



# Operations Manual



FOREST DIRECTORATE  
Government of West Bengal



## Project for Forest and Biodiversity Conservation for Climate Change Response in West Bengal (WB-FBCCCR)

Block- LB 2, Sector III, Salt Lake City, Near Water Tank No.16 Kolkata, West Bengal 700106

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FOREST DIRECTORATE, GOVERNMENT OF WEST BENGAL

# West Bengal Forest and Biodiversity Conservation Society

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**Project for Forest and Biodiversity Conservation for Climate Change Response in West Bengal**  
**Block LB-2, Sector III, Salt Lake City, Near Water Tank No. 16**  
**Kolkata, West Bengal - 700106**



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# Abbreviations

A/C	Account
AAP	Annual Action Plan
ACF	Assistant Conservator of Forests
ACS	Additional Chief Secretary
ADFO	Assistant Divisional Forest Officer
APD	Additional Project Director
APO	Annual Plan of Operations
APCCF	Additional Principal Chief Conservator of Forests
APR	Annual Progress Report
AR	Annual Report
BG	Beneficiary Group
BRS	Bank Reconciliation Statement
CAA&A	Controller of Aid Accounts and Audit
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
COVID-19	Corona Virus Disease 2019
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
DEA	Department of Economic Affairs
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
HQ	Headquarter
HPC	High Power Committee
HR	Human Resource
HRA	House Rent Allowance
HRD	Human Resource Development
IEC	Information Education Communication
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
MoEF&CC	Ministry of Environment, Forest and Climate Change.
NTFP	Non-Timber Forest Product
MoD	Minutes of Discussion
MoU	Memorandum of Understanding
MPR	Monthly Progress Report
NGO	Non-Government Organization
NRM	National Rural Mission
O&M	Operation and Maintenance
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

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
QCBS	Quality and Cost Based Selection
QPR	Quarterly Progress Report
RC	Reimbursement Claim
RMD	Research Monitoring and Development
RS	Remote Sensing
RO	Range Officer
RRA	Rapid Rural Appraisal
Rs.	Rupees
RTI	Right to Information
SC	Scheduled Caste
SHG	Self Help Group
SMC	Soil and Moisture Conservation
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
WMCAMPA	Compensatory Afforestation Fund Management and Planning Authority
WBFDCCL	West Bengal Forest Development Corporation Limited
WBAAS	West Bengal Audit & Accounts Service
WBFBCCR	Project for Forest and Biodiversity Conservation for Climate Change Response in West Bengal
WBFBCS	West Bengal Forest and Biodiversity Conservation Society
WBFD	West Bengal Forest Department
WBFR	West Bengal Financial Rules
WBFS	West Bengal Forest Service
WL	Wildlife
WBBB	West Bengal Biodiversity Board.
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 Project for Forest and Biodiversity Conservation for Climate Change Response in West Bengal (WB-FBCCCR) (hereinafter called “the Project”) across all districts of West Bengal except Howrah, Hooghly and Malda. The 8 year Project with an outlay of Rs. 650.00 crore (Rs. 520 crore i.e. JPY 9308.00 million of loan component and Rs. 130 crore of Non reimbursable component) involves taking up activities in the field of Ecosystem Based Climate Change Measures, Biodiversity Conservation, Livelihood Improvement and Institutional Strengthening. The project also envisages laying special emphasis on Digital Transformation in overall working of the Forest Department.

### 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 Block–LB-2, Sector–III, Salt Lake City, Kolkata-700106, 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 Joint Forest Management Committees (JFMC), formed as per the extant resolutions/regulations issued by GoWB shall implement the Income Generation Activities. Income Generation Activities shall be undertaken through Self-Help Groups (SHGs) from within the members of JFMCs. (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 Project 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/JFMCs (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 High Power Committee / Governing Body of the Society whichever applicable. Subsequent change(s), modification(s), addition(s) and deletion(s) to the OM shall be approved by the Governing Body (GB).

# Chapter 2

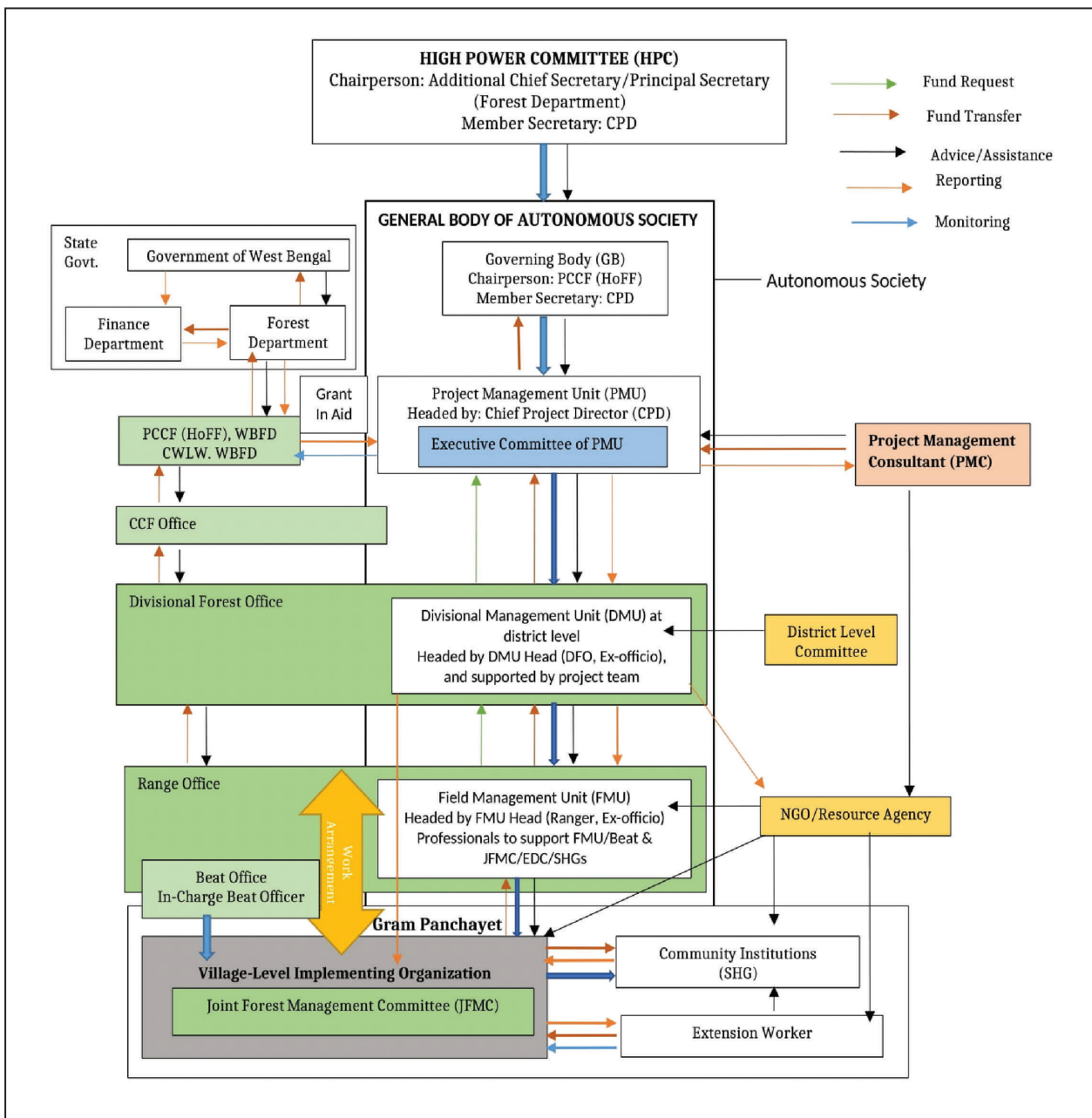
## 2 Project Implementation Structure

### 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. 712-For /13099/19/2023 dated 04.05.2023. The constitution of High Power Committee for the new project will be as follows:

**Table 1: Composition of High Power Committee (HPC)**

Sl. No.	Position in HPC	Position in the Institutions
1.	Chairperson	Additional Chief Secretary, Forests/ Principal Secretary, Forests, GoWB
2.	Member	Principal Chief Conservator of Forests (HoFF), WBFD
3.	Member	Chief Wildlife Warden/ PCCF (Wildlife), WBFD
4.	Member	Representative of Department of Science and Technology and Biotechnology, GoWB
5.	Member	Representative of Disaster Management and Civil Defence Department, GoWB
6.	Member	Representative of Finance Department, GoWB
7.	Member	Representative of Department of Environment, GoWB
8.	Member	Representative of Department of Panchayet & Rural Development, GoWB
9.	Member	Representative of Department of Self Help Group & Self Employment, GoWB
10.	Member Secretary	Chief Project Director, WB-FBCCCR
By invitation - as required from time to time		
Special Invitee	Representative of Research Institutions/ Specialised Agencies	
Special Invitee	Representative of GoI/ MOEF&CC	
Special Invitee	Representative of JICA, India	

## 2.3 Roles and Responsibilities of HPC

**The High Power Committee has the following Roles and responsibilities**

- Approve the Operation Manual including the Financial Rules and Accounting Procedures, Policies and Guidelines on gender mainstreaming, differently-abled persons, and revolving fund;
- Advise/resolve issues and problems related to financial flow from GoWB to project, and with other government departments that are detrimental to the success of the project;
- Facilitate convergence and coordination of project with other government departments;
- Facilitate assistance from other government departments as per requirement;
- Suggest and endorse measures and actions to resolve issues raised by JICA, DEA, MOEF& CC or any other agencies related to the project; and
- Take up policy related matters of the project.

## 2.4 Meetings of HPC

HPC will meet at least once in a year or more frequently if the situation arises in a year, particularly during the preparatory phase of the project. In case the members are not available on the day of HPC meeting, they may nominate senior rank officers in the State government / State department as their representatives to attend the meetings with authorisation for decision making.

A minimum of five members will form the quorum for HPC meetings. Agenda of the meeting and proposals will be circulated by the Member-Secretary well in advance to all members, at least seven days ahead of the meeting date. The proceedings of HPC meetings will be circulated to all the members/ attendees within reasonable timeframe, after the meeting is concluded.

## 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) of the Society has been constituted vide Government of West Bengal, Department of Forests' Notification no. 712-For /13099/19/2023 dated 04.05.2023. 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**

Sl. No.	Position in GB	Position in the Institutions
1.	Chairperson	Principal Chief Conservator of Forests and HoFF, West Bengal
2.	Vice Chairperson	PCCF, General, West Bengal
3.	Member	Chief Wildlife Warden/ PCCF, Wildlife, West Bengal
4.	Member	PCCF, RMD, West Bengal
5.	Member	PCCF & CEO, WBCAMPA
6.	Member	MD, WBFDC
7.	Member	Representative of Finance Department, Government of West Bengal
8.	Member	APCCF, Finance, Forest Directorate, West Bengal
9.	Member	APCCF & Director, Sundarban Biosphere Reserve, West Bengal
10.	Member	APCCF, WL (HQ), Forest Directorate, West Bengal
11.	Member	APCCF, HRD, Forest Directorate, West Bengal
12.	Member	APCCF, North Bengal, Forest Directorate, West Bengal
13.	Member	Chief Environment Officer, Department of Environment, Government of West Bengal
14.	Member	Member Secretary, West Bengal Biodiversity Board (WBBB)
15.	Member	CCF (Finance), Forest Directorate, West Bengal
16.	Member Secretary	Chief Project Director, WB-FBCCCR
	By invitation – as required from time to time	
	Special Invitee	Representative of Research Institutions/ Specialised Agencies
	Special Invitee	Member Secretary, West Bengal Zoo Authority
	Special Invitee	Representative of PMU
	Special Invitee	Representative of Consulting Services/ Team Leader (PMC)



## 2.6.1 Roles and Responsibilities of Governing Body

### a) 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 there in 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 eight 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.

Post-Coronavirus Disease 2019 (COVID-19), the digital interface has been strengthened at all levels of operation. If circumstances require, online meetings could be conducted. In any case, a member who is not able to attend a meeting in person could also be given a choice to join online. This will be applicable to GB.

### b) Agenda Circulation and Quorum

A minimum of eight members will form the quorum for GB meetings. The agenda of the meeting and proposals will be circulated by the Member-Secretary well in advance to all members, at least seven days ahead of the meeting date. The proceedings of GB meetings will be circulated to all the members/ attendees within reasonable timeframe, after the meeting is concluded.

### c) Roles and Responsibilities

GB will rigorously review the project progress vis-à-vis annual plans and will also monitor the status of disbursement. It will review the functioning of Society (PMU) regularly and guide PMU to prepare proposals for HPC, whenever necessary, for the smooth implementation of the project. The key roles and responsibilities of GB will be as follows:

- Play a supportive role to PMU functioning and ensure smooth project implementation;
- Empower PMU to disburse funds for project implementation as per annual plans, as well as delegate financial authority to the Chief Project Director required for day-to-day functioning;
- Guide and approve/ endorse the Operation Manual for the project, and forward it to HPC for final approval;
- Approve APO and annual budget, which is endorsed by the Executive Committee,
- Monitor physical and financial progress of the project regularly;
- Appoint an auditor for the Society (PMU);
- Approve contractual posts, remuneration, and allowances etc., submitted by the Executive Committee.

As per annual plans, GB may accord administrative and financial sanctions of all individual schemes, proposals or procurement of goods and services amounting to up to Rs. 5 million. The GB will issue administrative permission and resolve to seek financial permission from Forest and/or Finance Departments of Government of West Bengal for schemes, proposals or procurement of goods and services in excess of Rs. 5 million as per existing West Bengal Financial Rules.

**d) Functions 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 objective 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, Accounts, Audit Reports etc. prepared and placed by PMU.
- iv. Scrutinizing the agenda for meeting of the HPC.
- v. Any other functions as prescribed by the HPC.

**e) Powers of the Governing Body:**

- 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.

## 2.6.2 Delegation of Powers of Governing Body

The Governing Body may, from time to time, entrust to or confer upon anybody 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.

## 2.6.3 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.

## 2.7 General Body

The General Body will be a decision-making body of the society on all matter as required under the Societies Registration Act, applicable in the state. The General Body of the society will comprise of the members of the GB, Chief Conservators, and Conservators for the project areas, and all DMUs and other key stakeholders. The General Body will meet once in a year to conduct the Annual General Meeting (AGM) of the society. Proceedings of AGMs will be circulated to all the members/ attendees within reasonable timeframe, after the meeting is concluded.

## 2.8 Executive Committee (EC)

Since the GB of the society will meet mostly twice a year, it will be essential to have institutional arrangements in place to efficiently manage the day-to-day operations that can also ensure shared, collective, and quick decision making, as well as closer supervision, guidance, and follow-ups via informal meetings, as per requirement. The composition of the Executive Committee is given in the following table.

Additional Project Director (Administration, Finance and Co-ordination) will act as the Member-Secretary of EC and be responsible for circulation of agenda and organising EC meetings as per the requirements and instructions from the Chief Project Director. Other key project staff or PMC representative may participate as 'Special Invitees' in EC meetings for providing insights and/or to share views or concerns in the interest of the project implementation.

Table 3: Composition of Executive Committee

Sl. No.	Position in EC	Rank of Officers and Department
1.	Chairperson	Chief Project Director
2.	Member	All Project Directors
3.	Member	All Additional Project Directors
4.	Member	All Joint Project Directors
5.	Member Secretary	Additional Project Director (Administration, Finance and Co-ordination)
By invitation as required from time to time		
	Special Invitee	Representative of Consulting Services/ Team Leader (PMC)

EC will keep track of the project implementation regularly, and will be responsible to guide, issue instructions, guidelines and manuals, undertake or facilitate procurement, execute capacity development plan, maintain and operate M&E, GIS/ MIS and accounting systems, undertake field visits, bring out

publications to highlight achievements, disseminate project information, maintain project website, and provide hand holding support in field, in almost all respect to ensure efficient implementation of the project. EC will also be responsible for timely submitting reimbursement claims, and institute concurrent audits as well as statutory audits on a regular basis.

PMU will systematically maintain records of all meetings (HPC, GB, and AGM), and will make it available to reviewing authorities as per requirements. Falling in line with the authorities entrusted by GB, PMU may accord administrative and financial sanctions of all individual schemes, proposals or procurement of goods and services not exceeding INR 5 million.

## 2.9 Project Management Unit

In accordance with the contents of the agreed Minutes of Discussion (MoD) (signed on 27<sup>th</sup> December, 2022), the Project Management Unit (PMU) of the West Bengal Forest and Biodiversity Conservation Society constituted vide Government of West Bengal, Department of Forests' Resolution No. 2623-For/G/6M-38/12, dated 21.12.2012 will continue to operate as an autonomous registered society within the Forest Department, Government of West Bengal for implementation of the Project for Forest and Biodiversity Conservation for Climate Change Resilience in West Bengal (WB-FBCCCR) vide GO. No. 740-For/13099/20/2033 dated 12<sup>th</sup> May, 2023.

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.

**Figure 2: Organizational Chart of PMU**

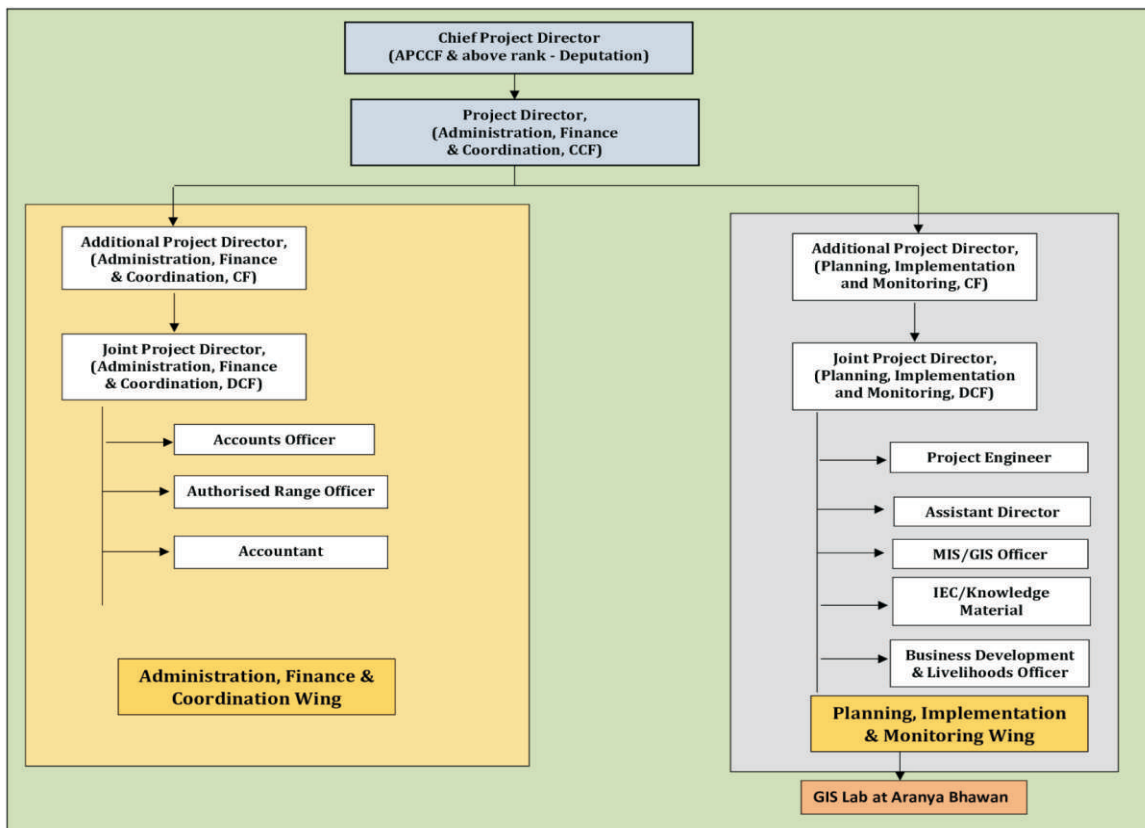




Table 4: Proposed PMU Staffing								
Sl.No.	Position	Rank	Mode	Source	Engagement	Qty	Remark	Share
<b>Key Staff</b>						<b>16</b>		
1	Chief Project Director	APCCF & above	Deputation	FD	Full Time	1		NE
<b>A.</b>	<b>Administration, Finance &amp; Coordination Wing</b>					<b>8</b>		
2	Project Director	CCF	Deputation	FD	Full Time	1		NE
3	Additional Project Director	CF/CCF	Deputation	FD	Full Time	1		NE
4	Joint Project Director	DCF	Deputation	FD	Full Time	1		NE
5	Accounts Officer		Contract	Retired Government Servant	Full Time	1		E
6	Authorised Range Officer		Contract	Retired Government Servant	Full Time	1		E
7	Accountant		Contract	Open Market	Full Time	3		E
<b>B.</b>	<b>Planning, Implementation and Monitoring Wing</b>					<b>7</b>		
8	Additional Project Director	CF/CCF	Deputation	FD	Full Time	1		NE
9	Project Engineer		Contract	Open Market	Full Time	1	for initial 5yrs.	E
10	Assistant Director		Contract	Open Market	Full Time	1		E
11	MIS/GIS Officer		Contract	Open Market	Full Time	1		E
12	IEC/Knowledge Material Officer		Contract	Open Market	Full Time	1		E
13	Joint Project Director	DCF	Deputation	FD	Full Time	1		NE
14	Business Development & Livelihoods Officer		Contract	Open Market	Full Time	1		E
<b>Supporting Staff</b>						<b>13</b>		
15	Office Assistant			Outsourcing	Full Time	3		E
16	Multiutility Person			Outsourcing	Full Time	4		E
17	Drivers			Outsourcing	Full Time	4		E
18	Security Staff			Outsourcing	Full Time	2		E
<b>Total Staffing</b>						<b>29</b>		
	FD					6		
	Open Market					10		
	Outsourcing					13		
	Eligible (E)					23		
	Non-Eligible (NE)					6		

### 2.9.1 Chief Project Director

The Secretary of the Society shall act as the Chief Project Director (CPD), Project for Forest and Biodiversity Conservation for Climate Change Response in West Bengal (WB-FBCCCR). The CPD 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 CPD shall have such further duties, responsibilities and powers as may, from time to time, be entrusted to or conferred upon the person by the Governing Body. The Chief Project Director 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 WB-FBCCCR 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 WB-FBCCCR, and other programmes of the Society.
- iv. To carry out day-to-day activities of the Society and overall supervision of WB-FBCCCR, 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.

### 2.9.2 Structure of Project Management Units (PMU)

The autonomous Society, i.e., the PMU will be headed by the Chief Project Director (CPD) in the rank of APCCF or above. S/He will also act as CEO of the society and will chair the EC of the society. S/he will be Member-Secretary to GB of the society as well as to the HPC constituted for the project at the state level.

At the state level, CPD will be supported by a team of officers and professionals that will include Project Directors in the rank of CCF, Additional Project Directors in the rank of CF/CCF, Joint Project Directors in the rank of DCF, Finance Officer, Project Engineer, MIS and GIS/ Remote Sensing professionals and support staff including accountants and ministerial staff. To augment various skill sets, PMU will further be supported by a team of experts constituted as the Project Management Consultants (PMC). The existing MIS and GIS facility with Forest Department that was supported under the earlier JICA-assisted project (ID-P223) will be further strengthened, and supported.

As a part of the Society, PMU will also establish DMUs and FMUs that will work as extended arms of PMU, and support project implementation and supervision while working along with the departmental functions, and with JFMCs and SHGs as well.

PMU will manage the project funds, extend funds to the implementing units, guide and supervise project implementation to achieve results within stipulated timeframe adopting the prescribed processes, collate and consolidate the expenditure statements from district and field offices, and prepare SOEs for getting reimbursement of claims from JICA. PMU will also make annual plans to execute the project works in desired manner.

The officers in PMU will either be on deputation from the State Forest Department/ other government organisations for a minimum of three years or as per existing deputation tenure specified in government rules, or directly hired on contract from the open market or recruited through a qualified and reputable placement/ government outsourcing agency. PMU will adopt the existing government orders on outsourcing staff for ministerial staff (computer operators, drivers, security/ utility persons, etc.).

Female candidates will be encouraged by PMU to join at different operational levels of the project. The composition of PMU will be as shown above in table 4.

## 2.10. Structure of Divisional Management Unit (DMU)

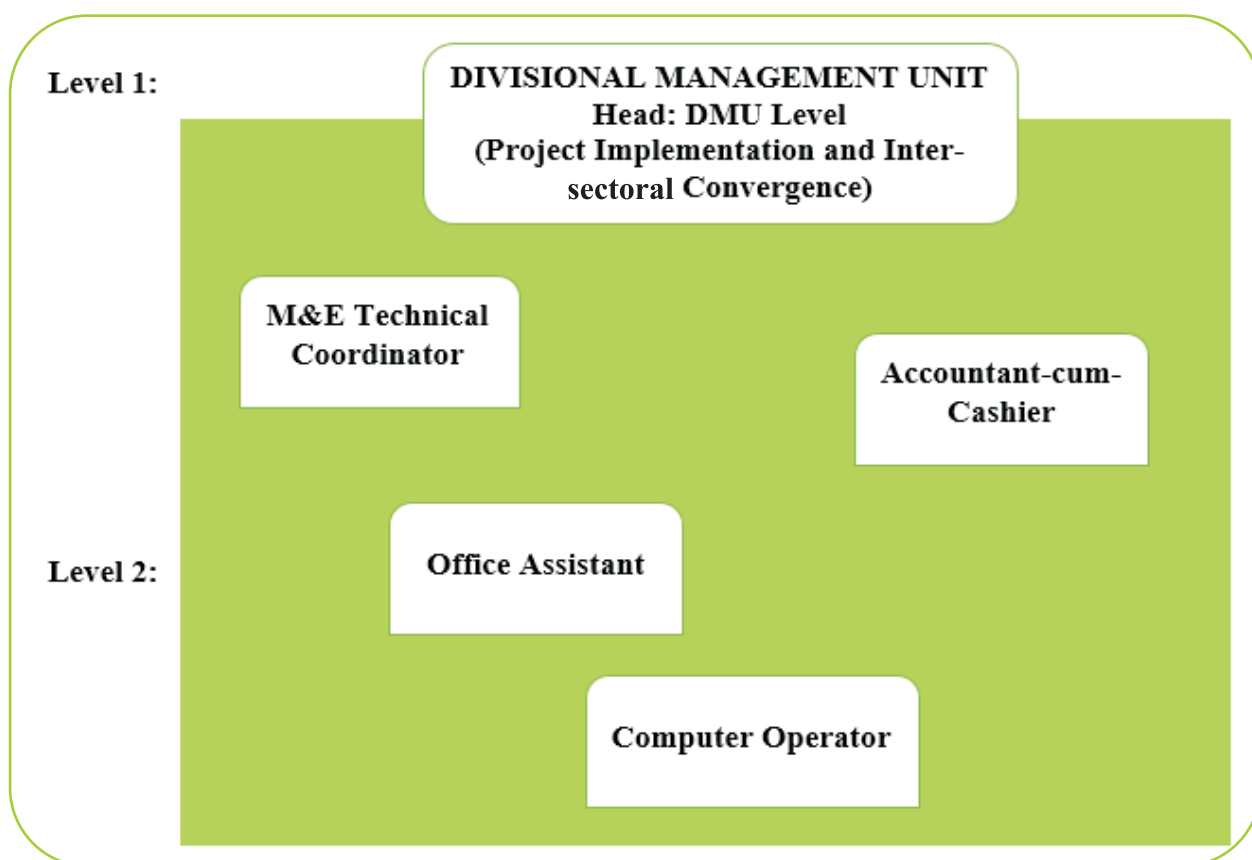
DMU will be established at the divisional level and will function as the dedicated and extended unit of PMU for planning and implementation of the project activities, and as a part of the autonomous society, i.e., PMU. DMU will be headed by a Divisional Forest Officer (DFO) who is in the rank of DCF in the Forest Department. S/he would be an ex-officio in-charge of DMU and will be designated as DMU Head and would oversee the project in addition to the regular department functions and responsibilities. S/he will facilitate project implementation at the divisional level and will also extend all technical inputs and guidance to FMUs within their jurisdiction and at field level on a day-to-day basis. DMU will be responsible for supervising and guiding the works carried out by specialised agencies/ resource organisations or NGOs.

DMU Head will coordinate with the district administration for inter-sectoral convergence, organise and participate in DPC meetings at the district level, and extend support for preparing annual plans, estimates etc. DMU Head will also monitor, supervise, and follow-up with the subordinate offices, and provide guidance on documentation and reporting the physical and financial progress. DMU office will be guided by the project Operation Manual as well as PMU.

DMUs and subordinate FMUs will assist in maintaining the adopted project accounts, and timely prepare SOEs for onward submission. Female candidates will be encouraged to join the project at various positions.

DMU will be supported by one MIS/ GIS professional designated as M&E Technical Coordinator, and one accountant-cum-cashier to be hired from the open market and deployed by PMU/ DMU at divisions. DMU will also be supported with one office assistant and one computer operator. The composition of DMU will be as follows :

**Figure 3: Organizational Chart of DMU**



**Table 5: Proposed DMU Staffing**

Sl.No.	Position	Rank	Mode	Source	Engagement	Qty	Remark	Share
<b>Key Staff</b>						<b>5</b>		
1	DMU Head	DCF		FD	Full Time	1	Key responsibility for project	NE
2	M&E Technical Coordinator		Contract	Open Market	Full Time	1	GIS/MIS and regular M&E and documentation	E
3	Accountant-cum-Cashier		Contract	Open Market	Full Time	1	Prepare SOEs and accounting	E
4	Office Assistant		Contract	Open Market	Full Time	1	to assist DMU	E
5	Computer Operator		Contract	Open Market	Full Time	1	to assist project works	E
	FD					1		
	Contract/Open Market					4		
	Eligible (E)					4		
	Non-Eligible (NE)					1		

### 2.10.1 Controlling Officers

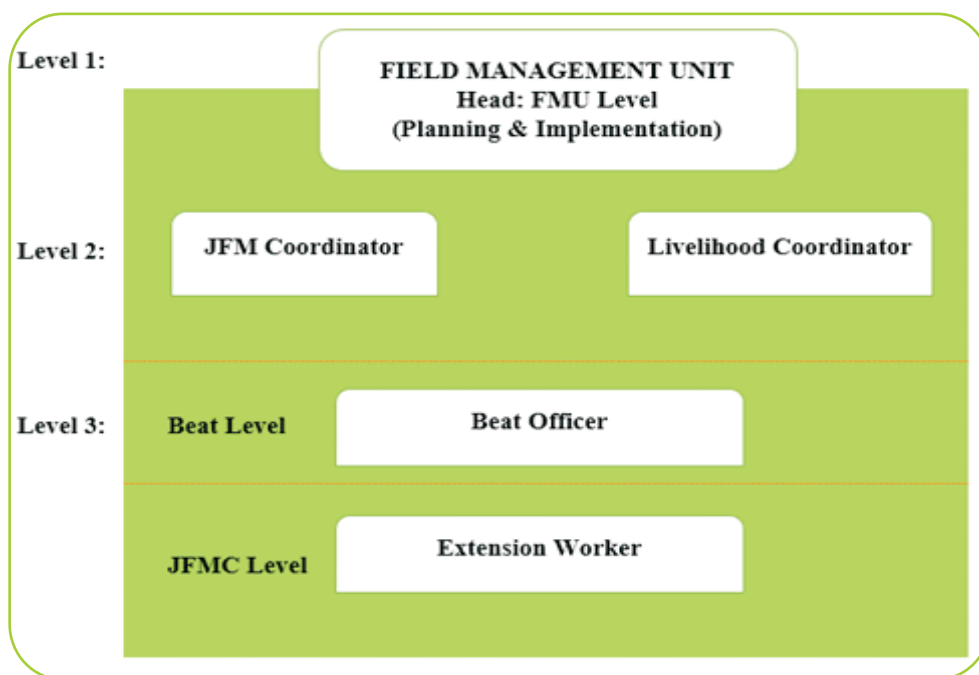
The Circle in-charges (Chief Conservators of Forests/ Conservators of Forests) of the concerned Forest Circles are designated as the Controlling Officers for the implementation of the Project, vide Department of Forest UO no. 415/ACSF/13 dated 26.02.2013. These Officers will exercise full administrative 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.

### 2.11 Structure of Field Management Unit (FMU)

Following the Forest Department structure, FMU will be created as an extended arm of DMU and as a part of PMU. FMU will be headed by a Range Officer (RO) in the rank of Forest Ranger/DR.Fr or above in the Forest Department. S/he would be ex-officio in-charge of FMU and will be designated as FMU Head and would oversee the project in addition to the regular department functions and responsibilities. S/he will facilitate project implementation at the range level and will also extend all technical inputs and guidance to Beat Officers within their jurisdiction and at field level on day-to-day basis. FMU Head will be responsible for supervising and guiding the works carried out by the Beat Officers as well as JFMCs and facilitate convergence at the block level.

FMU will be supported by a set of personnel, viz., JFM Coordinator and Livelihood Coordinator. S/he would be further supported by Beat Officers and Extension Workers engaged at JFMC level. Female candidates will be encouraged to join the project at various positions. The composition of FMU will be as follows:

**Figure 4: Organizational Chart of FMU**



**Table 6: Proposed FMU Staffing**

Sl.No.	Position	Rank	Mode	Source	Engagement	Qty	Remark	Share
<b>Key Staff</b>						<b>5</b>		
1	FMU Head	FR/DR Fr		FD	Full Time	1	Key responsibility for project	NE
2	JFM Coordinator		Contract	Open Market	Full Time	1	To assist in microplanning, capacity building, NRM interventions, convergence etc.	E
3	Livelihood Coordinator		Contract	Open Market	Full Time	1	To assist in microplanning, capacity building, livelihood interventions, IGAs etc.	E
4	Beat Officer	DR/Fr		FD	Full Time	1	to assist FMU and facilitate field operations	NE
5	Extension Worker		Contract	Open Market	Full Time	1	to assist project works at JFMC/village level; engaged for 3 years to cover 5 JFMCs per Extension Worker	E
	FD					2		
	Contract/Open Market					3		
	Eligible (E)					3		
	Non-Eligible (NE)					2		

**Remuneration structure for the persons to be engaged from open Market/through outsourcing in WB-FBCCCR**

Sl No.	Position	Minimum gross monthly salary (excluding GST) in Rs.
1.	Accounts Officer	35,000/-
2.	Authorized Range Officer	30,000/-
3.	Accountant (PMU)	25,000/-
4.	Accountant-cum-Cashier (DMU)	20,000/-
5.	M&E Technical Coordinator	25,000/-
6.	JFM Coordinator	15,000/
7.	Livelihood Coordinator	15,000/-
8.	Computer Operator Cum Office Assistant	18,000/-
9.	Multi Utility Person	15,000/-
10.	Extension Worker	12,000/-
11.	Driver	18,000/-
12.	Project Engineer	40,000/-
13.	Assistant Director	40,000/-
14.	MIS/GIS Officer	40,000/-
15.	Information, Education & Communication (IEC)/Knowledge Material Officer	36,000/-
16.	Business Development & Livelihood Officer	40,000/-
17.	Security Staff	15,000/



## 2.12 Other Implementing/ Facilitating Institutions

### (1) Project Management Consultants (PMC)

As a part of the project design and institutional arrangements, a team of experienced professionals will be procured and deployed at the state level as PMC to assist PMU in managing the project and to extend required technical guidance for a limited number of years. The team composition of PMC will carry a skill set and experience to complement and supplement PMU initiatives, provide technical support in preparing guidelines and procedures as well as provide an independent view on project implementation.

### (2) Specialised Agencies/ Resource Organisations

For undertaking baseline surveys, impact assessments, training needs assessment (TNA), institutional training and capacity building, skill training for JFMCs and SHGs members, and cluster level enterprises, it will require to engage specialised and credible organisations having proven records of undertaking specified tasks. The specialised agency/ resource organisations will be procured by PMU through a local competitive bidding process, conforming to the applicable procurement guidelines. These organisations could be engaged at PMU or DMU level.

### (3) Peoples Organisations – JFMCs

JFMCs identified in project areas will be engaged to execute JFM as well as livelihood interventions. The project will provide a one-time grant to JFMCs to support SHGs for income generation. In addition to NGOs/ resource organisations, JFMCs will facilitate to identify a local person who can qualify to act as extension worker for the project duration. S/he will be guided by the project teams to handhold and extend support to these community institutions for project implementation and reporting.

## 2.13 Extension Workers (EW)

In the Project it is proposed to hire Extension Workers (EWs) from near the project villages to support undertaking various activities by JFMCs such as record keeping, accounting etc. The payment for these workers shall be borne by the Project for three years during the Project implementation period. Normally there will be one extension worker for 5 JFMCs. The required qualification for extension worker shall be young (preferably within 30 years of age), an active member of JFMCs and be at least class 8<sup>th</sup> pass. Suitable eligibility criteria, selection procedure, quantum and method of remuneration, performance appraisal etc. would be decided by the PMU for EWs.

### 2.13.1 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 as directed by Head, FMU/DMU.
- ii. To keep and maintain the records and other documents of the JFMCs
- iii. To facilitate easy communication with JFMCs
- iv. To motivate JFMCs 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

EW's performance would be assessed by the respective DMU. Once selected, suitable training and capacity building of EW would be done by DMU.

#### **2.14 Linkage of the Project with Forest Department**

The Governing Body of the Society provides the linkage with the Forest Department. The GB is chaired by the Principal Chief Conservator of Forests and HoFF, and Principal Chief Conservator of Forests (Wildlife) & Chief Wildlife Warden and other PCCFs and APCCFs 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 Forest Department would provide necessary instructions, directions and guidance to DMUs/FMUs for compliance and facilitation of Project work.

#### **2.15 Linkage of the Project with GoWB**

The High Power Committee of the Project, having the Addl. Chief Secretary, Forests, West Bengal as Chairperson, and representatives 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. Ecosystem Based Climate Change Measures
- ii. Biodiversity Conservation
- iii. Livelihood Improvement
- iv. Institutional Strengthening
- v. Consulting Services

**Table 7: Project Component & Target Area**

Component	Project Target Area
Ecosystem Based Climate Change Measures	28 Divisions
Biodiversity Conservation	28 Divisions, 11PAs
Livelihood Improvement	27 Divisions
Institutional Strengthening	Entire State

All Livelihood Improvement Activities at the village level shall be undertaken in Joint Forest Management (JFM) mode. The 600 targeted JFMCs shall be selected in batches, based on the stipulated criteria.

### 3.2 Benefit Sharing for JFMCs

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

### 3.3 Performance Appraisal of JFMCs & SHGs

Growth, development and progress of JFMCs 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 JFMCs shall be closely inspected and monitored.

The transactions in the bank accounts of JFMCs (Community Development Fund and Revolving Fund) shall be checked every month by FMUs. They shall be audited annually by chartered accountants by Project's own budget. Utilization of funds, performance appraisal and monitoring of JFMCs shall be carried out as per guidelines issued by PMU.

### 3.4 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 8: Some Facilitating Instruments		
	Definition	Topic
<b>Manual</b>	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
<b>Guideline</b>	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. Micro Planning
		ii. Micro Finance
		iii. IGA
		iv. Linkages with FI & Banks
		v. Project Management, Monitoring & Evaluation
<b>Handbook</b>	It is a type of reference work, or other collection of directives, instructions, that is intended to provide ready reference.	i. Micro Planning
		ii. JFMC 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 Area
		ix. Nursery Planning, Development and Management
		x. Biodiversity Conservation
		xi. Community Development Activities

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).

### 3.5 Convergence of Development Initiatives

Duly approved Micro-plan, prepared after detailed PRA/RRA exercise by the FMU shall form the basis of taking up activities in any JFMC 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.

### 3.6 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 Forest Department.

# 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, JFMC will also work on developing Micro-plans with the help of FMUs. 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 PMU will share Project Annual Targets with respective DMUs before/at the start of the FY.
- ii. DMUs will integrate Livelihood Improvement targets from Micro-plans and other components of project works from Project Annual Target and prepare Annual Action Plan for DMU and share the same with the PMU.
- iii. The PMU will work out Project Annual Action Plan by integrating Annual Action Plans of DMUs with their own requirements and place them before GB for approval.
- iv. 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:

Milestones	Task to be performed	Date	Responsibility
1st	Sharing of Project Annual targets with respective DMUs	30th November	PMU
2nd	Consolidation of DMU's Annual Action Plan by integrating Livelihood targets from Micro plans of selected JFMCs for the year and other project Components and submission to PMU	31st January	DMU and CF/CCF
3rd	Consolidation of Project Annual Action Plan incorporating DMUs' Annual Action Plan with PMU's own annual plan	28th / 29th February	PMU
4th	Approval of Project Annual Action Plan by the Governing Body	20th March	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.
- viii. 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 (Administration, Finance & Coordination), supported by a Budget Committee consisting of the following members:

Project Director (Finance)	Chairperson
Addl. Project Director (Planning, Implementation & Monitoring)	Member
Addl. Project Director (Administration, Finance & Coordination)	Member Secretary

- ix. The Budget Committee should first meet in the first week of November 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 JFMC 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. FMU reports will contain summaries of progress made in JFMC, complemented by summaries of progress made by the FMU and endorsed by DMU. 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.



<b>Table 9 : Schedule of Report Submission</b>			
<b>Activity</b>	<b>At FMU</b>	<b>At DMU</b>	<b>At PMU</b>
Monthly Report	10th of next month (e.g. report pertaining to April month should get compiled and submitted by 10th of May).	15th of next month (e.g. report pertaining to April month should get compiled and submitted by 5th of May).	25th of next month (e.g. report pertaining to April month should get compiled and submitted by 25th of May).
Quarterly Report			25th day of next quarter (e.g. report pertaining to April-June quarter should get compiled and submitted by 25th of July).
Annual Report			25th May of next financial year (e.g. report pertaining to April 2023-March 2024 financial year should get compiled and submitted by 25th of May 2024).

#### 4.4 Intra-Project Planning & Coordination

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

**Table 10: Internal Meeting Roster**

<b>Schedule Agency</b>	<b>Participants</b>	<b>Frequency</b>	<b>Location</b>	<b>Responsibility: Agenda/ Minutes</b>
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, JFMC Coordinator, JFMC	Quarterly	DMU Office	DMU
FMU	JFMC	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 PM

#### 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 Power 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 (Administration, Finance and Coordination)

- 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).
- xv. Overall supervision, administration and finance aspects; Managing contracts – human resources, outsourcing, procurement of goods and services; Contract management, annual budget and releases, expenditure; Claims and fund disbursement, facilitate statutory and concurrent audits; will act as Appellate authority under RTI. In addition, will assist CPD to prepare agenda for EC, GB, HPC, and AGM meetings.

### **5.3.3 Additional Project Director (Administration, Finance & Coordination)**

- i. Assist CPD/PD in Management, Supervision, Control of planning & implementation relating to PMU, DMU & FMU.
- ii. Assist CPD/PD 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/PD regarding Income Generating Activities, Community Mobilization & performance of NGOs working in field.
- vi. Assist & submit updated information to CPD/PD 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).
- xvi. Overall planning and implementation of interventions for forest management and biodiversity, catchment protection, guide on microplanning, budget and approvals, plan for biodiversity/ ecosystems conservation; Annual plans and operationalising JFM and Non-JFM Models and technical guide on interventions, supervision, and coordinate with DMUs. FMUs and other stakeholders

### **5.3.4 Additional Project Director (Planning, Implementation & Monitoring)**

- i. Assist the PD (Administration, Finance & Coordination) for the works assigned to PD.
- ii. Assist & submit updated information to PD (Administration, Finance & Coordination) for each project activity.

- iii. Assist the PD (Administration, Finance & Coordination) 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.
- vi. Overall in-charge of Landscape based M&E, GIS/ MIS; Monitor annual plans and project implementation, environment and social safeguards, develop and supervise TORs for studies and research; Facilitate to develop guidelines and manuals, capacity building plan, periodic progress tracking and performance indicators; Assist in identifying operational bottlenecks and facilitate smooth running of the system, preparing project reports, coordinate and supervise and guide DMUs, FMUs, and other stakeholders.

### **5.3.5 Joint Project Director (Administration, Finance & Coordination) – DDO**

- i. Assist APD (Administration, Finance & Coordination) in works assigned to APD.
- ii. Assist & submit updated information to APD (Administration, Finance & Coordination) 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.
- vi. Coordinate with DMUs and FMUs, and other key stakeholders, assist APD in project works, establish financial control systems and project accounting systems, monitor financial progress and expenditures, implement accounting software based double-entry system; Oversee accountants, ensure timely budgets and releases, capacity development of stakeholders.

### **5.3.6 Joint Project Director (Planning, Implementation & Monitoring)**

- i. Assist APD (Planning, Implementation & Monitoring) in works assigned to APD.
- ii. Assist & submit updated information to APD (Planning, Implementation & Monitoring) 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).
- x. Overall planning and implementation of livelihood and NTFP interventions; Annual plan, technical guidance, and supervision, coordinate for inter-sectoral convergence; Coordinate with financial institutions and CSR funds, facilitate rural financing and marketing of produce and products, coordinate for capacity building and trainings, support to leverage funds; Strategize

gender mainstreaming and women/ vulnerable group empowerment, develop partnerships and networks; and Coordinate with DMUs, FMUs, and other stakeholders.

### **5.3.7 Accounts Officer**

- i. Assist Project Director (Administration, Finance & Coordination) 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
- xii. Assist in day-to-day accounting activities and establish financial management protocols; prepare and maintain SOEs; Prepare claims for submission to CAA&A / JICA; Reconciliation of annual budgets and disbursements; Facilitate and assist statutory audits, conduct/ supervise internal/ concurrent audits, coordinate with DMUs, FMUs, and other stakeholders.

### **5.3.8 Authorized Range Officer**

Assist in logistics and protocols; O&M of vehicles, office, equipment, security, store; organising meetings and events; Manage communications, document, and maintain proceedings, letters, all records, and contracts.

### **5.3.9 Accountants (Salaries and Taxes)**

Assist in day-to-day accounting activities; Prepare and maintain salary/ remunerations details and payments; Computation and deposit of taxes; Assist audits.

### **5.3.10 Project Engineer (SMC and Buildings)**

Assist in designing and preparing site specific estimates for SMC structures and buildings/ infrastructure, technical guidance for site selection, construction supervision, quality check, preparing technical specifications for tendering and assist procurement of contractors, coordinate with stakeholders.

### **5.3.11 Assistant Director (Capacity Development)**

Assist in preparing master training plan (both nation and overseas), guide and supervise training needs assessment, prepare annual training calendar coordinating with all project wings and field units, develop training modules and material, plan and facilitate exposure trips, facilitate nomination of participants for training and exposure visits, coordinate for training through inter-sectoral convergence, guide and plan impact assessment from trainings, design templates, guidelines and manual, monitoring and reporting, coordinate with other stakeholders.

### **5.3.12 MIS/ GIS Officer**

Conduct needs assessment on the GIS-based systems, assess available data (availability in geographical extent, frequency, etc.), supervise GIS/RS operations, plan and outsource works to mapping agencies and ensure map preparation works, provide GIS trainings, prepare GIS operation manual, provide technical advice, assist in GIS based M&E, maintain inventory of GIS equipment, software, satellite imageries, coordinate with GIS Cell, WBFD for map production for planning and decision making, spatial analysis, monitoring and reporting; Facilitate to establish GIS operations at all levels; Coordinate for progress tracking and reporting; Facilitate to develop web enabled software application and roll out the MIS software throughout project; Troubleshoot

any kind of systems related problems and maintain security of the systems, project website management and digital repository.

### 5.3.13 IEC/ Knowledge Material Officer

Develop knowledge material, publish newsletters, reports; Design publicity and awareness campaigns, prepare quarterly and annual reports, and assist in other project documentations; Assist in project publicity and information dissemination, implement communication strategy and plan; Organise events/ workshops; maintain digital library; Coordinate with other stakeholders.

### 5.3.14 Business Development and Livelihoods Officer

Assist in annual planning and implementation of livelihood promotion; Guide on micro plan and micro-planning process, support NTFP value chain and market analysis, facilitate rural financing, design small business/ enterprise for community institutions for income generation, guide establishing collection centres and cluster promotion; Guide on establishing processing units and value addition, coordinate for inter-sectoral convergence, coordinate for capacity building and trainings, design templates, guidelines and manual, monitoring and reporting, coordinate with other stakeholders.

### 5.3.15 Support Staff of PMU

There will be 13 support staff at PMU to assist the Chief Project Director, Project Directors, Addl. Project Directors, Joint Project Directors and the Accounts Officer, as under:

Name	Number
<b>Office Assistants</b>	3
<b>Multi Utility persons</b>	4
<b>Drivers</b>	4
<b>Security</b>	2

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.

#### **5.5.1 M&E Technical Coordinator**

GIS / MIS related work and regular monitoring and Evaluation and documentation

#### **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.

#### **5.6.1 JFM Co-ordinator**

To assist in microplanning, capacity building, NRM interventions, convergence etc.

#### **5.6.2 Livelihood Co-ordinator**

To assist in microplanning, capacity building, livelihood intervention, IGAs etc.

# CHAPTER 6

## 6 Recruitment and Service Rules

### 6.1 Recruitment of Personnel

The posts of Chief Project Director, Project Directors, Addl. Project Directors, Joint Project Directors, and 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
Chief Project Director	Equivalent to the pay assigned to the post of Addl. Principal Chief Conservator of Forests and above 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 and above, from the Department of Forests, Govt. of West Bengal
Project Director (Administration, Finance & Coordination)	Equivalent to the pay assigned to the post of Chief Conservator of Forests in 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
Addl. Project Director (Administration, Finance & Coordination)	Equivalent to the pay assigned to the post of Conservator of Forests in 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, Implementation & Monitoring)		
Joint Project Director (Administration, Finance & Coordination)	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 Deputy Conservator of Forest from the Department of Forests, Govt. of West Bengal
Joint Project Director (Planning, Implementation & Monitoring)		

The Society shall invite applications 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”.

#### 6.1.1 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**

Sl. No	Position	Eligibility Criteria
1	Accountant cum Cashier	Commerce Graduate with computer knowledge Knowledge of working with computer and ability to work with MS office, Excel & PowerPoint etc. Working knowledge in Computerized accounts & accounting software is preferable Experience of working as accountant preferably in mercantile account.
2	M&E Technical Coordinator	Bachelor in Science/Tech./ Engineering /Geography, Knowledge of working with computers, Knowledge of GIS, Experience of working with ERDAS/ARC GIS or other GIS software
3	JFM Co-Ordinator	Retired DR/Fr, FR, Class XII pass, Ability to read and write Bengali/Nepali and English, Experience of working with JFMCs and of PRA
4	Livelihood coordinator	Retired DR/Fr, FR, Class XII pass, Ability to read and write Bengali/Nepali and English, Experience of working with JFMCs and of PRA
5	Office Assistant	Graduate with computer Knowledge, Knowledge of working with computers & ability to work with MS office Excel & PowerPoint. etc.
6	Computer Operator	Graduate with computer Knowledge Knowledge of working with computers & ability to work with MS office Excel & PowerPoint. etc.
7	Multi-utility Person	VIII Pass, Experience of office working Good physical standard
8	Extension Workers	XII pass, must be an active member of the related FPC/EDC of the respective FMU. Preferably within 30 years of age, Knowledge of working with Computers / /Commercial Accounts.
9	Drivers	Class VIII pass, Valid driving license issued by legally valid agency, Experience of driving LMV for 5 years or more, Knowledge of running repairs of LMV
10	Accounts Officer	Retired from Indian Audit & Accounts Department from Accounts Officer or above rank
11	Authorized Range Officer	Retired from the post of Range Officer, Forest Department
12	Project Engineer	B. Tech / B. E. in Civil Engineering from a recognised institution, Experience of working as Assistant Engineer or above in Central Govt. / State Govt. / PSU Institution
13	Assistant Director	Retired ACF / DCF
14	MIS/GIS Officer	Bachelor in Science / Tech / Engineering, PG Diploma / MSc in GIS & Remote Sensing, Minimum of 5 years' experience of working with GIS & Remote sensing project of any Central Govt. / State Govt. / PSU Institution
15	Information, Education & Communication (IEC)/Knowledge Material	Bachelor in Communication & Public Relation, Minimum of 5 years' experience, Proficiency with Computers
16	Business Development & Livelihood Officer	Graduate with Training in Business Development, Proficiency with Computers

### 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 in case of engagement through service provider:

- 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.

Retired Govt. servants can also be deployed on contractual basis. Orders of Govt. of west Bengal vide Nos. 10935-F(P) dated, 05<sup>th</sup> December, 2011 and 6093-F(P), dated the 25<sup>th</sup> November, 2016 provide for such deployment. The following procedure will be followed for such recruitment:

- i. Open advertisement seeking application from retired employees in the prescribed format giving 15 days' notice is to be published in at least two newspapers, one in English and one in Bengali having wide circulation.
- ii. A selection committee would be constituted in the PMU
- iii. The committee would verify the past service records of the employees/officer and interview them to verify their physical fitness and mental alertness. Based on the recommendations of the committee, CPD will issue contract appointment for a period of 1 (one) year, which may be extended further as per existing rules of GoWB.

### 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 G.O. No. 3998-F(P2) Dated the 15<sup>th</sup> July, 2019 of the Finance Department, Audit Branch, GoWB.

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, Travelling allowance and Daily Allowance shall be provided if there is any need to send them outside HQ for some exigency. Rates will be at par with the corresponding employees under GoWB.
- iv. Contractual staff, if any, will have the same entitlement of the Travelling Allowance and DA, as applicable to the other personnel of the Society / GoWB 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/MoS (IC) Forests
Project Directors	Chief Project Director	Chairperson, Governing Body	Chairperson, HPC
Additional Project Director	Project Director	Chief Project Director	Chairperson, HPC
Joint Project Director	Project Director	Chief Project Director	Chairperson HPC

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 implemented in accordance with extant West Bengal Financial Rules and relevant GOs and in line with “Guidelines for Procurement under Japanese ODA Loans” dated April 2012 and selection of consultants shall be in accordance with “Guidelines for Employment of Consultants under Japanese ODA Loans” dated April 2012.

### 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 equipment, GPS, other IT-related equipment, 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, 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. Local Purchase 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. The Procurement of goods and services for the Project shall be implemented in accordance with Loan Agreement. If any restriction in procurement by the WBFD and/ or Government of West Bengal affects the implementation of Project, PMU shall secure necessary permission from the Government of West Bengal and/ or WBFD for exemptions from such restrictions.

### 7.3 Methods of Procurement

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

- Purchase of Goods without Quotation
- Price Quotation



- GeM
- Tender
- Rate Tender
- QCBS
- Direct Order

DMU may be authorized by the PMU to follow the above methods for procurements as per existing financial rules of GoWB 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. 10,000.00 (Rs. Ten 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 and services upto the value of Rs. 1,00,000 (Rs. One lakh) only per item can be done using this method.

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

#### Rate 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, Govt. of WB. 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. Fresh guidelines of Finance department have been notified vide G.O. No. 3103-F(Y) dated 27<sup>th</sup> July, 2022 vide which all tenders are to be floated electronically i.e. e-tendering through centralized e-tender Portal (<http://wbtenders.gov.in>) is mandatory, in addition to publication in print media.

Selection of agency should be made on the basis of at least three tenders, 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.

Procurement through GeM portal shall also be applicable wherever the goods/services are available on GeM.

#### Quality and Cost Based Selection (QCBS)

The Finance Department, Govt. of West Bengal have issued guidelines for procurement of Consultants vide Memo No. 8385-F(Y) dated the 22<sup>nd</sup> November, 2013. These guidelines provide for selection by Quality and Cost Based Selection (QCBS), Combined Quality Cum Cost Based System (CQCCBS), Quality Based Selection and Cost Based Selection (QBS). Appropriate method shall be adopted in accordance with these guidelines or any amended guidelines by the GoWB.

### 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. 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.
- ii. The required equipment is proprietary and may be obtained only from one source.
- iii. Critical items from a particular supplier as a condition of appropriate functioning.
- iv. 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 Goods to be procured by JFMC**

Funds of the Project that are received by JFMC will be spent according to approved Micro-plans.

#### **7.11 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 as desired in “Form 11 – Register of Fixed Asset”.
- 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/on deputation	State Government	On recommendation 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./officers and staff of the PMU	State Government/PMU	As per existing Service rules.
5	Sanction of journey within the State for CPD and for PDs/ Addl. PDs/ JPDs/ AO	Chief Project Director	Full powers
6	Permission for journey outside the state for CPD	State Government	Full powers
7	Sanction of journey outside the state for PDs/ Addl PDs /JPDs/ AO	State Government	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 Administration, Finance & Cordination	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; Approval and acceptance of tender, Call Notice and Bid documents	Governing Body	Full Powers
		Chief Project Director	Upto Rs. 50.00 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; Approval and acceptance of tender, Call Notice and Bid documents	Governing Body	Full Powers
		Chief Project Director	Upto Rs. 50.00 lakh for a single item
		Project Directors	Upto Rs. 10.00 lakh for a single item
		Addl. Project Director	Upto Rs. 5.00 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	Upto Rs. 50.00 lakh for a single item
		Project Directors	Upto Rs. 10.00 lakh for a single item
		Addl. Project Director	Upto Rs. 5.00 lakh for a single item
4	Drawl, 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 the Society and operate / authorize operation thereof	Governing Body	Full powers
8	Sanction of contingent expenditure-Non-Recurring	Governing Body	Full power
		Chief Project Director	Rs. 50,000/- in each item.
		Project Directors	Rs. 25,000/- in each item
		Addl. Project Director	Rs. 10,000/- in each item
9	Sanction of contingent expenditure -Recurring	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
		Accounts Officer for others	Full powers

SL.NO.	ITEM	AUTHORITY	EXTENT OF POWER
11	Signing of cheques	Addl. Project Director	Full Powers including powers to delegate
12	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;	Governing Body	Full powers
		Chief Project Director	Up to Rs. 50 Lakh for a single item of work
		Project Directors	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 Directors	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 Directors	Up to Rs. 10.00 Lakh
		Addl. Project Director	Up to Rs. 5.00 Lakh
17	Sanction of expenditure on office expenses such as stationeries, computer accessories, maintenance of office equipments, repairs to office furniture, Entertainment expenses and other expenses incidental to the implementation of the Project	Governing Body	Full powers
		Chief Project Director	Up to Rs. 1.00 Lakh
		Project Directors	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.
21	For all the items listed above	DMU's	Same as per the prevailing powers accorded by Government of West Bengal
		Controlling Officers	

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 (Administration, Finance & Coordination)
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. After completion of all the procedures and formalities for selection of motor cycles and vehicles, the committee should come up with specific recommendations to be placed in the GB meeting.

#### 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 (Administration, Finance & Coordination) 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 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 Interpretation and 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.

## **9.14 Vetting of Estimates**

Financial vetting of estimates for civil works for more than 5.00 lakhs may be carried out by the orders of vetting by Superintending Engineer/Executive Engineer of PWD or equivalent orders of GoWB.

## **9.15 Publications**

The Chief Project Director, may advertise in suitable newspapers depending upon the nature of advertisement and extent of Circulation required as per existing orders of GoWB.

# 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 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 spent 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 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, WB-FBCCCR 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 or electronic form 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 / electronic form 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. 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, auto sweep or any other scheme, a fixed deposit register shall be maintained in Form No. 4 for Fixed Deposit 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 1<sup>st</sup> April of each calendar year and will end on 31<sup>st</sup> 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/FPC.
- iv. Receipt and Payment account and Income & Expenditure Account for the financial year and Balance Sheet as on 31<sup>st</sup> 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. 5000.00 (Rupees Five thousand) 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. Accounts shall be maintained in Tally accounting software at all the three levels viz. PMU, DMU and FMU.
- iv. Vouchers for all payments (including Bill payments, EMD and SD) at PMU and DMU levels shall be Tally generated and no manual vouchers will be allowed.
- v. 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.
- vi. 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.  
“Mother-Child-Grandchild” structured Bank accounts will be maintained at three levels viz. PMU (Mother), DMU (Child) and FMU (Grand-child). Letters of Credit (LOCs) will be issued by PMU to the bank for authorising expenditures at each of the DMU at the beginning of the FY and subsequently as per need.
- ii. There will be no online transaction rights for any of the Bank Accounts at any level i.e. PMU, DMU and FMU. However, there will necessarily be online viewing rights for all the accounts at all the three levels i.e. PMU, DMU and FMU. The higher levels will have the viewing rights for all the subordinate levels.
- iii. All Cheques/Bank Drafts etc. received by the Society should be deposited immediately & not later than three days
- iv. 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.
- v. 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.
- vi. All bank payments shall be made by crossed “Account Payee” Cheques except self-drawal for office cash requirements.
- vii. Bank statements are to be obtained by the 7<sup>th</sup> 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.
- viii. Cheque number of each of the Cheque issued should be mentioned in the Cash/Bank Book, while giving the narration of such payment.
- ix. 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.
- x. 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 No .....Dt..... 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***



- xi. 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.
- xii. 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.
- xiii. The payments may be made electronically to the parties by giving the banks suitable instructions. All the wage payments shall be made through ECS and no cash payments whatsoever shall be allowed except for imprest. The recouping of the imprest shall be made only after the submission of the vouchers of preceding imprest.

#### **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.
- v. The journal vouchers will be generated through Tally only.

#### **10.9.8 Grants/ Advances**

- i. There will be no advance payment from PMU to the DMUs or from DMUs to FMU i.e. at any level and there will be REAL TIME transfer of money as per Tally generated vouchers effected through Mother-Child-Grand Child accounts at three levels.
- ii. PMU shall issue Letters of Credit for each DMU to banks at the start of FY and subsequently (if needed) and accordingly, DMUs will issue Letters of Credit against each of the FMU.
- iii. DMUs will prepare and share Quarterly Action Plan as per their respective Annual Work Programme and their respective performances will be monitored through monthly and Quarterly monitoring conducted by the PMU.
- iv. T.A. advance or any other personal advance to the employees may be given as per existing Govt. Rules. Such advance payment shall be guided by WBFR, Chapter 8, Section III and will be duly recorded in registers as per proforma suggested their in.

#### **10.9.9 Payments for Procurement / Works**

- i. No advance to supplier or contractor shall be made. The work contractors may be paid against the running bills for the quantum of work executed by them during the execution of a work contract.
- 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.

The BRS shall be prepared for every bank separately by the Accountant and produced before the AO 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. 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 AO.

### **10.9.12 Grants Ledger**

A Control Register for the grants 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 Project Director (Administration, Finance & Coordination).

### **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 Annual 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 DMU bank account shall show zero balance. Whenever the DMU will issue any cheque/electronic payment to parties the cheques/electronic instructions shall be honoured by automatically debiting the amount from the PMU and crediting the same to the parties so that at the end of the day bank balance of the DMU will effectively be zero. The DMU may spend the money as per their LOC during the FY.
- iii. The DMU shall make the annual budget provision for the FMU at the beginning of the FY appropriating its approved APO from the PMU.
- iv. The FMU bank account shall show zero balance. Whenever the FMU will issue any cheque/electronic payment to parties the cheques / electronic instructions shall be honoured by

automatically debiting the amount from the DMU and crediting the same to the parties so that at the end of the day bank balance of the FMU will effectively be zero. The FMU may spend the money as per their LOC during the FY.

- v. All the instructions for electronic payments to the bank shall necessarily be accompanied by crossed cheques in favour of the bank for the sake of record keeping. This will be applicable for both DMU and FMU.
- vi. 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 disbursing officer to be designated by the Head of DMU.
- vii. The DMUs, on release of the funds, shall record the same in the “Grants Paid and UCs Received” register in Form No. 10.
- viii. Payments in connection with procurements or works shall be through crossed cheques / ECS only. A “Register of Outgoing Cheques” shall be maintained in Form No. 5.
- ix. 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.
- x. Generally the programmes will be executed through the Head of FMU and in some cases through the FPCs/EDCs. 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. 5000.00 (Rupees Five thousand) only in 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.
- ii. A separate Cash Book for the funds received from the PMU should be maintained in the DMU & the project transactions should not be mixed with other transactions. The cash book shall be customised in Tally software by the PMU so that the Cash book is generated automatically after entry of the vouchers. The voucher entries should be locked the 10th of next accounting month. Any change in the voucher entry after that will need approval of the PMU in case of DMUs and of DMU in case of FMUs.
- iii. The Cash Book should be maintained in Tally Software.
- iv. All transactions that start with Voucher generation from Tally software and issuance of cheque / electronic transfer mandate 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. Accounts shall be maintained in Tally accounting software at all the three levels viz. PMU, DMU and FMU and DMU accounts will be synchronised on a weekly basis with the PMU.
- vii. Vouchers for all payments (including Advance, Bill payments, EMD, and SD) at PMU and DMU levels shall be Tally generated and no manual vouchers will be allowed.
- viii. The Bank balance should be reconciled at the end of each month by preparing a bank reconciliation statement.
- ix. 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 IGA) and with the JFMC/EDC participation (works of Community Development).
- ii. Each FMU will prepare a detailed Receipt and Payment Account for each month and send to DMU by 5<sup>th</sup> day of next month.
- iii. The FMU bank account shall show zero balance. Whenever the FMU will issue any cheque/electronic payment to parties the cheques/electronic instructions shall be honoured by automatically debiting the amount from the DMU and crediting the same to the parties so that at the end of the day bank balance of the FMU will effectively be zero. The FMU may spend the money as per their LOC during the FY.
- iv. For meeting day to day administrative expenses, the FMU may maintain an imprest cash balance of Rs. 5000.00 (Rupees Five thousand) only.
- v. All funds for IGA to be transferred to JFMCs will be routed through FMUs.
- vi. The FMU shall be responsible for maintenance of all expenditures relating to the WB-FBCCCR in respect of the works executed by them departmentally.
- vii. 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.
- viii. 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.
- ix. Cash purchases may be permitted for a sum not exceeding Rs. 5000.00 (Rupees Five thousand) only in case of emergency out of the imprest kept in the office. Such purchases should never be split for individual items. For payment exceeding Rs. 5000.00 (Rupees Five thousand) only, account payee cheques will be issued.
- x. A separate Cash Book for the funds received from the DMU should be maintained in the FMU & the project transactions should not be mixed with other transactions. The cash book shall be customised in Tally software by the PMU so that the Cash book is generated automatically after entry of the vouchers. The voucher entries should be locked the 10<sup>th</sup> of next accounting month. Any change in the voucher entry after that will need approval of the PMU in case of DMUs and of DMU in case of FMUs.
- xi. All transactions that start with Voucher generation from Tally software and issuance of cheque / electronic transfer mandate are to be recorded in the Cash Book.
- xii. Accounts shall be maintained in Tally accounting software at all the three levels viz. PMU, DMU and FMU.
- xiii. The Bank balance should be reconciled at the end of each month by preparing a bank reconciliation statement.
- xiv. Each FMU will prepare a detailed monthly Receipt and Payment account based on the Cash Book maintained separately for this purpose.
- xv. While Cash is withdrawn from the bank for expenditure, adequate arrangement should be made for safe custody of the Cash before disbursement.
- xvi. All necessary records like the bill register, register of wages, muster roll etc, where necessary should be followed.
- xvii. 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.
- xviii. 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.
- xix. 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.

- xx. 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.
- xxi. 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.
- xxii. 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.
- xxiii. 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.
- xxiv. No records of the FMU or of the FPC/EDC relating to WB-FBCCCR works shall be destroyed without the prior permission of PMU.

### **10.12 Accounts at JFMC/EDC Level**

- i. A Savings Bank Account shall be opened as 'Revolving Fund' for Income Generation Activities, in any Nationalized Bank or in the nearest Gramin Bank by each of the implementing JFMC for Income Generation Activities under the project.
- ii. This account of the FPC/EDC shall be operated jointly by the Forest Official (Member Secretary, JFMC / Joint Convener, JFMC) and a Member of the Executive Committee, duly authorized by the Executive Committee.
- iii. For and on behalf of the JFMC, 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 approved business plans.
- iv. FPC/EDC will receive fund from DMU by cheque only, through the respective FMU, against approved business plans of the Project.
- v. 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.
- vi. 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.
- vii. 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.
- viii. 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.
- ix. The Cash Book should be written in Ball Pen.
- x. 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.
- xi. All the CDA works will be executed by FMU under active participation and full involvement of JFMCs. A committee constituted by the JFMC shall jointly sign work completion certificate with the Beat Officer, which will subsequently be signed by concerned Range Officer, without which no payment shall be made.
- xii. The grant earmarked for Income Generation Activities of the JFMC shall be transferred by respective FMU to the earmarked Bank Account opened for this purpose and it will be the responsibility of the Executive committee on behalf of the JFMC to disburse loans against individual Business Plan to each of the beneficiary and to ensure timely repayment. Extension workers assigned for the JFMC shall ensure real time entry of loans and repayment on the portal/MIS hosted by the PMU for this purpose.
- xiii. No records of the FPC/EDC relating to WB-FBCCCR works shall be destroyed without the prior permission of PMU.
- xiv. E-Cash Book should be maintained in Tally Software.

### **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 AO every month by the 30<sup>th</sup> 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, JFMC).
- 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 Project Director (Administration, Finance & Coordination), 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 GoI / 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.



# Chapter 11

## 11 Considerations for Gender and Differently Abled

### 11.1 Consideration for Gender

As seen in most parts of India, women in the rural areas bear a significant work load in agriculture and forest produce collection. Their knowledge and skills related to resource use and management can make important contributions to the sustainable management of forests. However, their voices and opinions are sometimes not fully taken into account in the process of decision making though we have joint membership in JFMCs of the state as per existing Government Resolution. To further facilitate the women's engagement in the process of project related decision making and implementation process, appropriate measures for mainstream gender perspectives are to be institutionalised in this project framework along with the monitoring mechanism. The Minutes of Discussion for the “Project for Forest and Biodiversity Conservation for Climate Change Response in West Bengal (WB-FBCCCR)” includes Plan for Consideration for Gender, Gender Action Plan and Indicative Outline of the Gender Mainstreaming Guideline with an object of further Gender mainstreaming during project implementation and the same shall be adhered to at all levels. In Table 14.10.1, relevant gender mainstreaming measures and monitoring indicators with means of verification are given. These measures are to be implemented and monitored by the project society as a part of ESAF.

**Table 16: Plan of Consideration for Gender**

Activity	Monitoring Indicators of Consideration Measures/ Targets/ Measures for Consideration	Monitoring Method
<b>Planning Stage</b>		
Consultation for site selection and identification of the target JFMCs	<ul style="list-style-type: none"> <li>– Thirty percent of the participants in the consultation are women.</li> <li>– If the women are having difficulty in participating in the consultation meetings due to societal norms and other reasons, common meeting for all is to be held at their convenient time and venue.</li> <li>– In the selection of the target JFMCs, JFMCs with the following characteristics are prioritised:               <ol style="list-style-type: none"> <li>i) higher ratio of motivated or de-facto women headed households in their members and committee members; and</li> <li>ii) higher ratio of women-headed households.</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>– FMUs prepare the lists of participants of the consultation, and report through the project MIS.</li> <li>– FMUs evaluate the criteria during the JFMC selection.</li> </ul>
Formulation/activation of JFMCs	<p>&lt;Executive committee&gt;</p> <ul style="list-style-type: none"> <li>– At least 30% of the executive committee of the new JFMCs to be formulated in the Project is women.</li> <li>– At least 30% of the executive committee of JFMCs newly elected for activation in the Project is women.</li> <li>– Participation of women in the executive committee meeting shall be more than 50% of women executive members (As per JFM Resolution 2017, 30% of the executive committee of JFMC is women, while the actual ratio is less than 30%.)</li> </ul> <p>&lt;Member&gt;</p> <ul style="list-style-type: none"> <li>– Women's participation is more than 50% of the general body meetings.</li> </ul> <p>&lt;Governance&gt;</p> <p>Information sharing mechanism among the JFMC members, especially for those who does not attend the meeting, is established in each JFMC. (Women members sometimes have difficulty in attending meetings due to their household work, weather conditions etc.)</p>	<ul style="list-style-type: none"> <li>- FMUs enters the data of the registered members in WBFD MIS, and report the ratio of women in the project MIS.</li> </ul>



Activity	Monitoring Indicators of Consideration Measures/ Targets/ Measures for Consideration	Monitoring Method
<b>Planning Stage</b>		
Development of micro plan of JFMCs (including planning of CDA)	<ul style="list-style-type: none"> <li>- Focus group discussion is conducted as per the guidelines for micro-plan preparation with at least 30% of participants women.</li> <li>- If mixed gender group does not facilitate discussion, gender segregated group discussion shall be conducted and their views shall be shared in plenary by the women facilitator leaders. They shall also be informed of how the needs/opinions confirmed in the group discussion are incorporated in the micro-plan, and shall be given the opportunity to give their feedback for the finalisation of the micro-plan.</li> </ul>	<ul style="list-style-type: none"> <li>- FMUs prepare the lists of participants of micro plan development consultations and report through the project MIS.</li> <li>- DMU will monitor the implementation process and report observation to PMU.</li> </ul>
Selection of NTFP species for plantation	<ul style="list-style-type: none"> <li>- At least 30% of the NTFP species to be planted is the ones which women are commonly harvesting and selling to the market.</li> </ul>	<ul style="list-style-type: none"> <li>- FMUs report consultation results to DMUs, and DMUs reports the selected NTFPs with selected reasons to PMU.</li> </ul>
<b>Implementation Stage</b>		
Field work for forest development (nursery maintenance, afforestation, ANR), participatory biodiversity conservation, community infrastructure development etc.	<ul style="list-style-type: none"> <li>- In order to provide the equal work opportunity for women, work environment/ conditions are created by various means. For example, gender-wise washroom is established, creche for children near the work sites including project units (PMU/ DMU/ FMU). Mobility from the community to the work site is to be provided for women; Short-time part work opportunity for those who have limited time for working is offered, etc. As a result, at least 30% of the labourers engaged by the project shall be women.</li> </ul>	<ul style="list-style-type: none"> <li>- FMUs reports the gender-wise benefit sharing and payment to JFMC members through the project MIS.</li> </ul>
Trainings of JFMCs, SHGs	<ul style="list-style-type: none"> <li>- Training venues and duration shall be determined depending on the gender-based preference. When organising women's training, the duration shall be short and the venue shall be close to their residence. In case the training is organised outside of the village, their spouses also need to be informed and consulted for their participation.</li> <li>- Training duration and timing are proposed considering gender-wise timetable. Gender-wise washroom is prepared in the training facility/sites. Mobility of training participation is provided for women groups if required. By means of such measures, more than 50 % of women JFMC members, attend the trainings on the activities which they participate.</li> </ul>	<ul style="list-style-type: none"> <li>- FMUs prepare the lists of participants of in the trainings and report through the project MIS.</li> </ul>
Project management	<ul style="list-style-type: none"> <li>- At least 50% of the extension workers and personnel of the Technical Agencies engaged by the project are women.</li> <li>- Fifty percent of project officials/staff at PMU/ DMU/FMU shall be women.</li> <li>- All the PMU, DMU, and FMU members responsible for ESAF/project monitoring are assigned and required to attend the trainings provided by PMC on ESAF including consideration for gender.</li> <li>- To enhance the utilisation of grievance redressal mechanism by the women, at least three female members of FMUs/DMUs take part in the grievance committee from female stakeholders.</li> </ul>	<ul style="list-style-type: none"> <li>- PMU supervises implementation of ESAF following the monitoring plan described in ESAF, and report to JICA.</li> </ul>

Source: JICA Survey Team

### 11.1.1 Gender Mainstreaming Strategy

Category	Interventions	Main Objectives	Indicators/Outcomes
1. Institutional Arrangement & Infrastructure Development	<p>1.1 To engage female officers/ staffs up to 30% of the total number of each project management unit level including subcontractors</p> <p>1.2 To include appropriate number of sanitary facility for both genders</p>	<ul style="list-style-type: none"> <li>- To create an enabling environment for inclusive project implementation process</li> <li>- To deliver project support to women beneficiaries</li> </ul>	<ul style="list-style-type: none"> <li>- The number and % of female officers/ staff engaged by the project</li> <li>- No of buildings/ structures having proper sanitary facility for both genders</li> </ul>
2. Gender Situational Analysis	<p>2.1 To conduct gender analysis in the project area</p>	<ul style="list-style-type: none"> <li>- To identify gender related issues to be taken into consideration in the project implementation process</li> </ul>	<ul style="list-style-type: none"> <li>- Gender analysis report</li> <li>- Revised Gender action plan</li> </ul>
3. Gender Mainstreaming Training	<p>3.1 To develop gender mainstreaming guidelines</p> <p>3.2 Development of gender training programme</p> <p>3.3 To conduct gender training at all levels of project management unit and community</p>	<ul style="list-style-type: none"> <li>- To capacitate the project officers/ staffs to mainstream gender in the project</li> <li>- To create community awareness on gender</li> </ul>	<ul style="list-style-type: none"> <li>- Gender mainstreaming guideline (Appendix 1)</li> <li>- Gender mainstreaming training programme (Appendix 2)</li> <li>- No of participants (segregated by level of project management/ implementation unit and gender)</li> </ul>
4. Gender Monitoring System	<p>4.1 To monitor the implementation of gender mainstreaming strategy and gender action plan</p>	<ul style="list-style-type: none"> <li>- To ensure the adequate measures are incorporated for gender equity in the project-implementation process</li> </ul>	<ul style="list-style-type: none"> <li>- Appointment letter of officer in charge of gender</li> <li>- Gender budget</li> <li>- Gender monitoring report</li> </ul>

### 11.1.2 Gender Action Plan

Activity	Objectives	Monitoring Indicators of Consideration Measures/ Targets/ Measures for Consideration	Monitoring Method
<b>Planning Stage</b>			
Consultation for site selection and identification of the target JFMCs	<ul style="list-style-type: none"> <li>- To incorporate women's perspectives to decide whether to participate in the project</li> </ul>	<ul style="list-style-type: none"> <li>- Thirty percent of the participants in the consultation are women.</li> <li>- If the women are having difficulty in participating in the consultation meetings due to societal norms and other reasons, separate consultation for the women group is to be held at their convenient time and venue where they feel secure.</li> <li>- In the selection of the target JFMCs, JFMCs with the following characteristics are prioritised:               <ul style="list-style-type: none"> <li>i) higher ratio of motivated or de-facto women headed households in their members and committee members; and</li> <li>ii) higher ratio of women-headed households.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- FMUs prepare the lists of participants of the consultation, and report through the project MIS.</li> <li>- FMUs evaluate the criteria during the JFMC selection.</li> </ul>

Activity	Objectives	Monitoring Indicators of Consideration Measures/ Targets/ Measures for Consideration	Monitoring Method
Formulation/activation of JFMCs	<ul style="list-style-type: none"> <li>- To make management of JFMCs more gender responsive</li> </ul>	<p>&lt;Executive committee&gt;</p> <ul style="list-style-type: none"> <li>- At least 30% of the executive committee of the new JFMCs to be formulated in the Project is women.</li> <li>- At least 30% of the executive committee of JFMCs newly elected for activation in the Project is women.</li> <li>- Participation of women in the executive committee meeting shall be more than 50% of women executive members.</li> </ul> <p>(As per JFM Resolution 2017, 30% of the executive committee of JFMC is women, while the actual ratio in some cases is less than 30%.)</p> <p>&lt;Member&gt;</p> <ul style="list-style-type: none"> <li>- Women's participation is more than 50% of the general body meetings.</li> </ul> <p>&lt;Governance&gt;</p> <ul style="list-style-type: none"> <li>- Information sharing mechanism among the JFMC members, especially for those who does not attend the meeting, is established in each JFMC. (Women members sometimes have difficulty in attending meetings due to their household work, weather conditions etc.)</li> </ul>	<ul style="list-style-type: none"> <li>- FMUs enters the data of the registered members in WBFD MIS, and report the ratio of women in the project MIS.</li> </ul>
Development of micro plan of JFMCs (including planning of EPA/CDA)	<ul style="list-style-type: none"> <li>- To incorporate women's requirements to be addressed in project activity</li> </ul>	<ul style="list-style-type: none"> <li>- Focus group discussion is conducted as per the guidelines for micro-plan preparation with at least 30% of participants women.</li> <li>- If mixed gender group does not facilitate discussion, gender segregated group discussion shall be conducted and their views shall be shared in plenary by the women facilitator leaders. They shall also be informed of how the needs/opinions confirmed in the group discussion are incorporated in the micro-plan, and shall be given the opportunity to give their feedback for the finalisation of the micro-plan.</li> </ul>	<ul style="list-style-type: none"> <li>- FMUs prepare the lists of participants of micro plan development consultations and report through the project MIS.</li> <li>- DMU will monitor the implementation process and report observation to PMU.</li> </ul>
Selection of NTFP species for plantation		<ul style="list-style-type: none"> <li>- At least 30% of the NTFP species to be planted is the ones which women are commonly harvesting and selling to the market.</li> </ul>	<ul style="list-style-type: none"> <li>- FMUs report consultation results to DMUs, and DMUs reports the selected NTFPs with selected reasons to PMU.</li> </ul>

Activity	Objectives	Monitoring Indicators of Consideration Measures/ Targets/ Measures for Consideration	Monitoring Method
<b>Implementation Stage</b>			
Field work for forest development (nursery maintenance, afforestation, ANR), participatory biodiversity conservation, community infrastructure development etc.	<ul style="list-style-type: none"> <li>- To make gender friendly workplace and work condition</li> </ul>	<ul style="list-style-type: none"> <li>- In order to provide the equal work opportunity for women, work environment/ conditions are created by various means. For example, gender-wise washroom is established near the work sites including project units (PMU/ DMU/ FMU). Mobility from the community to the work site is to be provided for women; Short-time part work opportunity for those who have limited time for working is offered, etc. As a result, at least 30% of the labourers engaged by the project shall be women.</li> </ul>	<ul style="list-style-type: none"> <li>- FMUs reports the gender-wise benefit sharing and payment to JFMC members through the project MIS.</li> </ul>
Trainings of JFMCs, SHGs	<ul style="list-style-type: none"> <li>- To facilitate women's economic empowerment</li> </ul>	<ul style="list-style-type: none"> <li>- Training venues and duration shall be determined depending on the gender-based preference. When organising women's training, the duration shall be short and the venue shall be close to their residence. In case the training is organised outside of the village, their spouses also need to be informed and consulted for their participation.</li> <li>- Training duration and timing are proposed considering gender-wise timetable. Gender-wise washroom is prepared in the training facility/sites. Mobility of training participation is provided for women groups if required. By means of such measures, more than 50 % of women JFMC members, attend the trainings on the activities which they participate.</li> <li>- Gender Mainstreaming Training for all JFMCs.</li> </ul>	<ul style="list-style-type: none"> <li>- FMUs prepare the lists of participants of in the trainings and report through the project MIS.</li> </ul>
Project management	<ul style="list-style-type: none"> <li>- To provide gender responsive support at the community level</li> </ul>	<ul style="list-style-type: none"> <li>- Up to 30% of the extension workers and personnel of the Technical Agencies engaged by the project are women.</li> <li>- Fifty percent of project officials/staff at PMU/ DMU/FMU shall be women.</li> <li>- All the PMU, DMU, and FMU members responsible for ESAF/project monitoring are assigned and required to attend the trainings provided by PMC on ESAF including consideration for gender.</li> <li>- To enhance the utilisation of grievance redressal mechanism by the women, at least three female members of FMUs/DMUs take part in the grievance committee from female stakeholders.</li> </ul>	<ul style="list-style-type: none"> <li>- PMU supervises implementation of ESAF following the monitoring plan described in ESAF, and report to JICA</li> </ul>

Source: JICA Survey Team

### 11.1.3 Implementation Schedule of Gender Mainstreaming Strategy

The gender mainstreaming strategy shall be implemented by PMU. The nodal officer shall be appointed during the initial stage of the project and shall be responsible for overall gender mainstreaming and gender monitoring. Technical guidance may be sought from PMC. The gender action plan will be implemented as per the overall project implementation schedule and monitoring will be undertaken periodically based on the monitoring data derived from the project MIS.

Category	Interventions	By whom	Period
1. Institutional Arrangement & Infrastructure Development	1.1 To engage female officers/ staffs up to 30% of the total number of each project management unit level including subcontractors	1.1 PMU	1.1 FY 2023-24
	1.2 To include appropriate number of sanitary facility for both genders	1.2 PMU/ Contractor	1.2 FY 2023-24
2. Gender Situational Analysis	2.1 To conduct gender analysis in the project area	2.1 PMU/PMC	2.1 PMU/PMC
3. Gender Mainstreaming Training	3.1 To develop gender mainstreaming guideline	3.1 PMU/PMC	3.1 PMU/PMC
	3.2 To development gender mainstreaming training programme	3.2 PMU/PMC	3.2 PMU/PMC
	3.3 To conduct gender training at all levels of project management unit and community	3.3 PMU/PMC	3.3 PMU/PMC
4. Gender Monitoring System	4.1 To appoint nodal officer on gender	4.1 PMU/PMC	4.1 PMU/PMC
	4.2 To undertake periodic gender monitoring using data derived from Project MIS	4.2 PMU/PMC	4.2 PMU/PMC

### Appendix-1: Indicative Outline of the Gender Mainstreaming Guideline

Gender mainstreaming guideline is intended for the use as a training material for the gender mainstreaming training and also day-to-day guide during the field implementation. This document shall be developed by PMU/ PMC based on the gender analysis and prior to the implementation of the training activities. . Indicative Table of Contents is given below.

1. Introduction: What is Gender Mainstreaming? Why does it matter?
2. Understanding Different Perspectives
3. Tools for Discovering Gender Perspectives: Gender Analysis
4. Ways to Make the Project Gender Responsive
  - 4.1 Defining Roles and Responsibilities of the Actors in Project Implementation
  - 4.2 Gender Mainstreaming Strategy of the Project
  - 4.3 Gender Action Plan of the Project
  - 4.4 Gender Budgeting
5. Gender Monitoring System of the Project
  - 5.1 Gender Monitoring Indicators
  - 5.2 Monitoring System
  - 5.3 Reporting
6. Gender Mainstreaming Training

Attachment: Templates that can be used for planning and monitoring can be attached.

## Appendix-2: Indicative Outline of Gender Mainstreaming Training

### 1. PMU/ DMU/ FMU (1Day)

The training will be carried out by the resource person from the resource organisation or by PMC.

#### Training Objectives:

- To understand the necessity of gender mainstreaming
- To acquire the gender responsive planning/ budgeting skills
- To understand the overall approach to gender mainstreaming

#### Indicative Gender Mainstreaming Training Outline for PMU/ DMU/ FMU

Time	Programme	Group Exercises
AM	1) Understanding gender and gender mainstreaming 2) Gender dimensions of climate change vulnerability 3) The objectives of gender mainstreaming 4) Gender Roles in the project implementation	i. Group Discussion  ii. Gender Analysis
PM	5) Gender mainstreaming strategy of the project and gender action plan 6) Effective institutional and monitoring arrangement 7) Gender budgeting 8) Gender monitoring system of the project	iii. Group Work & Plenary <ul style="list-style-type: none"><li>• Gender action planning exercise</li><li>• Gender budgeting exercise</li><li>• Setting gender monitoring indicators</li></ul>

### 2. JFMCs (1 Day)

The programme shall be conducted by Extension Workers. Extension Workers shall be trained by PMU/ PMC during the induction training. All the executive members of JFMCs shall be trained.

#### Training Objectives:

- To understand the differences in perspectives between men and women
- To understand the ways to respect the needs of men and women in the locality through gender responsive planning/ budgeting methods.

#### Indicative Gender Mainstreaming Training Outline for JFMC Executive Members

Time	Programme	Group Exercises
AM	1) Understanding different perspectives of men and women 2) Importance of gender mainstreaming 3) Gender roles in project activities	i. Analysis of gender roles in community, household, forest related activities and etc. ii. Gender analysis on access and control of forest and non-forest resources
PM	4) Gender Responsive Micro Planning	iii. Microplanning exercise

### 3. SHGs

The programme shall be conducted by Extension Workers. Extension Workers shall be trained by PMU/ PMC during the induction training. Depending on the availability of time among the SHG members, the activities can be scheduled. In the thematic discussions, local resource persons including ASHA, Anganwadi workers, and other relevant government staffs may be invited.

#### The training objective:

- To create an awareness of value of women's contribution to the community and family
- To get exposed to the analytical thinking to resolve the problems faced by women in the community
- To acquire skills to plan for action



### Indicative Gender Mainstreaming Training Outline for SHG Members

Time	Programme	Group Exercises
General	1) Understanding Different Perspectives 2) Issues that faced by men and women in the community and how to resolve 3) Catering for Women's Needs	I. Gender Roles in Community, Household, Project Activities ii. Gender Analysis on Access and Control of Forest and non-Forest Resources iii. Problem Tree Analysis iv. Venn Diagram v. Action Planning
Thematic Discussions	Depending on the issues to be resolved in the community thematic training programmes can be organized by the Extension Workers. Some of the suggested topics are given below: managing household economy; disaster response; literacy; legal literacy; business management etc.	

#### 4. Extension Workers

This training shall be conducted by PMU/ PMC as part of the induction training for the extension workers.

##### **Training objectives:**

- To understand the concept of Gender
- To understand the different perspectives in community, household and joint forest management
- To understand how to devise gender analysis tools and facilitate the group discussions
- To gain skills to carry out the gender responsive micro planning/ annual planning budgeting process with VSS/ EDCs

### Indicative Gender Mainstreaming Training Outline for Extension Workers

Time	Programme	Group Exercises
General	1) Understanding different perspectives – Men and Women 2) Importance of gender mainstreaming 3) Gender roles in project activities 4) Gender responsive microplanning	i. Gender Roles in Community, Household, Forest Management ii. Gender Analysis iii. Microplanning exercise
PM	5) Gender responsive facilitation skills 6) Issues that faced by men and women in the community and how to resolve 7) Catering for women's needs	iv. Principles in Facilitation v. Role Play vi. Problem Tree Analysis vii. Venn Diagram viii. Action Planning ix. Existing resources that can help women- Information on the government schemes/ programmes and how to access. Thematic areas may include managing household economy; disaster response; literacy; legal literacy; business management etc.

## 11.2 Consideration for Differently Aabled Persons

Government of India has enacted the “Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1996 with the objective of creating Barrier Free Environment for Persons with Disabilities and to make special provisions for the integration of persons with disabilities into the social mainstream. Accordingly, the Central Public Works Department, Ministry of Urban Affairs & Employment, Govt. of India have provided Guidelines and Space Standards for Barrier Free Environment for Disabled and Elderly Persons in 1998. The elements of these guidelines will be followed during implementation of the project.

In order to promote social inclusion, measures for consideration for the differently abled and its monitoring indicators are proposed in Draft Final Report and the same shall be adhered to during project implementation.

As shown in the Table 14.10.2 and integrated in the ESAF. These measures are to be implemented and monitored by the project society as a part of ESAF.

**Table 17: Plan of Consideration for Differently Aabled**

Activity	Monitoring Indicators of Consideration Measures/Targets	Monitoring Method
<b>Planning Stage</b>		
Consultation for site selection and identification of the target JFMCs	<ul style="list-style-type: none"> <li>– As a part of the consultation/orientation meetings, focus group discussion or individual interview with the differently abled people living inside/near the forest area is conducted to enhance their participation in the project activities and JFMCs.</li> <li>– Necessary measures for consideration in communication with them is properly taken by FMUs under the assistance of PMC of ESC (writing communication, sign language interpreter, etc.). As a result, at least 20% of the differently abled people in the target area participate in the consultation/orientation. All the selected JFMCs, should be guided to make appropriate consideration for differently abled JFMC members and ensure their voices are reflected in the decisions made.</li> </ul>	<ul style="list-style-type: none"> <li>– FMUs prepare the lists of participants of the consultation/interview, and report through the project MIS.</li> <li>– FMUs evaluate the criteria during the JFMC selection.</li> </ul>
Formulation/activation of JFMCs	<ul style="list-style-type: none"> <li>– Through the public consultation above, the number of the JFMCs members of the differently abled people in the target area is increased compared to the baseline (before the project).</li> <li>– Information sharing mechanism among the JFMC members, especially for those who are differently abled, to secure their access to the information.</li> </ul>	<ul style="list-style-type: none"> <li>- FMUs enters the data of the registered members in PMU MIS, and report the number of the members of the differently abled people in the project MIS.</li> </ul>
Development of micro plan of JFMCs (including planning of CDA)	<ul style="list-style-type: none"> <li>– Focus group discussion is conducted as per the guidelines for micro plan development. In this project, group discussion/individual interview with the differently abled people is conducted in each JFMC. Necessary measures for consideration in communication with them is properly taken by FMUs under the assistance from the PMC of ESC. As a result, at least 50% of the differently abled members of JFMCs participate in the consultation for micro plan development.</li> </ul>	<ul style="list-style-type: none"> <li>- FMUs prepare the lists of participants of micro plan development consultations and report through the project MIS.</li> </ul>

Activity	Monitoring Indicators of Consideration Measures/Targets	Monitoring Method
<b>Implementation Stage</b>		
Field work/income generation	<ul style="list-style-type: none"> <li>– In order to promote participation of the differently abled people in JFMCs/SHGs work, various work conditions/work options of JFMCs/SHGs are proposed. (For instance, flexible work shift, larger work space, easy access, universal design in the work space, and offer of various work types) As a result, more than 50% of the differently abled members of JFMCs/SHGs increase their annual earnings compared to the baseline.</li> </ul>	<ul style="list-style-type: none"> <li>– FMUs record the number of the differently abled people that participated as the workers, and payment/benefit sharing to them.</li> </ul>
Training for community organisations	<ul style="list-style-type: none"> <li>– In order to provide the equal participation opportunity for the differently abled people to the trainings, various measures are to be taken.</li> <li>– For instance, notice on the training is delivered in an appropriate manner to make sure that they have access to the information.</li> <li>– Training method and materials shall be designed that is universally effective in delivering the content.</li> <li>– More than 50% of the differently abled JFMC and IGA activities participants, attend the trainings on the activities which they participate.</li> </ul>	<ul style="list-style-type: none"> <li>– FMUs prepare the lists of participants of in the trainings and report through the project MIS.</li> </ul>
Project management	<ul style="list-style-type: none"> <li>– As for the public information disclosure of ESAF/other notifications by the Project, not only public disclosure on the internet/public billboard etc., necessary measures for consideration for the differently abled is properly taken under the technical advice from the PMC of ESC such as explanatory meeting with sign language interpreter etc.</li> <li>– All the PMU, DMU, and FMU members responsible for the ESAF/project monitoring are assigned and required to attend the trainings provided by the PMC on ESAF, including consideration for the differently abled.</li> <li>– Following the Persons with Disabilities Act, 1995, differently abled people are employed for the project implementation, and work condition accommodates them to ensure their performance at work places.</li> <li>– Various methods of grievance redressal are prepared for the differently abled people.</li> <li>– All the buildings and other public infrastructures to be constructed in the Project adapt the universal design (Braille labelled, elevator, voice alert/notice, slope access, etc.).</li> </ul>	<ul style="list-style-type: none"> <li>– PMU supervises implementation of ESAF following the monitoring plan described in ESAF, and report to JICA with technical assistance from PMC ESC.</li> </ul>

Source: JICA Survey Team

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# **FORMS AND FORMATS**

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**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



**Form 3 - Stock Register of Money Receipts**

**West Bengal Forest and Biodiversity Conservation Society  
Stock Register of Money Receipts**

Date of Receipt	No. of Book Receipt	Book Nos.		Receipt Nos.		Signature of Officer-in-Charge	Remarks
		Form	To	Form	To		
1	2	3	4	5	6	7	8







**Form 7 - Journal Register**

**West Bengal Forest and Biodiversity Conservation Society  
Journal Register**

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





**Form 9 - Register of Miscellaneous Advances Paid**

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

**Name of the Employee :**

<b>Date</b>	<b>Amount of Advance Paid</b>	<b>Purpose of Advance</b>	<b>Date on which voucher submitted</b>	<b>Amount for which voucher submitted</b>	<b>Balance amount refunded</b>	<b>Amount outstanding</b>	<b>Remarks</b>
<b>1</b>							



**Form 11 - Register of Fixed Asset**

**West Bengal Forest and Biodiversity Conservation Society  
Register of Fixed Asset**

Asset Code No. :  
Name of Asset :  
Particulars of Asset :

Identification No.:  
Total Cost:  
Installed on:  
Estimated Life:  
Depreciation Rate:

Location:  
Supplier's name:

FINANCIAL YEAR	OPENING BALANCE		ADDITION / PURCHASE DURING THE YEAR						ISSUED TO/LYING WITH	SIGNATURE OF THE RECIPIENT	UNIT/QTY	CLOSING BALANCE	
	UNIT/QTY	DATE	UNIT/QTY	NATURE/SPECIFICATION	NAME OF VENDOR & ADDRESS	BILL NO & DATE	VOUCHER NO. & DATE	VALUE (Rs)				UNIT/QTY	VALUE

**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  
Authorized by (Designation)

Signature of Payee

**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

**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 bill is passed	Amount of advance, if any paid	Amount of Advance outstanding
1	2	3	4	5	6



**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 :

<b>Date</b>	<b>Check &amp; Date</b>	<b>Name of the Bank</b>	<b>Amount of the Cheque</b>	<b>Date of delivery of the Cheque to FPC/EDC</b>	<b>Remarks</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>

**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 refunded	If finally settled	Remarks
7	8	9	10	11



**Project for Forest and  
Biodiversity Conservation for  
Climate Change Response in West Bengal  
(WB-FBCCCR)**

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