Division and Range levels will implement the project in the field. The implementing Forest Division shall be designated as the Divisional Management Unit (DMU) and all implementing Ranges under the respective DMU shall be designated as the Field Management Unit (FMU).

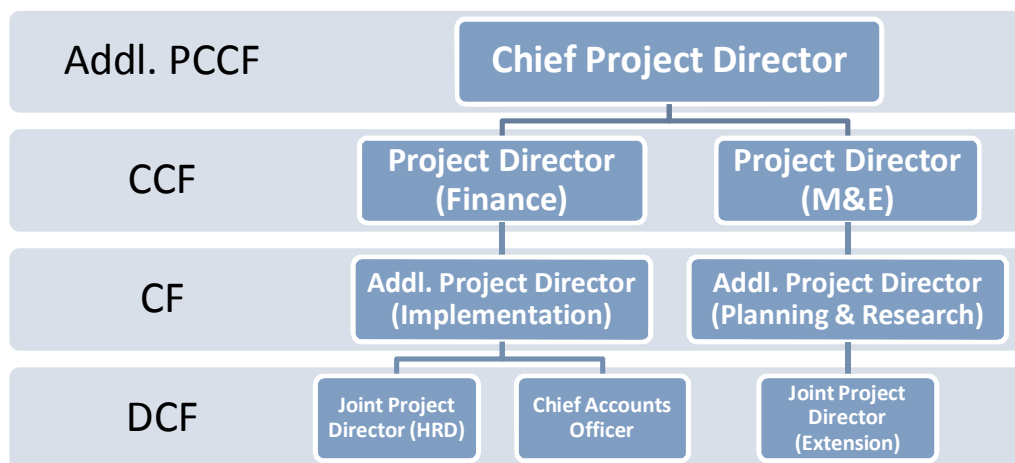
The composition of the PMU will be as follows:

Table 3: Composition of Project Management Unit

Rank	Designation
Addl. PCCF	Chief Project Director
CCF	Project Director (Finance)
CCF	Project Director (M&E)
CF	Addl. Project Director (Implementation)
CF	Addl. Project Director (Planning & Research)
DCF	Joint Project Director (HRD)
DCF	Joint Project Director (Extension)
Deputy Secretary	Chief Accounts Officer

The PMU is headed by Chief Project Director, an officer in the rank of Additional Principal Chief Conservator of Forests who is assisted by two Project Directors in the rank of Chief Conservator of Forests designated as Project Director (Finance) and Project Director (Monitoring & Evaluation).

Figure 2: Structure of PMU



In addition, the following support staff will be engaged through a service provider on contract basis to assist the PMU:

Table 4: Support Staff of PMU

4 Skilled Office Staff	Office Supervisor
	Accountant cum Cashier
	Office Assistant x 2
2 Semi skilled Office Staff	Office Attendant

Receptionist

2.12 CHIEF EXECUTIVE OFFICER AND CHIEF PROJECT DIRECTOR

The Secretary of the Society shall act as the Chief Executive Officer (CEO) of the Society and Chief Project Director (CPD), West Bengal Forest and Biodiversity Conservation Project (WBFBCP). The Secretary shall be directly responsible for the management of the affairs of the Society, subject to the overall direction, control and superintendence of the Governing Body. The Secretary shall have such further duties, responsibilities and powers as may, from time to time, be entrusted to or conferred upon him by the Governing Body.

The Chief Executive Officer shall perform the following duties:

- i. To prepare and disseminate technical, administrative and financial guidelines, instructions, and approvals in connection with the works under the WBFBCP and other programs implemented by the Society.
- ii. To prepare strategies to be adopted, programmes and works to be taken up, and time frame for achieving predetermined specific targets for each Divisional Management Unit (DMU) and Field Management Unit (FMU).
- iii. To supervise and review the progress of all activities under WBFBCP, and other programmes of the Society.
- iv. To carry out day-to-day activities of the Society and overall supervision of WBFBCP, and other programmes being implemented by the Society.
- v. To execute and effectively implement the directions and decisions of HPC and Governing Body.
- vi. To exercise, such power, as may be necessary for achieving the objectives of the Society.
- vii. To perform all such functions and acts necessary for the furtherance of the objectives of the Society within the framework of the rules and regulations laid down for the working of the Society by the GB or the Government.

2.13 DIVISIONAL MANAGEMENT UNIT

The Project would be implemented at the level of Forest Division by the office of concerned Divisional Forest Officer (DFO). For the purpose of WBFBCP, this level has been designated as “Divisional Management Unit” (DMU) vide Department of Forest Resolution no. 2623-For/G/6M-38/12 dated 21.12.2012. The DFO will be the Head of the DMU and would coordinate and facilitate implementation of project under the guidance of the PMU. DFO would be supported by the subordinate staff of the Division for day to day office functioning. This unit will have the following structure:

1. Divisional Forest Officer (DFO) – Head of DMU
2. Asst. DFO / Assistance Conservator of Forests (ACF).
3. Any other Office Staff the DFO may designate for the Project.

A maximum of 2 Supporting Skilled and 1 Semi skilled Staff, to work as Accountant, Computer Operator cum Office Assistant and Office Attendant, may be hired by the DMU under the Project through a Service provider, under the guidance of the PMU.

DMUs will receive project funds directly from the PMU for the implementation of the Project and disburse it to Project implementers such as FMU, FPCs, EDCs, SHGs and NGOs. The DMUs will supervise the activities of those Project implementers and assist

the PMU in planning, fund management, work progress monitoring and documentation at the field level. DMU will report to PMU with copies marked to their respective Circle-in-Charge (Chief Conservator of Forests / Conservator of Forests).

2.14 CONTROLLING OFFICERS

The Circle in-charges (Chief Conservators of Forests/ Conservators of Forests) of the concerned Forest Circles are designated as the Controlling Officers for the implementation of the Project, vide Department of Forest UO no. 415/ACSF/13 dated 26.02.2013. These Officers will exercise full administrative and financial control over DMUs in implementation of the Project. Copies of all directions, instructions and information from PMU to DMU and vice-versa will be marked to the Controlling Officers.

2.15 FIELD MANAGEMENT UNIT

All implementing Range Offices of the DMU are designated as the “Field Management Unit” (FMU) vide Department of Forest Resolution no. 2623-For/G/6M-38/12 dated 21.12.2012. The concerned Range Officer in charge of the Range will head the FMU, supported by the Foresters and Forest Guards of the Range. FMU shall ensure Project implementation at the range level and will have following major functions:

- i. Execution and supervision of works, including hiring of adequate labour etc.
- ii. Technical advice and support to FPCs, EDCs, and SHGs etc. at the village level.
- iii. Prepare technical papers, reports, plans and maps etc.

The FMU will prepare the site specific development plans, prepare necessary materials, undertake the works and document the physical and financial progress.

2.16 STRUCTURE AT VILLAGE LEVEL

Most of project activities at the village level shall be undertaken in Joint Forest Management (JFM) mode. These activities shall be started with Community Mobilization. Project activities shall be undertaken by following peoples’ bodies:

- i. Forest Protection Committees (FPCs)
- ii. Eco Development Committees (EDCs)
- iii. Self-Help Groups (SHGs)
- iv. Beneficiary Groups (BGs)

2.16.1 FOREST PROTECTION COMMITTEE

Forest Protection Committee (FPC) is people’s body formed, in order to ensure adequate and quality community participation for forest protection and management. FPCs are formed and governed in accordance with the JFM resolutions (Resolution No. 5969-For dated 03.10.2008 for North West Bengal, Resolution No. 5970-For dated 03.10.2008 for DGHC Areas, Resolution No. 5971-For dated 03.10.2008 for South West Bengal). Activities under the components of Afforestation, Biodiversity and Community Development shall be conducted in 550 FPCs (450 in South West Bengal and 100 in North West Bengal).

2.16.2 ECO-DEVELOPMENT COMMITTEE

Eco Development Committee (EDC) is people’s body formed as per the Resolution No. 3841-For/d/11M-7/95, dated 26.06.1996 on Eco-Development Committees in

Protected Areas, where land belongs to Protected Area (declared as per the provision of Wild Life Protection Act 1972). EDC functions to ensure adequate and quality community participation for protection and management of Protected Area including wildlife. Biodiversity Conservation component shall be undertaken in 50 EDCs in North West Bengal.

2.16.3 SELF-HELP GROUPS

SHGs formed from the household members of the FPCs and EDCs in order to improve their livelihoods through IGA, will be encouraged and their skill sets upgraded to undertake suitable income generating activity. SHGs shall be formed as per the laid down guidelines by GoWB in order to facilitate the Bank linkages.

2.16.4 BENEFICIARY GROUP OUTSIDE FOREST AREAS

The component of “Tree Planting Outside Forest Areas” (TPOFA) will be implemented in available government land with the objective of mitigating the biotic pressure on forest by increasing forest resources from outside recorded forest area in accordance with the State Resolution for Social Forestry issued vide Government Order 2914-For/D/6m-3154-dt 22/07/1986. Plantation sites will be managed by Beneficiary Groups (BGs) (comprising of economically backward people and Schedule Caste and Tribe), selected by the Executive Committee (EC) formulated in each selected beneficiary village.

2.16.5 EMPOWERMENT OF FPC/EDC

FPCs/EDCs shall be empowered to undertake project activities and shall be trained to manage funds in an efficient and transparent manner. Funds shall be transferred to FPC/EDC in a phased manner by DMU on the basis of their approved micro plan. The accounts of FPC/EDC shall be audited on an annual basis.

The accounts of FPC/EDC for the Project shall be operated jointly by the Forest Official (Member Secretary, FPC/ Joint Convener, EDC) and a Member of the Executive Committee, duly authorized by the Executive Committee. Nomination of the authorized member shall be recorded in the resolution register of the FPC/EDC. In addition, another member of the FPC/EDC (other than Forest Official or Member Secretary) shall be nominated as the Treasurer. Information regarding these nominees shall be recorded in a register, to be kept in the office of the Forest Official of FPC/EDC, as follows:

- i. Designation (Joint Signatory or Treasurer)
- ii. Name.
- iii. Detailed address.
- iv. Specimen Signatures (to be attested by a member of the executive committee and the Forest Official).
- v. Passport size photograph.

2.17 PROJECT MANAGEMENT CONSULTANT

The Project Management Consultant (PMC), a technical group consisting of international and national level specialists on Forestry, Biodiversity Conservation, Community Development, Tree Plantation outside Forest, Capacity Building, Monitoring and Evaluation and GIS & MIS will assist PMU and all the stakeholders with technical inputs, new and better ideas and advices for effective implementation of the Project. The objective of the consulting services is to provide the PMU/ DMU/ FMU of the Project with technical guidance and policy initiatives related to the Project for smooth and quality implementation of the Project activities. The Project Management Consultant is expected to provide services for overall management of the Project in particular, including:

(A) Project Management:

- i. Assist the Project Management Unit (PMU) in works related to the Project. For this purpose the consultant shall rope in the services of experts and/or facilitators in related fields with specific tasks and responsibilities, within the scope of work described below.
- ii. Liaise with JICA for the purpose of Project implementation and monitoring.
- iii. Assist the PMU in preparation of the annual action plan for the project implementation and consolidation of project annual work schedule.
- iv. Assist the PMU in supervision and providing technical guidance to Divisional Management Units (DMUs), Field Management Units (FMUs), FPCs, EDCs, SHGs, Resource Organizations such as Vocational Training Institutions, NGOs, Micro-finance Institutions etc.
- v. Assist PMU in review, updating, formulation of management and technical manuals/guidelines/handbooks/modules and protocols related to the Project in English and vernacular language.
- vi. Assist the PMU in preparing, designing and presenting project related information/dissertation/analysis and also take part in interactions on this as and when called for.
- vii. Assist the PMU/DMUs/FMUs in strengthening implementation mechanism for various components of the Project.
- viii. Assist PMU in implementation, operation and maintenance and establishing a proper monitoring and evaluation system for the Project.
- ix. Assist the PMU in designing participatory monitoring and evaluation methods enabling FPCs/EDCs/SHGs in assessing their progress, tracking the impact of their actions and revising their monitoring strategies accordingly.
- x. Assist the PMU in designing a list of quantitative and qualitative indicators, along with suitable methodology and tools for recording each one of them, for performance monitoring of the Project field activities, consistent with the Project objectives.
- xi. Assist the PMU/DMUs/FMUs in preparation and development of appropriate monitoring and reporting system, Management Information System including financial and physical achievements.
- xii. Assist the PMU in designing and/or developing training modules and schedules for DMUs, FMUs, FPCs, EDCs and SHGs.
- xiii. Assist the PMU in designing overseas training programs and in making logistic arrangements for the programs.
- xiv. Assist the PMU in preparation of reimbursement claims based on Statement of Expenditure (SoE).
- xv. Assist PMU and DMUs in procuring and supervising the various resource organizations including NGOs, contractors for baseline survey, construction contractors and other contractors that may be needed for the project

(B) Project Implementation at the field level:

- i. Provide assistance and guidance to DMUs/FMUs on community mobilization and development, formation of peoples' bodies like FPCs/EDCs/SHGs and facilitate Income Generation Activities (IGA) including establishment of financial and market linkages.
- ii. Assist PMU in selecting specialized NGOs for Micro-financing, by utilizing the results of the surveys conducted by the experts related to ODA loans, to be despatched by JICA.

- iii. Assist PMU/DMUs in monitoring the performance of NGOs and organizations involved in the Project.
 - iv. Provide technical assistance to the PMU/DMUs/FMUs for supervision and management of the Project components such as Afforestation, Biodiversity Conservation and Community Development activities etc.
- (C) National and International training/ workshops/ exposure programmes:
- i. Provide guidance and suggestion on training programmes, training organizations/ suitable destination/ institutes/ persons for the capacity building of West Bengal Forest Dept, NGOs and FPCs/ EDCs.

2.18 NON-GOVERNMENTAL ORGANIZATIONS

Non-Governmental Organizations (NGOs) shall be hired by DMU with approval of PMU on a contractual basis to undertake micro planning, microfinance, social mobilization and institution building activities and to provide support for income generation activities. The NGOs, broadly speaking, shall be engaged for the following set of activities:

- i. To suitably and adequately mobilize FPCs/EDCs members for various activities of the project.
- ii. To hold several Participatory Rural Appraisal (PRA) exercises for community consultation for sub groups such as SC/ST, women group etc.
- iii. To prepare Micro Plan including Forest Dwellers Development Plan of the village under the guidance of DMUs after adequate PRA exercises and sufficient sensitization of the FPCs/EDCs members.
- iv. To develop capabilities among the FPCs/EDCs members to coordinate, manage and monitor and evaluate the progress of various components and activities of the project against the intended project objectives.
- v. Identification/selection of SHGs and assisting SHGs in preparing plans and properly executing chosen micro enterprise activities.
- vi. To support preparing feasible business plans for SHGs.
- vii. To assist in adequately orienting and sensitizing the other NGOs/ experts, functionaries of various line departments and independent agencies actively working in the project village for establishing effective inter-sectoral linkages.
- viii. To coordinate and liaison with technical and vocational training institutes available in the region for adequate capacity building of the FPCs/EDCs formed in the project.
- ix. To assist DMUs/FMUs in monitoring the progress of community development activities and IGAs in line with the Project
- x. To generate adequate skills in the community to realize and sustain the benefits of the project in their lives.
- xi. To explore forward linkages for SHG executed micro-enterprise, identify market avenues and develop suitable interface mechanism.
- xii. To explore possibility of up scaling and linkaging with Micro Finance Institutions/Rural Banks.

The NGOs will be employed by selection through open competition. The qualification, procedure and process of selection and appointment for each post shall be as decided and approved by the PMU. PMU shall prepare the guidelines and specific Terms of Reference with regard to procurement of NGOs for the project. The general eligibility criteria for NGOs shall include:

- i. Should be registered under the Indian Societies Registration Act / Indian Trust Act / Company Act for a minimum of five years.
- ii. Proven experience of working for two/ three years in relevant sector
- iii. Scale of operation during the previous two years should be at least 25% of value of the Project Activities proposed to be handled by NGOs.
- iv. Field presence for at least two years in the district in which the concerned FMUs are located.

2.19 EXTENSION WORKERS

In the Project it is proposed to hire Extension Workers (EWs) from the project villages to support undertaking various activities by FPCs/ EDCs such as record keeping, accounting etc. The payment for these workers shall be borne by the Project during the Project implementation period. There will be one extension worker for 5 FPCs/ EDCs. The required qualification for extension worker shall be young (preferably within 30 years of age), an active member of FPCs/ EDCs and be atleast class 8th pass. After the Project completion, FPCs/ EDCs may continue services of extension workers at their own cost. Suitable eligibility criteria, selection procedure, quantum and method of remuneration, performance appraisal etc. would be decided by the PMU for EWs.

2.19.1 DUTIES AND FUNCTIONS OF EXTENSION WORKERS

The selected EW is expected to broadly perform the following functions:

- i. To communicate and coordinate with various participating agencies including functionaries of forest department, officials of other line department and agencies as well as the eminent people of the area
- ii. To keep and maintain the records and other documents of the FPC/EDC
- iii. To facilitate easy communication with FPC/EDC
- iv. To motivate FPC/EDC members for better management of project activities as well as better management of resources of the village
- v. To inform the forest officials about any act of violation of forest rules and regulation in the village.
- vi. To assist forest department in preventing damage to forest and wildlife

An MOU would be entered into between the FPC/EDC and the EW for the purpose of the Project. EWs performance would be assessed against the works depicted in the MOU. The FPC/EDC would be responsible for performance of the EW. NGOs would also be expected to monitor the work and performance of EW. Once selected, suitable training and capacity building of EW would be done by DMU with the support of associated NGOs.

2.20 LINKAGE OF THE PROJECT WITH WBFD

The Governing Body of the Society provides the linkage with the Forest Department. The GB is chaired by Additional Chief Secretary (Forests), Government of West Bengal, with the Principal Chief Conservator of Forests (HoFF), and Principal Chief Conservator of Forests (Wildlife) & Chief Wildlife Warden, as its members. Further, the actual implementation of the Project shall be done by the regular Divisions and Ranges of the Department which shall be supervised by the respective (Chief) Conservators of Forests. These offices of WBFD would provide necessary instructions, directions and guidance to DMUs/FMUs for compliances and facilitation of Project work.

2.21 LINKAGE OF THE PROJECT WITH GoWB

The High Power Committee of the Project, having the Chief Secretary as Chairperson, the Addl. Chief Secretary, Forests, West Bengal, and Principal Secretaries of other major related departments as members, shall provide necessary platform for convergence with other departments of GoWB.

CHAPTER 3

3 PROJECT IMPLEMENTATION MANAGEMENT

3.1 PROJECT AREA AND COMPONENTS

The Project is proposed to be implemented all over the State of West Bengal.

The activities to be undertaken in the Project have been put under the following components or Packages:

- i. Afforestation
- ii. Biodiversity Conservation
- iii. Community Mobilization/Development
- iv. Institutional Capacity Development
- v. Consulting Services

Table 5: Project Component & Target Area

Component	Project Target Area
Afforestation	30 Division
Biodiversity Conservation	17 Division, 8 Protected Areas
Community Development	550 FPCs/50EDCs in 23 Divisions
Institutional Capacity Development	Entire State

All project activities at the village level shall be undertaken in Joint Forest Management (JFM) mode. The 600 targeted FPCs/EDCs shall be selected in batches, based on the stipulated criteria. Services of local NGOs shall be sought to catalyze inputs of civil society for long term sustainability of the project activities.

The number of FPCs/EDCs can be altered in exceptional cases only after approval from GB and with the concurrence of JICA India Office. The final list of FPCs/EDCs shall be prepared by PMU in consultation with the DMUs, and approved by GB.

3.2 BENEFIT SHARING FOR FPC/EDC

The sharing of benefits with the FPCs/EDCs shall be in accordance with extant JFM Resolutions of Government of West Bengal.

3.3 PERFORMANCE APPRAISAL OF FPCs, EDCs & SHGs

Growth, development and progress of FPCs/EDCs would be systematically monitored and reviewed on a regular basis at the PMU and DMU level. For this purpose appropriate reporting and feedback mechanism shall be put in place by the PMU. Quality and quantity of work done/activities undertaken by the FPCs/EDCs shall be closely inspected and monitored.

The transactions in the bank accounts of FPCs/ EDCs (Community Development Fund and Revolving Fund) shall be checked every month by FMUs. They shall be audited annually by chartered accountants by WBFDs’ own budget. Services of associated NGOs would be solicited for the purpose of regular appraisal of the performance of FPCs/EDCs and to strengthen their competencies. Utilization of funds, performance appraisal and monitoring of FPCs/EDCs shall be carried out as per guidelines issued by PMU.

3.4 PERFORMANCE APPRAISAL OF NGO

NGO Procurement guidelines shall be prepared by PMU. Procurement of services of NGOs would be done by respective DMUs. DMU shall be responsible for conducting regular and objective appraisal of the performance of associated NGO in accordance with the terms and conditions of procurement. In addition, PMU may also conduct performance appraisal of NGOs associated with the project at regular intervals, directly or by delegating responsibility to DMU or through any other suitable agency.

3.5 IMPLEMENTATION FACILITATING INSTRUMENTS

In order to effectively implement the planned work activities, facilitating instruments such as Guidelines, Manual and Handbooks shall be prepared. The objective of these instruments is to provide requisite knowledge, guidance, information and experiences on various technical issues to the personnel/stakeholders associated with the Project.

Table 6: Some Facilitating Instruments

Type	Definition	Topic
Manual	It is a set of instructions, which guide a business/ activity process	i. Operation Manual ii. Micro Planning iii. IGA iv. Project Management v. Monitoring & Evaluation
Guideline	Any document that aims at streamlining particular processes according to a set routine/ process. To follow a guideline is not mandatory but it intends to assist to observe a procedure. Guidelines are an essential part of the larger process of governance.	i. Procurement of NGOs ii. Micro Planning iii. Micro Finance iv. Income Generating Activities v. Linkages with FI & Banks vi. Project Management, Monitoring & Evaluation
Handbook	It is a type of reference work, or other collection of directives, instructions, that is intended to provide ready reference	i. Micro Planning ii. FPC/EDC Management and Administration iii. SHG Formation & Management iv. IGA and Business Scale Up v. Monitoring and Evaluation vi. Financial and Accounting procedures vii. Afforestation in forest areas viii. Tree Planting Outside Forest

	<ul style="list-style-type: none"> ix. Nursery Planning, Development and Management x. Biodiversity Conservation xi. Community Development activities
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The PMU is authorized to effect any change, modification, addition, deletion of any content(s) in Manual(s), Guideline(s) and Handbook(s), in the interest of Project Implementation, except in the Operation Manual (can be modified with approval of GB only).

3.6 CONVERGENCE OF DEVELOPMENT INITIATIVES

Duly approved Micro-plan, prepared after detailed PRA/RRA exercise by the NGO shall form the basis of taking up activities in any FPC/EDC under the project. The Micro-plan shall reflect all set of activities that need be taken up in the village and their dynamic relationships. At the PMU/DMU level, efforts would be made to get the activities reflected in the Micro Plan but not covered under the project, implemented, by coordinating with concerned line department/agencies, to achieve synergy.

Such convergence would help strengthening the output(s) of the Project. Since Project activities are also envisaged on Community land, Village Pasture land, adequate written consent would be sought from owner department (e.g. Revenue Authorities in case of Community land, Gram Panchayat in case of village pasture land) prior to initiation of Project work.

3.7 PROJECT PHASE OUT

At the completion of the Project, all assets and liabilities created during the Project implementation at FMU, DMU and PMU levels will be transferred to WBFD.

CHAPTER 4

4 PLANNING AND BUDGET

4.1 ANNUAL ACTION PLAN

Annual Action Plan for each Financial Year will be prepared by PMU taking inputs of annual plans of DMUs. Since decentralized participatory approach is adopted for Project Implementation, FPCs/EDCs will also work on developing Micro-plans with the help of NGOs. These will be merged into annual plans thereafter. The Annual Action Plans of the DMU will be integrated into the Annual Action Plan of the Project at PMU level. This Annual Action Plan of the Project will be approved by the GB of the Society. Performance of Annual Action Plan will be part of the Annual Report for each financial year of project implementation. The steps for Annual Plan are as:

- i. The DMUs will work out the Action Plan in consultation with the FMUs and FPC/EDC and finalize the same within their respective DMUs.
- ii. While finalizing the Action Plan, an estimate of expenditures involved during the year shall also be made.
- iii. The Action Plan along with the estimate and funds requirement shall be sent to the PMU with intimation to the respective Controlling Officer, following the prescribed time-lines. While projecting the funds requirement, the possible unspent balance that may be available with DMU at the end of the year should be taken into consideration.
- iv. The PMU on receipt of the proposals from the DMUs shall consolidate them along with their own office requirement and place them before the GB for approval.
- v. The GB after due consideration or modification, shall accord approval.

In order to accomplish this task in timely manner *i.e.* prior to start of a financial year, the following time-line shall be strictly adhered to:

Table 7: Time-line for Annual Action Plan

Milestones	Task to be performed	Date for completion of task	Responsible point(s) of Action
1 st	Finalization of Annual Action Plan for next FY for each village by FMU based on Approved Micro-plan and reporting to DMU	05 January every year	FMU
2 nd	Consolidation and finalization of Annual Action Plan for next FY for the DMU and reporting to PMU through concerned	31 January every year	DMU/(C)CF

Milestones	Task to be performed	Date for completion of task	Responsible point(s) of Action
	(C)CF		
3 rd	Consolidation and finalization of Annual Action Plan for next FY for each DMU and Project and sending back to DMU for final comments (if any) through concerned (C)CF	15 February every year	PMU/(C)CF
4 th	Reporting back by DMUs	28 February every year	DMU
5 th	Consolidation and finalization of Annual Action Plan for next FY for each DMU and Project by PMU	10 March every year	PMU
6 th	Approval of Annual Action Plan for next FY by the Governing Body	20 March every year	PMU

4.2 BUDGET

- i. Budget generally depicts the estimated receipts and the estimated expenditures for the next financial year. The budget process should, therefore, start from the month of October.
- ii. Calculate “Revenue Receipts” as resources of the Society
 - a. PMU, DMUs & FMUs should estimate the funds that would remain unspent by the end of 31st March. Such unspent amount will come under the category “Unspent balance of the Current year”.
 - b. The balance in the bank a/c of the PMU, DMU & FMU will come under the category of “funds available in bank account”.
 - c. Grants to be received from GoWB, as per budget provision from GoI or from any other source shall be taken into account.
- iii. Calculate “Capital Receipts”
 - a. Loans allowed to be raised by Society
- iv. Calculate “Revenue Expenditure”
 - a. Projected works in the next financial year (to be decided by the end of December) along with the estimated expenditures.
 - b. All other expenditures relating to the Society shall come under the category of Revenue Expenditure.
- v. Calculate “Capital Expenditure”
 - a. Projected works in the next financial year (decided by the end of January) along with the estimated expenditures therefore.
 - b. Loan repayment, if any.
 - c. Expenditures on account of Capital assets, if any
- vi. While framing the Budget the Revenue Receipts and the Capital Receipts are to be shown separately on the receipt side of the budget supported by details of Revenue Receipts and Capital Receipts.
- vii. Similarly, on the expenditure side of the Budget, Revenue Expenditures and Capital Expenditures are to be shown separately supported with details of such expenditures head wise.
- viii. The budget shall be prepared by Addl. Project Director (Implementation), supported by a Budget Committee consisting of the following members:

Project Director (Finance)	Chairperson
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- | | | |
|--|--|------------------|
| | Project Director (M&E) | Member |
| | Addl. Project Director (Planning & Research) | Member |
| | Addl. Project Director (Implementation) | Member Secretary |
- ix. The Budget Committee should first meet in the first week of December and decide on the strategy and work plan & fund requirements as per approved work plans.
 - x. Subsequently the Budget thus prepared shall be placed before the Governing Body for approval.
 - xi. The Budget Committee may sit at the end of each quarter and review the progress of work done and find out the reasons for variances. They may recommend remedial measures if required.

4.3 REPORTING

4.3.1 MONTHLY PROGRESS REPORT

Monthly Progress Reports (MPR) produced at the FPC, EDC level which is to be consolidated at the FMU/DMU level, shall contain the main activities implemented, any notable problems or issues, main activities planned for the next month, and recommendations or suggestions by the PMU. It shall contain summary of expenditure incurred during the month and the status of any account or cash balances. The NGOs shall report to FMU and DMU. FMU reports will contain summaries of progress made in FPC/EDC, complemented by summaries of progress made by the FMU and NGOs. The required proforma will be prescribed by PMU.

4.3.2 QUARTERLY & ANNUAL PROGRESS REPORT

Quarterly Progress Reports (QPR) and Annual Progress Report (APR) shall be used for reporting in the Monitoring and Evaluation system. These Reports will be produced by the PMU, based on the MPRs.

Table 8: Schedule of Report Submission

Activity	At FMU	At DMU	At PMU
Monthly Report	10 th of next month (e.g. report pertaining to April month should get compiled and submitted by 10 th of May).	15 th of next month (e.g. report pertaining to April month should get compiled and submitted by 15 th of May).	25 th of next month (e.g. report pertaining to April month should get compiled and submitted by 25 th of May).
Quarterly Report			25 th day of next quarter (e.g. report pertaining to April-June quarter should get compiled and submitted by 25 th of July).
Annual Report			25 th May of next financial year (e.g. report pertaining to April 2013-March 2014 financial year should get compiled and submitted by 25 th of May 2014).

4.4 INTRA-PROJECT PLANNING & COORDINATION

Reviews are one of the best methods for progress (both physical and financial) and performance tracking.

Table 9: Internal Meeting Roster

Schedule Agency	Participants	Frequency	Location	Responsibility: Agenda/ Minutes
PMU	HPC	Annual	To be decided by Chair	PMU
PMU	GB of Society	Bi-Annual	PMU Office	PMU
Project Management Consultant	Team Leader & All experts	Quarterly	PMU Office	PMU
PMU	All DMUs and PMC	Quarterly	PMU Office or as specified from time-to-time	PMU
DMU	All FMU, NGO Coordinator, FPC/ EDC	Quarterly	DMU office	DMU
FMU	NGO, FPC/EDC	Monthly	FMU	FMU

The major deliverables of the meetings would be follow-up of ongoing activities, trouble shooting, assessment of performance, incorporation of course corrections etc.

Chapter 5

5 ROLES AND RESPONSIBILITIES

5.1 INTRODUCTION

The Project will be implemented through the autonomous Society named “West Bengal Forest and Biodiversity Conservation Society”. The Project Management Unit (PMU) under Society will be in-charge of the overall managerial tasks of the Project. Various offices of the West Bengal Forest Department (WBFD) at the Circle, Division and Range levels will implement the Project. At the field level, Division Management Units (DMU) and Field Management Units (FMU) with the Forest Protection Committees (FPC), Eco-Development Committees (EDC) and Self-Help Groups (SHGs) implementing the Community Development Activities, Income Generation Activities etc.

5.2 PROJECT MANAGEMENT UNIT

The Chief Project Director as the Head of the project will monitor and supervise the functions of the Project Directors and staff working in the unit. The Chief Project Director may reallocate the subjects / works amongst the officers and staff of the Society for smooth implementation of the Project. The PDs would seek approval of the Chief Project Director on all matters except those related to routine monitoring and supervision.

5.3 RESPONSIBILITIES IN PMU

5.3.1 CHIEF PROJECT DIRECTOR

- i. Issue technical, administrative and financial guidelines, instructions and approvals in connection with the Project and the Society.
- ii. Supervise and review the progress, plan, implement, manage, and monitor all activities under the Project and the Society.
- iii. Performance appraisal of Project staff.
- iv. Performance appraisal of Project Management Consultants.
- v. Appraise the Governing Body and High level Empowered Committee on the progress of the implementation.
- vi. Maintain communication and compliances with JICA.
- vii. Exercise such powers (including facilitating) as may be necessary, including assignment of works to various officers of the PMU for achieving the objectives of the Project.

5.3.2 PROJECT DIRECTOR (FINANCE)

- i. Assist CPD to plan, implement, manage, and monitor all the activities related to administration and finance.

- ii. Assist CPD in appraisal of performance of staff.
- iii. Assist CPD in organizing meetings, preparation of Agenda, Minutes of Discussion of HPC and Governing Body.
- iv. Assist CPD to maintain link with Consultants of the Project Management Consultant (PMC)
- v. Assist CPD in matters of co-ordination with JICA, State Planning/ Finance/ Forest Departments.
- vi. All confidential matters and other works assigned by CPD.
- vii. Regular Management, Supervision, Control of administration & finance relating to PMU, DMU & FMU
- viii. Management of contracts & procurement, general documentation.
- ix. Consolidation of annual budget, control fund disbursement, documentation for reimbursement claims, consolidation of Statement of Expenditures (SoEs), & UCs, facilitation of auditing.
- x. Selection of specialized NGOs for Micro Finance for supporting Income Generation Activities (IGA).
- xi. Coordinate the Afforestation component.
- xii. Coordinate the Community Development component.
- xiii. Procurement of services under the Project including contractual staff at PMU, DMU and FMU.
- xiv. Oversee the infrastructure (buildings etc) and training modules of Capacity Development component. This includes overseas trainings and their preliminary plans including standards of cost items (transportation/ accommodation/ allowance etc).

5.3.3 PROJECT DIRECTOR (M&E)

- i. Assist CPD in Management, Supervision, Control of planning & implementation relating to PMU, DMU & FMU.
- ii. Assist CPD with works related to research activities including those under Biodiversity Conservation component.
- iii. Facilitation of Convergence activities with other Line Departments
- iv. Review and consolidation of annual action plans of DMUs, annual budget requirement, Assistance to Working Plan Division to updating Divisional Working Plan for project divisions, Supervision to micro-planning activities, Overseeing of FPC/EDC contracting.
- v. Assist & submit updated information to CPD regarding Income Generating Activities, Community Mobilization & performance of NGOs working in field.
- vi. Assist & submit updated information to CPD in Evaluating & Monitoring of all components and help in preparation of Evaluation Reports.
- vii. Preparation of M&E Guidelines, Management of Baseline database.
- viii. Management & Supervision of the GIS Centers
- ix. Procurement of IT related equipment.
- x. Co-ordination with the Forest Officials other than PMU for utilization of GIS Cell for various activities of the Department.
- xi. Development of website of Project.
- xii. Maintenance & administration of the MIS developed under the Project, coordinate and monitor the Data Entry, generation of Monthly Progress Reports.

- xiii. Preparation of Operational Manuals for Micro Plan including Forest Dwellers Development Plan, FPCs/ EDCs/ SHGs activities, Community Development Fund and Revolving Fund for FPCs/EDCs.
- xiv. Coordinate the Biodiversity Conservation component.
- xv. Compilation of Monthly Progress Reports (MPR), submission of Quarterly Progress Reports (QPR), updating the Project Status Report (PSR), Component-Wise Project Status Sheet (CW-PSS).

5.3.4 ADDITIONAL PROJECT DIRECTOR (IMPLEMENTATION)

- i. Assist the PD (Finance) for the works assigned to PD.
- ii. Management and supervision of Consulting Services
- iii. Supervise works of CAO.
- iv. Manage the Afforestation component.
- v. Manage the Community Development component, such as Planning, management, supervision of community organization, Supervision of micro-planning, Capacity development of FPC/EDC members
- vi. Procurement of goods and materials under the Project.
- vii. Release of funds for to DMU.
- viii. Preparation of Micro Plans, Forest Dwellers Development Plans.

5.3.5 ADDITIONAL PROJECT DIRECTOR (PLANNING & RESEARCH)

- i. Assist the PD (M&E) for the works assigned to PD.
- ii. Assist & submit updated information to PD (M&E) for each project activity.
- iii. Assist the PD (M&E) in carrying out the research work related matters and provide information for publication of research reports.
- iv. Manage the Biodiversity Conservation Component - Habitat Management activities, Man-Animal conflict mitigation, Management Plan of Protected Areas, Research under this component.
- v. Supervise and guide the conduct of baseline survey, Mid-Term Evaluations, End-Term Evaluation and the publication of the related reports.

5.3.6 CHIEF ACCOUNTS OFFICER

- i. Assist PD (Finance) to develop and manage the system for finances in the Project
- ii. Management of accounts, execution of fund disbursement
- iii. Preparation of documents for Reimbursement, Commitment, SOE.
- iv. Submission of performance evaluation result including the Indicators, EIRR, and the relevant data/assumptions adopted to arrive at the Indicators.
- v. Supervision of Ex-Post Procurement Audit, Accounts and Internal Audit.
- vi. Management of contracts & procurement, general documentation.
- vii. Dealing with Income Tax, VAT, and other related matters.
- viii. Conduct and supervise audit by a firm of Chartered Accountants.
- ix. Processing of Bills of PMU.
- x. Vetting and clearance of estimates, tenders documents, etc for procurement of goods and services.
- xi. Maintain links with Finance Department and Forest Department for smooth transfer of funds to PMU

5.3.7 JOINT PROJECT DIRECTOR (HRD)

- i. Assist APD (Implementation) in works assigned to APD.
- ii. Assist & submit updated information to APD (Implementation) in the field of co-ordination and organization after interacting with various organizations for training of DMU/ FMU/ SHG/ FPC / EDC. Study Tours / Training (National & International) of personnel associated with the Project.
- iii. Coordinate, manage and maintain the office and labour related matters of the Project and assist the PMU in the same, including management of Office and other staff of the PMU, HR matters relating to DMU & FMU.
- iv. Deal with all legal issues pertaining to PMU.
- v. Function as the Office Master and Drawing & Disbursing Officer of PMU.

5.3.8 JOINT PROJECT DIRECTOR (EXTENSION)

- i. Assist APD (P&R) in works assigned to APD.
- ii. Assist & submit updated information to APD (P&R) in planning for providing platform to SHGs for marketing of their products etc.
- iii. Publication of Quarterly News Letter, Brochure, Media (Electronic & Print) etc.
- iv. Conduct public awareness campaign in Project area through publication, guidance and orientation, before Micro Plan preparation and during Project implementation, to obtain strong community support for the Project, particularly in security concerned areas.
- v. Provide proper guidance for implementing TPOFA to individual beneficiaries to explain the duties, responsibility and rights of individual beneficiaries and Gram Panchayat.
- vi. Responsible for Public Relations (making brochures of the Project, putting plates or signboards at the Project sites, organizing an opening / inauguration ceremony for the Project, etc. for creating awareness and information dissemination).
- vii. Maintain Visual Record of the Project as a “project life history”.
- viii. Function as Nodal Officer for the Website of the Project / Society.
- ix. Function as Public Information Officer (PIO) under Right to Information Act (RTI).

5.3.9 SUPPORT STAFF OF PMU

There will be 6 support staff at PMU to assist the Chief Project Director, Project Directors, Addl. Project Directors, Joint Project Directors and the Chief Accounts Officer, as under:

4 Skilled Office Staff	Office Supervisor
	Accountant cum Cashier
	Office Assistant x 2
2 Semi skilled Office Staff	Office Attendant
	Receptionist

The duties and responsibilities of the different categories of support staff will be assigned by the CPD. Additional staff, as required, will be engaged with the approval of the Governing Body.

5.4 CONTROLLING OFFICERS

1. General supervision and facilitation of all Project works with full administrative control over DMU.
2. Review/ ensure the works are carried out in accordance with Project objectives and approved Working Plans.
3. Accord sanctions and other administrative instruction in accordance with the norms and procedures of WBFD and the Society.
4. To see that all financial transactions are carried out in accordance with the OM.
5. Exercise necessary checks and balances to ensure the quality and quantity of the works executed by the DMUs.
6. Co-ordinate research matters of area under the Project.

5.5 DIVISIONAL MANAGEMENT UNIT

The Project would be implemented at the level of Forest Division by the office of concerned Divisional Forest Officer (DFO). For the project purpose, this level is designated as “Divisional Management Unit” (DMU). The DFO, as the Head of the DMU will coordinate and facilitate implementation of project under the guidance of the PMU.

The roles and responsibilities of the Head DMU shall be to manage, control and supervise effective implementation of the Project at Division level, facilitate reporting, information flow, financial transactions regarding the Project, provide technical guidance to FMUs, engage NGOs and other such support systems as and when required, coordinate with other departments and agencies at the District Level etc.

5.6 FIELD MANAGEMENT UNIT

Each Range Office of the project is designated as the “Field Management Unit” (FMU). The concerned Range Officer in charge of the Range, as head of FMU, will ensure Project implementation at the range level and will have following major functions:

- i. Execution and supervision of works, including hiring of adequate labour etc.
- ii. Technical advice and support to FPCs, EDCs, and SHGs etc. at the village level.
- iii. Prepare technical papers, reports, plans and maps etc.
- iv. Prepare the site specific development plans, prepare necessary materials, undertake the works and document the physical and financial progress.

The Deputy Ranger/Forester/ Forest Guard of the Forest Beat in which the Project Village lies, shall perform all such duties and functions as are assigned as per the extant Government Resolutions on JFM.

If felt necessary, other forest personnel posted in the Range may also be engaged in specific functions related to the Project namely to assist in administrative matters, assist and guide FPCs/EDCs in administration and account management, consolidate and submit accounting document and prepare and submit FPC/EDC wise progress report, baseline surveys, assist the community in forming FPC/EDC/SHG, facilitate PRA, assist FPC/EDC in formulating Micro Plan and compile the Micro Plan, prepare detailed annual work plan and cost estimate for each Micro Plan, supervise implementation of Micro Plan, initiate participatory monitoring capacity building of FPC/EDC/SHG etc.

CHAPTER 6

6 RECRUITMENT AND SERVICE RULES

6.1 STAFFING OF PMU

The PMU shall be staffed by officers of the Indian Forest Service, West Bengal Forest Service and West Bengal Audit & Accounts Service, on deputation to the Society. Besides, additional support staff shall also be engaged in the PMU through a service provider engaged on contract basis. If any permanent post lies vacant, the CPD may initiate action to appoint retired government staff as per the norms prescribed by the GB. The staffing of PMU will be as follows:

Table 10: PMU Staffing

Rank	Designation
On Deputation	
Addl. PCCF	Chief Project Director
CCF	Project Director (Finance)
CCF	Project Director (M&E)
CF	Addl. Project Director (Implementation)
CF	Addl. Project Director (Planning & Research)
DCF	Joint Project Director (HRD)
DCF	Joint Project Director (Extension)
Deputy Secretary	Chief Accounts Officer
Through Service Provider	
	Office Supervisor
	Accountant cum Cashier
	Office Assistant x 2
	Office Attendant
	Receptionist

6.1.1 RECRUITMENT OF PERSONNEL

The posts of Chief Project Director, Project Directors, Addl. Project Directors, Joint Project Directors, and Chief Accounts Officer shall be filled by appointment of officers in relevant ranks on deputation from Government of West Bengal.

Table 11: Source of Recruitment to PMU

Post	Scale of Pay	Grade from which deputed
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WEST BENGAL FOREST AND BIODIVERSITY CONSERVATION PROJECT

Post	Scale of Pay	Grade from which deputed
Chief Project Director	Equivalent to the pay assigned to the post of Addl. Principal Chief Conservator of Forests in HAG Pay Band as admissible under Indian Forest Service Pay Rules, as amended from time to time	Indian Forest Service Officer in the rank of Addl. Principal Chief Conservator of Forests, from the Department of Forests, Govt. of West Bengal
Project Director (Finance)	Equivalent to the pay assigned to the post of Chief Conservator of Forests in Pay Band 4 with corresponding Grade Pay as admissible under Indian Forest Service Pay Rules, as amended from time to time	Indian Forest Service Officer in the rank of Chief Conservator of Forests, from the Department of Forests, Govt. of West Bengal
Project Director (M&E)		
Addl. Project Director (Implementation)	Equivalent to the pay assigned to the post of Conservator of Forests in Pay Band 4 with corresponding Grade Pay as admissible under Indian Forest Service Pay Rules, as amended from time to time	Indian Forest Service Officer in the rank of Conservator of Forests, from the Department of Forests, Govt. of West Bengal
Addl. Project Director (Planning & Research)		
Joint Project Director (HRD)	Equivalent to the pay assigned to the post of Divisional Forest Officer in the corresponding Pay Band and grade pay of West Bengal Forest Service as admissible under West Bengal Services (Revision of Pay and Allowance) Rules, as amended from time to time	West Bengal Forest Service Officer in the rank of Divisional Forest Officer, from the Department of Forests, Govt. of West Bengal
Joint Project Director (Extension)		
Chief Accounts Officer	Equivalent to the pay assigned to the rank of Ex-Officio Deputy Secretary in the corresponding Pay Band and grade pay of West Bengal Audit & Accounts Service as admissible under West Bengal Services (Revision of Pay and Allowance) Rules, as amended from time to time	West Bengal Audit & Accounts Service Officer, from the Govt. of West Bengal

The Society shall invite applications through the respective Departments from amongst eligible candidates in the respective rank, for staffing the PMU. Selection will be done by GB from amongst the applicants only. This will also ensure compliance of the recommendation of JICA contained in MoD (Para 108), for core staff of PMU: “Frequent transfers of core staff such as the PMU staff increase the difficulties in efficient and timely implementation of the Project components. The JICA Mission strongly recommended WBFD to minimize transfer of the staff, at the minimum for three (3) years, in the core positions under the Project for consistency from the past”.

6.1.2 SALARY & REMUNERATION OF PERSONNEL ON DEPUTATION

The officers on deputation to the Society from Government shall be governed by the service conditions of their parent departments, and will continue to draw the salary and other allowances which would have been admissible to them in their parent department.

6.2 SUPPORT STAFF OF PMU AND DMU

Personnel engaged by the Society through the service provider, on contract basis, will be paid consolidated emoluments, commensurate with their qualification and professional experience and overall capability. The consolidated monthly remuneration shall in no case be less than the relevant minimum rates of wages, as notified from time to time, by the Government of West Bengal.

Table 12: Qualification of Support Staff

Name of Post	Qualification		Location
	Essential	Desirable	
Office Supervisor	Graduate with computer knowledge	Experience of office working	PMU
Accountant cum Cashier	Graduate with computer knowledge	Experience of office working	PMU
Accountant	Graduate with computer knowledge	Experience of office working	DMU
Office Assistant	XII Pass with computer knowledge	Experience of office working	PMU
Computer Operator cum Office Assistant	XII Pass with computer knowledge	Experience of office working	DMU
Office Attendant	VIII Pass	Experience of office working	PMU / DMU
Receptionist	XII Pass with computer knowledge	Experience of office working	PMU

Retired Government officials can be engaged by the Society on contractual basis with the approval of the GB, and shall be paid consolidated remuneration subject to the guidelines of the Finance Department regarding re-employment of retired Government Servants.

6.2.1 ENGAGEMENT PROCEDURE OF SUPPORT STAFF

The support staff is to be engaged through a service provider, on a contractual basis. The process would be guided by the extant rules and regulation of GoWB. Broadly speaking, following procedure would be observed:

- i. An advertisement is to be issued in daily newspapers inviting Expression of Interest (EOI) from reputed firms indicating the essential and desirable qualifications for each category and number of anticipated personnel requirement of PMU and DMU.
- ii. The Expression of Interest (EOI) received from the firms shall be evaluated by a Committee appointed by the Chief Project Director for this purpose and the Committee will short list at least three firms. Sealed bids shall be invited

from the short listed firms for contractual services and the same shall be evaluated by the committee.

- iii. The highest ranked firm shall be approved by the Chief Project Director for providing contractual services for a period of one year, which is subject to extension for further period based on the delivery of services to the satisfaction of Chief Project Director.

6.2.2 TERMS AND CONDITIONS OF SUPPORT STAFF

Terms and conditions of support staff would be guided by the policies, rules and regulations of GoWB in the matter. They would, broadly be, as follows:

- Contract will be made with service provider.
- Service provider will deploy the suitable personnel, after obtaining Character certificate from appropriate authority and verification of antecedents of the personnel, subject to acceptance of PMU.
- The engagement will be on consolidated emoluments per month, which will comprise consolidated salary, inclusive of all allowances like H.R.A., conveyance allowance, medical allowance, etc.
- The engagement will not confer any right to a regular appointment at any time in the Project or any other State Government Organizations. The engagement shall be purely temporary in nature.
- The matters of leave shall be specified in the contract with the service provider.
- That in the event of unauthorized absence during the contract period or any other misconduct shall render the contractual staff liable for discontinuance.
- The remuneration of support staff engaged through Service Provider will be revised, in accordance with the prevalent minimum wage rates subject to approval by the Governing Body.

6.3 LEAVE RULES

The employees on deputation will be regulated under the leave rules applicable to them in their parent service/organization as per the terms and conditions of the service. The leave of support staff will be regulated as per the contract with the service provider.

Project employees on deputation from government departments shall be entitled to Leave Travel Concession as provided by their parent department for their respective Grade Pay.

6.4 TA / DA RULES

- i. Project employees on deputation shall be allowed TA/DA and other such allowances in accordance with the provisions of the rules of their parent department.
- ii. Special Invitees (other than Government Officials) to GB, if invited to attend meetings will be entitled to TA/DA at rates commensurate to PD while attending Governing Body meetings.
- iii. For support staff, Traveling allowance and Daily Allowance shall be regulated as per the contract with the service provider.
- iv. Contractual staff, if any, will have the same entitlement of the Traveling Allowance and DA, as applicable to the other personnel of the Society of equivalent rank.

During exigencies and in the interest of the Project work, air travel (economy class) / higher mode of train travel maybe sanctioned by the Chief Project Director.

6.5 MEDICAL ALLOWANCE/REIMBURSEMENT

All officers and staff on deputation shall be entitled to Medical facility/ reimbursement in accordance with the Medical Attendance Rules of their parent department.

6.6 CODE OF PUBLIC BEHAVIOUR

The Project personnel will be under an obligation to observe confidentiality, impartiality and discipline similar to that required of a public servant. They will not, in the performance of their duties, engage in political or religious propaganda.

6.7 DISCIPLINARY MATTERS

For disciplinary matters, the personnel on deputation from Government will be governed by the Rules/Code of their parent department. In case of any matter requiring disciplinary action, the matter will be referred to the concerned parent department with all relevant and necessary documents/records for taking suitable action.

The support/ contractual staff of the Project shall be governed as per the terms and conditions of their appointment.

6.8 PERFORMANCE APPRAISAL SYSTEM

The Performance Appraisal for all officers on deputation from the GoWB shall be submitted as per the three-stage system in vogue. The completed PARs, after three stages of appraisal, shall be forwarded to the Competent Authority for custody and necessary action.

Table 13: PAR Appraisal Stages

Post	Reporting Authority	Reviewing Authority	Accepting Authority
Chief Project Director	Chairperson, Governing Body	Chairperson, HPC	MIC, Forests
Project Directors	Chief Project Director	Chairperson, Governing Body	MIC, Forests
Additional Project Director	Respective Project Director	Chief Project Director	Chairperson, GB
Joint Project Director	Respective Additional Project Director	Respective Project Director	Chief Project Director
CAO	Respective Additional Project Director	Respective Project Director	Chief Project Director

In case of any discrepancy in Performance Appraisal Reports for officers on deputation to the project, the 'parent Departments' guidelines shall prevail.

PMU will develop objective criteria for the performance assessment of DMU/ FMU officials and concerned Controlling Officers regarding their performance in the Project. PMU will communicate its assessment to the controlling authorities of the officials for its incorporation in their assessment.

CHAPTER 7

7 PROCUREMENT

Procurement of goods and services for the Project shall be in accordance with the “Guidelines for Procurement under Japanese ODA Loans” of March 2009 and selection of consultants shall be in accordance with “Guidelines for Employment of Consultants under Japanese ODA Loans” of March 2009.

7.1 DEFINITIONS

1. **GOODS** include all equipment, machinery and materials to be procured by the Society.
2. **EQUIPMENT** includes vehicle, computers and their peripheral equipments, GPS, other IT-related equipments, office furniture and other office equipment etc.
3. **MATERIALS** include office stationery, software, satellite imageries, nursery-related material (i.e., polythene bags, fertilizer, etc.) and construction material (i.e., cement, bricks, lumber, glass, pipes, etc.).
4. **SERVICES** includes consultancy by individual, agencies/ firms etc., contractual engagements, and all service providers.

7.2 GENERAL PRINCIPLES OF PROCUREMENT

1. Every authority delegated with the financial powers of procuring goods and services shall have the responsibility and accountability to bring efficiency, economy, and transparency in matters relating to procurement and for fair and equitable treatment of suppliers, vendors, contractors.
2. The rule of fair competition in procurement shall be promoted within the laws of the land.
3. With due consideration to non-discrimination among eligible suppliers, vendors, contractors, all eligible suppliers, vendors, contractors shall be treated equally.
4. The procurement authority should satisfy itself that the selected offer adequately meets the requirement in all respects, and the price of the selected offer is reasonable and consistent with the quality required.
5. The documentation of each process of procurement is mandatory. At each stage of procurement the concerned procurement authority must place on record, in precise terms, the considerations which weighed with it while taking the procurement decision.
6. The specifications in terms of quality, type etc., and quantity of goods to be procured, shall be clearly spelt out keeping in view the specific needs of the Society. The specifications so worked out should meet the basic needs of the

Society without including superfluous and non-essential features, which may result in unwarranted expenditure.

7. Procurement Committee for PMU shall be constituted by the CPD by issuing separate orders. The powers for procurement are delegated to the various officials of PMU as described in this OM.
8. In case of DGS & D approved rate contracts, such items can be procured subject to the prior approval of the Chief Project Director.
9. The Procurement of goods and services for the Project shall be implemented in accordance with Loan Agreement. If any restriction in procurement by the West Bengal FD and/ or Government of West Bengal affects the implementation of Project, PMU shall secure necessary permission from the Government of West Bengal and/ or West Bengal FD for exemptions from such restrictions.

7.3 METHODS OF PROCUREMENT

There shall be four types of procurement methods depending on the types of equipment and materials, amount of procurement and other circumstances:

- Purchase of Goods without Quotation
- Price Quotation
- Tender
- Direct Order

DMU may be authorized by the PMU to follow the above methods for procurements where funds from the Society or from the Project are being utilized for procurement.

7.3.1 PURCHASE OF GOODS WITHOUT QUOTATION

Purchase of goods up to the value of Rs. 2500.00 (Rs. Twenty five hundred) only can be done without asking for quotations.

7.3.2 PURCHASE OF GOODS WITH QUOTATIONS

This procurement method is based on comparing price quotations obtained from minimum of four suppliers, vendors and contractors etc., to assure competitive prices. This method is to be followed for procuring readily available off-the shelf goods or standard specification commodities of small value, or simple civil works of small value. Purchase/procurement of goods upto the value of Rs. 100000.00 (Rs. One lakh) only per item can be done using this method.

DDO of the PMU/DMU shall identify at least three, preferably five suppliers, vendors, contractors etc., of goods to be procured and request them to submit the quotations in writing. The parties to whom the enquiry has to be sent may be decided based on the past contacts, contacts made by the parties through personal approach, parties selected from the advertisement/listing in the newspapers, yellow pages, websites, etc. Notice for quotation shall also be issued through notice board of the DMU offices, the offices of the Sub-Divisional Officers and the District Magistrates and the Panchayats, Municipalities, in respect of offices outside Kolkata. In Kolkata, such notice shall be displayed in the notice board of PMU and Local WBFD Offices.

Quotations should be obtained in writing in sealed cover which shall be opened in presence of willing agents on the date specified. The quotation shall clearly indicate the date of issuance of the quotation and period of validity. The quotation should also indicate tax and duties separately.

7.3.3 TENDER

Tender process shall be followed for purchase of goods valued more than Rs. 100000.00 (Rs. One lakh) only, through an open competitive bidding process with advertisement in newspapers. Tender notice shall always be given due publication through the leading dailies in English, Hindi and Bengali. Such notice should be published through Information and Cultural Affairs Department. The limit prescribed herein applies to an article or a collection of articles more or less of one kind or obtained from one source. The use of intermediate general suppliers should be discouraged.

Selection of agency should be made on the basis of at least three tenders, which shall be opened in presence of willing agents. If the number of tenders received is less than three, tender should be invited afresh.

The standard procedure as mentioned in JICA Guidelines for Procurement of Goods in ODA Loans shall be followed in the tender process. All such bids shall have two components viz. (a) Technical bid and (b) Financial bid in two separate sealed envelopes submitted together. Scrutiny of offers received shall be done by a 'Procurement Committee' constituted by the Chief Project Director for the purpose. Recommendations of the 'Procurement Committee' will be put up for approval of the Competent Authority.

7.3.4 DIRECT ORDER

Direct Order is contracting without competition (also known as single source) and may be an appropriate method under the following circumstances:

- i. Items listed under the rate contracted goods by the Directorate General Supplies and Disposal (DGS&D) & Director of Industries, Government of West Bengal.
- ii. Standardization of equipment or spare parts, to be compatible with existing equipment, may justify additional purchases from the original supplier. For such purchases to be justified, the original equipment shall be suitable, the number of new items shall generally be less than the existing number, the price shall be reasonable, and the advantages of another make or source of equipment shall have been considered.
- iii. The required equipment is proprietary and may be obtained only from one source.
- iv. Critical items from a particular supplier as a condition of appropriate functioning.
- v. In exceptional cases, such as in response to exigencies, natural disasters etc.

7.4 EVALUATION AND SANCTION OF QUOTATIONS/ TENDERS

Upon receiving the quotations/ tenders, authorized officer of the PMU/ DMU/ FMU shall prepare Summary Note of the quotations/ tenders. The sanction will be accorded by the authorized officer as per powers vested under this OM, as modified from time to time.

7.5 SUPPLY ORDER

In the normal course the order for supply shall go in favour of the firm/supplier who has made the lowest offer. A formal order, after sanction from competent authority, shall be issued which shall include the name of the supplier, detailed description of the item to be supplied in unambiguous terms including the make and specifications, quantity, unit rate

and the total value, applicable taxes and duties, freight and delivery charges if any, place of delivery, validity period of the order, payment terms, penalty clause, if any, for delay in supply.

Based on the approved documentation (orders etc.) and quotations/ tender offers from suppliers, DDO of the PMU/ DMU will place the Supply Order with a clear understanding that the expenditure involved in the procurement has received the sanction of the competent authority and that funds are available under the proper head of accounts in the year in which the total cost will be adjusted.

7.6 LIQUIDATED DAMAGES

If the supplier fails to deliver any or all of the goods within the time period(s) specified in the Supply Order, the Society will be entitled to the remedies detailed in accordance with the existing laws and regulations.

7.7 TERMINATION

The right to cancel a Supply Order rests with the Sanctioning Authority.

7.8 RECEIVING INSPECTION

Upon the delivery of goods by the supplier, DDO of the PMU/ DMU/ FMU or authorized representative of PMU shall check all the goods to ensure that the delivered goods are in accordance with the Supply Order. The inspection report shall be prepared and maintained.

7.9 SYSTEM OF PAYMENT PREPARATION

The supplier shall submit Invoice that is acceptable to PMU/ DMU/ FMU. Invoice will be paid after making due deductions and receipt of the Inspection Note.

7.10 ADVANCE PAYMENT

If it becomes necessary to make advance payments against some contracts, it should not exceed 20% of the value of the contract amount. However, PMU may agree on other terms and conditions in extraordinary cases.

7.11 GOODS TO BE PROCURED BY FPC & EDC

Funds of the Project that are received by FPCs/ EDCs will be spent according to approved Microplans.

7.12 STOCK AND STORES

- i. The bills to be passed for payment should bear the certificates that “Goods have been Received in Good Condition” and that “the Goods have been entered in the Stock Register at page No.....
- ii. Entry of such stores should be recorded in the Stock Register item-wise and issue of the consumable Goods may be shown in the said register.
- iii. Fixed Assets should be entered in the Fixed Asset Register in Form No. 11, asset wise and the serial number of the asset should be recorded on the asset itself legibly.

- iv. Verification of the Stock and Stores should be made at least once in a year by an Officer authorized by the CPD and result of such verification should be recorded on the concerned Stock Register.
- v. Any loss of stock due to theft, misappropriation or damage should be brought to the notice as per procedure prescribed.

CHAPTER 8

8 DELEGATION OF POWERS

The Implementing units namely DMU/ FMU shall exercise Powers strictly as per the Administrative and Financial Powers delegated in the WBFD.

The delegation of powers within the Society is as follows:

8.1 DELEGATION OF ADMINISTRATIVE POWERS

Table 14: Delegation of Administrative Powers

Sl. No	ITEM	AUTHORITY	EXTENT OF POWER
1	Selection and appointment of PMU staff	Chairperson of Society	On approval of Governing Body
2	Engagement of support staff	Chief Project Director	Full powers
3	Engagement of contractual staff	Chief Project Director	On approval of Governing Body
4	Sanction of leave, increment etc. to the officers and staff of the PMU.	Chairperson of Society	Full powers, including power to delegate
5	Sanction of journey within the State for CPD and for PDs/ Addl PDs/ JPDs/ CAO	Chief Project Director	Full powers
6	Permission for journey outside the state for CPD	Chairperson of Society	Full powers
7	Sanction of journey outside the state for PDs/ Addl PDs /JPDs/ CAO	Chief Project Director	Full powers
8	Sanction of journey of all officers and staff of the Society outside the country	State Government/ GoI	Full powers
9	Sanction of journey within the State for Support/ Contractual staff of PMU	Project Director (Finance)	Full powers
10	Sanction of journey outside the State for Support/Contractual staff of PMU	Chief Project Director	Full powers

11	Selection of Auditors	Governing Body	Full powers
12	Approval of the Annual Plan of Operation	Governing Body	Full powers
13	Constitution of Procurement Committee	Chief Project Director	Full powers
14	Sanction of extra/ substituted items and approval of deviation from contract	Governing Body	Full powers

8.2 DELEGATION OF FINANCIAL POWERS

Table 15: Delegation of Financial Powers

Sl. No	ITEM	AUTHORITY	EXTENT OF POWER
1	Procurement of materials, stores or moveable assets	Governing Body	Full powers
		Chief Project Director	Upto Rs. 20.00 lakh for a single item
		Project Directors	Upto Rs. 10.00 lakh for a single item
		Addl. Project Directors	Upto Rs. 5.00 lakh for a single item
2	Procurement & approval of payment for services	Governing Body	Full powers
		Chief Project Director	Up to Rs. 20 Lakh for a single item
		Project Director	Up to Rs. 10 Lakh for a single item
		Addl. Project Director	Up to Rs. 5 Lakh for a single item
3	Payment for feasibility studies or schemes for project reports or any other report undertaken or prepared by any consultancy firm or technical organization	Governing Body	Full powers
		Chief Project Director	Up to Rs. 20 Lakh for a single item
		Project Director	Up to Rs. 10 Lakh for a single item
		Addl. Project Director	Up to Rs. 5 Lakh for a single item
4	Drawal, endorsement and negotiation of all cheques, bills of exchange, promissory notes, drafts, Government and other securities	Addl. Project Director	Full powers
5	Issue receipts for, and release, refund and other discharge of money received by the Society and the claims and demands of Society.	Addl. Project Director	Full powers
6	Investment of surplus funds in long and short term deposits/ Fixed Deposits	Governing Body	Full powers
		Chief Project Director	Up to Rs. 5 Crore in one time
7	Opening of bank account(s) of	Governing Body	Full powers

Sl. No	ITEM	AUTHORITY	EXTENT OF POWER
	the Society and operate/ authorize operation thereof		
8	Sanction of contingent expenditure - Non-Recurring	Governing Body	Full power
		Chief Project Director	Rs. 50,000/- in each item.
		Project Director	25,000/- in each item
		Addl. Project Director	Rs. 10,000/- in each item
9	Sanction of contingent expenditure - Recurring	Chief Accounts Officer	Full powers
10	Claims in respect of Salary/Wages, T.A., Advances, allowances, medical reimbursement and other personal entitlement	Addl. Project Director for officials on deputation, non-official special invitees attending GB meetings	Full powers with power to delegate
		Chief Accounts Officer for others	Full powers
11	Sanction of advances to carry out the Project activities	Governing Body	Full powers
		Chief Project Director	Up to Rs. 25 Lakh in each case
		Project Director	Up to Rs. 10 Lakh in each case
		Addl. Project Director	Up to Rs. 5 Lakh in each case
12	Signing of cheques	Addl. Project Director	Full Powers including powers to delegate
13	Sanction entitlements of Officers/ staff working in the Society	Chief Project Director	Full powers, including power to delegate
14	Administrative approval and financial sanction of works under the Project; Approval and acceptance of tender, Call Notice and Bid documents	Governing Body	Full powers
		Chief Project Director	Up to Rs. 50 Lakh for a single item of work
		Project Director	Up to Rs. 20 Lakh for a single item of work
		Addl. Project Director	Up to Rs. 10 Lakh for a single item of work
15	Writing off a. Loss due to theft, fraud; b. Loss due depreciation; c. Disposal of unserviceable or surplus store	Governing Body	Full powers
		Chief Project Director	Up to Rs. 2.00 Lakh
		Project Director	Up to Rs. 1.00 Lakh
		Addl. Project Director	Up to Rs. 0.20 Lakh
16	Power to sanction estimates for purchase of store, machines, tools and plant required for approved works	Chief Project Director	Full powers
		Project Director	Up to Rs. 10.00 Lakh
		Addl. Project Director	Up to Rs. 5.00 Lakh
17	Sanction of expenditure on office expenses such as	Governing Body	Full powers
		Chief Project Director	Up to Rs. 1.00 Lakh

WEST BENGAL FOREST AND BIODIVERSITY CONSERVATION PROJECT

Sl. No	ITEM	AUTHORITY	EXTENT OF POWER
	stationeries, computer accessories, maintenance of office equipments, repairs to office furniture, Entertainment expenses and other expenses incidental to the implementation of the Project	Project Director	Up to Rs. 0.50 Lakh
		Addl. Project Director	Up to Rs. 0.20 Lakh
18	Hiring of vehicles, buildings, warehouse	Chief Project Director	Full powers
19	Books, periodicals and Printing charges such as pamphlets, manuals, brochures etc.	Chief Project Director	Full powers, including power to delegate
20	a. Office Telephone including internet connection. b. Residential including internet connection Telephone. c. Mobile Phone	Governing Body	Full powers
		Chief Project Director	a. Upto Rs.5000 per month /connection. b. Upto Rs.2500 per month /connection. c. Upto Rs.2000 per month / connection

All powers delegated above are to be exercised in accordance with the procedure and provisions laid down in this Operational Manual. Any specific delegation of powers will be automatically conferred to the administratively superior level.

In case of items not covered in this OM, procedure laid down in WBFR of GoWB shall apply in which case the powers shall be as follows:

POWERS CONFERRED UPON BY WBFR	TO BE EXERCISED BY
Head of Office	Addl. Project Director (Implementation)
Head of Department	Chief Project Director
Administrative Department	Chairperson, GB
Above Administrative Department	Chairperson, HPC

Rates, Procedures and Guidelines approved by specialized line departments for specialized purposes can be utilized by the Society for related works with approval of Chairperson, GB.

CHAPTER 9

9 MISCELLANEOUS

9.1 ANNUAL REPORT

The Annual Report of the activities of the Society along with Audited Statement of Accounts shall be prepared by the PMU, approved by the Governing Body and adopted by the General Body at the Annual meeting specially convened for the purpose.

The Annual Report along with the audited accounts of the Society and Audit Report shall be furnished to Forest Department, Government of West Bengal for information and necessary action, if any. These will be widely circulated and uploaded on the Project Website for public viewing.

9.2 VEHICLES

9.2.1 PROCUREMENT

The new fleet of vehicles as sanctioned in the Annual Plan of Operations will be procured by the Chief Project Director. The selection of the appropriate make and model of the vehicle shall be finalized with prior approval of the Governing Body. The purchase will be through DGS & D rate contract wherever applicable. In respect of vehicles not covered under the DGS & D rate contract, purchase will be made from the approved dealers directly.

9.2.2 USAGE

The vehicles used by the PMU will be registered as Society vehicles. The vehicle will be covered by comprehensive motor vehicle insurance and road tax will be paid as applicable. The fuel ceiling limits for the PMU vehicles shall be as per Government norms. In case of exigencies, the CPD may authorize additional fuel consumption to an extent of 25% above the ceiling on a case by case basis. The Maintenance of log books in respect of the PMU vehicles (including hired vehicles) will be as followed in the department. Loss of tools, accessories etc., should immediately be brought to the notice of the officer concerned.

9.3 IT USAGE POLICY

The computers, printers, Scanner, Fax machine(s) etc., procured for the implementation of the Project shall be used by the Project staff exclusively for the Project. Suitable arrangements will be made for the proper upkeep of equipment.

9.4 USE OF PROJECT PROPERTY

The assets/properties created and renovated during the implementation of the Project will solely be the property of the Society. After the completion of the Project, the properties and assets created at the PMU, PMC, DMU and FMU levels will be the property of the West Bengal Forest Department.

9.5 CONFIDENTIALITY OF INFORMATION POLICY

The existing Confidentiality procedure of GoWB/WBFD shall be followed. The CPD shall be the custodian of all the relevant information regarding the Project and information generated through the implementation of the Project. Any violation of confidentiality of information such as leakage of information to unauthorized sources, misinterpretation of facts, misuse and abuse of Project information by the project staff shall attract penal actions as per the prevailing provisions of Government of West Bengal.

9.6 RIGHT TO INFORMATION

The designated PIO shall function as per the provisions of RTI Act.

9.7 WEBSITE

PD (M&E) shall be entrusted the task of regular maintenance of the Project Website. This will include regular upload of - events, lessons learnt and important Government Orders and other relevant directives, tender notices / documents etc. on to the website.

9.8 CONTRACTS

No contract shall be entered into by any Authority under the society which has not been empowered to do so by or under the orders of the Chief Project Director. General principles of contract enunciated in West Bengal Financial Rules shall be followed in case of utilizing project funds.

9.9 LOSSES

Any loss of Project Money or Funds or Revenue or Receipts or Stores or Property held by or on behalf of the Society or the Project, caused by misappropriation, fraudulent draw/payment or otherwise, which is discovered, shall be immediately reported by the officer concerned to his controlling officer or the next higher authority and as well as to the Chief Project Director, even when such losses have been made good by the party responsible for it. Such report must be made as soon as a suspicion arises that there has been a loss; when the matter has been fully investigated, a complete and detailed report shall be submitted of the nature and extent of loss showing the errors or neglect of rules by which such loss was rendered possible and the prospect of affecting a recovery.

9.10 RESPONSIBILITY FOR LOSSES ETC

Every functionary or authority should fully and clearly realize that he will be held personally responsible for any loss sustained by the Project/ Society through fraud or negligence on his part and that he will also be held personally responsible for any loss arising out of fraud or negligence on the part of any other functionary/authority to the

extent to which it may be shown that he contribute to the loss by his own action or negligence.

9.11 WRITING OFF OF LOSSES

Subject to the limits and conditions laid down by the Governing Body of the Society, a Competent Authority may sanction, the writing off finally of irrecoverable value of stores or public money lost by fraud, negligence, etc.

9.12 EXERCISE OF POWERS

Each authority to whom any power/ function is delegated or assigned under this OM shall be fully and completely responsible for exercise of such power or discharge of such function. The Chief Project Director and CEO shall have overall responsibility of effective implementation of these rules and he shall be duly assisted in his task by all officers and authorities in the Project. However, this shall not absolve any particular authority of his specific responsibility with regard to the any power or function assigned or delegated.

9.13 AMENDMENTS

Provisions of this OM may need to be elaborated or modified in the light of experience gained in the project execution, or on review. To address these aspects, suitable elaborations may be incorporated and put in operation, through issuance of General Orders by the CPD, with the approval of the Governing Body.

Chapter 10

10 ACCOUNTING PRINCIPLES AND PROCEDURE

10.1 INTRODUCTION

Transparency and accountability are the main criteria associated with the handling of any public fund. Keeping this in view and for the sake of financial propriety and discipline, the following accounting principles for conduct of business and maintenance of accounts of the West Bengal Forest and Biodiversity Conservation Society (WBFBCS) have been formulated. The accounting principles to be followed by WBFBCS shall broadly be in conformity with the West Bengal Financial Rules (WBFR), unless otherwise specified in the Operational Manual (OM).

The Chief Project Director, being the Chief Executive Officer (CEO) of the Society, shall have overall responsibility for adherence to these Principles, which may be reviewed and modified whenever felt necessary with the approval of the Governing Body.

10.2 OBJECTIVE

The objectives of the Accounting Procedure are:

- To introduce necessary system for finance, purchases, accounts and audit;
- To record transactions on principles of commercial accounting;
- To introduce standard forms and formats, with codified heads of account;
- To introduce Management Information System (MIS) for decision making, corrective action and generating basic data for submission to appropriate authorities;
- To maintain records of the Assets and Liabilities, income and expenditure account and various Receipts & Payments account of the Society;
- To exercise internal control and check on transactions of the Society;

10.3 REMOVAL OF DOUBTS

Where doubt arises as to the interpretation of any of the provisions provided herein, the matter shall be referred to the Chief Project Director (CPD), who shall resolve the issue, based on the principles governing the Project and the spirit of WBFR. The CPD may also refer the matter to the Finance Department, GoWB, if required.

10.4 STANDARDS OF FINANCIAL PROPRIETY

As a general rule, no authority may incur any expenditure or enter into any liability involving expenditure from Project Funds until the expenditure has been sanctioned by

general or specific orders of the Competent Authority (as identified in the Chapter on Delegation of Powers) and the expenditure has been provided for in the authorized grants and appropriations.

Unless otherwise expressly authorized, moneys shall not be withdrawn from the Project accounts for investment or deposit elsewhere, without the consent of the Chief Project Director.

Funds shall be withdrawn only if required for immediate eligible payment and the expenditure or payment is authorized under any provision as stated herein, or by any general or specific order of a Competent Authority.

Every functionary incurring or authorizing expenditure from Project Funds should be guided by highest standards of financial propriety. Every functionary should also enforce financial order and strict economy at every step and see that all relevant rules and regulations are observed by his own office and his subordinate authorities. The following general principles should be properly emphasized:

- Every functionary is expected to exercise the same vigilance in respect of expenditure incurred from Project Funds and Public Money as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- The expenditure should not be, prima facie, more than that the occasion demands.
- No authority should exercise its power of sanctioning expenditure to pass an order which will be, directly or indirectly, to its own advantage.

10.5 CONTROL OF EXPENDITURE

The PMU and respective Heads of DMU/FMU shall see not only that the total expenditure is within the limits of authorized appropriation but also that the funds allotted are expended in public interest and upon objects for which the money was provided. (S)He must be in a position to assume responsibility for expenditure incurred and to explain or to justify any instance of excess or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise.

10.6 RECONCILIATION OF ACCOUNTS

The respective Heads of FMUs and DMUs shall arrange regular reconciliation of expenditure and revenue with the DMU and PMU, respectively. Any error detected shall be got corrected without delay.

10.7 INTERNAL CHECKS AGAINST IRREGULARITIES, LOSS, FRAUD ETC.

In discharge of his ultimate responsibility for the administration of grants or appropriations or a part thereof, placed at his disposal, the PMU and every Head of DMU/FMU, must satisfy himself not only that adequate machinery exists within the organization for systematic internal checks to prevent and detect errors and irregularities in the financial proceedings of his subordinate offices and to guard against waste and loss of public money and stores, but also that the checks are effectively applied.

10.8 MAINTENANCE OF ACCOUNTS AND RETURNS

Every functionary whose duty it is to prepare and render any accounts and returns in respect of Project Funds or Stores, shall be personally responsible for their completeness and strict accuracy and their dispatch within the prescribed time schedule.

An officer who signs or countersigns a certificate shall be personally responsible for the facts certified to, so far as it is his duty to know or to the extent to which he may be reasonably expected to be aware of them.

10.9 ACCOUNTS OF THE SOCIETY/PMU

The authority for the maintaining accounts of the Society will be the PMU.

10.9.1 HEAD OF OFFICE OF PMU

The Chief Project Director shall have the power to declare officers in the PMU as the Head of Office of the Office of Chief Project Director, WBFBC Project and also the Drawing and Disbursing Officer (DDO) of the office of PMU.

10.9.2 FUND MANAGEMENT

- i. The Society shall receive funds from the State Government, Government of India or from any other source as may be permitted by the State Government by way of revenue grants, capital grants or specified grants against projects.
- ii. For meeting day to day administrative expenses, the PMU may maintain an imprest cash balance of Rs. 25000.00 (Rupees Twenty five thousand) only with a subordinate disbursing officer to be designated by the CPD.
- iii. All funds received by the Society shall be deposited in the "Saving Accounts" of one or more Nationalized Banks and shall be kept in appropriate scheme so as to maximize returns on idle balance.
- iv. Funds received in form of cheque or draft shall be entered in the Draft Register to be maintained in Form No.1 and should as quickly as possible, in any case not later than three working days, be deposited in the designated bank account .
- v. Funds received in cash / draft / cheque or any other form of bank transactions should be supported by the Money Receipt to be issued in Form No. 2 and should be deposited in the manner as in Sub-rule (iv) above. The money receipts should be printed and machine numbered in duplicate carbon copy. A Stock Register of Money Receipt Books should be maintained in Form No.3. A certificate regarding the number of pages contained in the Money Receipt Book is to be furnished on the front page by the Head of Office.
- vi. The Chief Executive Officer/ Chief Project Director or any other officer(s) of the Society duly authorized by him may operate the financial transactions of the Society in the bank individually or jointly, as decided by the CPD.
- vii. All bank accounts of the Society shall be reconciled on monthly basis by preparing BRS and all outstanding entries appearing in the reconciliation statement shall, as far as possible, be cleared before the next reconciliation is undertaken.
- viii. Interest accrued on bank deposits shall be retained by the Society and utilized for the implementation of the Project as per guidelines of scheme.
- ix. If Society decides to deposit funds in fixed deposit or any other scheme, a fixed deposit register shall be maintained in Form No. 4 and timely renewal

of the same shall be made, if funds are not required for expenditure during the next month.

10.9.3 ACCOUNTING SYSTEM

- i. Double entry mercantile system of accounting shall be adopted by the Society.
- ii. The financial year of the Society shall commence from the 1st April of each calendar year and will end on 31st March of the next calendar year.
- iii. All books of accounts shall be maintained by the respective Head of Office at PMU/ DMU/ FMU/ JFMC/ EDC.
- iv. Receipt and Payment account and Income & Expenditure Account for the financial year and Balance Sheet as on 31st of March every year shall be prepared within 90 days after closure of the financial year.
- v. The maintenance of records shall be in such a way as to comply with requirement of extant Statutory Acts and Statutes.
- vi. All the accounts shall be balanced and monthly trial balance shall be prepared within the first week of the subsequent month.

10.9.4 BOOKS OF ACCOUNTS

The primary books of accounts to be maintained by the Society shall be as follows:

- Cash Book
- Bank Book
- Journal Book
- General Ledger
- Grants Ledger

The following subsidiary registers shall also be maintained-

- Register of Drafts/Cheques received
- Register of Fixed Deposits
- Stock Register of Cheque Books
- Register of Outgoing Cheques
- Stock Register of Money Receipt Books
- Register of Misc. Advances
- Salary Register
- Tax Deducted at Source Register
- Fixed Assets Register
- Stock & Store Register
- Any other register that may be found necessary

A certificate regarding the number of pages contained in each Book and Register is to be furnished on the front page by the Head of Office.

10.9.5 CASH TRANSACTIONS AND THE CASH BOOK

- i. All remittances to the Society exceeding Rs. 2500.00 (Rupees Two thousand five hundred) only shall be received by means of account payee cheques/

- bankers cheques or drafts in the name of the Society or as expressly specified for any purpose.
- ii. Cash purchases may be permitted for a sum not exceeding Rs. 5000.00 (Rupees Five thousand) only in each case of emergency out of the imprest kept in the office. For payment exceeding Rs. 5000.00 (Rupees Five thousand) only, account payee cheques will be issued.
 - iii. The Cash Book (Double Column) should be maintained in printed forms with pages machine numbered.
 - iv. Funds received on behalf of the Society and the expenditures & advances made are to be recorded in the Cash Book.
 - v. The Cash Book should be written on daily basis by the Accountant and all entries are to be attested on a regular basis by the DDO, who is also authorized to sign the Cash Book.
 - vi. The Cash Book should be written in Ball Pen.
 - vii. Any correction in the Cash Book should not be made by overwriting. The incorrect entry should be clearly scored off and correct entry made separately under attestation of the DDO.
 - viii. Physical verification of Cash Balance should be made by the DDO at least once every month and his findings recorded in the Cash Book.
 - ix. Debits and Credits towards bank charges, commission or interest which appear in the Bank Statements with supporting debit and credit slips received from the bank shall be recorded in the Cash Book.
 - x. The Bank balance should be reconciled at the end of each month by preparing a Bank Reconciliation Statement (BRS).

10.9.6 BANK TRANSACTIONS

- i. Bank operation should be reduced to minimum number of accounts.
- ii. All Cheques/Bank Drafts etc. received by the Society should be deposited immediately & not later than three days.
- iii. All Cheques shall be received only in the name of the Society and it is to be ensured that they are crossed "Account Payee" immediately on receipt for banking.
- iv. All Cheques issued shall bear the signature of the Officer(s) duly authorized for the purpose by CPD. Amount of the Cheque both in words & figures should be written in such manner that there should be no scope for interpolation.
- v. All bank payments shall be made by crossed "Account Payee" Cheques except self-drawl for office cash requirements.
- vi. Bank statements are to be obtained by the 7th of every month for the preceding month's transactions and bank reconciliation statement should be prepared for each of the Bank Accounts in operation. Such reconciliation should be reviewed for action wherever necessary.
- vii. Cheque number of each of the Cheque issued should be mentioned in the Cash/Bank Book, while giving the narration of such payment.
- viii. Cheque/Draft, inward (receipts) and Cheque outward registers should be maintained to record all the incoming cheques with particulars in Form No. 1 and outgoing cheques with particulars in Form No. 5. These registers should be signed by the authorized signatory to the cheques.
- ix. Cheques shall be payable at any time within three months after the month of issue. If the currency of a Cheque should expire owing to its not being

presented within the period of validity, it may be received back by the Society and cancelled and a new Cheque in lieu of it may be issued. In case such a Cheque is not returned due to loss etc., the entry will be made in cash book. The bank drawn on should be required to furnish a non-payment certificate as under:

*“Certified that Cheque NoDt..... for Rs.
..... (Rupees)
reported by the of the WBFBC
Society to have been drawn by him on this bank in favour of
..... has not
been paid and will not be paid if presented hereafter.*

Bank Manager

- x. When it is necessary to cancel a cheque, the cancellation must be recorded on the face of the Cheque and preserved for audit. If the Cheque is not in the DDO's possession, the bank drawn on should be immediately addressed to stop payment of the Cheque under intimation to the drawee requesting him to return the Cheque.
- xi. If the Society is informed that a Cheque drawn by it has been lost by the drawee, the required non-payment certificate as noted above be obtained from the Branch Manager of the concerned bank after which it may consider to issue another Cheque.

10.9.7 JOURNALS

- i. Where any accounting effect is to be given without making any payment either in cash or through bank like adjustment of advances against final bills or rectification of mistakes etc., such effect can only be given through Journal Vouchers in Form No. 6.
- ii. After every Journal Voucher is prepared and approved, an entry of the same shall be made in the Journal Register. This will help to ensure that no Journal Voucher is missed which needs to be recorded.
- iii. The Journal Register shall be maintained in Form No. 7.
- iv. The Journal Voucher is to be prepared after taking approval of the CPD or any officer authorized by him. The voucher is to be serially numbered & filed along with all supporting vouchers.

10.9.8 GRANTS/ ADVANCES

- i. After approval of the works programmes to be executed under different DMUs, the DMUs shall make assessment of funds requirement and send proposal to the PMU for payment of grants/advances. The PMU shall issue cheques/drafts or through any other bank transaction in favour of the DMUs.
- ii. Subsequent payment of grants/ advance to DMUs should be based on utilization of previous advances to the satisfaction of competent authority.
(50% ??)
- iii. Apart from this, various advances such as the T.A. advance or advance for other purposes etc. may have to be given. Such advance payment may be

sanctioned on "Advance Requisition Form" in Form No. 8 and an Advance Register for such miscellaneous advances shall be maintained in Form No. 9. If any such advance remains outstanding for more than four months, it may be recovered from the salary of the concerned officer with interest @ 18 % per annum.

- iv. The advance register should be periodically reviewed by the CAO or any other Authorized Officer and action taken for settlement of long outstanding advances.
- v. Advances paid should also be recorded in the Cash Book in shape of advance.

10.9.9 PAYMENTS FOR PROCUREMENT / WORKS

- i. No advance to supplier or contractor shall be made unless specifically provided for under the terms and conditions prescribed for any procurement or work.
- ii. Payments to suppliers or contractors involving more than Rs. 5000.00 (Rupees Five thousand) only shall be made by means of Crossed Cheques. However, for petty purchases below Rs. 5000.00 (Rupees Five thousand) only, cash payment may be made out of the Imprest funds.
- iii. All payments shall be made against supporting vouchers/ bills in original.
- iv. The supporting bills/ vouchers which are passed for payment should be cancelled with rubber stamp "Paid and Cancelled" to prevent duplicate payment.
- v. When supporting bills/ vouchers cannot be obtained for any expenses, certificate of payment is to be made by the person making such payment in Form No. 12 and the same is to be duly countersigned by DDO.

10.9.10 BANK RECONCILIATION STATEMENT

- i. Bank Reconciliation Statement (BRS) will be prepared on a monthly basis, in the following manner.

A	Balance as per Cash Book (Bank Column)
B	Add
	a) Cheques issued but not presented (list enclosed)
	b) Other credits included in Bank statement i.e., interest from deposits etc., if any, but not entered in Cash Book (Bank Column) (List enclosed)
C	Total
D	Less
	a) Cheques deposited in bank but not credited by bank as per statement.
	b) Bank charges not entered in Cash Book (Bank Column).
	c) Cheques dishonoured but not yet reflected in Cash Book (Bank Column) (List enclosed)
E	Balance as per Bank Statement.

- ii. The BRS shall be prepared for every bank separately by the Accountant and produced before the CAO for verification and signature.

10.9.11 GENERAL LEDGER

General Ledger is maintained to record individual account for each kind of income & expenditure other than Cash Account & Bank Account. This should ultimately help the Society to prepare the monthly Trial Balance and Annual Statement of Income & Expenditure and other financial statements. General Ledger shall be in printed books and machine numbered. Entries in the General Ledger shall be posted on the basis of original entries recorded in the Cash Book and Journal Books. Connected Columns in the General Ledger shall have brief narration as contained in the Cash Book and Journal Book. In addition, subsidiary ledgers may be maintained to record details of various transactions to supplement the General Ledger. The General Ledger Account shall be maintained by the Accountant and reviewed periodically by the CAO.

10.9.12 GRANTS LEDGER

A Control Register for the grants/advances paid to DMUs and UCs received shall be maintained in Form No. 10. This is necessary to watch work progress in the field and submission of UC to the appropriate authority. This ledger also helps to know the outstanding UCs and ensure submission of the same by the DMUs. Separate pages of register will be allotted to different DMUs. Grants Ledger shall be maintained by CAO and reviewed periodically by the PD (Finance).

10.9.13 HEADS OF ACCOUNTS

The detailed Heads of Accounts shall be prescribed for the Project by the CPD with approval of the Governing Body. The Detailed Head of Account shall be formulated and finalized based on funds allocated by JICA in various categories as per Minutes of Discussion (MOD).

10.10 ACCOUNTS OF DMU

After the respective Action Plans are approved by the GB, the PMU shall take expeditious steps to release grants/advances in favour of the DMUs for execution of the programmes.

10.10.1 FUND MANAGEMENT

- i. Each DMU will prepare a detailed Receipt and Payment Account and Trial Balance for each month and send to PMU by 10th day of next month.
- ii. The DMUs on receipt of the cheques/ drafts from the PMU shall enter the same in the "Register of Cheques/ Drafts Received" (Form No. 1).
- iii. All funds received by the DMU shall be deposited in the "Saving Accounts" of a Nationalized Bank.
- iv. For meeting day to day administrative expenses, the DMU may maintain an imprest cash balance of Rs. 10000.00 (Rupees Ten thousand) only with a subordinate disburser to be designated by the Head of DMU.
- v. The DMU shall require the FMUs to submit their requisitions for funds JFMC wise and Activity wise.
- vi. On receipt of the requisitions received from the FMUs, the DMU shall take steps to issue crossed cheques/ drafts in favour of the individual JFMCs/EDCs and FMUs.
- vii. **The DMU should not issue funds in single cheque in favour of the JFMC/EDC for the full requirement of the project work to be executed**

by the JFMC/EDC. Funds may be released on monthly & quarterly basis on watching the progress of work done.

- viii. The DMUs, on release of the funds, shall record the same in the “Grants Paid and UCs Received” register in Form No. 10.
- ix. Payments in connection with procurements or works shall be through crossed cheques only. A “Register of Outgoing Cheques” shall be maintained in Form No .5.
- x. Bank accounts of the DMUs shall be reconciled on monthly basis. Outstanding entries appearing in the Bank Reconciliation Statement shall be cleared before the next reconciliation is undertaken.
- xi. Advances such as the T.A. advance or advance for other purposes etc. may be sanctioned on "Advance Requisition Form" in Form No. 8 and an Advance Register for such miscellaneous advances shall be maintained in Form No. 9. If any such advance remains outstanding for more than four months, it may be recovered from the salary of the concerned officer with interest @ 18 % per annum.
- xii. Generally the programmes will be executed through the FPCs/EDCs and in some cases through the Head of FMU. It may also become necessary in certain cases to execute the programmes through the NGOs, contractors or firms. In such cases no advances should be paid to the contractors, NGOs or firms. Payments shall be made to them through their pre-audited works bills only.

10.10.2 CASH TRANSACTIONS AND CASH BOOK

- i. Cash purchases may be permitted for a sum not exceeding Rs. 2500.00 (Rupees Two thousand five hundred) only in case of emergency out of the imprest kept in the office. For payment exceeding Rs. 2500.00 (Rupees Two thousand five hundred) only, account payee cheques will be issued.
- ii. A separate Cash Book for the funds advanced by the PMU should be maintained in the DMU & the project transactions should not be mixed with other transactions.
- iii. The Cash Book should be maintained in printed forms with pages machine numbered. A certificate regarding the number of pages contained in the Cash Book is to be furnished on the front page of the Cash Book by the Head of DMU.
- iv. Funds received on behalf of the DMU and the expenditures & advances made are to be recorded in the Cash Book.
- v. The Cash Book should be written on daily basis by the Accountant and all entries are to be attested regularly by the Head of DMU, who is also authorized to sign the Cash Book.
- vi. The Cash Book should be written in Ball Pen.
- vii. Any correction in the Cash Book should not be made by overwriting. The incorrect entry should be clearly scored off and correct entry made separately under attestation of the Head of DMU.
- viii. Physical verification of Cash Balance should be made by an officer duly authorized by the Head of DMU at least once every month and his findings recorded in the Cash Book.
- ix. Debits and Credits towards bank charges, commission or interest which appear in the Bank Statements with supporting debit and credit slips received from the bank shall be recorded in the Cash Book.

- x. The Bank balance should be reconciled at the end of each month by preparing a bank reconciliation statement.
- xi. Each DMU will prepare a detailed monthly Receipt and Payment account based on the Cash Book maintained separately for this purpose.

10.10.3 RETENTION OF RECORDS

- i. A separate Register shall be maintained in the DMU and assets created through deployment of WBFBC Society funds are to be noted there for the purpose of facilitating audit.
- ii. All the accounts, vouchers and documents relating to the procurement or work shall be preserved at the DMU for the purpose of audit and shall be open to audit engaged by the PMU.
- iii. Destruction of records/vouchers/documents shall take place only after obtaining specific approval of the PMU.

10.11 ACCOUNTS OF FMU

- i. The FMUs are the units for execution of the project works individually (all works other than Community Development & IGA) and with the JFMC/EDC participation (works of Community Development & IGA).
- ii. Each FMU will prepare a detailed Receipt and Payment Account for each month and send to DMU by 5th day of next month.
- iii. The FMUs on receipt of the cheques/ drafts from the DMU shall enter the same in the “Register of Cheques/ Drafts Received” (Form No. 1).
- iv. All funds received by the FMU shall be deposited in the “Saving Accounts” of a Nationalized Bank.
- v. For meeting day to day administrative expenses, the FMU may maintain an imprest cash balance of Rs. 5000.00 (Rupees Five thousand) only.
- vi. The DMU shall require the FMUs to submit their requisitions for funds JFMC wise and Activity wise.
- vii. On receipt of the requisitions received from the FMUs, the DMU shall take steps to issue crossed cheques/ drafts in favour of the individual JFMCs/EDCs and FMUs.
- viii. All cheques issued by the DMU in favour of the JFMC/EDC shall be routed through the FMU. Before handing over the cheques to the JFMC/EDC, Cheques should be entered in a register to be maintained in Form No. 15 for watching the progress of expenditure and preparation of works bills of the JFMC/EDC.
- ix. The FMU shall be responsible for maintenance of all expenditures relating to the WBFBCP in respect of the works executed by them departmentally.
- xiii. Payments in connection with procurements or works shall be through crossed cheques only. A “Register of Outgoing Cheques” shall be maintained in Form No .5.
- xiv. Bank accounts of the FMUs shall be reconciled on monthly basis. Outstanding entries appearing in the Bank Reconciliation Statement shall be cleared before the next reconciliation is undertaken.
- x. Cash purchases may be permitted for a sum not exceeding Rs. 2500.00 (Rupees Two thousand five hundred) only in case of emergency out of the

- imprest kept in the office. For payment exceeding Rs. 2500.00 (Rupees Two thousand five hundred) only, account payee cheques will be issued.
- xi. A separate Cash Book for the funds advanced by the DMU should be maintained in the FMU & the project transactions should not be mixed with other transactions.
 - xii. The Cash Book should be maintained in printed forms with pages machine numbered. A certificate regarding the number of pages contained in the Cash Book is to be furnished on the front page of the Cash Book by the Head of DMU.
 - xiii. Funds received on behalf of the FMU and the expenditures & advances made are to be recorded in the Cash Book.
 - xiv. The Cash Book should be written on daily basis and all entries are to be attested regularly by the Head of FMU, who is also authorized to sign the Cash Book.
 - xv. The Cash Book should be written in Ball Pen.
 - xvi. Any correction in the Cash Book should not be made by overwriting. The incorrect entry should be clearly scored off and correct entry made separately under attestation of the Head of FMU.
 - xvii. Debits and Credits towards bank charges, commission or interest which appear in the Bank Statements with supporting debit and credit slips received from the bank shall be recorded in the Cash Book.
 - xviii. The Bank balance should be reconciled at the end of each month by preparing a bank reconciliation statement.
 - xix. Each FMU will prepare a detailed monthly Receipt and Payment account based on the Cash Book maintained separately for this purpose.
 - xx. While Cash is withdrawn from the bank for expenditure, adequate arrangement should be made for safe custody of the Cash before disbursement.
 - xxi. All necessary records like the bill register, register of wages, muster roll etc, where necessary should be followed.
 - xv. All works done by the JFMC/EDC and the FMU should be measured / check measured and bills to the effect prepared for submission to the DMU.
 - xvi. For works executed through NGO or firm or Contractor, similar procedure of field visit, measurement / check measurement by the head of FMU should be undertaken and bills prepared in the same manner as indicated above.
 - xvii. Crossed cheques issued in favour of such parties shall be paid through the FMU. The FMU on receipt of such Cheques should immediately disburse the same to the Party concerned and obtain & preserve necessary acknowledgement.
 - xviii. The bill should be prepared as per the provisions contained in the rules and should bear the certificate that the work has been properly supervised, quality materials like seedlings and manure etc., utilized and works performed as per specification.
 - xix. All bills prepared and sent to DMU should be recorded in a register, different pages being assigned to different JFMC/EDC and to the FMU. After the bills are passed by the DMU, the amount for which the bills have been passed should be entered in the register.
 - xx. For small procurements or petty works, if any, required procedures should be followed and all records and register to the effect should be maintained separately.

- xxi. All records and registers maintained in connection with the project works should be produced before the audit by the Chartered Accountants engaged by the PMU.
- xxii. No records of the FMU or of the FPC/EDC relating to WBFBCP works shall be destroyed without the prior permission of PMU.

10.12 ACCOUNTS AT JFMC/EDC LEVEL

- vi. The JFMC/EDC shall operate its existing Savings Bank Account as the 'Community Development Fund' for depositing funds for Community Infrastructure Development activities and other allied activities.
- vii. A second Savings Bank Account shall be opened as 'Revolving Fund' for Income Generation Activities, in any Nationalized Bank or in the nearest Gramin Bank.
- viii. The two accounts of the FPC/EDC shall be operated jointly by the Forest Official (Member Secretary, FPC / Joint Convener, EDC) and a Member of the Executive Committee, duly authorized by the Executive Committee.
- ix. For and on behalf of the FPC/EDC, its Member Secretary shall submit to DMU, through the concerned FMU, the requisition for release of fund. Such requisition should be drawn only in respect of sanctioned work programmes.
- x. FPC/EDC will receive fund from DMU by cheque only, through the respective FMU, against sanctioned work programmes of the Project.
- xi. Bank accounts shall be reconciled on monthly basis. Outstanding entries appearing in the Bank Reconciliation Statement shall be cleared before the next reconciliation is undertaken.
- xii. A separate Cash Book for the funds advanced by the DMU should be maintained and the project transactions should not be mixed with other transactions.
- xiii. The Cash Book should be maintained in printed forms with pages machine numbered. A certificate regarding the number of pages contained in the Cash Book is to be furnished on the front page of the Cash Book by the Head of FMU.
- xiv. The Cash Book should be written on daily basis by the Treasurer and all entries are to be attested regularly by the Forest Official of the FPC/EDC, who is also authorized to sign the Cash Book.
- xv. The Cash Book should be written in Ball Pen.
- xvi. Any correction in the Cash Book should not be made by overwriting. The incorrect entry should be clearly scored off and correct entry made separately under attestation of the Forest Official.
- xvii. In order to accomplish the approved work programme, funds to the extent necessary, will be withdrawn from the FPC account, from time to time, through cheques to be issued jointly as stated above. However, the Cash balance in hand (at closing of any particular day) should never exceed Rs. 500/-.
- xviii. All withdrawals should be made through cheques only and not through withdrawal forms.
- xix. The Forest Official of the FPC/EDC, on completion of works, will write WMNB and will prepare payment vouchers. These vouchers will be pre-audited by the respective Head of FMU on satisfactory completion and due checking of the works. Head of FMU, on receipt of the bill, shall inspect the

- site and conduct inspection and verification of work as per norms of the department, and issue appropriate passing orders.
- xx. The issue of cheque by the FPCs/EDCs shall be recorded in a register as prescribed in Form 1.
 - xxi. All wage components should be paid to the Bank/Post Office accounts of the wage earner.
 - xxii. In case of cash payments, the Treasurer will disburse the amount in presence of the Forest Official of FPC/EDC, who shall countersign the payment voucher at the time of disbursement.
 - xxiii. All necessary prescribed records like the bill register, register of wages, muster roll etc, where necessary should be followed.
 - xxiv. All records and registers maintained in connection with the project works should be produced before the audit by the Chartered Accountants engaged by the PMU.
 - xxv. No records of the FPC/EDC relating to WBFBCP works shall be destroyed without the prior permission of PMU.

10.13 AUDIT

- i. The period of preservation of all records & registers in all units shall be Ten years.
- ii. The WBFBC Society at the PMU Level shall maintain a panel of Chartered Accountant Firms out of which an Internal Auditor/ Auditors shall be appointed after negotiation with the firm on the basis of the scope of work and their terms of reference. The Internal Auditor so appointed shall have the access to all records & registers maintained in the PMU as well as in the other units, if necessary. As the internal audit is intended to be only a financial audit, the Internal Auditor need not spend time on the managerial aspects, operational plans of the project.
- iii. The scope of work entrusted to the internal auditor shall be as follows:
 - a. Checking of daily cash, bank & journal transactions to ensure that the transactions are recorded as per principles of commercial accounting and are booked to proper accounting heads.
 - b. Transactions are undertaken on proper authority.
 - c. Transactions are duly supported by proper supporting documents.
 - d. Propriety of the transactions.
 - e. Adherence to JICA/GOI guidelines & financial procedures formulated by the WBFBC Society.
 - f. Checking the maintenance of book of accounts and records.
 - g. Checking the Bank Reconciliation statements.
 - h. Checking of investments, short term deposits etc. from time to time.
 - i. Checking of component-wise, category-wise and account head-wise expenditures.
 - j. Checking of compliance of various statutory provisions like Income Tax, VAT etc.
 - k. Checking of the budget prepared.
 - l. Suggesting revision in forms and formats from time to time as may be necessary.
 - m. To conduct pre-audit for any payment, as instructed by PMU.
- iv. The Internal Auditor shall directly report to CAO every month by the 30th of the next month.

- v. The audit fees to be charged by the Internal Auditor shall be as approved by the Governing Body of the Society.
- vi. In addition to the Internal Auditor, the Society may consider to appoint an Audit Firm of Chartered Accountants from the panel maintained by it every year through negotiation to take up financial, physical & performance audit at all levels (PMU, DMU, FMU, FPC/EDC).
- vii. Audit by the Firm of Chartered Accountants shall include Value of Money Analysis, Economy, Efficiency and Effectiveness Audit. Physical Site Verification Audit/ Performance Audit would be undertaken as and when directed by the Chief Project Director. The Terms of Reference (TOR) while appointing the independent Chartered Accountant firm shall clearly indicate the scope of work which shall include the following:
 - a. Checking of all financial transactions with reference to delegation of power and adherence to the Operation Manual.
 - b. Independent Checking through third party or test certificate to ensure quality material procured and quality of work done.
- viii. The audit fees to be paid shall have to be approved by the Governing Body.
- ix. In order to keep a watch over the settlement of objections/observation of the Internal Auditors or the Accountant General included in the audit report, the PMU will maintain a Register for ensuring compliance to audit objections/observations. This Register will be checked by PD (Finance), at least once every quarter, to review the progress made on the settlement of outstanding audit objections.

10.14 REIMBURSEMENT

- i. The PMU on receipt of the expenditure reports & UCs shall prepare a consolidated Reimbursement Claim and submit to the GOI in the format as may be prescribed by the Gol / donor agency for the purpose.
- ii. Reimbursement Claims may normally be sent quarterly. In case the expenditure incurred exceeds Rs. 5.00 (Five) crore only, reimbursement claims may be sent earlier.

10.15 INTEREST

The interest accrued on bank deposits will not be remitted to Government as General Revenue and it will be retained with the Society and utilized for the Implementation of the Project.

FORMS AND FORMATS

12 Form 2 - Money Receipt

West Bengal Forest and Biodiversity Conservation Society
Money Receipt

Book No.....
Receipt No.....

Received with thanks from
the sum of Rs. (Rupees)
by Cash / Cheque / DD No. dated drawn on on account of
.....

Date

Signature Receiving Officer

14 Form 4 - Fixed Deposit / Term Deposit Register

West Bengal Forest and Biodiversity Conservation Society
Fixed Deposit / Term Deposit Register

Date of Deposit	FDR No.	Amount Rs.	Period of Deposit	Due date of maturity	Rate of interest	Amount of interest	Date of Renewal / Withdrawal	Whether Premature / On Maturity	Amount (Rs.) on Withdrawal		Signature of Authorized Officer	Remarks
									Principal	Interest		
1	2	3	4	5	6	7	8	9	10	11	12	13

16 Form 6 - Journal Voucher

West Bengal Forest and Biodiversity Conservation Society
Journal Voucher

Project Code

Location Code

Voucher. No.

Voucher. Date

Account Code		Head of Account narration	Debit amount	Credit amount
GL Code	SL Code			
Total				

No. of entries

Passed for adjustment

Accountant

Joint PD

17 Form No.7 - Journal Register

West Bengal Forest and Biodiversity Conservation Society
Journal Register

Date	Particulars	Vr. No.	LF	SLF	Debit Rs.	Credit Rs.
1	2	3	4	5	6	7

18 Form 8 - Advance Requisition Form

West Bengal Forest and Biodiversity Conservation Society
Advance Requisition Form

Name of the Employee :

Designation :

Amount of Advance required :

Break up of advance requirement :

Particulars	Amount (Rupees)
Total	

Previous advance outstanding :

Sanctioned advance of Rs.

(Rupees)

Signature of Employee

Project Director

19 Form 9 - Register of Miscellaneous Advances Paid

West Bengal Forest and Biodiversity Conservation Society
Register of Miscellaneous Advances Paid

Name of the Employee

Date	Amount of advance paid	Purpose of advance	Date on which voucher submitted	Amount for which voucher submitted	Balance amount refunded	Amount outstanding	Remarks
1	2	3	4	5	6	7	8

20 Form 10 - Register of Grants Paid and UCs Received

West Bengal Forest and Biodiversity Conservation Society
Register of Grants Paid and UCs Received

Name of the Grantee :

Date	Amount of grant paid	Cheque No. & date/Name of Bank	Purpose of grant	Date of receipt of UC	Amount for which UC received	Balance amount for which UC outstanding	Amount refunded, if any	If finally settled	Signature of Officer-in-Charge	Remarks
1	2	3	4	5	6	7	8	9	10	11

22 Form 12 - Certificate of Payment

West Bengal Forest and Biodiversity Conservation Society
Certificate of Payment

Certified that an amount of Rs. (Rupees) has been incurred by on account of This Certificate is being issued as standard supporting could not be obtained.

Signature of Payee

Signature
Authorized by (Designation)

23 Form 13 - Income Tax / Sales Tax Deposit Register

West Bengal Forest and Biodiversity Conservation Society
Income Tax / Sales Tax Deposit Register

Sr.No.	Name, Address & Sales Tax Regn. No. of Contractor / Supplier	Gross value of the bill	Amount credited or paid	Date of payment	Date of Tax deduction
1	2	3	4	5	6

Amount of deduction	Date of deposit & Challan No.	Signature of Accountant	Signature of Officer-in-Charge	Remarks
7	8	9	10	11

24 Form 14 - Register of Bills Received from FMU

West Bengal Forest and Biodiversity Conservation Society
Register of Bills Received from FMU

Date	Bill No. & Date	Amount of the bill	Amount for which the bill is passed	Amount of advance, if any paid	Amount of advance outstanding
1	2	3	4	5	6

25 Form 15 - Register of Cheques issued to FPC/EDC

West Bengal Forest and Biodiversity Conservation Society
Register of Cheques issued to FPC/EDC

Name of the FPC/EDC :

Date of issue	Cheque No. & Date	Name of the Bank	Amount of the Cheque	Date of delivery of the Cheque to FPC/EDC	Remarks
1	2	3	4	5	6

26 Form 16 - Register of Grants Received and UC submitted

West Bengal Forest and Biodiversity Conservation Society
Register of Grants Received and UC submitted

Name of the Grantee :

Date	Amount of grant received	Cheque No. and date & Name of Bank	Purpose of grant	Date of submission of UC	Amount for which UC submitted
1	2	3	4	5	6

Balance amount for which UC outstanding	Amount refunded, if any	Particulars of refund	If finally settled	Remarks
7	8	9	10	11

Annexures

