



## **Guideline for the Management of Co-Management Committee (CMC) Funds**



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NISHORGO SUPPORT PROJECT

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**NISHORGO SUPPORT PROJECT**  
**Forest Department**  
**Ministry of Environment and Forests**  
**Government of Bangladesh**

**Guideline for the Management of CMC Funds**  
(Income earned in the PAs through AIG by CMCs)

## **1.0 Background**

The conservation of Protected Areas (PA) has always been a fundamental reference point in the conservation of environment and it was rightly reflected in the Bangladesh Environmental Conservation Act of 1995 and Wildlife [Preservation (Amendment)] Act of 1974. It was also anticipated in both the Acts that stakeholder participation and a concerted government effort to enlist people living in and around the forests and involving them in all protection ventures as partners are the key factors in improved management of protected areas.

In the milieu of the situation, Nishorgo Support Project is a GOB-USAID initiative to assist improved conservation of biodiversity in PAs of Bangladesh. The development of a functional model for formalized co-management of PAs and creating alternative income generating opportunities for key local stakeholders have been identified as the first two of the six closely related objectives of this initiative.

Recognizing the importance and urgency of partnership with local stakeholders in the conservation of biodiversity, the Ministry of Environment and Forests (MOEF) has already constituted eight Co-management Councils and Committees to assist the Forest Department in the achievement of overall project objective. The Ministry of Finance has decided to approve a departmental proposal to initiate income generating activities in the form of collecting fees from the visitors to the PAs and to share 50% of the gross revenue with the CMCs as a first step toward gainful stakeholder involvement. The details of operational modalities are in the process of formulation.

Having had the authorization from the Ministry of Environment and Forests to commence collection of fees at Ministry of Finance approved rate, the CMC may be allowed to start income generating activities. The concerned DFO may issue memo to respective CMCs in the PAs to take initiative for public announcement of imposition of approved fees for the use of facilities in PA locations and to make necessary arrangement for the collection and recording of fees and then their deposit into the government treasury.

A complete *CMC fund management plan* needs to be developed, approved and implemented in the meantime covering the following tentative outline.

## **2.0 Management of CMC Receipts**

### **2.1 Co-management Council and Co-management Committee**

The Co-management Council and Co-management Committee (CMC) are Fora of stakeholders approved on August 10, 2006 through a notification in Bangladesh Gazette for the protection and conservation of Protected Areas (PAs).

The **Council** is a general body comprising a maximum of 55 persons representing five different categories of people from the locality. They are (a) representative of civil society; (b) representative of local public administration; (c) representative of local people like resource user group, resource owning group, local youth, beneficiary and anthropological minority; (d) local NGO representative; and (e) representative from other government departments. The UNO shall act as the Chairman of the Council while the ACF/Range Officer in-charge of the respective area shall act as the Member Secretary. The tenure of the Council shall be four years.

The **Committee** is an executive body of the Council, with a maximum of 19 members but not less than 15 members from among the members of the Council, formed for the purpose of implementing conservation related activities and programmes. The UNO shall be the Adviser (*ex-officio*) of the Committee while the ACF/Range Officer in-charge of the respective area shall act as Member Secretary (*ex-officio*). The tenure of office of the members of the Committee shall be for two years except the Member Secretary and the Member from the Law Enforcement Authority. The members of the Committee shall be

elected by their respective group in the Council. The members of the Committee shall elect a Chairman, a Vice Chairman and a Treasurer from among themselves.

The **Council and the Committee** shall be a Civil Society Organization (CSO) and shall have a **Fund** to be known as CMC Fund and a bank account in the name of CMC. The Treasurer and the Member Secretary shall be jointly responsible for bank account operation. In the absence of the Treasurer, the Vice Chairman shall operate the bank account jointly with Member Secretary.

## **2.2 CMC Fund**

The CMC fund represents 50% of the gross revenue collected by the members of the CMC in the Protected Areas (PAs) from the use of its installations and facilities by the members of the public under the overall guidance of the respective office of the Department of Forests. Revenue collected in each PA shall first be deposited into the GoB Treasury. An amount equal to 50% of the deposited revenue shall be disbursed to respective CMC through the Forest Department as part of budgetary allocation. The following modality shall be observed in order to collect fees upon concurrence from the competent authority.

## **2.3 Fee Collection**

In pursuance with MOF approval of the following rate of fee for collection in the PAs from the visitors:

Description/ PAs	Lawachara National Park	Satchari National Park	Rema – Kalenga Wildlife Sanctuary	Teknaf Game Reserve	Chunati Wildlife Sanctuary	Facilities
Entry Fee						
Adult/per pers	Tk. 20	Tk. 20	Tk. 20	Tk. 20	Tk. 10	Brochure
Students / Minor	Tk. 10	Tk. 10	Tk. 10	Tk. 10	Tk. 5	Brochure
Foreign Nationals	US\$5	US\$5	US\$5	US\$5	US\$3	Brochure
Other Fee:						
Car, Jeep, Micro Parking	Tk. 25	Tk. 25	Tk. 25	Tk. 25	Tk. 25	NA
Bus/Minibus	Tk. 100	Tk. 100	Tk. 100	Tk. 100	Tk. 100	
Shooting Spot	Tk. 6000	Tk. 6000	Tk. 6000	Tk. 6000	Tk. 6000	NA

Description/ PAs	Lawachara National Park	Satchari National Park	Rema – Kalenga Wildlife Sanctuary	Teknaf Game Reserve	Chunati Wildlife Sanctuary	Facilities
(for a day)						
Picnic Spot Per Head	Tk. 10	Tk. 10	Tk. 10	Tk. 10	Tk. 10	NA

And in view of the Ministry of Environment and Forest (MOEF) endorsement of the fee structure, the Forest Department may commence the process of collecting fee from visitors from this season within the framework of the following modalities:

1. The Project Director, NSP with the concurrence of Chief Conservator of Forests (CCF) may issue a circular to this effect and authorize/instruct Divisional Forest Officer (DFO) to initiate fee collection process;
2. Within the broad framework of involving CMC as *change management agent* in the conservation and protection of PAs, DFO may be allowed to engage CMC for the collection of fee as per MOF approved rate within the supervision of FD under a separate agreement between FD and CMC;
3. The Project Director, NSP shall be responsible for the design of money receipt for collection of fees and the respective office of DFO shall be responsible for printing of such receipts on CMC's account and to keep the blank receipts in its disposal;
4. The printed receipts shall be chronologically numbered and bound in books of fifty/twenty five receipts. The CMC Member Secretary (ACF/Range Officer in-charge of the concerned Range) shall receive Receipt Books from DFO under requisition and shall arrange for collection of fee with these receipts by CMC nominated/engaged counter clerk within his/her supervision;
5. For entry fee, a threefold receipt may be a good option. The counterfoil will be left with the ticket counter clerk. The visitor will get twofold receipt, one of which shall be received by the supervisor at the point of entering the PA compound;
6. For other fees, triplicate carbon receipts may be designed of which the first two copies shall be given to the visitors and the third copy shall remain in the book as office copy. Of the two visitor's copy, the Supervisor shall receive one copy at parking lot, picnic and/or shooting spot;

7. The Supervisor's copy and counterfoils shall be called/placed for reconciliation by the Accountant and/or Range Officer/CMC office bearer, preferably at the end of each day, but not later than a week ;
8. The ticket counter clerk shall prepare a scroll in duplicate on daily basis and submit the used receipt book(s) for verification and certification of scroll by Accountant. The clerk shall deposit the money to the Range Officer/Treasurer of the CMC on daily basis and get the duplicate scroll signed by the Range Officer.
9. The Accountant shall give entry in the cash book maintained at CMC *as daily collection* upon receipt of concerned ACF/Range Officer signed scroll from the Counter Clerk. The Cash book shall be signed by the Accountant and the Treasurer of the CMC on daily basis and countersigned by the ACG/Range Officer once in every month after monthly closing. The used money receipt books and the scroll shall be maintained by the Accountant;
10. The Range Officer shall arrange for the money to be deposited in the Treasury (against specific 13 digit Account Code) as CMC receipts under Chalan and make arrangement for appropriate recording in the office of DFO and DAO.
11. The CMC Accountant shall prepare a monthly statement of receipts from fees and place it before the CMC for reconciliation with the records of the DFO and prepare for DFO a reimbursement claim based on 50% of collected/deposited fee.

## **2.4 Revenue Deposit**

The amount of fee collected by the members of the CMC shall be treated as government revenue through the Department of Forests. The Divisional Forest Officer (DFO) is the designated **Drawing and Disbursing Officer (DDO)** for the respective CMC. The Office of DFO shall be responsible for all revenue receipts in the respective PA and make arrangement for the deposit of the money so collected into government treasury (nearest branch of Bangladesh Bank/Sonali Bank) under normal procedures. The revenues will be accounted for in the books of accounts of the respective office of DFO and DAO.



## 3.0 Disbursement

In pursuance with the spirit of inter-ministerial understanding for the allocation of fifty percent of the collected revenue for the CMC, the following modality may be observed:

### 3.1 *Budgetary Allocation*

The Forest Department of the Ministry of Environment and Forests (MOEF) shall submit a proposal to the Ministry of Finance for making provision of additional budgetary allocation of funds for inevitable expenditure under article 92(1) (b) of the Constitution of Bangladesh following instructions contained in paragraph 290 of “Secretarial Instructions-1976”. The Finance Division circular No.MF/FD/(EC-1)/DP-1/2000/14 dated 03/02/2005 articulated the following procedures for sending proposal for the additional funds for the item not included in the budget:

3.1.1 The Forest Department shall submit the proposal for additional funds for CMC to Finance Division in the form of a self contained summary approved and signed by the Secretary/Principal Accounting Officer of the MOEF;

3.1.2 The summary must contain specific and clear information on;

- (i) *Detailed break up of recurring and non-recurring CMC expenditure of current and next financial year;*
- (ii) *Full justification of the proposal with proper explanation why the budget provision for the item could not be made and the expenditure cannot be anticipated at the time of preparing budget estimates, including the reasons why the contemplated expenditure can not be avoided and/or deferred;*
- (iii) *Commitment of code-wise expenditure for the remaining period of the financial year and whether there is any sanction for those expenditure; and*
- (iv) *Analysis of revenue from different fees collectible from the PAs.*

3.1.3 The Finance Division, after being satisfied with the justification of the proposal, will make provision for additional funds from unexpected expenditure or through

“re-appropriation” or through “supplementary budgets” and inform the MOEF. The MOEF will issue the Government Order, sanctioning the expenditure by CMC with the approval of the Finance Division.

3.1.4 Based on the experience of revenue collection in the previous financial year the Forest Department will make arrangement for allocation of CMC fund in its regular budgetary estimates through the Ministry of Environment and Forests.

### **3.2 Account Code**

The Forest Department shall send a request to the Finance Division of the Ministry of Finance for the assignment of a 13 digit (economic) account code for *CMC* with the recommendation of the Principal Accounting Officer/Secretary, MOEF. The Finance Division will forward this request to the office of the Comptroller and Auditor General of Bangladesh with its opinion. A separate account code for CMC shall be assigned by the Code Allocation Committee after its formal meeting with Deputy C & AG in the chair and attended by the representatives from Finance Division and the office of Controller General of Accounts in accordance with inter-ministerial understanding regarding budgetary allocation for the CMC.

### **3.4 Fund Release**

Once the fund for CMC is sanctioned, MOEF informs the CAO of the ministry and the Forest Department through a government order allowing the department to incur expenditure through CMC and the CAO to make arrangement for payment. The CAO will issue authorization to the respective DAO for meeting departmental claims against this sanction and the CCF will issue expenditure authorization to the Conservator of Forest (CF) for endorsement of such sanction to concerned DFOs for meeting CMC claims against approved budgets/activities. The DFO may issue a cheque in favour of the respective CMC on the basis of claim against his/her approved work plan and budget.

### **3.5 Management of CMC Fund**

Each CMC shall receive an amount equal to 50% of the money it will deposit into government treasury through Forest Department. The Co-management Committee shall

receive the budgeted fund in its *bank account* from the respective DFO in order to implement approved work plan on quarterly basis. To operationalize CMC functions, it shall receive the *first* installment *upfront* from the DFO at the commencement on the basis of allocation. The Chairman of each CMC shall submit the *Financial Report* of the previous quarter to the DFO at the beginning of each subsequent quarter, including details of expenditure and progress report for adjustment along with a *fund request* (claims) for the next quarter with a copy of *approved* quarterly action plan and financial estimate. The DFO will then disburse the fund for the next quarter.

### **3.6 CMC Bank Account**

In pursuance with Gazette notification on the formation of CMC, the CMC shall maintain a bank account. The bank account shall be jointly operated by the ACF/Range Officer (as *ex-officio* Member Secretary of CMC) with either the Treasurer, or in his/her absence, the Vice Chairman of the respective CMC. The Accountant-cum-Administrative Assistant shall be responsible for maintaining the records of CMC expenditure and necessary books of accounts for all quarterly submission of claims and annual submission of *financial statements* for audit.

### **3.7 Custodianship of CMC Fund and Records**

The Treasurer of the CMC shall be the custodian of the fund while the ACF/Range Officer in-charge shall discharge the functions of DDO at CMC level in the capacity of Member Secretary. The Member Secretary shall be the custodian of authority and the details of all financial records. The Chairman and the Member Secretary shall be responsible for signing all statements of expenditure as well as annual financial statements. The Chairman and/or any other designated member of the CMC shall sign the vouchers.

## **4.0 Expenditure Management**

### **4.1 CMC Budget Approval**

The Co-management Committee shall prepare an annual work plan split into quarterly and monthly action plan with financial estimates for implementing the work plan. The financial estimate is called budget. The work plan and budget shall be prepared in consultation with the DFO and all relevant stakeholders in the respective Protected Area. Once the draft work plan and budget is formulated, it has to be placed before the members of the Co-management Council for its review and approval. The Council shall approve the work plan and budget in its annual general meeting and/or special meeting called for review and approval of the budget. Once the work plan and budget is approved by the Council, it will be forwarded to the DFO for information and onward transmission to the office CCF through the Project Director, Nishorgo for compilation into Departmental budget (*Annex- A*).

The Co-management Committee shall make arrangement for engagement of necessary manpower within budget from among its members to provide services on daily/monthly basis against payment on the basis of approved work plan. The Committee in its meeting shall approve a roaster for different activities and allocate duties accordingly.

### **4.2 Delegation of Financial Power**

The functions of the Co-management Council and the Co-management Committee have been spelled out in the Gazette notification approving the formation CMCs. The Council is vested with oversight functions while the Committee is vested with executive functions with financial power. The work plan shall be approved by the Council and it will be executed by the Committee. The Member Secretary of the CMC has the delegated power to authorize expenditure on account of (i) remuneration of the CMC engaged staff; (ii) operation and maintenance; (iii) office stationeries; and (iv) other work plan approved activities. In case of major procurement, a committee may be formed with Vice Chairman, Treasurer and Member Secretary to make decision.

### **4.3 Internal Control**

A good system of internal control will be established in the management of CMC activities. Compliance with relevant rules and procedures, effectiveness and efficiency of operations and reliability of financial reports is ensured through a system of internal control. The Forest Department supervision over CMC functions, oversight arrangement by the Council and involvement of UNO and ACF/Range Officer in the execution of work plan is a balanced internal control arrangement.

## **5.0 Accounting**

### **5.1 Accounting Systems for Recording Financial Transactions**

Standard accounting system requires accuracy and completeness of CMC accounts and financial reports. The following are the key aspects of accounting to ensure accuracy and completeness:

- a. *All receipts (fees and grants) are correctly recorded;*
- b. *All expenditures and disbursements are authorized, vouched and correctly classified; and*
- c. *All accounts and reports are prepared from the records of the books and present a complete and true statement of the financial transactions.*

### **5.2 Source Documents**

Accounting is the system of providing information on the basis of appropriate transaction records maintained in a systematic manner. The primary source document is *Voucher* while the secondary documents comprised of *cashbook, different registers and reports*.

### **5.3 Voucher**

CMC voucher shall be used for recording the occurrence of a financial transaction. It must identify the person responsible for preparing the voucher and the person authorizing the transaction. Vouchers must be chronologically numbered with reference to transaction date, description of the transaction, amount involved, cheque number (if necessary) and filed in a predetermined sequence. The voucher must accompany all relevant bills/memos supporting the transaction. The Accountant shall be responsible for

preparing the voucher and the Chairman and/or any other designated member of the CMC shall be responsible for its endorsement. The Accountant shall give posting of voucher in the cash book and the ledger.

#### **5.4 Cashbook**

A cash book must be maintained in the CMC. The cash book is the primary data source of cash and bank transactions. The fund received from DFO through budgetary allocations must be recorded in the cash book in *receipt* column and expenditures must be recorded from vouchers in the *payment* column with reference to budget lines. A petty cash (say, about Tk.1,000.00) may be maintained under *imprest* system to meet up day-to-day expenditure of small amount (recurring nature) within approved action plan. A specially designed cash book may be used which will contain records of total amount of daily receipts/payments as well as budget line wise disbursements. The Accountant shall enter closing entry in the cash book at the end of each month and submit the cash book to the Treasurer and Member Secretary of the CMC for their verification and signature thereafter.

#### **5.5 Payroll**

The Accountant shall prepare a payroll in each month on the basis of attendance records of CMC designated roster staff and get it approved by the Member Secretary for disbursement of monthly salary and wages.

#### **5.6 Asset Register**

An asset register must be maintained in the CMC to record the acquisition of fixed assets with their value and to keep track of their location in use. The Accountant shall be responsible for recording procurement of fixed assets and sign it. S/He then makes arrangement for the Treasurer and Member Secretary to sign the register once in every financial year.

#### **5.7 Financial Statements**

A quarterly receipts and payments account shall be prepared by the Accountant on the basis of cash book records and an annual receipts and payments account consolidating

four quarterly statements. The Accountant, the Treasurer and the Member Secretary of CMC shall sign the quarterly and annual financial statements. The annual financial statements shall be discussed in the annual Committee meeting and the annual general meeting of the Council. The Council shall approve the annual financial statements and forward it to the office of DFO for liquidation with all relevant documents.

## **5.8 Internal Audit**

The DFO shall make arrangement for occasional visit to CMC offices, once in every quarter, by a designated accounts staff from his/her office for verification of financial and physical records of CMC operations as a part of internal audit. The internal auditor shall submit a report to the DFO describing his/her findings, with the mention of irregularities, if any, causes of such irregularities and recommendations for overcoming them. The DFO may share the report with CMC officials and advice them to ensure effectiveness, efficiency and economy in using resources. The CMC may also engage a one/two member team for special internal audit services.

## **6.0 Reporting**

### **6.1 Progress Report**

The progress report is the key tool for the description of results achieved against work plan and budget. The CMC shall prepare quarterly progress report immediately after the completion of each quarter. The item wise action plan (segment of work plan), the financial allocation for individual item, the actual progress during the /reporting/current quarter, progress to date, variance if any, causes of deviation and/or non-performance shall be described in the progress report. The four quarterly reports shall be consolidated into annual progress report. The Member Secretary shall be responsible for the preparation and dissemination of progress reports. The quarterly and annual progress reports shall be shared with Co-management Council and Co-management Committee in formally convened meeting and necessary guidance shall be sought on the overall performance of CMC operations. The progress reports formally adopted by the Council shall be forwarded to the DFO for further necessary action.

## **6.2 Monitoring and Evaluation (M & E)**

Monitoring and evaluation are management functions that are interactive and mutually supportive. Annual Review and Outcome Evaluation are popularly used in the conduct of continuous monitoring and evaluation exercise where annual work plan and quarterly action plans are used as key instruments.

### **6.2.1 Annual Review**

Annual review will be jointly conducted by the Office of DFO and Co-management Council once in a year with the cooperation of the members of the Co-management Committee. It is expected to make a comprehensive review of the progress of on-going activities with particular attention to annual targets, outputs and outcomes. The issues of major concern in the implementation of the action plan and/or problems encountered shall be identified through this process so that remedial measures may be adopted in the future. This review will generally focus on, but not necessarily limited to, the following:

- *Annual Work Plan and Quarterly Action Plans are timely developed and updated;*
- *CMC activities are conducted in accordance with work plan and action plan;*
- *Inputs for planned activities are timely mobilized and as per specification;*
- *Budgetary resources and other resources are made available as needed;*
- *Management capacity is adequate;*
- *Financial management, reporting and auditing system established;*
- *Control system is effective and working well.*

### **6.2.2 Outcome Evaluation**

Outcome evaluation is a continuous process of reviewing quarterly progress focusing on outcome alone. Progress report should focus on deliverables which will eventually be related with outcome.

Field visits, quarterly review meeting and review of progress reports are the medium of monitoring and evaluation.



## 7.0 Audit

Audit is an integral part of sound financial and administrative management and an important tool of the Government's accountability framework. Government Funds, both revenue and development, are regularly audited by the office of the Comptroller and Auditor General (C&AG) of Bangladesh. The Gazette notification on the formation of CMC stipulated that CMC funds and operations shall be audited by appropriate agency on the advice of the UNO, as the *ex-officio* adviser of the CMC. Immediately after the closing of financial year in June every year, the Accountant shall prepare the annual financial statement and get it signed by the Treasurer and the Member Secretary of the CMC. The Member Secretary shall then convene a CMC meeting to have discussion on the financial statement and approve it for audit. The Member Secretary shall seek UNO's advice to engage auditor for the purpose and get the audit completed within the stipulated time. Once the auditor submits his/her audit report and management letter, the Member Secretary shall take it to the Council for its approval and then submit it to the DFO for further necessary action.

## Annexure A: Roles and Responsibilities

### Fund Allocation

Key Activities/ Responsible Parties	MOEF					MOF	
	Secretary	CCF	CF	DFO	ACF/Range Officer	FD	C&AG/CAO/DAO
Budget Allocation	Endorses the Summary & submits it to Finance Division in MOF	Prepares a Summary requesting additional budget for CMC				Evaluates the Summary and provides budgetary allocation for CMC	
Account Code	Endorses the request and submits it to FD in the MOF	Makes a request to FD for assignment of Account Code				Endorses the request for Account Code and forwards it to the office of C&AG	Assigns a Code on the recommendation of the Code Allocation Committee
Fund Release	The PAO allocates the fund for CMC and issues authorization to CAO	Endorses the MOEF authorization to CF for allowing DFO to disburse fund	CF authorizes DFO to disburse fund to CMC on the basis of approved budget	DFO disburses fund <i>upfront</i> to CMC bank account on the basis of CMC claim within approved budget	Arranges for CMC to open bank account and to operate bank account jointly with CMC members	Notifies MOEF about the allocation of fund for CMC	CAO endorses the fund release authority to the DAO to meet DFO claims on account of CMC fund

## Management of CMC Fund

Activities/Responsible Parties	Forest Department			CAO/DAO	CMC		
	PD	DFO	ACF/Range Officer		Council	CMC Member Secretary	Others
Fee Collection							
Revenue Deposit into Government Treasury							
Actual Fund Disbursement							
Fund Management							
CMC Bank Account							
Custodianship of Fund							
CMC Budget Approval							
<i>Accounting</i>							
Internal Control							
Reporting							
Monitoring & Evaluation							
Audit							

## Annexure B: CMC Activity Plan and Budget for 2007-08

Activities	CMCs								Total
	Lawachra	Satchari	Rema	Chunati	Jaldi	Teknaf	Whykhong	Shilkhali	
Number of Visitors*	50,000	20,000	2,500	2,500	2,500	30,000	2,500	2,500	72,500
Receipts (Taka)									
Visitors fee	10,00,000	600,000	50,000	50,000	50,000	600,000	50,000	50,000	1,450,000
Other fees (L.S)	100,000	100,000	-	-	-	75,000	-	-	275,000
<b>Total Receipts</b>	500,000	500,000	50,000	50,000	50,000	475,000	50,000	50,000	1,725,000
Expenditure									
1.0 CMC Staff Salary									
1.1 Accountant (1)	60,000	60,000	-	-	-	60,000	-	-	180,000
1.2 Ticket Clerk (1)	36,000	36,000	-	-	-	36,000	-	-	108,000
1.3 Supervisor (1)	36,000	36,000	6,000	6,000	6,000	36,000	6,000	6,000	138,000
1.4 Cleaner (1)	27,000	27,000	-	-	-	27,000	-	-	81,000
<b>Total Salary</b>	159,000	159,000	6,000	6,000	6,000	159,000	6,000	6,000	507,000
2.0 Patrolling									
2.1 Gr. Honorarium	60,000	60,000	30,000	30,000	30,000	60,000	30,000	30,000	330,000
2.2 Equipment	6,000	6,000	3,000	3,000	3,000	6,000	3,000	3,000	33,000
<b>Total Patrolling</b>	66,000	66,000	33,000	33,000	33,000	66,000	33,000	33,000	363,000
3.0 Biodiversity Conservation									
3.1 Distribution of seeds and plants, awareness meeting / rally / Special day observation, etc.	3,000	3,000	1,000	1,000	1,000	3,000	1,000	1,000	14,000
3.2 Conservation related AIG activities	3,000	3,000	1,000	1,000	1,000	3,000	1,000	1,000	14,000
<b>Total Biodiversity Conservation</b>	6,000	6,000	2,000	2,000	2,000	6,000	2,000	2,000	28,000
4.0 Office Overhead									

Activities	CMCs								Total
	Lawachra	Satchari	Rema	Chunati	Jaldi	Teknaf	Whykhong	Shilkhali	
4.1 Stationery / Equip	5,000	5,000	3,000	3,000	3,000	5,000	3,000	3,000	30,000
4.2 Printing	2,000	2,000	1,000	1,000	1,000	2,000	1,000	1,000	11,000
4.3 Conveyance, postage, courier, bank charge, legal fee, audit fee, etc	5,000	5,000	2,000	2,000	2,000	5,000	2,000	2,000	25,000
4.4 Admin. Meeting / Contingency	5,000	5,000	2,000	2,000	2,000	5,000	2,000	2,000	25,000
<b>Total Overhead</b>	17,000	17,000	8,000	8,000	8,000	17,000	8,000	8,000	91,000
<b>Grand Total (Exp.)</b>	<b>248,000</b>	<b>248,000</b>	<b>49,000</b>	<b>49,000</b>	<b>49,000</b>	<b>248,000</b>	<b>49,000</b>	<b>49,000</b>	<b>989,000</b>

*\* Note – the visitation figures is based on data collected by NSP for over one year*