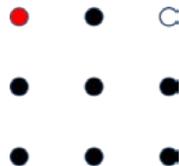
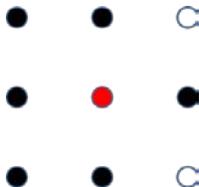


November  
2013



# ADF OPERATIONAL MANUAL

*Procedures and processes for the implementation of the GRIF-ADF project*

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## Acronyms

ADF - Amerindian Development Fund  
CDP – Community Development Plan  
CMT – Community Management Team  
FPIC – Free, Prior, and Informed Consent  
GOG – Government of Guyana  
IA – Implementing Agency  
IP – Implementation Plan  
LCDS - Low Carbon Development Strategy  
MCG – Micro Capital Grant  
MCGA - Micro Capital Grant Agreement  
MoAA – Ministry of Amerindian Affairs  
REDD+ - Reduced Emissions from Deforestation and Degradation  
UNDP – United Nations Development Programme  
VC – Village Council  
VGM- Village General Meeting



## Introduction

In 2009, the Government of Guyana (GoG) launched its Low Carbon Development Strategy (LCDS) as the basis for environmental, social and economic transformation of the country.<sup>1</sup> The LCDS aims to combat poverty while responding to the impact of climate change by avoiding deforestation and creating a low carbon, climate-resilient economy. The LCDS advocates a complementarity of environmental responsibility and economic growth, and functions to mobilize financial payments for the climate services provided by Guyana's vast standing forests.

To receive payments the Guyana REDD+ Investment Fund (GRIF) was created. The GRIF finances activities identified under the LCDS by channelling results-based payments for avoided deforestation towards environmental-friendly development. Among the projects the GRIF will finance is the Amerindian Development Fund (ADF) for the development of village economy.

The Amerindian Development Fund (ADF) seeks to foster the socio-economic development of Amerindian communities in Guyana through community- driven business ventures known as 'Community Development Plans' (CDPs).

In 2012-2013, as a precursor to the full-scale, countrywide provision of Micro Capital Grants (MCGs) to all Amerindian villages in Guyana, 27 (or 15% of the total 180 Amerindian villages) were selected for the disbursement of MCGs in a pilot phase that lasted 9 months. This pilot phase was known as the Initiation Plan.

This manual is based on the Lessons Learned during this IP. The manual presents guidance and operational procedures on how the project should be implemented, and can be read in conjunction with the project document. The key steps and functional procedures relevant to all the various stakeholders involved in the project are captured in this manual. This will help all stakeholders to mitigate potential risks, and to avoid the pitfalls which were experienced but not anticipated by the project during its pilot phase.. The guidance given in this document is expected to support the achievement of the results identified in the Project Document, with as minimal deviation as possible.

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<sup>1</sup> The LCDS has been revised in May 2010 and March 2013.



## Objectives of the Operational Manual

The overall objective of this Operational Manual is to present the Beneficiary (the Amerindian communities) and the Implementing Agency (and supporting institutional stakeholders) with the full range of systematic and transparent processes necessary for implementing the CDPs. These processes are within the following areas:

- Technical;
- Fiduciary;
- Investment support;
- Environmental; and
- Socio-cultural.

Specific objectives are:

- To clearly explain each stage of the process of CDP implementation - from the decisions in the area of planning and investment, to the reporting, monitoring, and self-evaluation of the results.
- To identify the prerequisites which need to be satisfied at each stage of project development in order to move the project along to the next stage; and
- To provide other guidance to supporting institutional stakeholders on how to most effectively work with Amerindian communities in the design, implementation and management of the CDP. This will include guidance on ensuring the feasibility of CDPs and the accompanying Implementation Plan;
- To stimulate improved awareness and critical thinking among both the Amerindian communities and the Implementing Agency (IA) on the challenges of CDP implementation – thereby contributing to the mitigation of potential project risks;
- To build the capacities of both the Amerindian communities and the IA in the areas of project planning, management, monitoring, and evaluation; and
- To ensure the CDP implementation process is Free, Prior and Informed Consent (FPIC) adherent.

## Legal Context

This Operational Manual sets out the rules and procedures for the submission, qualification and implementation of the ADF's Micro Capital Grant Agreement - in conformity with the provisions of:

- The relevant national law;
- The Guyana REDD-plus Investment Fund (GRIF);

**Comment [M1]:** The Amerindian Act 2006, The Low Carbon Development Strateg



- The Free, Prior and Informed Consent standard and guidelines (FPIC), and other UNDP safeguards; and
- The Grant Agreement signed by beneficiary communities for the implementation of their CDP.



## PART ONE – QUALIFICATION OF THE CDP

### 1. Eligible Communities

All Amerindian communities<sup>2</sup> - as specified by the Government of Guyana through its Ministry of Amerindian Affairs - are to benefit from the ADF. The communities have already developed a CDP during the consultative process elaborated by the MoAA in 2010-2011. Eligibility of a community is confirmed when the CDP's business venture is determined to be relevant and feasible. The CDP is developed into an IP – which is designed by the community with the support of the Implementing Agency (IA). For the ADF, the IA is the Ministry of Amerindian Affairs (MoAA) and the UNDP. The process, outlined below, ensures ultimate eligibility, and entitles the community to receive the Micro Capital Grant (MCG) - in keeping with the ADF provisions. Each community is entitled to implement one CDP.

Comment [M2]: Function is Project Assurance as a partner entity

### 2. Size of Grant

The allocated amount made available under the ADF per Amerindian community is GY\$5m. However, it has been recognized that a community project may be above or below the permissible amount of GY\$5 million. In such cases as the CDP's projected budget is above the GY\$5m allocated (and a budget revision would threaten the feasibility of the project) a recommendation will be made to the IA for a final decision on the acceptability of exceeding the budget.) Alternatively, since it is inevitable that project budgets will vary from village to village, a range is recommended within which there is no need to seek the decision of the IA.

### 3. Sectors of application for the ADF Grant

Amerindian communities are entitled to undertake projects in any area of their choice – indeed this is one of the guarantees of the FPIC principle. Nonetheless, although the MCG is for 'business development', activities resulting from the use of the MCG should be consistent with the tenets of the LCDS. A community may use the MCG for: injecting capital into an existing business venture, thereby 'scaling it up'; and/or for funding a new business venture that is considered both relevant and feasible.

<sup>2</sup> In this Operational Manual the term 'community' will be used interchangeably with the term 'village' when referring to the Amerindian village that is implementing its CDP. Such terminological fluidity is consistent with the Amerindian Act, which only forces the distinction in particular cases.



#### 4. Validating CDP by community

At least one Village General Meeting (VGM) must be held to discuss and give consensus to the rationale of the CDP. At the same village meeting it is necessary to select the members of the village's Community Management Team (CMT).

#### 5. Adjustments of the CDP

The community can undertake a decision to implement the CDP in a different area of intervention as previously agreed upon. The decision should be made at a VGM. Justification for adjustments can be as follows:

- The previous initiative has been already implemented, or has been financed by other sources;
- The previous initiative is no longer feasible or sustainable due to modifications in technical or economic conditions; or
- The community envisages the new business idea/proposal to have greater potential and opportunities for success.

Comment [M3]: and environmental

The Village Council (VC) must submit the decision of the VGM with an explanation on the reasons for adjusting the CDP to the IA in writing. The IA must respond, within a period of 30 days - either by giving a "No Objection" ruling; or by requesting further explanations or clarifications from the village.

#### 6. Moving from CDP to IP

The IA will support the beneficiary communities in the development of their business venture. An Implementation Plan (IP) is a fully developed CDP that qualifies for immediate start-up through a process elaborated using the templates in Annex 1.

##### A. The pillars for qualifying the CDP as 'ready' for the IP phase are as follows:

- Technical - the village has the technical and knowledge capacity to procure, implement, and manage all of the identified inputs, technical resources, capacities, and technologies detailed in the CDP.
- Economic - the business venture envisaged by the CDP has the capacity to generate and attain profits.
- Financial - the planned budget in the CDP is sufficient for meeting the procurement needs of the project.

Comment [M4]: Environmental (in consonance with the requirements of LCDS; and PAC review as indicated in the Project document

If the CDP satisfies the 3 pillars of feasibility, the next stage for the village will be to develop the IP.

The approved IP entitles the community to receive the MCG. Thereby a Micro Capital Grant Agreement (MCGA) is accorded between the IA and the VC. The Toshao, Village Council Chairman, or Senior Councillor must sign the MCGA on behalf of the community. The feasibility of the IP is ratified through



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the signing of the MCGA, and the first tranche of the funds is subsequently disbursed according to the modality selected by the community<sup>3</sup>.

## B. Implementation of the CDP – IP phase

The community will be supported throughout the execution of the IP by the IA.

Although the principle goal of the ADF project is to establish a new source of income generation in the community, the broader focus of the interventions in the medium to long-term is to ensure the sustainability of this and all future community projects. This can be achieved through the strengthening of the project planning and implementation capacity of both the aforementioned CMT and the IA.

The full range of learning and self-development open to the community throughout the Implementation phase of the CDP will therefore be as follows:

- **Economic** – as the capacity of the community to generate income and create employment and new opportunities for the community grows; in the long-term, new registered enterprises will be established, and new business linkages, networks and partnerships will be formed.
- **Social** – as the capacity of the community's business venture is strengthened it will lead to improvements in wellbeing, better and more empowered decision making processes and outcomes, and generally stronger business acumen and business relations among the communities.
- **Environmental** – as the new income- generating activity will provide new sources of sustainable wealth for the village, the pressure on the natural environment will fall; in many cases, the capacity to preserve resources and protect the environment is inherent in the CDP, e.g. ecotourism and sustainable forestry and agriculture projects; as community members choose to remain in the village, rather than leaving for economic reasons, traditional knowledge will be preserved.
- **Monitoring** - to ensure the CDPs do not deviate from their stated goals and aims, appropriate mitigation and response measures and procedures will be designed. On-going incubatory management and technical support will also be provided by the IA. This process will strengthen the capacity of both the CMT and the IA in the areas of project design, monitoring and evaluation;
- **Institutional strengthening** – through the involvement of the IA, the Community Development Officers (CDOs), and other institutional and non-institutional stakeholders, the mechanisms of local governance and local development will benefit from significant capacity development.

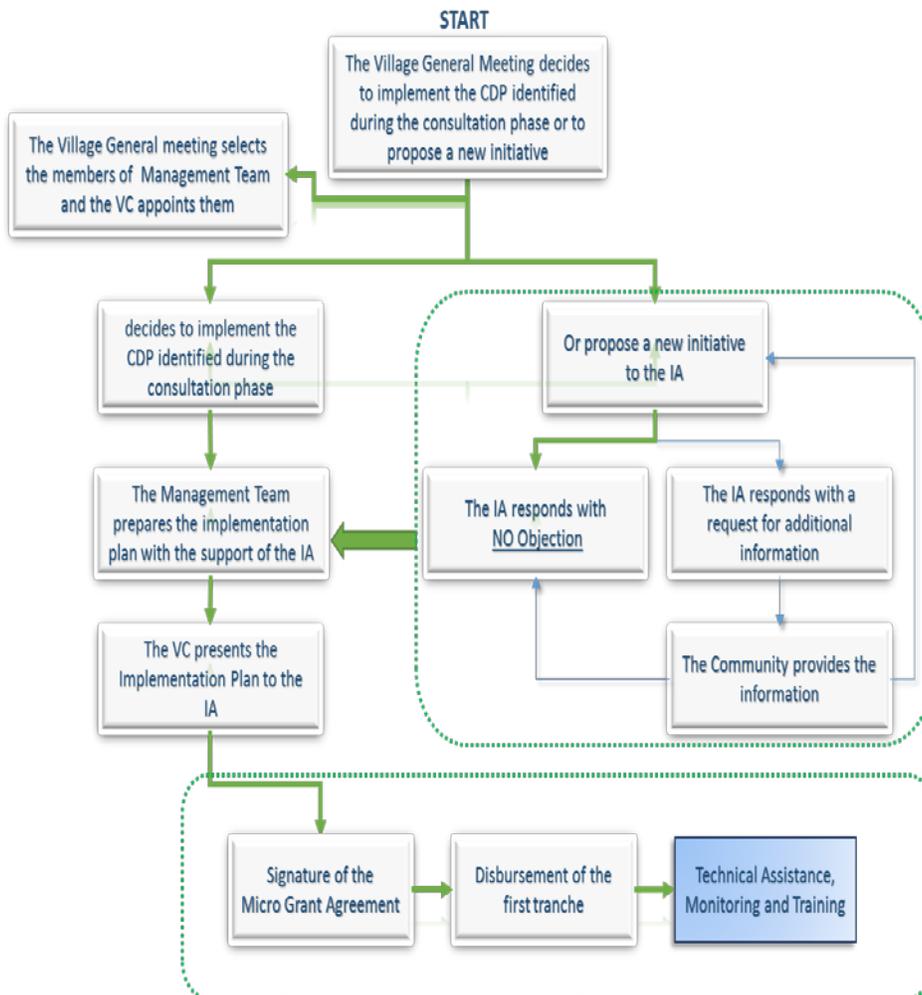
The process of CDP qualification and IP execution are illustrated in the figure below:

**Comment [M5]:** The beginning should be: The Village general Meeting confirms ( not decides as the project has already been decided)

<sup>3</sup> See Annex 3



## THE AMERINDIAN DEVELOPMENT FUND PROCESS





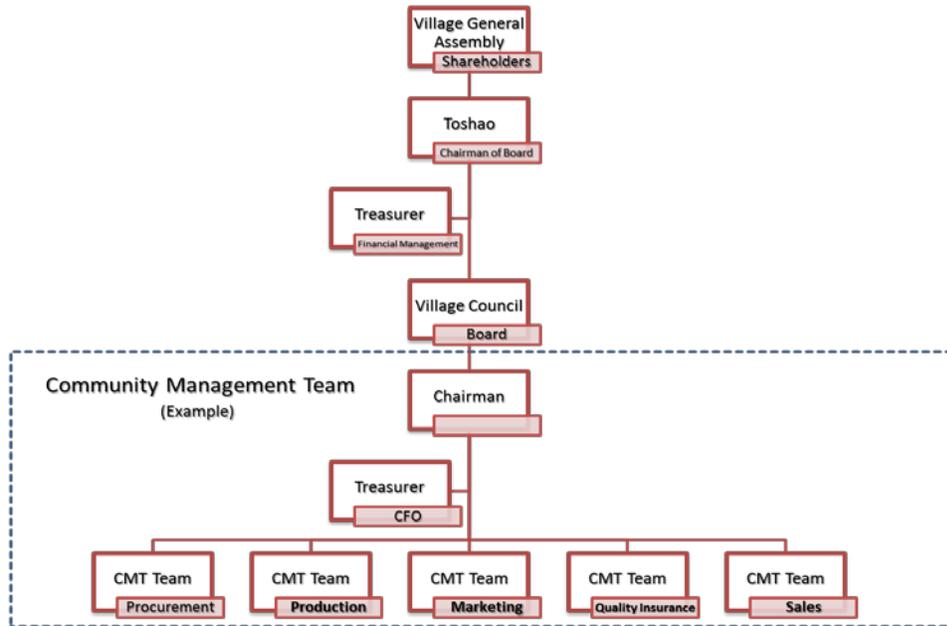
## PART TWO – COMMUNITY MANAGEMENT OF THE VENTURE

### 7. The Management Structure

At the level of the community an organizational structure is proposed for the execution of the IP and the further development of the business venture.

The figure below shows the overall decision making process in the Amerindian villages as it relates to the implementation of the business venture:

Village decision making structure



**Village General Meeting (VGM):** The decisions made at the VGM<sup>4</sup>, in accordance with Art.33-(6.7.8) of the Amerindian Act, are binding. The meeting is the highest decision-making body in the village, and provides a forum for residents to contribute to debate, and to influence decisions and outcomes. The VGM can decide on any issue not expressly falling within the exclusive competence of another responsible body.

<sup>4</sup> See Annex 4 for the template of Attendance List to be taken at the Village General Meeting.



Decisions agreed upon at the VGM have exclusive authority, (as established by the Amerindian Act), over how the net profits from the community venture (minus reinvestments and maintenance costs) are used and invested.

**The Village Council (VC):** The VC acts as the Board of Directors for the village's business venture and is responsible for overseeing the venture's overall organization and management. The VC follows and implements all the specific directives passed at the VGM. The VC also represents the village at meetings and events, provides advice and strategic direction, and plans for the village's overall development. It also assigns responsibilities and appoints staff, wherever necessary.

Additionally, the VC has the responsibility of providing oversight to the execution of the IP, and for reviewing reports on the utilization of the MCG. The VC will also receive and review copies of disbursement requests and progress updates written/submitted by the CMT prior to the submission of these reports to the IA. During the execution of the IP the VC therefore primarily functions to:

- Provide direction and guidance to the CMT;
- Approve all plans;
- Provide representation to the IA for the GRIF-ADF project;
- Define and review the business venture strategy from time to time in order to ensure that it fulfils the requirements of procurement procedures as outlined in this Operational Manual<sup>5</sup>.

**Comment [M6]:** Without prejudice to its functions of the VC as enumerated in the Amerindian Act 2006

**The Toshao (Senior Councillor, Chairperson)** signs the MCGA on behalf of the community. His/her role is similar to the Chief Executive Officer in a private company and s/he is ultimately accountable for the implementation of the activities as defined in the MCGA. The Toshao (**or Senior Councillor, Chairperson**) is also responsible for the overall management of all projects and ventures in the community.

**The Treasurer** acts as the Chief Financial Officer. S/he is responsible for financial management, accounting and book keeping, as well as for financial reporting to higher management levels. The Treasurer reports to the Toshao and to the VC, as prescribed by the Amerindian Act.

**Community Management Team (CMT):** The **composition and size of the CMT** as appointed by the VC should conform to the ADF recommendation of a minimum of 5-7 members. The CMT should include at least two members of the VC (Toshao/Chairperson/Senior Councillor and Treasurer), and should include business and technically oriented persons. The CMT must strive for gender balance and must include representatives of youth.

The principle role of the CMT is to drive the day to day implementation of the CDP and the management of the MCGA. The CMT will therefore coordinate and directly implement the operations and activities relating to the CDP and IP. Each team member should have a well-defined responsibility - and it is advisable for each individual member to have responsibility in one the following areas:

<sup>5</sup> See paragraph 13



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Procurement, Production, Marketing and Sales, as well as Quality Assurance and Customer Care, (depending upon the requirements or nature of the business.)

The CMT is responsible for the correct use of the MCG and for any other resources provided by the community; as well as for the successful overall implementation of the community's venture.

#### **CMT Chair**

The Chair of the CMT shall be elected/selected at the VGM.

The mandate of the Chair is to provide leadership and oversight to the CMT as a whole; to help the CMT to make decisions in a timely and participatory manner consistent with FPIC; to ensure that the CMT fulfils its mandate and functions in accordance with its principles; and to provide feedback to the VC on matters of CDP implementation.



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## PART THREE – MANAGEMENT OF THE GRANT

### 8. The importance of financial management

Adequate financial management is a key defence mechanism against fraud, wastage of funds, or other abuse. The VC has a responsibility to reduce the risks of mismanagement by implementing effective internal controls which will adequately safeguard assets. In accordance with this Operational Manual, the community is therefore expected to maintain effective internal controls and accountability mechanisms with respect to the grant funds, and must ensure that the funds are spent solely for authorized purposes.

This section of the manual sets out procedures and provides related tools and templates for a basic but effective system of grant management. The community can adopt additional tools and actions as it sees fit, with the overall aim of improving overall financial control and effectiveness.

### 9. Disbursement of the grant

The (MCGA) includes terms and conditions on the use of funds. The request for disbursement of the first tranche should be included in the IP as elaborated by the Beneficiary Community.

The request for disbursement of the second tranche can be submitted once implementation has been positively monitored, **and** at least 80% of the first tranche has been spent.

The beneficiary community will indicate in the IP their preferred disbursement modality for receiving the funds.

The recommended disbursement modalities are as follows:

- Bank account;
- Direct procurement by IA;
- Direct payment to the supplier; or
- Direct cash payment to the community.

### 10. Disbursement through Bank Account

The community will receive the MCG in an existing or new village bank account. Funds should be available within 15 working days of the signing of the MCGA.

Opening the bank account requires at least three persons/signatories from the village to be present, and each subsequent transaction requires the signatures of any two of these three.

The community will receive funds according to the budget agreed in the IP.

Evidence of the effective and transparent use of the financial resources provided in the first tranche of the MCG should be contained in the periodic financial and narrative reports.



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To receive the funds, the VC must provide the IA with an original bank statement, which should include the account number, and the remaining balance.

A bank statement is required for avoiding delays in the disbursement process.

Any change or modification to the bank account must be communicated to the IA.

#### 11. Disbursement modalities for communities without a bank account

Communities without a bank account are advised to open one at the most convenient branch of a commercial bank in Guyana – the MoAA can provide support and facilitation for this task.

However, where this is not possible, the community can request to receive the MCG in **cash** according to the following alternative modalities:

- a. **Post Office**
- b. **Western Union**
- c. **Courier**

Disbursements in cash cannot be more than the 50% of the total agreed grant amount as established in the MCGA. For receiving funds in cash through these modalities, the community has to provide the IA with the following documentation:

- A copy of the VC's decision to receive the MCG in cash;
- A request in writing signed by the Toshao and the Treasurer, using the template attached in Annex 3, with the indication of the person appointed to receive the MCG in cash and the agency from which they will withdraw the funds;
- A copy of the IDs of the Toshao, the Treasurer, and the person appointed to perform either of these roles (if different).

Procurement of inputs (goods and services) and equipment should be made using the procurement modalities presented below.

In cases where cash is to be delivered to the community directly, the IA will inform the community of the anticipated costs to be incurred for such a disbursement. The cost for delivering cash will be charged as 'transportation' costs (and where necessary, as 'security'), and will be deducted from the community's MCG fund.

#### 12. Direct Procurement by the Implementing Agency

Upon a community's request, the IA will be able to procure and deliver part, or all, of the materials and equipment required for implementing the community's business venture.



Low Carbon Development Strategy (LCDS) Amerindian Development Fund: Village Economy Development under GRIF

If the village wants to follow Direct Procurement, the Toshao should submit the request for Direct Procurement utilizing the template found in Annex 2. The request can be made only for procuring goods and equipment specified in the agreed budget. The IA must process the request within 30 days. In case of delay, the IA must inform the Toshao, in writing, of the reason for the delay, and of the estimated time for completing the process.

The request for Direct Procurement should be presented together with the IP.

To ensure that the items procured through this modality by the IA comply **precisely** with the community's indicated requirements, it is important for the villages to **include all relevant technical specifications** in their request. The cost incurred by the IA for procuring products/services and transporting them to the villages is considered as part of the MCG, and is deducted as appropriate. To minimize these logistical costs and to increase the efficiency of the ADF, it will be desirable for the IA to procure goods in bulk (if there are several villages requiring the same product), and to distribute goods to several communities at the same time – perhaps using a cluster system.

The IA will procure goods, services and equipment according to their own procurement rules and guidelines.

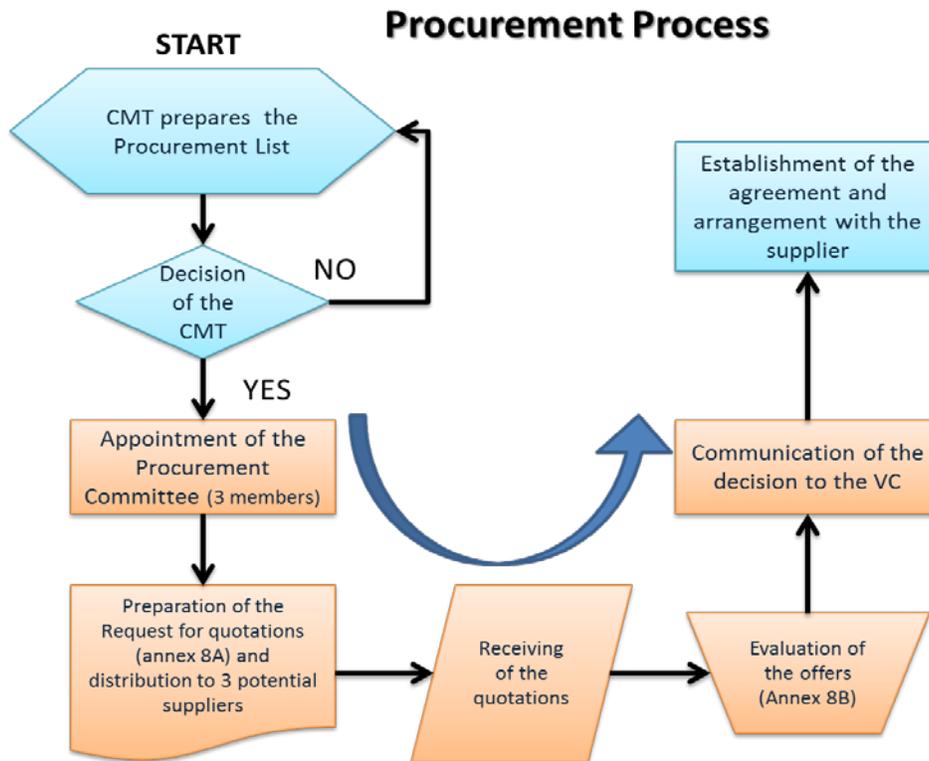
### 13. Procurement of goods and services by the Beneficiary community

If a village identifies direct and local procurement of goods as the most efficient method of obtaining the required goods and services identified in its CDP, it must ensure that its procurement process satisfies some minimum requirements.

The bidding process for the goods will be the sole responsibility of the CMT. It should be conducted in compliance with local regulations, good practices, and the principles of transparency and free and fair competition. The process should uphold the highest ethical, social and environmental standards.

The aim of the procurement process should be to identify the most economically advantageous bid. Therefore, information given to potential suppliers, pre-selection, the content and publication of bidding documents, bid appraisals, and contract awards, must be fully transparent.

The competitive procurement process is presented in the figure below. The templates for procurement can be found in Annexes 8A and 8B.



**Procurement Committee:** A Procurement Committee should comprise a minimum of three persons drawn from the CMT, and will be formed and appointed by the VC. It will preside over for all procurement.

Competitive quotations must be requested for the same type and quantity of good or services (including transport expenses), and a minimum of 3 separate bids (from different suppliers) must be received. The Procurement Committee should select the most advantageous and cost-effective bid among the three (minimum) suppliers.

For this process, it is important to fully complete the 'Request for Quotation' form (see Annex 8A), including the following information:

- Description of the item to be purchased
- Quantity



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- Technical specifications
- Price

The supplier should indicate the price for each item, including - if requested - the costs of transportation. The supplier must sign the quotation and indicate the number of days that the offer is valid for in the appropriate spaces.

Once the Procurement Committee has received the quotations it should make a comparative evaluation of the options and choose the most economically advantageous bid.

**NOTE:** It may sometimes be possible to select a different decision from the lowest offer if agreed upon by all the members of the Procurement Committee - especially if there are concerns about quality

Sole-source contracting is permitted only in exceptional circumstances - for example, when a competitive bidding process is not possible due to a lack of potential contractors on the local market. However, where sole-sourcing is carried out, the final decision must be approved by all the members of the Procurement Committee, and the reasons and the circumstances must be clearly defined and recorded.. Such choices must ultimately be approved by the Toshao.

#### 14. Direct payment by Implementing Agency to the supplier

This modality can be used to provide procurement support to remote and isolated communities, especially those with no bank account and with no nearby marketplace.

The community should request the assistance of the IA for making direct payments to the supplier/contractor for those items identified in the approved budget which can be supplied by shops and wholesalers located in an inaccessible marketplace.

The community should follow the procurement procedures for selecting the supplier/contractor outlined above in section 13.

The supplier/contractor should have a bank account, and the details of the account must be communicated to the IA to finalize the transaction.

**Comment [M7]:** MoAA pays through checks issued directly to the supplier.

The Toshao must send the IA the complete information on the transaction to be made. Information should include:

- Procurement templates (Annexes 8A and 8B), completed and signed;
- Pro-forma invoices containing the specifications, quantities, and unit costs of the items being procured.. The total cost has to be reported, including any import or VAT charges. Any custom duties and freight fares will also be paid by the IA and deducted from the village's MCG;
- Full contact details of the supplier/contractor (telephone, address, email etc.), and the bank account number, including swift code and IBAN.



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Under this modality the CMT is responsible for procurement. Nevertheless, the procurement process has to be conducted according to the standards outlined in this Operational Manual (see section 13).

## 15. Invoices and Receipts

All submitted invoices, receipts, and other documentation of payments must be preserved in their original formats and without any alterations.

Expenses and income should be recorded in the project cashbook utilizing the template illustrated in Annex 5 - or else using any other procedure or template already being used by the village. Whatever the format chosen, there must be a dedicated project cashbook for the CDP. This cash book must record the following minimum information:

- Date of each transaction
- A brief description of each transaction
- Name of the supplier/client
- Amount in GY\$

Each financially documented transaction should be accompanied by a cover sheet (see template in Annex 6) that contains a brief explanation of the transaction.

The community should keep the original invoices and receipts of payments made with the resources provided by the MCG for the final verification (Audit) - to be carried out by the IA at the completion of each village's project.

Every single transaction made under the MCG must be reported, and must be flagged by the following reference: **"ADF CDP"**.

All invoices must be detailed and must directly relate to those products and services budgeted for in the IP. Invoices without a clear description of the good or service purchased, or those which are unrelated to the budget as laid out in the IP, are ineligible expenses.

## 16. Human Resources

The execution of the IP requires commitment by each member of the community. Every member should have the same opportunity to participate in the planning and implementation of the project, and should have the opportunity to derive equal direct and indirect benefits from the village's business venture undertaken through its CDP.

The execution of the IP will typically be a labour-intensive process. Human resources from different skill sets will be required at different levels of the project. The recruitment process for selecting and



hiring personnel to execute the IP must balance transparency and equality with a process of identifying the most suitably skilled and qualified persons for each role.

**a. Hiring personnel**

The VC will post a vacancy notice. The notice must be visible and accessible to every member of the community.

The notice must contain the complete job description, job specifications, period of work required, salary offered, and the modalities for receiving applications. If possible, it should also contain the criteria adopted for the selection process.

A committee will be appointed by the VC for the selection of the candidates. The committee makes the evaluation and reports the results to the VC.

**b. Contract**

As per the template (Annex 11), the employment contract is signed between the VC and the new employee. The contract should detail: the nature of the commitment; the duration of the contract; the tasks and responsibilities of the employee; the salary, fee, and benefits of the position; and the rights and obligations of both the employer and employee.

**c. Salaries**

Salaries should be paid according to the amount allocated for labour in the IP's budget. Salaries should be appropriate, fair, and equitable, and should take account of the general conditions within the community.

**Comment [M8]:** Posting of a vacancy alone is not that effective. In the experience of MoAA, announcements in churches, PTA meetings, house to house, and General Assembly meetings have been employed by various VCs.

## 17. Community contribution

The community contribution towards the IP refers to the inputs in any form (including materials and/or cash) that the community puts towards the implementation of its business venture.

The contribution of the community is 'in kind' when time or resources are committed to the project but are not charged to the MCG. Examples would include:

- Meals provided by villagers during a community activity that is related to the implementation of the CDP/business plan;
- Free labour used for executing works/activities related to the project;
- Allowing free use/hire of equipment and materials etc.;
- Free planting of trees; or
- Allowing free use of facilities for project activities.

When the contribution tracked is 'in kind' it is important to clearly document the nature and quantity of the input/s supplied. This is so the IA can estimate the value of the community's 'in kind' contribution towards the overall implementation of the ADF.



There is no minimum or a maximum ‘in kind’ contribution required, but the evidence of some form of ‘in kind’ contribution should be considered important as it reflects the community- led nature of the ADF.

‘In cash’ contributions could include money spent on investment expenditure or on covering fixed or variable costs directly related to the IP,

The ADF intends to capture all of these village- level economic dynamics relating to the IP.

‘In kind’ and ‘in cash’ contributions should be recorded using the template provided in Annex 10. The cashbook (Annex 5 and 6), meanwhile, records only those transactions made using the funds granted by through the MCG.

## 18. Assets

The community should keep an inventory of the equipment and tools purchased using resources from the MCG. The inventory template can be found in Annex 9.

The person in charge of this area (most likely the CMT’s Procurement person) should make a physical verification of stock every month.

## 19. Transportation costs

### ***For persons:***

Trips made by CMT members or other designated persons related to the execution of the IP are **transportation** expenses, and as such, can be charged to the MCG. **Transportation** expenses by persons directly involved in the implementation process **which do not relate to the project** are not to be considered as ‘transportation expenses’, and are **NOT** to be charged to the grant. Any project-related travel should be authorized by the Toshao, using the template in Annex 12. A travel request should be made to the Toshao indicating:

- The name of the participants;
- The full details of the route including destinations and transport changes;
- Date of travel and number of days required;
- The means of transport to be used;
- The number of meals and days of accommodation required;
- Scope and expected results of the travel;
- The signature of the person requesting funds for travel and the signature of the person in charge of approval (normally the Toshao).

Once the traveller has returned from his/her trip, they must compile a list of invoices and receipts related to their trip, calculate the total sum used, and submit the return report for approval by the Toshao.



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Records of all travel should be maintained. All invoices and receipts related to official authorized trips must be attached to the transportation request and kept in the of the IP folder.

### ***For goods:***

As transportation is likely to be a major cost for all villages involved in the ADF, it is critical to efficiently plan and account for all travel expenditure. Valid transportation expenditure would involve transporting goods, materials, or products to or from the marketplace. Each IP should anticipate the likely resources required for transportation. In the budget line this can included fuel, the renting of vehicles, e.g. trucks or tractors, cargo flight fees, or any expenditure on transporting inputs and goods.

For transporting goods, the same templates as outlined above for persons should be used.

## **20. Record Keeping**

Book keeping in the context of the community's business venture will involve recording all financial transactions. Transactions may include purchases, sales, payments, or withdrawals of money from the bank account.

Book keeping should be the responsibility of the Treasurer in the CMT. This person should keep the records updated on a transaction-by-transaction basis, and should keep the records in order so that they can be reviewed at any time.

Annex 5 includes a simplified cashbook template for keeping a record of all financial transactions.

The template requires the following basic information:

- Name of the community;
- Region; and
- Period of transaction to be reported.

If the cash sheet is related to bank transactions tick the box marked 'bank'; for transactions made in cash tick the box marked 'cash'.

**NOTE:** If the community has a bank account and withdraws cash for a transaction, two cashbook sheets must be used: one for the cash transaction, and one for transaction made through the bank account.

The cash book template has 16 rows and 6 columns. Each row represents the registration of a single transaction. On each sheet it is possible to register 16 transactions. It is also possible to add sheets if the number of transactions goes beyond 16.

When a new sheet is started the balance of the previous sheet should be reported on the new sheet under the column marked "(A) Opening Balance". The Opening Balance is therefore the final balance of



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the previous sheet that is calculated according to the figures in the template: (A - Opening Balance) – (B - Expenditures) + (C – Incomes).

The headings of the 6 columns are as follows:

Heading	Explanation
No.	Indicates the transaction number. The invoice/statement/receipt related to the transaction should be accompanied by a cover sheet reporting the same date and transaction number
Date of Payment	When the payment occurred
Description	Description of the transaction
Supplier	Name of the supplier/client
Amount OUT	The amount of the payment made in GY\$
Amount IN	The amount of the income received by a client or for replenish cash withdrawn from the bank account or for the disbursement of the grant made by the IA in GY\$.

**Reminder: The transactions where money is withdrawn from the bank and then spent on goods must be registered twice: once as a BANK OUT transaction, and once as a CASH IN transaction.**

**Bank Reconciliation** is a procedure for aligning the balance of the cashbook with the bank statements. Ideally, this procedure is executed every month in keeping with transparent and accurate accounting practice.

If the bank statement and cashbook are not aligned, it may be for one of the following reasons:

- **Outstanding Deposits:** There may be deposits in the cash book that are not in the bank statement. This could be because there is a bank processing delay.
- **Outstanding cheques:** Cheques may have been deducted from the cashbook but have not yet shown up on the bank statement. This could be because there has been a delay at the bank in clearing the cheque, or because the supplier or contractor has not yet cashed the cheque. Outstanding cheques are determined by comparing the cheques disbursements on the cashbook with the checks listed on the bank statement.
- **Bank charges:** Expenses for bank services or taxes are listed on the bank statement but they are not recorded on the cashbook. This could be because the community was unaware of the extra bank charges and had not yet recorded them in the cash book.
- **Errors on cheques:** A supplier/contractor attempts to cash a cheque but is unsuccessful because of insufficient funds in the community's account, or because of errors in cheque registration.

Annex 7 includes the template for resolving bank reconciliation processes. The book keeper should verify which of the 4 above-mentioned cases the transaction falls into, and in fill the form appropriately.



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## 21. Monitoring and Reporting

The Toshao, as set out by the Amerindian Act (Art 20.1.c), has the main responsibility with regards to the implementation of the CDP/IP. This includes procurement procedures, monitoring, and reporting requirements as stipulated by the MCGA.

The community must report quarterly to the IA using the narrative and financial reporting templates found in Annexes 13A and 13B of this Operational Manual..

Within 30 days of the completion of the IP, the community must provide the IA with a final report on all expenditure made using the MCG funds (including labour, supplies and logistics, etc.). It must also indicate the progress made toward achieving the goals set out in the CDP/IP utilizing the reporting format contained in Annex 13. All financial supporting documents relating to the procurement of goods and services for the project must be fully retained and made available for auditing purposes.

The IA will organize spot checks and monitoring visits for assisting the community in the preparation of reports, as is deemed appropriate.

## 22. Audit

Auditors recruited by the IA will visit each community after the completion of the project in order to verify the correct use of funds. This audit will be *in addition to* the regular annual financial audits undertaken by the MoAA.

## 23. Profits generated by the business venture

As defined above, the community is the owner of the business venture, and all benefits and profits generated therein.

At the beginning of every calendar year, the VC should submit a proposal at a VGM on a potential use for the profits generated by the community business venture during the previous year. Such a procedure is consistent with the village management practices envisaged under the Amerindian Act (art. 32.1). The VGM can debate and decide on the best use of the profits – whether it is decided that this is in reinvestment, or in establishing a new venture.

It is advisable for part of the net profits from the activity to be reinvested in the maintenance and scaling-up of the community's business venture. Such reinvestment will ensure sustainability.



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## **FAQs**

**To be completed**



## Annex 1 - CDP Implementation Plan

The Implementation Plan consists of a narrative and several financial worksheets. The narrative template is the body of the business plan. Work through the sections in any order, except for the *Executive Summary*, which should be completed last. Skip any question that does not apply to your type of business. Respond to the questions when you have the answer. The questions are logically linked and sequential but feel free to answer in any order.

When you are finished writing your first draft, edit it so that it flows smoothly, and then summarize it in the Executive Summary.

Finally, be sure to keep detailed notes on your sources of information and on the assumptions underlying your financial data. Do not forget to fill in the checklist. It is a tool that helps you to verify that all the requested information and documents are included.

### 1. CDP Description:

1.1	Title of the CDP:	_____	
1.2	Community/Village:	_____	
1.3	Region:	_____	
1.4	Sector:	_____	
1.5	Main Production:	_____	
1.6	Status of the CDP	<input type="checkbox"/> Confirmation of the CDP presented during the consultative process (2010-11)	<input type="checkbox"/> New CDP proposed by the Village General Meeting
1.7	In case of new CDP	<input type="checkbox"/> The new CDP has been endorsed by the Village General Meeting	

### 2. Contact Details:

2.1	Contact Person:	_____
2.2	Position:	_____
2.3	Telephone:	_____
2.4	Email:	_____
2.5	Radio Code:	_____



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### 3. Financial Funding for the IP

3.1	Total amount to be invested:	GY\$
3.2	ADF Grant total:	GY\$
3.3	ADF grant-first tranche:	GY\$
3.4	Other sources of funding (specify):	GY\$
3.5	Contribution of the community::	GY\$





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**5. Identified Opportunities:**

A business starts and succeeds when it can identify a large number of customers/consumers whose needs/demands are not being satisfied. Please complete this section, indicating which market opportunities you have seen and are interested in exploiting. Rank them according to your perception of their importance. Add any opportunities that are not included.

	Opportunity	Grade of importance
<input type="checkbox"/>	There is an unmet demand in the village. We buy the product from other communities.	
<input type="checkbox"/>	There is an unmet demand at district/regional level.	
<input type="checkbox"/>	We already do run a successful business and we want to expand it	
<input type="checkbox"/>	Our land is recognized as an excellent place for producing	
<input type="checkbox"/>	We already produce and there is the opportunity for processing on a larger scale	
<input type="checkbox"/>	We intend to produce more for our own food security	
<input type="checkbox"/>		
<input type="checkbox"/>		

**6. Vision and Mission:**

The **vision** is your dream, and it is what you will focus your energies and resources on in getting your business to work. Your vision is the picture of your business in the future. Your vision statement is your inspiration, the framework for all your strategic planning.

The **mission** will be achieved through the objectives of your business. It can be formulated responding to the question "Why do we exist?"

**STATE THE VISION OF THE COMMUNITY FOR THE BUSINESS VENTURE**


**STATE THE MISSION OF THE BUSINESS VENTURE FOR THE COMMUNITY**




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### 7. Goals of the business venture

This section includes production and or financial related objectives specific to your venture. There must not be more than four objectives for your business. Objectives need to comply to the S.M.A.R.T principles as follows:

**S–Specific:** An objective needs to be specific and not vague; it needs to summarize what you want to achieve.

**M–Measurable:** You need to be able to measure the objective; otherwise you will not be able to distinguish when you have achieved it.

**A–Achievable:** When setting your goals, you must take into consideration your available (or potential) resources;

**R–Realistic:** Do not set unrealistic objectives which you will not be able to achieve or reach in limited time or given limited resources.

**T– Timeframe:** The objectives need to be given target dates so that you can measure how long you have left for achieving milestones and fulfilling commitments.

An example of an objective meeting all of the above criteria is as follows: ‘We aim to grow the business to a production base of 600 tons by 2015.’

Goals (Outcomes)	Indicators	Timeframe

### 8. Strengths and weaknesses of the community in the implementation

Please indicate the **strengths** that can assist you in achieving your objectives, ( ) and the **weaknesses** which may make your task more difficult.

STRENGTHS
WEAKNESSES



**9. Risks and mitigation measures**

There are many different risks involved in starting and expanding your business. A risk can be defined as ‘the possibility that something bad or unpleasant (such as an injury or a loss) will happen’. Types of risks are: drought or flooding as a result of climate change; inflation; changes in customer demand; the arrival of a new imported product etc. Please indicate what risks will be relevant to your project, its probability, and how you could minimize (or mitigate) the risk. Likelihood and Impact can be High/Medium/Low.

<b>Risk</b>	<b>Likelihood (H/M/L)</b>	<b>Impact (H/M/L)</b>	<b>Mitigation measures</b>

**10. Organization of the Venture**

This is the organizational structure of your venture and it should clearly show the roles and responsibilities of your Community Management Team (CMT) members. Please refer to the Operational Manual for further insights into the CMT. Each person appointed should set him/herself a S.M.A.R.T. result to achieve. The challenge of achieving the result for each individual is a way to achieve the goals set out in the previous section. An example of a S.M.A.R.T. result for the Marketing Manager could be: ‘to establish commercial agreements with 3 traders’; for the Production Manager it could be ‘to assure a productivity of X tons per acre’. Indicate if the person has experience and expertise in the role (Good, Sufficient, Limited).

<b>Name and surname</b>	<b>Role</b>	<b>Experience in the sector</b>	<b>Expected results</b>
	Chairman		
	Administration and finance		
	Procurement		
	Production		
	Processing		
	Marketing		



**11. Business Process**

If you want to earn money from your business, your actions have to be focused on generating value for your customers/consumers. Each phase of your business process should indicate the way you ‘add value’ to your product, and the natural resources and human capacities you need for doing so.

<b>Preparation</b>	<b>Production</b>	<b>Processing</b>	<b>Marketing and Sales</b>
<b>Activity:</b>	<b>Activity:</b>	<b>Activity:</b>	<b>Activity:</b>
1.	1.	1.	1.
2.	2.	2.	2.
3.	3.	3.	3.
4.	4.	4.	4.
5.	5.	5.	5.
6.	6.	6.	6.
7.	7.	7.	7.
<b>Value Addition</b>	<b>Value Addition</b>	<b>Value Addition</b>	<b>Value Addition</b>
<b>Resources</b>	<b>Resources</b>	<b>Resources</b>	<b>Resources</b>



**12. Products/Services – Advantages**

In this section, describe your products and services (including by-products), the advantages that you have against your competitors, and the advantages you believe your product has for your customers/buyers. If you believe that your product has an advantage over your competitors’ products (e.g. lower price, better quality, more tasty, etc.), indicate below what these advantages are. If a product has more advantages please list them nominating again the product in the first column.

Product/Service	Competitive Advantages on the competitors	Features/Advantages/benefit for the customers/consumers

**13. Products/Services – Competition**

This section relates to the competition in the market place for the product/service that your village is providing. Please respond ‘yes’ or ‘no’ to the following 6 questions and give a short explanation about the answer. If there are already companies producing your product, it may be advisable to choose another sector/product. If no one is currently operating in your sector and there is a high demand for that product, your business may have a higher chance of success.

Question	Answer	Specify
Is the products/services already produced in your community? In which quantity?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Are available on your market substitutes of your products/services? Which are?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
There are other suppliers on your market? Who are they?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
There is a demand for your products/services that can absorb your production?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
There are many buyers interested in your produce?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Is it easy for a potential competitor to start a similar business?	<input type="checkbox"/> Yes <input type="checkbox"/> No	





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### 15. Marketing Mix Plan

The marketing mix is crucial in determining the attributes of your product/service. It is helpful to think of the **4 Ps: Price, Product, Promotion, and Place**. It is also useful to add another dimension, known as **Customer service**.

**Product** – is an item that can be bought in the market. Your product or service should satisfy a consumer demand in the market);

**Price** - is the amount a customer pays for the product/service. It is very important to make sure that customers are prepared to pay the price you are going to charge, as this determines the capacity of your business to make a profit and survive.

**Promotion** - is the methods of communication that you can use to provide information to different parties about your product. Promotion comprises elements such as: advertising, public relations, personal selling, offering trials and samples, and sales promotion;

**Place** - (Distribution) refers to the place where you will market and sell your product. The place should be convenient, safe, and cheap for consumers to access, and should be readily available at this location

**Customer service** - is the provision of service to customers that you provide before, during, and after a purchase. A recipe on the packaging or a label with the description of the production process can be considered as an element of customer care. A delivery service for someone unable to come to the market is also a form of customer service.

Product/Service Description and characteristics		Price	
		Retail	
		Wholesale	
Promotion:			
Market Distribution: <input type="checkbox"/> Local <input type="checkbox"/> Regional <input type="checkbox"/> National			
<i>Detail the locations and distance</i>			
Customer Service:			
Packaging:			



**16. Production Plan**

In this section describe the production planned for your products and services. List the products/services (and by-products identified in the previous section in each line, and estimate the volume of production anticipated/desired for each product for the first 3 years of activity.

Product/Service	Quantity (First Year)	Quantity (Second Year)	Quantity (Third Year)



**17. Implementation Schedule**

In this section, detail the anticipated activities and costs in each of the 4 areas: Preparation, Production, Processing, and Marketing). For each activity, use the schedule columns to mark how long the planned activity is likely to take.

Activity	Cost GY\$	Schedule (Month 1 when preparation starts)											
		1	2	3	4	5	6	7	8	9	10	11	12
<b>Preparation</b>													
<b>Production</b>													
<b>Processing</b>													
<b>Marketing and Sales</b>													



**18. Plan of Resources**

In this section, indicate the inputs and the quantity of each item required for implementing the 4 macro activities Preparation, Production, Processing and Marketing.

	Activity			
	Preparation	Production	Processing	Marketing and sales
<b>Human Resources</b>				
<b>Materials</b>				
<b>Tools</b>				
<b>Equipment</b>				
<b>Transportation</b>				
<b>Fuel</b>				
<b>Other</b>				
<b>TOTAL</b>				



**19. Start-Up Capital**

In this section, detail the financial resources required for the start-up of the business. The ADF grant provides the resources to procure equipment, materials, tools, and working capital for the first months.

It is **not** necessary to detail all the items needing to be purchased. For example, to construct a hut it is necessary to buy: wood, nails, zinc sheets, pipes etc. Here it would be sufficient to just indicate the cost for the completion of the whole hut. Indicate the investment, the quantity, the unit cost, and the total cost of each investment.

In the two last columns indicate whether the investment is required out of the first tranche or the second tranche of the grant.

By ticking the column "Procurement by the Implementing Agency (IA)", you are indicating that the community requires assistance from the IA for the procurement of that specific item.

Investment	Qty	Unit cost (.000)	Total cost (.000)	Procurement by IA	Tranche 1	Tranche 2
<b>Constructions and land preparation:</b>				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
<b>Equipment:</b>				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
<b>Tools:</b>				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
<b>Marketing</b>				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
<b>TOTAL</b>						



**20. Running costs**

In this section, detail the financial resources required for sustaining current operations.  
 The ADF grant provides the resources to complete a first cycle of production according to the envisaged work-plan. Costs may be fixed or variable.  
 You need to decide whether costs are 'fixed' or 'variable'.  
 Fixed costs are those which remain more or less unchanged irrespective of the output level or sales revenue, such as depreciation, loan payments, salaries, and wages).  
 Variable' costs are those which vary according to the quantity of output produced. Variable costs include raw materials, energy usage, labour, distribution costs, etc.  
 By ticking the column "Procurement by the Implementing Agency (IA)" you are indicating that the community requires to assistance with procuring that specific item.

Investment	Qty	Unit cost (.000)	Total cost	Procurement by IA	Tranche 1	Tranche 2
<b>Fixed Costs</b>						
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
<b>Human Resources</b>						
<b>Variable Costs</b>						
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
<b>Transportation</b>						
<b>Travels</b>						
<b>Fuel</b>				<input type="checkbox"/>		
<b>Other:</b>				<input type="checkbox"/>		
				<input type="checkbox"/>		
<b>Miscellaneous</b>				<input type="checkbox"/>		
<b>TOTAL</b>						



## 21. Cash Flow Projection

Starting date

In this section, estimate the timing and amounts of cash inflows and outflows over the first year. For the success of the implementation it is fundamental that the financial resources are sufficient to pay all the inputs.

	Beginning	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total
Cash on hand (beginning of month)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CASH RECEIPTS</b>														
Cash sales														0
Disbursal of tranche 1 ADF														0
Disbursal of tranche 2 ADF														0
Other income														0
Cash Community contributions														0
<b>TOTAL CASH RECEIPTS</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Total cash available</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CASH PAID OUT</b>														
Preparation														0
Investments														0
Fix costs														0
Variable Costs														0
Other expenses														0
Salaries and wages														0
Other expenses														0
Miscellaneous														0
<b>TOTAL CASH PAID OUT</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Cash on hand (end of month)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-





### Annex 3 – Request for Cash Disbursement

Request for Cash Disbursement					
Low Carbon Development Strategy (LCDS) Amerindian Development Fund: Village Economy Development under GRIF					
Community:		Region:		Sector of the CDP:	
<p>Here undersigned Ms./Mr. _____ Toshao/Chaiman/Senior Concillor of the community, as representative of the interests of the village as established ex art. 21 of the Amerindian Act , seen the decisions taken by the Village General Meeting for the CDP implementation plan above indicated,</p> <p><b>Requests the disbursement of the cash component of ADF grant according to the following modalities:</b></p>					
First Tranche	<input type="checkbox"/>	Second Tranche	<input type="checkbox"/>		
		Account Number	Name of the Bank	Agency	Amount Requested GY\$
<input type="checkbox"/>	Bank Account of the community				
		Post office location	Name of the person withdrawing	ID Number	Amount Requested GY\$
<input type="checkbox"/>	Post Office				
		Western Union agency location	Name of the person withdrawing	ID Number	Amount Requested GY\$
<input type="checkbox"/>	Western Union				
		Amount Requested GY\$	NOTES:		
<input type="checkbox"/>	Courier to the village				
<b>Attachments:</b>					
<input type="checkbox"/>	Bank Statement or				
<input type="checkbox"/>	Copy of the ID of the person appointed for withdrawing cash				
<input type="checkbox"/>	Decision of the Village Council				
<input type="checkbox"/>	Attendance list of the Participants				
<b>Name and Surname:</b>		<b>Name and Surname</b>		<b>Name and Surname</b>	
Treasurer:	Date:	Councillor as witness	Date:	TOSHAO	Date:
Signature		Signature		Signature	



### Annex 4 – Attendance List

		<b>Attendance sheet</b> Low Carbon Development Strategy (LCDS) Amerindian Development Fund: Village Economy Development under GRIF COMMUNITY MEETING			
<b>Agenda:</b>					
Community: _____			Date: _____		
	NAME	Surname	NAME	Surname	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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24					
25					
26					
27					
28					
29					
30					





### Annex 6– Cashbook coversheet

<b>Cover sheet</b>				
LCDS-ADF: Village Economy Development under GRIF (Phase 1)				
Date:		Progressive Number		
	Amount GY\$	Made/Received	Description:	
Income:		Cash		
Expense:		Bank		
<b>Cover sheet</b>				
LCDS-ADF: Village Economy Development under GRIF (Phase 1)				
Date:		Progressive Number		
	Amount GY\$	Made/Received	Description:	
Income:		Cash		
Expense:		Bank		
<b>Cover sheet</b>				
LCDS-ADF: Village Economy Development under GRIF (Phase 1)				
Date:		Progressive Number		
	Amount GY\$	Made/Received	Description:	
Income:		Cash		
Expense:		Bank		
<b>Cover sheet</b>				
LCDS-ADF: Village Economy Development under GRIF (Phase 1)				
Date:		Progressive Number		
	Amount GY\$	Made/Received	Description:	
Income:		Cash		
Expense:		Bank		
<b>Cover sheet</b>				
LCDS-ADF: Village Economy Development under GRIF (Phase 1)				
Date:		Progressive Number		
	Amount GY\$	Made/Received	Description:	
Income:		Cash		
Expense:		Bank		



## Annex 7 - Bank Reconciliation

<b>BANK RECONCILIATION</b>			
<small>LCDS - Amerindian Development Fund: Village Economy Development under GRIF</small>			
<b>COMMUNITY:</b>		<b>REGION:</b>	
<b>PERIOD FROM/TO:</b>		<b>Bank statement issued in date:</b>	
Description	Description	DEBIT	CREDIT
Balance as per bank statement			
Outstanding Deposits (Credit):			
Active Interests (Credit)			
Errors on cheques (Debit/Credit):			
Outstanding cheques (Debit):			
Passive Interests (Debit)			
Bank fees and taxes (Debit)			
Credit balance as per cash book (Credit)			
<b>Reconciliation</b>			
Date of preparation: _____		Date of Approval: _____	
Prepared by: _____		Certified by: _____	
Role: _____		Role: _____	



### Annex 8A – Request for quotation by the supplier

REQUEST OF QUOTATION				
		LCDS -ADF- Village Economy Development under GRIF		
CDP:		Region:	Name and address of the Supplier	
#	DESCRIPTION OF THE ITEM to be procured	Quantity	Specifications	Quotation GYS
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
<b>TOTAL</b>				-
Name and Surname:				
Role in the company:		Date:	Offer valid for _____ days	
Signature and stamp		Notes:		





### Annex 9 - Inventory

INVENTORY				
LCDS -ADF- Village Economy Development under GRIF				
CDP:		Region:		
#	DESCRIPTION	Quantity	Specifications	Location
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
Prepared by:		Approved by:		
Date:		Date:		
Signature		Signature		



## Annex 10 – Community contribution

<b>Community Contribution List</b>							
Low Carbon Development Strategy (LCDS) Amerindian Development Fund: Village Economy Development under GRIF							
Community:			Region:		Sector of the project:		
Nr.	Date	Description	Name of the supplier	Cash or In Kind	Quantity	Value per unit	Total Value
1							-
2							-
3							-
4							-
5							-
6							-
7							-
8							-
9							-
10							-
11							-
12							-
13							-
14							-
15							-
16							-
17							-
18							-
19							-
20							-

Date of presentation _____	Date of Approval _____
Prepared by: _____	Approved by: _____
Role: _____	Role: _____



## Annex 11 – Contract of employment

Name of the Community

\_\_\_\_\_

### **Contract for Employment and Services**

**To:** [Name of the Person appointed in the contract]

**Address:** [Address of the person]

**ID Number:** [ID of the person, date and place of issue]

**Subject:** Proposal for a fix term appointment for the implementation of the Community Development Plan in the role of [specify role and activities to be undertaken]

The [Name of the Community] would like to appoint Mr./Ms. [Name and Surname of the worker] for [specify such as work, technical assistance, consulting, and supervision] services....., in conformity with the vacancy announcement made on [Indicate the date when the vacancy announcement has been posted on the community board].

#### **1. CONTENT AND PROGRESS OF THE ASSIGNMENT**

The work and its progress will be in accordance with the terms of reference attached to this document.

#### **2. AMOUNT OF THE CONTRACT**

The amount of the contract [or rate per day and number of days or monthly salary] is fixed at ..... GY\$, and is not subject to revision until the termination of the present agreement.

#### **3. DURATION**

The present employment agreement enters into force on [indicate the date of commence] and terminates on [indicate the date of termination].

#### **4. HOURS OF WORK.**

The normal working hours are [e.g. 8:00 am to 4.30pm from Monday to Friday]. If it might be necessary to work outside the normal range, make this clear.

#### **5. SCHEDULE OF PAYMENT**

Salary/Stipend/Fee will be paid in Cash/Bank Account on a weekly/monthly basis.

#### **6. REVIEW AND APPROVAL OF THE CONTRACT**

This document will become effective only after it has been signed by both parties and reviewed and approved by the Village Council.

Names of the Toshao: \_\_\_\_\_

Signatures: \_\_\_\_\_ Date \_\_\_\_\_

Read and accepted by:

For the employed

Name and Surname: \_\_\_\_\_

Signature:- \_\_\_\_\_

Attachments: Terms of Reference and Work Program



## Annex 12 - Travel authorization and expenditures report

Participants		Name		Surname			
Route:		From:		To:			
Date:		Days:		Date:			
Transport utilized (X):		Flight:	Bus:	Taxi:	ETV:	BOAT:	CAR:
Number of meals:		Days of Accommodation:					
CDP:		Region:					
<b>SCOPE and EXPECTED RESULTS:</b>							
Date of request:		Date of Authorization					
Requested by		Authorized by:					
Role:		Role:					
<b>LIST of Receipts attached:</b>							
					<b>Total spent:</b>		
Date of submission:		Date of Approval					
Submitted by		Approved by:					
Role:		Role:					



### Annex 13A - Narrative Report

	Low Carbon Development Strategy (LCDS) Amerindian Development Fund: Village Economy Development under GRIF				
<b>NARRATIVE REPORT</b>					
CDP:		Community:		Region:	
Period:				<input type="checkbox"/> Final Report	
Date of issue:					
<b>CDP Report:</b>					
<b>A. Summary of Project Status.</b>					
<b>B. Activities planned and completed this reporting period and results achieved.</b>					
<b>C. Activities planned but not completed in this reporting period and reasons for delay</b>					
<b>D. Activities planned to be completed in the next reporting period.</b>					
<b>E. Experience, lessons learnt and issues in this reporting period.</b>					
<b>F. Which challenges have you faced in this period and how you have managed them</b>					
<b>G. Optional: Grantee may attach additional supporting documentation or photos.</b>					
<b>H. Other information:</b>					
Prepared by:		Approved by:			
Role:		Date:	Role:		
Signature		Signature			



## Annex 13B - Financial Report

### CDP FINANCIAL REPORT - IMPLEMENTATION PHASE

Low Carbon Development Strategy (LCDS) Amerindian Development Fund: Village Economy Development under GRIF



Sector		Region:	Community:		Date:		
#	ITEM	BUDGET	Amount Received	Amount Spent	Contribution In Kind	Contribution in Cash	Note
1	Investments						
2	Description of Budget lines						
3	Fixed Costs						
4	Description of Budget lines						
5	Variable Costs						
6	Description of Budget lines						
<b>TOTAL</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Transactions completed		Prepared by:	
Receipts Submitted		DATE:	
Receipts outstanding		Signature	
Value of receipts outstanding		Approved by:	
Total spent		DATE:	
Balance available		Signature	
<b>2nd Tranche Required:</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO		
<b>Note:</b>			