

CORE COST SHARING POLICY

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1. About Mukti Nari-O-Shishu Unnayan Sangstha (MNSUS)

Mukti Nari-O-Shishu Unnayan Sangstha is a non-government, non-political and non-profitable voluntary organization has been working since 1990. Mukti is fully concerned with helpless poor communities and promotes sustainable development by creating opportunities through active participation of the stakeholders and beneficiaries. Its activities have so far been centered round the destitute and distressed people who are the victims of poverty, illiteracy, dowry fatwa, polygamy, early marriage, domestic violence, illegal divorce and torture in its working area. Mukti's programs are focused on law awareness and provides legal aid, prevention of trafficking of women and children, shelter for the rescued victims, education, maternal and child health care (MCH), combating HIV/AIDS, anti-drug, arsenic mitigation, mass literacy, technical education, good governance, health and sanitation development of people and also working for disabilities, sustainable agriculture, vegetables cultivation, seed production and preservation, homestead gardening and nursery, anti tobacco movement, networking, Women Empowerment and child sponsorship.

Mukti started its journey with a vision to establish an exploitation free just society for women, men and children in the area of human rights focusing women and children's rights and congenial atmosphere for women development through ensuring good governance and developing skilled human resource with the motto "Every woman is an equal partner in development"

Mukti is executing by the two tiers of governing body; leading with twenty seven members General Body and nine members Executive Board. It has also a worthy Advisory Council comprised by 5 prominent personalities who are stand by as a guardian and play role to guide it the way it should be.

Mukti Nari-O-Shishu Unnayan Sangstha registered and affiliated with concerned authorities- NGO Affairs Bureau under foreign donation (voluntary activities) regulation ordinance 1978, Social Welfare Department under voluntary social activities organization registration (registration & control) 1961, Joint Stock Company under Societies Registration Act XXI of 1860, Micro Credit regularity authority under micro credit regularity authority law 2006, Women Affairs under voluntary social welfare organizations (registration & control) ordinance 1961 (64) and other concerned authorities.

The geographical feature of Mukti's working area is southwestern region of Bangladesh mainly in the districts of Kushtia, Meherpur, Chuadanga. At present Mukti has been extended its services among eight lac people in 33 Unions and 5 Pouroshovas of 7 upazilas. The upazilas are- Kushtia sadar, Kumarkhali, Daulatpur & Mirpur (Kushtia district), Gangni (Meherpur district) and Damurhuda under Chuadanga district. It has also plan to expand its working area throughout the region such as Jessore, Jhenidha and other part of Bangladesh.

Mukti's philosophy is that sustainable development and change must start at grass-roots level. It is therefore focusing its efforts on working with the poor and marginalized people to increase their knowledge and skills so that they can make their voices heard in society.

2. Major Programs and Activities of MNSUS

- 2.1 Protection of rights
- 2.2 Good governance &
- 2.3 Livelihood development.
- 2.4 Human Resource development

3. Organizational & Program Operational Structure of MNSUS

3.1 Organizational Structure:

Mukti Nari-O-Shishu Unnayan Sangstha is executing by the two tiers of governing body; twenty seven members General Body and nine members Executive Board. It has also a worthy Advisory Council comprised by 5 prominent personalities who stand by as a guardian and play role to guide it the way it should be.

(a) Advisory Council

Mukti has a Advisory Council comprised by 5 prominent personalities led by Dr. Abu Jamil Faisal, the chief advisor. They are providing stand by support to Mukti as a guardian and play imperative role to guide to keep it in right trail.

(b) General Body

General Body is the core player to function all activities. The number of members in the general body is 27. A general meeting is held once a year. From July 2014 up to the end of June 2015, 1 meeting was held.

(c) Executive Board

Mukti Nari-O-Shishu Unnayan Sangstha has been executing by 9 members Executive Board. Number of meetings of the Executive committee was held in this fiscal year. Before starting any project or activities everything is approved by EC and emergency meeting is called if necessary. The name of the members of the executive body is given below:

3.2 Program Operational Structure

MNSUS maintains two tiers of program operational structure constituting the Head Office and Field Office to operate all development activities as follows:

At Head Office level Program Coordinators leads a team of senior staff implementation and management. At head Office level a separate team comprise of Finance & Admin Coordinator, Accountants Officer, Admin, Assistant and Service Staff. They are responsible for maintaining the documents, accounts, and secretarial jobs and other functions. The team is directly accountable to the Executive Director and Admin Coordinator. Project Coordinators, who are coordinates and guides field staffs, heads each field Office for implementing program activities at grassroots level.

4. Program and Financial Management:

4.1 Program Management:

4.1.1 Program Management Cell (PME):

Mukti Nari has a PME Cell consisting of three senior officers headed by the Programs Coordinator of the organization. At least one member of this Cell is a senior female officer of the organization. The members of the PME Cell, in addition to their respective regular jobs, undertake necessary activities relating to Planning, Monitoring and Evaluation of all of its projects. All the members of the Cell have extensive knowledge and experience of PME systems and performance of relevant functions. The organization's policies are to make best utilization of donors' money and have the best VfM (value for money) spent, and secure highest RoI (return on investment (socio-economic-politico-ecological investment)).

The entire PME system is participatory, interactive, and the system attaches value to opinion, suggestion, and feedback of all persons participating in the PME process. The PME Cell avails professional services of PME specialists, if felt necessary. The number of the team is increased in case of necessity. Thus, is built the organization's PME system in its philosophy, policies and activities

4.1.2 Staff Recruitment Committee:

Staff Recruitment Committee (SRC) comprises of Executive Director, Concern Program Coordinator, Finance & Admin Coordinator and as an outside skill personnel. They are responsible to recruit the general and project staff as per Recruitment Policies of the organization.

4.1.3 Procurement Committee:

Executive Director will exercise the delegated authority with due respect to the MNSUS's standard procedure and budget resources. But, responsibility for ensuring compliance with the procedure rests solely with the ED.

MNSUS policy for purchasing goods, supplies and services are designed to ensure that MNSUS gets best price for the best products in purchasing goods, supplies and services. All procurement must be on fair, transparent, competitive basis and a competitive price be made for goods and services. To ensure fair and competitive price, offers should be made to genuine dealers or suppliers through tender or quotation as applicable. The Procurement Committee following procedures for purchasing as per Procurement Policies of the organization.

4.2 Financial Management:

All money of the organization will be deposited in a government approved bank and operated the money through the bank account. The organization will have mother accounts for receiving donors' funds/grants and a Savings Account for depositing & operating general fund of the organization. The financial transaction of mother accounts will be done with joint signature of the executive director & the chairperson or the treasurer.

The financial transaction of the program/project accounts will be done with joint signature of the member secretary/executive director & program/project management staff through resolution by the executive committee of the organization.

The financial policy & purchasing policy will be prepared and the executive committee as well as financial operation will be done through the approved policies of the organization.

In each year annual budget and income & expenditure will be also approved by the executive committee of the organization.

Audit of general accounts and program/project accounts of the organization will be conducted once in a year (English Year) by the govt. registered Audit Firm. The organization will be maintained appointment/selection procedure of the Audit Firm following approved financial policy by the executive committee.

5. About the Policy

Cost sharing is the methods of splitting cost between different activities or projects. Some costs are easy because they relate entirely to one activity or project. These are “direct” costs and can be charged straight to the project or activity concerned.

Examples include; travel for one project, staff who work only for one project, rent of property used only by the project. This guide looks at the other costs – those that cover several projects at the same time as well as our central or core costs.

Good examples might be the executive director’s salary or the rent of the organization’s office. These costs relate to our whole organization but benefit all its projects and activities. Cost allocation is the way of charging these expenses to all the parts of our organization that benefit from them.

This type of cost allocation has several different names:

- Core cost allocation
- Overhead cost allocation
- Support cost allocation
- Full cost model
- Full cost recovery
- Administration cost allocation
- Central cost allocation.

Our organization might use any of these names; the way of dealing with the costs is the same for all of them.

6. Description of the Core Projects of MNSUS:

Project Name	Yearly Budget BDT	Current Status
Project - A	8,000,000 to 1,000,000 or above	Micro Credit
		Establishing Women Rights by Reducing Violence against Women.
Project - B	500,000 to 7,900,000	Strengthening Women's and Girl's Rights and Security
		Establishing Community Led Social Actions to Accelerate Social Change in Eliminating Child Marriage
Project - C	1,000,000 to 4,900,000	Promoting Science Education in Secondary Schools
Other Project	---	In process

7. List of Core Staffs & Salary Allocation to Different Projects

Sl	Core Staffs	Project A	Project B	Project C	Other Project	General Fund	Total %
01	Executive Director	27%	43%	10%	0%	20%	100%
02	Admin Coordinator	70%	30%	0%	00%	0%	100%

7.1 Core Staffs & Salary Allocation to Different Projects 2019

Sl	Core Staffs	BfdW Supported Project	MJF Supported Project	UNICEF Supported Project	BBF Supported Project	Micro Credit Project	General Fund	Total %
01	Executive Director	27%	22%	21%	10%	00%	20%	100%
02	Admin Coordinator	00%	30%	00%	00%	70%	00%	100%

8. Admin Cost Allocation to Different Projects

Sl	Admin Cost	Project A	Project B	Project C	Other Project	General Fund	Total %
01	Head office rent	85%	15%	0%	00%	0%	100%
02	Electric Bill	10%	10%	0%	0%	80%	100%
03	Internet Bill	10%	10%	0%	0%	80%	100%

8.1 Admin Cost Allocation to Different Projects 2019

Sl	Core Staffs	BfdW Supported Project	MJF Supported Project	UNICEF Supported Project	BBF Supported Project	Micro Credit Project	General Fund	Total %
01	Head office Rent	20%	15%	00%	00%	65%	00%	100%
02	Electricity Bill	10%	10%	00%	00%	00%	80%	100%
03	Internet Bill	50%	33%	00%	00%	00%	17%	100%

9. Daily Time Sharing of Core Staffs to Different Projects

Sl	Core Staffs	Project A	Project B	Project C	Other Project	General Fund	Total Working Hour
		Hour	Hour	Hour	Hour	Hour	
01	Executive Director	2.25	3.45	0.80	0.00	1.50	8 hour
02	Admin Coordinator	5.60	2.4	0.00	0.00	0.00	8 hour

**Annexure-1:
ORGANOGRAM OF MNSUS 2019**

