
UGANDA WILDLIFE SOCIETY
FINANCIAL AND ACCOUNTIN POLICY MANNUAL

July 2007

UWS ACCOUNTING AND FINANCIAL ADMINISTRATIVE POLICIES AND PROCEDURES MANUAL.

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SECTION 1 – INTRODUCTION

1.0 BACK ROUND.

This Accounting and Finance Administrative Procedures manual is prepared for Uganda Wildlife Society (UWS) by Executive Committee of the Uganda Wildlife Society

This Accounting and Financial Administrative procedures manual contains instructions and guidelines on UWS accounting procedures, financial reporting, budgeting and budgetary control and audit requirements for the UWS and Donor funded project to be followed by UWS staff.

1.1 The Uganda Wildlife Society

The Uganda Wildlife Society is a non profit membership organization registered in Uganda in March, 1999.

1.2 Mission and objectives

The mission UWS is to promote the conservation of wildlife and the environment in Uganda.

Goals

- To provide a neutral forum for advocating and for debating conservation issues.
- To provide informed and non biased information to the government of Uganda (GOU), private sector and other NGOs on environmental issues in Uganda.
- To seek to influence policy formulation for environmental management.
- To raise awareness among the people of Uganda about the environment.

1.3 Organization Activities and Programs.

- Education and Awareness

Monthly talk- the society organizes a monthly talk on the FIRST Wednesday of every month. It is given by an important personality in a specific field regarding different contentious issues about the environment and wildlife. It is usually followed by discussions regarding these matters

Nature Walks- the Saturday following the monthly talk, a nature walk is held in areas in/around Kampala. The activities take place in different natural environments and are meant to sensitize and cultivate interest in the love for nature.

- Policy advocacy

Environment Hotline- The hotline provides an easy and accessible forum for individuals to report environmental abuses. The society follows up these reports with National environmental authorities and educates the public through the environmental magazine *Nature Watch*.

Nature Watch- is a monthly environmental magazine published by the society. It has hitherto been recognized as the society's flagship. Nature watch is inserted into Uganda's national paper, the New Vision on the LAST Friday of every month. The magazine serves as a forum for open communication to the public on the activities of the society as well as on issues of environmental concern. It is also intended to:

- Build environmental conservation awareness.
- Act as a media for open discussion on environmental issues in Uganda and else where for the general public, individuals, government institutions, NGOs, and individuals interested in aspects of conservation.
- Act as a venue for networking on the environmental scene in Uganda.

ENVIRONMENTAL ACCOUNTABILITY: BUILDING NGO ADVOCACY AND PERFORMANCE MONITORING CAPACITY IN UGANDA

This project supports framework for maintaining conservation and sustainable development. Specifically, the project is aimed at increasing the role of civil society in natural resources management policy formulation.

The project is aimed at generating three principal results:

- To increase the capacity and experience in specific environmental advocacy approaches and associated skills/expertise for Uganda NGOs;
- To launch and implement strategic environmental advocacy campaigns with clear policy objectives and activities; and;
- To lead to a better understanding of environmental accountability in Uganda and in Africa, more generally. Collectively, these results are aimed at promoting more informed government decision makers and public policy reform processes, improved policy implementation, law enforcement, and institutional performance, and a better natural resource management.

1.4 Sources of Finances:

The Uganda wildlife society (UWS) has three sources of funds namely membership, fundraising projects, and donation and appeals. Uganda wildlife society membership dues constitute the basic and official funds.

Categories of Membership

Student membership	U.Shs	5,000
Ordinary membership	U.shs	20,000
Corporate membership	U.Shs	200,000

The membership is valid for one year and there after the member must renew his/her membership to UWS.

Given the above-mentioned sources of income, there is need for greater degree of accountability and sound financial management. This manual is designed to meet this objective. Accounting systems based on sound accounting principles are a prerequisite to effective financial planning and control and it forms the basis for management information systems. Sound financial procedures are a crucial factor to the success of UWS as “credible” Society/NGO.

1.5 Organization Structure (Annex 1)

The Uganda wildlife society secretariat is headed by the Executive Secretary. The Executive Secretary is the overall accounting officer with the day to day financial management handled by the Finance Administrator.

Section 11 UWS Documentation and Approval Process.

1.6 Preparation of accounts. (General Information)

- Ink or ball point pens must be used in the preparation of all accounts of the organization
- The use of green ink, in books of accounts for other financial documents and records is confined to members of external auditors and internal audit department when it exists.
- No erasure should appear in any account. Any necessary correction should be made by striking out the whole account with a single line, writing the correct amount above. The officer responsible initial such alterations.
- Officers should write their signatures legibly when required to sign documents or books of accounts.
- The finance administrator shall maintain computerized accounting using QuickBooks Accounting software.
- The use of office cash for any private purpose is not permitted.
- A Cheque register should be maintained and should be signed by the Executive Secretary each time a Cheque is drawn..
- There shall be three signatories and atleast two shall sign on the Cheques. The signatories are Chairperson, Treasurer, and Executive Secretary. (The principal signatories are underlined)
- All bank accounts shall be used only for purposes for which they were established. The Society will maintain the minimum number of accounts required to carry out its operations efficiently and effectively.

- The society will make transfer between accounts in cases where funds in a segregated account are designated for uses (such as rent, printing, telephone, or salaries) ordinarily paid from another account (such as the operating account). Such transfers shall be recorded as debits with full documentation of the line items and amounts to be paid by the funds transferred.
- All deposits, Interest, withdrawals, and Cheques drawn on each account shall be registered in the society's accounting system in accordance with the established policies and procedures.
- Foreign Exchange Conversion Rates.
- For all transaction involving foreign exchange conversion, the prevailing buying and selling rates as on the transaction date as per news print advert or the Bank exchange (which ever is applicable to the transaction) shall apply.
- Transactions from foreign accounts to UG Shs Account shall be based on the cash flow requirements (i.e. keep money on foreign account as much as possible).
- Information Storage.
- It shall be the policy of the society to store all accounting and financial information i.e. files, documents including diskettes and CDs in a safe place for a period of not less than three years after submission of the final external auditors report.
- Purchases should be based on properly authorized local purchases orders (LPOs) with duplicates.
- Unless otherwise, for the time being sales will be by cash (i.e. no credit sales), unless authorized by the Executive Secretary.
- The financial Administrator shall maintain separate creditor's register as the case may be and shall submit a copy of the same on a monthly basis to the Executive Secretary for further action.

1.7 Financial Integrity.

Lack of financial integrity shall be regarded as a dismissible offence and a staff member who is judged to have misappropriated funds shall be suspended without pay pending investigations into the matter. If allegations approved true the, member of staff shall refund the money and shall be summarily dismissed and forfeit all the benefits.

1.8 Authorisation and certification of accounts for Payment in respect of Supplies.

All payments in respect of supplies must be certified by the Executive Secretary before payment, the Executive Secretary must check all the invoices due for payment against the records relating to the transactions.

1.9 Authorisation Limits.

All should be authorized by the Executive Secretary. Where expenditure exceeds Uganda Shillings 2,500,000 (Two Million five hundred thousand Shillings only), then such expenditure should be authorized by either the Chairperson or the Treasurer.

In the absence of Executive Secretary Finance Administrator may authorize and expenditure not exceeding Uganda shillings 500,000 (five hundred thousand only)

1.10 Charts of accounts (Annex3)

1.11 Accounting Books and forms (Annex 3)

1.12 Salary Administration

Payroll

- A payroll shall be completed on a monthly basis and is the Responsibility of the Finance Administrator.
- A payment voucher should be made to staff and staff should sign them upon the receipt of their salary Cheques.
- The Finance Administrator is responsible for ensuring UWS' compliance with applicable labour and taxion laws and regulations.
- The finance Administrator shall prepare the cheque requisition vouchers two weeks to the end of every month, submit the same to the Executive Secretary to verify the accuracy before final approval authorization by the Treasure.
- For all salary advances, employees shall submit to the Executive Secretary a requisition note for his approval. The Treasurer or the chairperson shall approve advances to the Executive Secretary.
- All monies advanced to employees shall be deducted from the employees in subsequent monthly salary payments or as agreed in writing and authorized by the Executive Secretary.
- The Finance Administrator shall maintain an advance register
- Accounting Procedure for salaries shall be as follows:-

Dr. Finance Administrator	00/102	10,000/=	PAYEE
Payable			
Cr PAYEE Payable	290/103	10,000/=	URA

Dr.	Finance Administrator	600/102	50,000/=	NSSF.
Cr	N.S.S.F payable	290/104	50,000/=	NSSF.

Dr	Finance Administrator	600/102	209,500/=	Net salary, [Bal. Due]
Cr	Salary Payable	290/105	209,500James	

Payable for salaries and advance.

Dr	salaries Payable A/C	290/105	269,500/=	Salary James
Cr	Bank Account / Cash	300/103	269,500/=	Chaque

An advance register shall be maintained by the Finance Administrator

All advances shall be posted as follows:

Dr	Account Payable	290/105
Cr	Bank Account	

Staff Debtors (Loans) shall be posted as follows:

Dr	Staff Debtors (Loan A/C]	150/101
Cr	Bank Account	

1.13 Cash management Procedure and Control

Posting Media

- i) Receipt (for revenue)
- ii) Payment vouchers (for payments)
- iii) Journal vouchers (for Adjustments and other transactions e.g. Organization's 19 contributions to staff NSSF).

Cash receipts

All monies / income received from members, customers, and donors must immediately be acknowledged by receipts and entered in the cashbook and the receipt must bear the signature of the receipting official. The receipt should be made out in duplicate and a copy retained on file. The money should then be banked as soon as applicable or be kept under safe custody (i.e. the money be kept safe).

- Spoiled or cancelled receipts should not be destroyed but must be attached on their respective counter foils.
- Unused receipts should be kept under lock key.
- All monies should be banked intact

- The cashier (receipting official) is not allowed to make entries in any other books of accounts except the cashbook.

Payment Procedures

- Payment vouchers shall be prepared for every payment from the bank by the Finance Administrator and in his absence, the Executive Secretary. All payment vouchers shall be serially numbered.
- All payment vouchers shall be duly authorized / approved by the Executive Secretary except payments exceeding U Shs 2,500,000 (Two million five hundred only) which shall require the approval of the Treasurer or Chairperson before Cheques are prepared by the Finance Administrator.
- Blank Cheques shall be under the custodian of the Finance Administrator
- All Cheques paid out shall be signed by the recipients of the same.
- All payment vouchers shall be supported by either or both of the following: an invoice or requisition note for funds duly approved by the Executive secretary.
- Receipts must be obtained for each payment, and receipt should be serially numbered and filed.
- For all payments, the finance administrator / executive secretary shall ensure that all vouchers and third party supporting documents are duly stamped with the word "PAID" or cancelled with the word written in between the lines, to ensure that there is no duplication or payment by mistake, default or design.

Accounting procedure for all payment shall be:

Debt: Relevant expense / asset / creditors account

Credit: Bank Account

Coding is provided in chart of accounts (Annex 2).

Petty cash payments

- Petty cash is an amount of cash that is kept at hand to pay for small purchases that arise from day to day operations of the UWS.
- Each time a disbursement is made from petty cash, a petty cash voucher shall be prepared and a receipt or proof of receipt of payment if available shall be attached to his voucher. All receipts obtained should be stamped (PAID) at the time so as to prevent them from used again.

- Whenever the petty cash is exhausted it will need to be replenished. Each time the petty cash fund is replenished, it should be checked for accuracy. A cheque is drawn payable to the Finance Administrator to replenish the fund. The vouchers are then entered into the appropriate subsidiary accounts at the end of the month.
- A petty cash float of U Shs 200,000/= shall be maintained by the Society and managed by the Finance Administrator or in absence the Executive Secretary.
- The treasurer shall determine increase or decrease in the amount of the petty float.
- All payments out of petty cash shall be authorized by the Executive Secretary. In the case of a payment to the Executive secretary, the Finance Administrator must authorize the payment.
- All pre-numbered petty cash voucher shall be made for every payment out of the petty cash float by the Finance Administrator and shall be duly signed by the recipient of the funds.
- All petty cash vouchers shall be supported with receipts where applicable or other proof payment from the recipient.
- Reimbursement of the petty cash float shall be done after verification of all expenditures and supporting documents by the Executive Secretary.

1.14 UWS Bank Accounts

At the time of preparing the manual, UWS Secretariat has bank accounts; on all these Bank accounts, the treasurer, the chairperson, the executive secretary are the signatories.

BANK	A/C Code	Account title	Account number	Signatories
Standard bank	100/10 1	Environmental Acc. project [u\$ a/c]	3209028086000	Treasurer, Chairperson executive secretary
Standard bank	100/10 2	Environmental acc. project [Ug Shs a/c]	010/02/28086/00/0	Treasurer, Chairperson executive secretary and Fin Admin.
Standard bank	100/10 3	Uganda Wildlife Society [DPU]	0100225463010	Treasurer, Chairperson Executive secretary and Fin Admin.
Barclays bank	100/10	Uganda wildlife	1780187	Pro.Derek Pomeroy,

Bank	4	Trust fund account	32090254633020	Prof. Fredrick Kayanja, Chairperson, treasurer
Standard bank		'UWS ZIIKA' Project [U\$ A/C]	01002254633020	Treasurer, chairperson Ex. Secretary and Fin. Admin
Standard bank		UWS ZIIKA' Project U Shs A/C]	0100225463020	Treasurer, chairperson Ex. Secretary and Fin. Admin

1.15 Period of Retention of official Records/documents

Description	period
Bank statements	3 years
Cheque counterfoils	3 years
Pay in slips	3 years
Vouchers and other supporting documents	3 years
Receipt books	3 years
Cash books, ledgers etc	10 years
Audit queries	3 years
Salary files (pay role)	3 years
Passbook closed	3 years
Membership ledgers	indefinitely

Assets register, final accounts forecasts and estimates to be retained in perpetuity.

Note: none of the above records should be destroyed, even after the specifies period have expired, without the prior approval of the Executive Committee or Treasurer.

SECTION 111 BUDGETS AND REPORTS.

- All accounts will be reconciled monthly by the Finance Administrator
- All financial transactions will be recorded and coded as per the society's Chart of accounts (Annex 1)
- The finance administration will maintain computerized accounts as well as hard copies in accordance with the UWS policies.
- The finance administrator will, at the close of each month, reconcile all accounts and generate a combined cash flow statement and balance sheet.

These statements will be reviewed against the Society's annual budget and work plan at least quarterly. Adjustments will be made in programmed activities and expenditures as necessary to avoid over-spending of budgets and overdrawing of accounts.

1.16 Monthly Financial Positional Statements

A month financial statement showing the UWS financial position shall be produced by the Finance Administrator. [QuickBooks Financial Report]

1.17 Monthly Income and Expenditure Statements.

A monthly income / expenditure statement shall be produced by the finance Administrator together with Executive Secretary to be submitted to the Executive Committee. [QuickBooks Financial Report]

1.18 Monthly bank reconciliation

The Finance Administrator shall make monthly bank reconciliation on receipt of Bank Statement. [QuickBooks financial Report]

1.19 Annual External Audit

An external audit shall be done at the end of every financial year or as may be sanctioned by the Treasurer at the end of the financial year or project status assisted by the Finance Administrator.

1.20 Annual Budgets

The UWS fiscal year runs from 1st Jan to 31st December. It is therefore important that Annual Budgets to be developed reviewed and approved by the executive committee. Budgeting is an essential Planning tool that allows UWS to priorities its financials needs for the year and monitor actual receipts and expenditures.

The budgets should be detailed enough to allow for an independent analysis of its justification. The Finance Administrator and the Executive Secretary shall prepare an annual budget taking due consideration of the Society's work plan.

The executive Secretary shall present the budget and financial statements to the Executive Committee.

SECTION IV ADVANCES AND LOANS

Subject to the availability of funds, staff may be advanced money and loans approved by the Treasurer as discussed below:- The loans and advances will depend on the staff's salary and availability of funds.

1.21 Salary Advance:

An officer may be given his salary in advance when proceeding on leave or in certain circumstances beyond his control. His advance is recoverable in full from the officer's salary at the end of the month in which he took the advance.

The executive Secretary will approve all such advances.

1.22 Loans

Loans shall only be advanced to all officers irrespective of their earning, and who have satisfactorily completed their probationary period. Loans whether for car or otherwise shall be secured by security.

Loans to purchase motor vehicles

- The vehicle should be valued by an Automobile company if it happens to be second hand.
- The repayment period shall not exceed 24 months depending on the condition of the car.
- The car shall be registered in the name of UWS until the loan is paid upon which ownership is transferred to the name of the officer.
- In the event of any officer wishing to leave the employment of the Society prior to completion of the loan, the whole amount will be repaid in full before the officer leaves or the Society will repossess the vehicle, which it will sell to recover the loan.

Vehicle Insurance:

UWS shall ensure that staff insures their vehicle obtained under loan scheme comprehensively.

1.23 Owner occupier residential property

- The society may advance loan to staff to assist staff deposit for the purchase of an owner-occupier residential property.
- Such loan will be approved by the Treasurer or Chairperson on recommendation by the executive secretary.
- The repayment period for the deposit shall not exceed 24 months.
- No new loan or advances shall be approved until the previous loan/advance is fully recovered.

1.24 General:

- Staff will not be permitted to take more than one loan at a time.
- Deductions of loan or advances must start the following month.

- No staff is authorized to stop or reduce amount of deductions of the loan one it has been affected, except with permission from the Treasurer.
- The Society may guarantee a loan, which may be advanced by a financial institution o staff on acceptable conditions including availability of security.

1.25 Accommodation allowance:

When an officer of the Society or other sponsored travels on official duty within Uganda, an officer is paid subsistence allowance in lieu of hotel expenses as follows:

	U Shs
Kampala	80,000/=
Jinja and Entebbe	70,000/=
Others	60,000/=

- Out of station allowance:

Costs incurred e.g lunch transport etc. Refund for such costs should be made upon presentation of receipts.

1.26 Subsistence Allowance abroad

An officer of he Society traveling on duty outside Uganda on a trip approved by the Chairperson will be eligible for daily subsistence at rates decided upon by Executive Committee. These and other related costs will be reviewed from time to time by the Executive Committee. In case the travel is fully funded an officer shall then account for upon return.

SECTION V Benefits

1.27 Transport and Baggage Allowance

On the first appointment, UWS shall provide “re-instatement” costs for the contractor spouse and up to here children. The costs shall be determined by he existing public transport rates.

1.28 Annual Leave salary

All UWS staff shall be entitled to a paid leave of twenty one-(21) working days in calendar year.

An employee shall be granted transport at the Secretariat expense for self, spouse, and his/her own three children not more than 18 years of age and 75% of total public transport as baggage allowance. If Staff breaks up his leave in two parts of not less than 10 days, this staff will be entitled o these benefits of these two times when he is taking his leave.

1.29 Study leave

An employee is eligible to a study leave of a minimum period of one months, with full payment. The study leave must be applied for at least 3 weeks before the commencement of study applied for

and permission has to be granted. The course/study should be relevant and in line with the applicants profession. The Chairperson shall approve such study leave.

SECTION VI Management and control of UWS Equipment/Assets

UWS Vehicle(s) shall be used for official duties only. However, an officer wishing to privately use the Motor Vehicle shall seek permission from the Executive Secretary, such officer will be responsible for fueling the vehicle.

All full time technical staff/senior staff are eligible to operate UWS' Vehicle(s) provided that the staff is in the possession of valid driving license not less than one year old.

To ensure proper accountability of fuel, a mileage logbook / forms shall be filled in and signed by the officer using it. An officer using the vehicle must pay for any unauthorized use of fuel. Mileage should be recorded each time the vehicle is fueled and checked on fueling it again.

Mileage Allowance

- Any employee, who uses his/her own transport on an authorized duty trip, shall be entitled to fuel claim in accordance with the distance traveled.
The reimbursement for vehicle fuel shall be based on submitted logbook clearly showing only official journeys. Personal and unauthorized travels shall not be reimbursed.
- The rates of reimbursement of costs related to wear and tear shall be Shs 500/= per Km for petrol engine cars and Shs 600/= per km for diesel engine cars. These rates shall be reviewed from time to time by Executive Committee.

Mode of Claim for Reimbursement.

A letter shall be written to the Executive secretary and if it is Executive Secretary to the Chairperson with a brief description of activity undertaken and the total cost requested for reimbursement with a logbook at the end of the month.

In the event an accident occurs as a result of the official usage of a private vehicle, UWS will have no obligation to reimburse the employee for damages for their vehicle or other vehicle's, property or persons involved in the accident. UWS will not bear liability for any costs that arise from the accident.

Such costs as costs of vehicles repair, civil costs, legal costs or any other costs associated with the accident. It is expected that officers have their vehicles insured comprehensively with an Insurance Company.

- Car Hire

All employees of UWS shall use public transport, however in the circumstance where it is necessary to take up a special taxi, the cost should not exceed 10,000/= in a day.

If an officer is to spend more than Ug. Shs. 10,000/= on special taxi, express person shall be sought from his/her supervisor.

Office Telephones:

- Office telephone is not private USE. However, any private call by an officer should be short and as brief as possible in order to minimize telephone bills. Any officer making a telephone call should indicate in the book, the telephone number he/she has called and the reason for the call.

Mobile telephones

- Personal Mobile telephones shall be used for office use in exceptional cases; claims for the units used shall be based on the official's calls made. Personal calls shall not be reimbursed. A written justification with a proof of the bill relating to such calls shall be written to Executive Secretary who will then authorize payment. If it is the Executive secretary claiming, then the Chairperson should approve his/her claims. Such claims shall be submitted at the end of the month for control purposes.

Stationary Control

- Care shall be taken to ensure that items of stationary are used as economically as possible. Stocks of stationary must be stored in locked cupboards and the keys under the custody of the officer responsible for the control of issues and requisitions. Store control mechanisms shall be put in place. [stock card shall be used showing the movement of stock items] This shall be the responsibility of the Finance Administrator.

Control of Out doing Mail

- A record book shall be maintained of all mails to be dispatched. This record shall contain the date of dispatch, postal address, and name of the officer posting it. It should also indicate clearly whether the mail is posted or delivered by hand.

Note: Mode of UWS postage shall be by postage prepaid service and hand delivery.

1.32 Procurement and Supplies Procedures

The UWS Purchasing system requires the use of requisition forms. The requisition forms are filled in by the Finance administrator and forwarded to Executive Secretary for approval.

The required items are listed on the requisition form specifying the number of required items. After approval, the Finance Administrator he gets a Performa invoice.

General Procurement

- If the value of the item or service to be procured exceeds 500,000/= Securing of a Minimum of three (3) pro-forma invoices after invitation tenders through newspapers, personal contact from independent suppliers addressed to the Treasurer of Executive Secretary.

- Valuation of the pro-forma invoices before award of contract of bid and selection of best bid shall be done by the Treasurer, Executive Secretary, and Finance Administrator.
- All items so purchases shall be received by the Finance Administrator Who shall inspect and authenticate that the items supplied fit the description spelt out in the pro-forma invoice.
- All suppliers' invoices shall be handed to the Executive Secretary to process payment with strict observation of the terms of payment.

Commission on DPU Jobs

Commission on DPU jobs, a 10% commission will be awarded to both staff and outsiders who bring jobs to DPU worth one million (U. Shs 1,000,000/=) only and above. The commission will be on the net profit on the job.

Condolence

Upon loss of an immediate relative (parents, spouse, biological children, brothers and sisters only), the staff will receive a condolence fee of one hundred fifty thousand only (150,000/=).

Consultancy

No staff shall take on any consultancy work unless when on leave. Such contracts will not be with partner NGOs where UWS has interests.

❖ Storage and Issues.

All equipment, office supplies, stationary and other physical assets of the Society shall be under the supervision of the Finance Administrator, who will maintain an up-to date inventory of assets.

A bin card system for the items shall be maintained by Finance Administrator and shall at the end of the month produce a monthly stock movement card, which shall reflect costing of purchase, issues and value of the stock at hand.

❖ Physical stock counts shall be performed periodically as shall be determined by the Executive Secretary or the Chairperson.

❖ Delivery Note:

Delivery note should be signed accepting the goods received and this delivery note should provide enough information to be entered in the stock card.

❖ Payment:

The payment voucher shall be prepared by the Finance Administrator and is authorized by the Executive Secretary and signed by the supplier of goods or services.

1.33 Fixed assets inventory procedures

The above is sometimes referred to as plant and equipment. These assets include:-

- Buildings
- Motor Vehicles
- Office furniture
- Computers
- Other office equipment
- All the fixed assets shall be coded and a fixed assets register maintained by the Finance Administrator
- A physical fixed assets verification exercise shall be performed at least once a year by the designated person to carry out that exercise on behalf of the Executive Committee with the assistance of the Executive Secretary / Finance Administrator.
- It is the responsibility of the Finance Administrator to develop and maintain an accurate inventory list of fixed assets. At the moment, assets register depending on the nature and the useful lifetime of the asset.
- Fixed assets have "a useful life" and must be periodically replaced when they become old. It is therefore important to keep track of the age of fixed assets so that it can be easy to make annual projections for replacement of older or absolute non-functioning of fixed assets.
- Documentation of Fixed assets
 - 1. Provide an accurate description of the item in the question including make, model number, colour, serial number and any other distinguishing element,
 - 2.1 Indicate its date of purchase and estimate of the approximate age of the asset.
 - 3. Indicate the source of funds used to purchase the asset. If purchase using Donor funds, indicate which Donor provided the funds.

- Local Purchase order (LPOs)
- Stock cards
- Purchase Register
- Creditors register
- Fixed Assets register
- Payroll
- Stock register
- Flue voucher book
- Cheques book register Incoming (Cheques)
- Cheque book register (Payment)
- Note cash book, and Ledgers are now fully computerized.