

## **GUIDELINE FOR CDG-BoR**

Community Development Groups (CDGs) under NERLP will be responsible for proper management of funds received from the Project and also from other agencies, line departments etc for developmental activities of the village.

- Fund received from the project and other sources must be recorded in a proper receipt and must be kept with the secretary or at the CDG office.
- Cash Book must be written and closed at the meeting.
- All receipts and payments need to be made in the name of the CDG.
- Bank Pass book and cheque book must be kept at a secure place under the care and custody of the secretary.
- Regular update of the Savings Bank Pass book needs to be done which will help reconciliation of cash book.
- CDGs should maintain Minute cum Attendance Register, Cash Book, Cheque Issue Register, Stock Book, Labour Register, Savings Register (when required), and Asset Register (when required).
- Overwriting of Cash Book, use of pencils, whiteners and tempering of cash books is strictly prohibited.
- Books of account will regularly be audited internally or by external agencies to provide transparency and accountability of the members. This will help to understand the performance of the CDGs and thereby encourage them to do good works.
- Cheque issue register need to be maintained for cross-verification of the cash book.

1. **Meeting cum Attendance Register:** To keep record of meeting discussion and decision taken and also the attendance of members participating in a meeting.

Sample format is given below:

**CDG MEETING REGISTER**

**Date:** \_\_\_\_\_ **Place:** \_\_\_\_\_ **Time:** \_\_\_\_\_ **Meeting No.:** \_\_\_\_\_

**No. of Member present:** \_\_\_\_\_ **No. of member Absent:** \_\_\_\_\_

S. No.	Agenda	Resolution / Decision

Signature of President

Signature of Secretary

**ATTENDANCE REGISTER**

MONTH.....YEAR.....

S.NO.	NAME OF MEMBER	MALE (M)/ FEMALE (F)	DESIGNATIO N	MEETING DATE				
				MEETING NO.				
				MEETING PLACE				
				MEETING TIME				
<b>TOTAL PRESENT</b>								
<b>TOTAL ABSENT</b>								
<b>SIGNATURE OF SECRETARY</b>								

2. **Cash Book:** Cash books need to be maintained for recording all financial transactions. Sample format is given below:

**CASH BOOK**

RECEIPT				
DATE	PARTICULARS	LF	AMOUNT (Rs) CASH	AMOUNT (Rs) BANK
	To opening balance			
	<b>Grand Total</b>			
PAYMENT				
DATE	PARTICULARS	LF	AMOUNT (Rs) CASH	AMOUNT (Rs) BANK
	<b>Total Expenditure</b>			
	<b>Closing Balance</b>			
	<b>Grand Total</b>			

3. **Stock Register:** All consumables items need to be recorded in the stock register on receipt and issue. The stock register should be properly indexed and it should be ensured that a different page is used for a different item. Sample format is given below:

**STOCK REGISTER**

**Name of Item:**

Date	Description	Received	Issued	Balance	Receiver's Signature	Stock In-charge Signature
	(Record challan no for receipt and requisition details for issue)					

4. **Cheque Issue Register:** CDGs are encouraged to make all payments in cheques, the record of all such cheque payments need to be kept in the Cheque Issue Register. Sample format is given below:

**CHEQUE ISSUE REGISTER**

DATE	NAME OF PAYEE	PARTICULARS/DESCRIPTION	VR. NO.	CHEQUE NO.	AMOUNT RS.	SIGNATURE	SIGNATURE

5. **Labour Register:** Activities undertaken by CDGs are mostly labour intensive. Labour activities involved in such works need to be recorded with attendance and payment received by members in the Labour Register. This should also be reflected in the Cash Book. Unskilled labour although are contributed by community, a record of the same need to kept as shown in the sample formats below:

**LABOUR REGISTER**

**(SKILLED)**

NAME OF ACTIVITY/WORK:.....

S.N O.	MEMBER'S NAME	MALE (M)/ FEMALE (F)	MONTH..... P=PRESENT A=ABSENT												NO. OF DAYS WORKED (TOTAL)	LABOUR RATE PER DAY	TOTAL LABOUR CHARGE	NET AMT. PAID	CHEQUE NO.	COMMUNITY CONTRIBUTION	RECEIVER'S SIGNATURE WITH DATE	

**LABOUR REGISTER**

**(UNSKILLED)**

NAME OF ACTIVITY/WORK:.....

S.NO.	MEMBER'S NAME	MALE (M)/ FEMALE (F)	MONTH..... P=PRESENT A=ABSENT												NO. OF DAYS WORKED (TOTAL)	LABOUR RATE PER DAY	TOTAL LABOUR CHARGE

6. **Bank Pass Book:** CDGs have to maintain Bank Pass Book to know the balance and reconciliation with the Cash Book.
7. **Asset Register:** All the assets owned by the group need to be recorded in the Assets Register with identification number, date of purchase, cost price etc as shown in the sample format below.

S. No	Asset Code/ID No	Particulars	Model No/Serial No	Unit	Date of Purchase	Cost Price	Issued to	Remarks
	(ID no given by CDG)	(Which firm supplied, bill no, date)	(In case of machine serial no given by manufacturer)	( No of units purchased)			(Alloted to whom & purpose)	(Condition of asset & any important information)

8. **Saving Register:** Saving register need to be maintained to keep record of the members' contribution, users fee etc. This should also have a reference in the Cash Book. Sample format is given below.

**SAVING REGISTER**

MEMBER NO.	MEMBER NAME	MALE(M)/ FEMALE (F)	DATE: MEETING NO:			