

**Cost Sharing Policy
Of
Trinamul Unnayan Sangstha**



Trinamul Unnayan Sangstha
Marma samsad building (1st floor),
Pankhaiyapara, Khagrachari-4400

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Introduction:

Trinamul Unnayan Sangstha (TUS) is an organization for community development based in Chittagong Hill Tracts which was established on 15 March in 1997 by a group of dedicated social activists. Since its establishment TUS has been working with a vision to establish a society based on the values of Social justice, Creativity, Integrity, Equality, Equity, Diversity, Solidarity and Unity in which peoples have a wellbeing and dignity lives. TUS led the mission successfully more than two decades to build up capacities of disadvantaged, marginalized and back-warded communities at grassroots level so that they can identify and solve their problems or issues to access their socio-economic, culture, education and other citizen services. Basically, TUS works on livelihoods, environment, biodiversity, traditional knowledge, water and sanitation, hygiene education practices, primary health care, Sexual and Reproductive Health Rights (SRHR), good governance and education.

As a non-government organization Trinamul Unnayan Sangstha has been carrying out development works since its establishment. To carry out the development works of the organization in proper way it needs to share common cost among different projects. Thus TUS management prepared the Cost Sharing Policy (CSP) to guide the employees for cost sharing on common cost partially or proportionally or equally among different projects. The policy is approved by the Executive Council during the meeting held on 30th October 2021 and adopted at the Annual General Meeting (AGM) held on 26-27th November 2021.

Effectiveness of the Policy:

The CSP will be effective from 1st December 2021.

Objective of cost sharing policy:

The objectives of cost sharing policy are to:

- i) To charge common cost partially or equally among different projects,
- ii) To ensure ownership of beneficiaries, project participants, stakeholders, project holders, donors as well as partner organizations by sharing contribution in cash or kind partially from their relevant sources; and
- iii) To utilize optimum resources and benefits in different projects and among more peoples with relatively less funding from individual costs.
- iv) To reduce costs and increase work effectiveness.

Core principles:

The core principles of the policy are as follows:

- i) Cash and in-kind contribution by the project community or project fund or organization will be accepted and accounted for;
- ii) Upfront contribution by the project community or project fund or organization for capital cost and contribution in instalments both will be accepted;
- iii) Capital cost may be apportioned based on category of project community or availability of project fund or capacity of the organization;
- iv) In case of cost sharing by the project participants or service receivers they will not be forced to share costs in-kind or cash or by labour rather they will be facilitated why they should and how;



- v) A clear system of accountability will be ensured through programme and financial monitoring by senior management;
- vi) A written document will be produced to justify the percentage or ratio of cost sharing;
- vii) The document must have approval of the Executive Director; and
- viii) Number of staff volume will be given first priority in calculating the common costs by more than one project. If there is any difficulty in calculating by considering staff volume, this policy allows considering proportionate of total program cost or specific budget line items of those projects.

Cost sharing elements

To share the costs followings criteria may be considered by each project/program:

Sl. No.	Items	Cost Sharing Ratio	Remarks
1.	Office rent (Head office and branch offices)	Based on use of office space	
2.	Office Utility and Maintenance (water, electricity, hygiene materials, MHM materials, papers, curtain, floor mate, lock, light, multi plug, switch, cup-pirich, utensil, bucket, flower vast, fan, AC, signboard etc.	Based on consumption	
3.	Multi-media projector and sound system		
4.	Communication and internet (land phone bill, mobile bill, internet bill and other communication related cost)	Based on use of utility	
5.	Rent a car	Based on number of person or project	
6.	Fuel and maintenance of generator	Based on consumption by each project	
7.	Supplies items and stationery	Based on budget and actual consumption	
8.	Organizational registers, letterhead or pads, envelops, vouchers, forms etc.	Based on expenditure, numbers project and project requirement	
9.	Consolidate Audit fees	Based on budget and number of projects with fees	
10.	Evaluation fees or Strategic Plan fees	Based on budget and number of evaluations with cost	
11.	Central monitoring and evaluation cost	Based on budget and number of evaluations with cost	
12.	Administrative cost	Based on project number,	

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		volume of activities and actual expenditure	
13.	General Meeting cost (Staff coordination meeting)	Based on number of meetings held, project and cost	
14.	Day observation, Fair, popular theatre, documentary show, cultural event etc.	As per project, volume and expenditure.	
15.	Annual report printing cost	Based on expenditure, numbers project and project requirement	
16.	Year planner/diary printing cost	Based on expenditure, numbers project and project requirement	
17.	Central newsletter publication cost	Based on expenditure, numbers project and project requirement	
18.	Construction work	As per budget allocation and management decision	
19.	Community development scheme	As per actual expenditure and number of projects	
20.	Partial salary for core staffs (Executive Director, Programme Manager, Coordinator, Finance and Administration, Coordinator, Monitoring and evaluation and support staff).	Based on time spent for common work	

Review and amendment of the policy

The cost sharing policy is a guide for cost sharing control of TUS. The procedures as contained in this manual are based on the present requirements. However the changing nature of circumstances demands periodic review of the existing manual. The policy will be reviewed and necessary changes will be incorporated as necessary with approval of the Executive Committee.

Approved by


 General Secretary
 Executive Council
 Trinamul Unnayan Sangstha
 General Secretary
 Trinamul Unnayan Sangstha


 Chairperson
 Executive Council
 Trinamul Unnayan Sangstha
 Chairperson
 Trinamul Unnayan Sangstha