



UGANDA WILDLIFE SOCIETY

Plot 5121 Mawanda Road, Kamwokya • P.O. Box 7422,
Kampala, Uganda

Tel: 256-41-530891 • Fax: 256-41-530264 • E-mail: uws@uws.or.ug

FINANCIAL AND ACCOUNTING POLICY MANUAL

APRIL 2013

UGANDA WILDLIFE SOCIETY ACCOUNTING AND FINANCIAL ADMINISTRATIVE POLICIES AND PROCEDURES MANUAL

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SECTION 1 – INTRODUCTION

1.0 BACK GROUND.

This Accounting and Finance Administrative Procedures manual is prepared for Uganda Wildlife Society (UWS) by the Executive Committee of the Uganda Wildlife Society. It contains instructions and guidelines on UWS accounting procedures, financial reporting, budgeting and budgetary control and audit requirements for the UWS and Donor funded projects to be followed by UWS staff.

1.1 The Uganda Wildlife Society

The Uganda Wildlife Society is a nonprofit membership organization registered in Uganda in August, 1998.

1.2 Vision

Wildlife and People living in Harmony. The UWS members aspire to contributing towards a harmonious co-existence between wildlife and people in Uganda and beyond.

1.3 Mission

To promote the conservation of wildlife and environment through advocacy, knowledge generation and field demonstrations. The missions underpin UWS existence as an advocate and facilitator of conservation, focusing on wildlife and environment.

1.4 Goal

Sustainable utilization of wildlife and other natural resources. The longer term objective for all programme and activities of UWS is sustainable use of resources, a driving force behind most challenges facing conservation.

1.5 Objectives

- a. To influence policy formulation for environmental management through providing forums for addressing, advocating and debating conservation issues.
- b. To generate knowledge on wildlife and natural resources and to provide informed non-biased environment information to the government; private sector and other civil society organizations.
- c. To promote the understanding of linkage of livelihoods and sustainable use of wildlife and natural resources through raising awareness about the environment among the people of Uganda.
- d. To build the Capacity, Visibility and Impact of UWS as a leading Conservation Nongovernmental Organization in Uganda.

1.6. Core Business

- a) Carrying out advocacy and lobbying for harmonious co-existence between Wildlife and environment.
- b) Generating and disseminating knowledge and information about wildlife and environment subsectors.
- c) Field demonstration projects on wildlife conservation and or environmental management.
- d) Managing the UWS (Secretariat affairs and membership).
- e) Mobilizing resources for and recruiting members who support the works of UWS.

1.7 Core Values

- a) UWS Staff and members Commitment to conservation.
- b) UWS Staff and members commitment to collective action, responsibilities and abidance by decision taken in the interest of or for the organization achievement of its goals.
- c) UWS staff and members hospitable to people, honest, accountable, truthful and morally upright.
- d) Competent, qualified and professional staff willing to go an extra mile to see to it their work add value to and contribute to the UWS Organization goals.

1.8 Sources of Finance/ Fund raising approach

- a) Membership (subscription fees, events, chairs, tents, public address, T shirts, publications and other corporate items members acquire from the Society at minimal costs to support the Society Works,
- b) Donations received through project proposals, good will support, etc
- c) In house operational charged production services to members, UWS projects and any supporter from the general public.

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.

1.9 Organization Structure

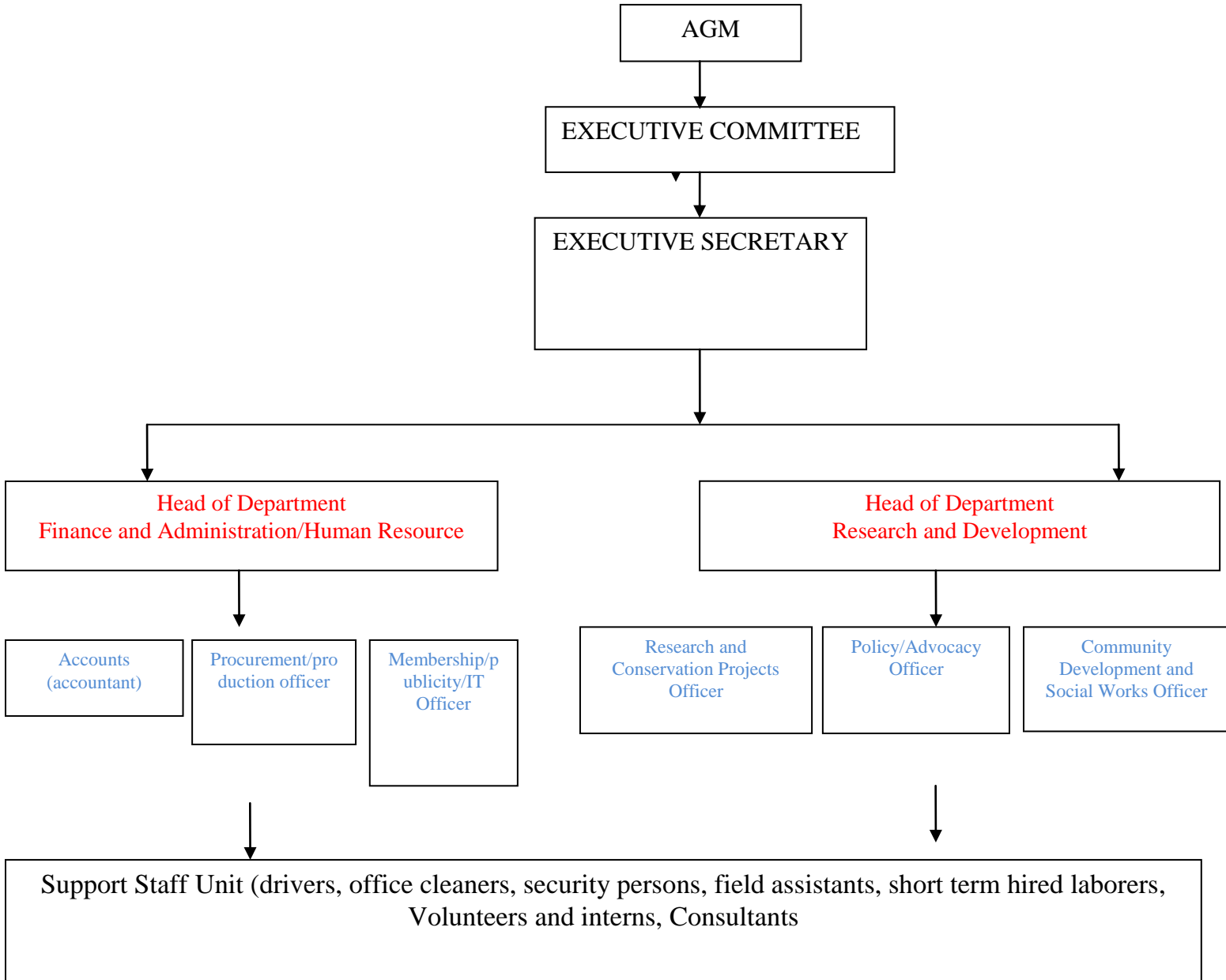
The Society highest decision making forum is the Annual General Meeting of Members. Below the AGM, the Society has a nine member executive committee headed by the Chairperson. The Executive Committee makes policies and plays an over sight role to the Secretariat. Below the Executive Committee is the Secretariat. The Secretariat is headed by the Executive Secretary below whom there are a number of departments and staff at various levels charged with implementation of the day to day Society activities geared towards achievement of the Society goals. UWS members participate in implementation of Society activities whenever called. This they do either as volunteers, interns and or consultants recruited on based on technical expertise, the need and on the basis of competitive bidding. The Society membership is in six categories and one becomes a member by paying membership and/or subscription fees annually in the category of their choice as in shown in the table below.

Choices and requirement for Uganda wildlife society membership

Membership Category	Geographic coverage of member and cost of membership		
	East Africa (UGX)	Rest of Africa (USD, GBP, Eur)	Outside Africa
Student	5,000	Not Applicable	Not Applicable
Individual Ordinary	20,000	\$20, £ 11, € 14	\$70, £ 37, € 50
Individual Donor	150,000	\$100, £ 53, € 71	\$150, £ 80, € 106
Corporate Ordinary	200,000	\$150, £ 80, € 106	\$200, £ 106, € 142
Corporate Donor	500,000	\$350, £ 186, € 248	\$400, £ 212, € 284
Lifetime Member	2,000,000	\$1400, £ 744, € 992	\$1600, £ 848, € 1,136

The Society general Organogram is shown below

UGANDA WILDLIFE SOCIETY ORGANOGRAM



Section II UWS Documentation and Approval Process

1.10 Preparation of accounts (General Information)

- Computerized accounting system must be used in the preparation of financial accounts.
- 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 initials such alterations.
- Officers should write their signatures legibly when required to sign documents or books of accounts.
- The accountant 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 at least two shall sign on the Cheques. The signatories are Chairperson, Treasurer, and Executive Secretary. (The principal signatories are underlined) For purposes of easing field operations, the Society will open field bank accounts having the Project field officer as the principal signatory and any other official person as may be selected by the Executive Committee.
- 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 Uganda Shillings 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 ten 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 account 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.

1.11 **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.

1.12 **Authorisation and certification of accounts for Payment in respect of Supplies.**

All payments in respect of supplies must be verified by the Human Resource Finance and Administration (HFA) Head of Department, Approved by the Executive Secretary and Authorized by the Chairperson or Treasurer.

1.13 **Authorisation Limits.**

All payments should be verified by the HFA, Approved by the Executive Secretary and Authorized by the Chairperson or Treasurer. In the absence of Executive Secretary, the accountant may approve expenditure not exceeding Uganda shillings 500,000 (five hundred thousand only).

1.10 Charts of accounts are given here in Annex1.

1.11 Accounting Books and forms (Annex 2)

1.12 Salary Administration

Payroll

- A payroll shall be completed on a monthly basis and is the Responsibility of the accountant.
- A payment voucher should be made to staff and staff should sign them upon the receipt of their salary cheques. In case of a bank transfer an authorization letter should be signed by the Executive Secretary and Chairperson of the Society and should indicate details of Staff bank account numbers to which the salaries are transferred and supported with evidence of the bank statement.
- The Executive Secretary is responsible for ensuring UWS' compliance with applicable labour and taxation laws and regulations.
- The accountant shall prepare the cheque requisition vouchers two weeks to the end of every month, the head of department of Human Resource Finance and Administration (HFA) shall verify the cheque and requisition for accuracy and submit the same to the Executive Secretary for approval before authorization by the Chairperson or Treasurer.
- For all salary advances, employees shall submit to the Executive Secretary a requisition note for his/her approval. The Treasurer or the chairperson shall approve advances to the Executive Secretary.
- All monies advanced to employees shall be deducted from the employee's in subsequent monthly salary or as agreed in writing and authorized by the Executive Secretary.
- The accountant 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	209,500/=	

Payable for salaries and advance.

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

An advance register shall be maintained by the accountant.

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 (in a 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 accountant and in his/her absence, the Executive Secretary. All payment vouchers shall be serially numbered.

- Blank Cheques shall be under the custodian of the accountant
- All Cheques paid out shall be acknowledged by the recipient by issue of a receipt or signed acknowledgement.
- All payment vouchers shall be supported by either or both of the following: an invoice or requisition note for funds duly verified by the HFA, approved by the Executive secretary and Authorised by the Chairperson or the Treasurer.
- **Receipts must be obtained for each payment, and receipt should be serially numbered and filed.**
- For all payments, the accountant 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 this voucher. All receipts obtained should be stamped (PAID) at the time so as to prevent them from being 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 by the ES. The Petty Cash Cheque is drawn payable to the accountant 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 **Ugx 500,000/=** shall be maintained by the Society and managed by the accountant or in his/her absence, the Executive Secretary.
- The Treasurer or Chairman shall determine the increase or decrease in the Petty cash float.
- **All payments out of petty cash shall be approved by the Executive Secretary. In the case of a payment to the Executive secretary, the accountant shall authorize the payment..**
- All pre-numbered petty cash voucher shall be made for every payment out of the petty cash float by the accountant 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 of 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 Uganda Wildlife Society Bank Accounts

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

Table: Uganda Wildlife Society Bank Accounts as of APRIL 2013

BANK	A/C Code	Account title	Account number	Signatories
Standard bank	11123	Uganda Wildlife Society(COBWEB) (Staff Salaries)	0108210720302	Chairperson, Treasurer, Executive secretary
Standard bank	11124	Ford Foundation Project [U\$ A/C]	8705210734200	Chairperson, Treasurer, Executive secretary
Standard bank	11125	Uganda Wildlife Society [DPU]- Projects A/c/	0108210720301	Chairperson, Treasurer, Executive secretary
Standard bank	11126	Uganda Wildlife Society (DPU)- Operations A/c/ (Membership income and Secretariat activities funding)	0108210720300	Chairperson, Treasurer, Executive secretary

1.15 Period of Retention of official Records/documents

Description	period
Bank statements	10 years
Cheque counterfoils	10 years
Pay in slips	10 years
Vouchers and other supporting documents	10 years
Receipt books	10 years
Cash books, ledgers etc	10 years
Audit queries	10 years
Salary files (pay role)	10 years
Passbook closed	10 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 specified period have expired without the prior approval of the Executive Committee or Treasurer.

SECTION III BUDGETS AND REPORTS.

- All accounts will be reconciled monthly by the accountant.
- All financial transactions will be recorded & coded as per UWS Chart of accounts (Annex 2)
- The accountant will maintain computerized accounts as well as hard copies in accordance with the UWS policies.

- The accountant 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 monthly financial statement showing the UWS financial position shall be produced by the accountant (QuickBooks Financial Report)

1.17 Monthly Income and Expenditure Statements.

A monthly income / expenditure statement shall be produced by the accountant together with Executive Secretary to be submitted to the Executive Committee. (QuickBooks Financial Report).

1.18 Monthly bank reconciliation

The accountant 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 accountant.

1.20 Annual Budgets

The UWS fiscal year runs from 1st January to 31st December. It is therefore important that Annual Budgets be developed, reviewed and approved by the executive committee. Budgeting is an essential Planning tool that allows UWS to prioritize its financial 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 accountant 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 Chairperson and or 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/her salary in advance when proceeding on leave or in certain circumstances beyond his/her control. His/her advance is recoverable in full from the officer's salary at the end of the month in which he/she 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 names UWS until the Loan is paid upon which ownership transferred to the names 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:

Uganda Wildlife Society 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 Chairperson or Treasurer 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 that has been effected, except with permission from the Chairperson or Treasurer.
- The Society may guarantee a loan, which may be advanced by a financial institution to staff on acceptable conditions including availability of security.

1.25 Perdiems:

When an officer of the Society or other sponsored person travels on official duty within Uganda, an officer is given per diem as follows:

Type of Perdiem	Amount in Uganda shillings
Staff on official duty outside duty station staying overnight not at Head office	110,000
Interns on official duty outside duty station staying overnight not at Head office	40,000
Field staff coming to Head office contribution for upkeep up to 3 days	30,000
Head office Staff to field office for longer than 3 days up contribution	30,000
Executive committee participating in an activity as maybe required inclusive of M&E, their allowance rates are as per in terms of reference for the specific tasks under Annual work plan.	

1.26 Subsistence Allowance abroad

An officer of the Society traveling on duty outside Uganda on a trip approved by the Chairperson will be eligible for daily subsistence at rates decided upon by Chairperson in consultation with the treasurer.

SECTION V Management and control of UWS Equipment/Assets

Uganda Wildlife Society Vehicles 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 possession of a valid driving license not less than one year old.

To ensure proper accountability of fuel, 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 based on Automobile Association rates at the time and this rate shall be reviewed from time to time by Executive Committee.

Mode of Claim for Reimbursement.

A report and requisition shall be submitted 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 and fuel expenses 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. Uganda Wildlife Society will not bear liability for any costs that arise from the accident. For 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 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 30,000/=. Taxi hire should always be justified to the Executive Secretary and if it is the Executive Secretary should explain to the accountant.

Office Telephones:

- Office telephone is not for 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. Official calls using personal mobiles should be receipted.

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 Production Unit and the keys under the custody of the Production officer responsible for the control of issues and requisitions.
- Store control mechanisms shall be put in place. Stock and or record books shall be used showing the movement of items in and out of production unit. This shall be the **responsibility of the accountant assisted by the production officer.**

Control of outgoing 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 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 accountant, verified by the HFA, approved by the Executive Secretary and Finally Authorized by the Chairperson or Treasurer.

The required items are listed on the requisition form specifying the number of required items. After approval, the accountant then gets a Proforma invoice.

General Procurement

- If the value of the item or service to be procured exceeds 500,000/= then, securing of a minimum of three (3) pro-forma invoices is a must. If the procurement exceeds 5,000,000 /= then it should be approved by Finance Sub Committee of the Executive Committee and implemented through open tender.
- 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, HFA and Accountant.
- All Items purchased shall be received by the accountant who shall inspect and authenticate that the items supplied fit the description spelt out in the proforma invoice.
- All suppliers' invoices shall be handed to the Executive Secretary to process payment with strict observation of the terms of payment.

Condolence

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

Storage and Custody

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

Delivery Note:

Delivery note should be signed accepting the goods received and this delivery note should provide enough information to be entered in the Assets ledger by the officer receiving.

Payment:

The payment voucher shall be prepared by the accountant, verified by the HFA, approved by the Executive Secretary, authorized by the Chairperson or Treasurer 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 accountant. 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 Accountant, HFA and the Executive Secretary.

It is the responsibility of the accountant 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 obsolete non-functioning of fixed assets.

Documentation of Fixed assets

- Provide an accurate description of the item in the question including make, model number, colour, serial number and any other distinguishing element, indicate its date of purchase and estimate of the approximate age of the asset.
- Indicate the source of funds used to purchase the asset. If purchase using Donor funds, indicate which Donor provided the funds.
- Provide the purchase value / acquisition value of the asset.
- The inventory fixed asset register must be updated whenever new assets are purchased or sold off.

Depreciation Rates

Depreciation is calculated to write off the costs of fixed assets on a straight-line basis over the estimated expected lives of the assets concerned.

Computers	33.5%
Motor Vehicles	25%
Furniture and Fittings	12.5%
Office Equipment	30%

Example of an asset Register

Assets No	Asset Name	Date of Acquisition	Location	Source	Acquisition on value	Accumulated Depreciation	Book Value
001	Computer	07/03/98	F/A	WRI	2.5000.00	250.000	2.250.00

Annex 1: CHART OF ACCOUNTS

CODES	NAME	ACCOUNT TYPE
1.1	Current Assets	Bank
111	Current Assets: Cash	Bank
1111	Current Assets:Cash:Petty cash	Bank
1112	Current Assets:Cash:Bank	Bank
11121	Current Assets:Cash:Bank:Stanbic Bank	Bank
11122	Current Assets:Cash:Bank:Standard Chartered Bank	Bank
11123	Current Assets:Cash:Bank:Standard Chartered Bank: COBWEB A/c	Bank
11124	Current Assets:Cash:Bank:Standard Chartered Bank:USD A/c	Bank
11125	Current Assets:Cash:Bank:Standard Chartered Bank:UWS-Projects A/c	Bank
11126	Current Assets:Cash:Bank:Standard Chartered Bank:UWS-Secretariat A/c	Bank
1.1.2	Accounts Receivable	Accounts receivable
1121	Accounts Receivable: Operational Advances	Accounts receivable
11211	Accounts Receivable: Operational Advances: Joel Buyinza	Accounts receivable
11212	Accounts Receivable: Operational Advances:Nyadoi Priscilla	Accounts receivable
11213	Accounts Receivable: Operational Advances: Teddy Namirimu	Accounts receivable
1122	Accounts Receivable: Salary Advance	Accounts receivable
1123	Accounts Receivable: Total Fuel control A/c	Accounts receivable
11231	Accounts Receivable: Total Fuel control A/c:Petrol City	Accounts receivable
11232	Accounts Receivable: Total Fuel control A/c:Shell	Accounts receivable
1.2	Fixed Assets	Fixed Asset
121	Fixed Assets: Computers-NBV	Fixed Asset
1211	Fixed Assets:Computers-NBV:Computer-Accum Depn	Fixed Asset
1212	Fixed Assets: Computers-NBV:Computers-cost	Fixed Asset
122	Fixed Assets: Equipments-NBV	Fixed Asset
1221	Fixed Assets:Equipments-NBV:Equipment-Accum Depn	Fixed Asset
1222	Fixed Assets: Equipments-NBV:Equipments-Cost	Fixed Asset
123	Fixed Assets: Furniture and fittings-NBV	Fixed Asset
1231	Fixed Assets: Furniture and fittings-NBV:Furniture&Fittings-Accm Dep	Fixed Asset
1232	Fixed Assets: Furniture and fittings-NBV:Furniture and Fittings-Cost	Fixed Asset
124	Fixed Assets: Motor Vehicle-NBV	Fixed Asset
1241	Fixed Assets: Motor Vehicle-NBV:Motor vehicle-Accm Dep	Fixed Asset
1242	Fixed Assets: Motor Vehicle-NBV:Motor Vehicle-Cost	Fixed Asset
1.1.3	Other Assets	Other Asset
1131	Other Assets: Prepayments	Other Asset
2	Income	Income
21	Income: Grant	Income
211	Income:Grant:COBWEB	Income

212	Income:Grant:IUCN-NL EA	Income
22	Income: Local income	Income
221	Income: Local income: Corporate membership	Income
222	Income: Local income: Ordinary membership	Income
3	Expenditure	Expense
3.1	Expenditure: Administration Expenses	Expense
311	Expenditure: Administration Expenses: Audit Fees	Expense
312	Expenditure: Administration Expenses: Communication	Expense
3121	Expenditure: Administration Expenses:Communication:Airtime	Expense
3122	Expenditure: Administration Expenses:Communication:Office Phone	Expense
313	Expenditure: Administration Expenses: Equipment maintenance	Expense
3131	Expenditure: Administration Expenses: Equipment maintenance: Computers	Expense
3132	Expenditure: Administration Expenses: Equipment maintenance: Printers and Photocopiers	Expense
314	Expenditure: Administration Expenses: Motor Vehicle maintenance	Expense
315	Expenditure: Administration Expenses: Administration costs	Expense
3151	Expenditure: Administration Expenses: Administration costs: Bank charges	Expense
3152	Expenditure: Administration Expenses: Administration costs: Depreciation	Expense
3153	Expenditure: Administration Expenses: Administration costs: Insurance	Expense
3154	Expenditure: Administration Expenses: Administration costs: Internet	Expense
3155	Expenditure: Administration Expenses: Administration costs: Meetings	Expense
31551	Expenditure: Administration Expenses: Administration costs:Meetings:AGM	Expense
31552	Expenditure: Administration Expenses: Administration costs:Meetings:Review meetings	Expense
3156	Expenditure: Administration Expenses: Administration costs: Office expenses	Expense
31561	Expenditure: Administration Expenses: Administration costs: Office expenses: Office supplies	Expense
31562	Expenditure: Administration Expenses: Administration costs: Office expenses: Transport	Expense
31567	Expenditure: Administration Expenses: Administration costs: Security Services	Expense
3158	Expenditure: Administration Expenses: Administration costs: Staff Welfare	Expense
31581	Expenditure: Administration Expenses: Administration costs: Staff Welfare:E.S Transport	Expense
31582	Expenditure: Administration Expenses: Administration costs: Staff Welfare: Motivation	Expense
3159	Expenditure: Administration Expenses: Administration costs: Utilities	Expense
31591	Expenditure: Administration Expenses: Administration costs:Utilities:N.W & S.C	Expense
31592	Expenditure: Administration Expenses: Administration costs:Utilities:UMEME Limited	Expense
316	Expenditure: Administration Expenses: Administration costs: Visibility	Expense
3161	Expenditure: Administration Expenses: Administration costs:Visibility:Brochures	Expense

3162	Expenditure: Administration Expenses: Administration costs:Visibility:Membership Cards	Expense
3163	Expenditure: Administration Expenses: Administration costs:Visibility:Memebership T-shirts	Expense
317	Expenditure: Administration Expenses: Administration costs: Office maintenance	Expense
318	Expenditure: Administration Expenses: Administration costs:Office Rent	Expense
3181	Expenditure: Administration Expenses: Administration costs: Office Rent:Bullisa field office	Expense
3182	Expenditure: Administration Expenses: Administration costs: Office Rent: Head office	Expense
3183	Expenditure: Administration Expenses: Administration costs: Office Rent: Rakai Field office	Expense
319	Expenditure: Administration Expenses: Stationery	Expense
3191	Expenditure: Administration Expenses:Stationery:Office Cartridge	Expense
3192	Expenditure: Administration Expenses:Stationery:Office inventories	Expense
3.2	Expenditure: Project Costs	Expense
3.2.1	Expenditure: Project Costs: Community training	Expense
322	Expenditure: Project Costs: Community training: Consultancy fees	Expense
323	Expenditure: Project Costs: Community training:Perdiems	Expense
324	Expenditure: Project Costs: Community training: Radio Announcements	Expense
325	Expenditure: Project Costs: Community training: Refreshments	Expense
326	Expenditure: Project Costs: Community training: Stationery	Expense
327	Expenditure: Project Costs: Community training: Tools	Expense
328	Expenditure: Project Costs: Community training: Venue hire	Expense
3.2.2	Expenditure: Project Costs: Monitoring and Evaluation	Expense
3221	Expenditure: Project Costs: Monitoring and Evaluation: Fuel	Expense
3222	Expenditure: Project Costs: Monitoring and Evaluation & Perdiem	Expense
3.2.3	Expenditure: Project Costs: Public dialogues	Expense
3231	Expenditure: Project Costs: Public dialogues:Annoucements	Expense
3232	Expenditure: Project Costs: Public dialogues:Perdiem	Expense
3233	Expenditure: Project Costs: Public dialogues: Refreshments	Expense
3234	Expenditure: Project Costs: Public dialogues: Venue	Expense
3.2.4	Expenditure: Project Costs: Staff Salaries	Expense
3241	Expenditure: Project Costs: Staff Salaries: Project Staff	Expense
3242	Expenditure: Project Costs: Staff Salaries: Support Staff	Expense
4.1	Other current liability	Other current liabilities
411	Other current liability: Accruals	Other current liabilities
4111	Other current liability:Accruals:Audit fees	Other current liabilities
4112	Other current liability:Accruals:Utility bills	Other current liabilities
5	Equity	Equity
51	Equity: Capital Fund	Equity
52	Equity: Donor Fund	Equity
53	Equity: Local Funds	Equity
54	Equity: Opening Balance Equity	Equity
6	Accounts Payable	Accounts payable

ANNEX 2: UWS Accounting Books and Forms

1.11 UWS Accounting Books and Forms:

- Cashbooks
- Payment Vouchers
- Petty cash vouchers
- Cheques books
- Ledgers Books
- Journal
- Requisition
- Receipt books
- Local Purchase Orders (LPOs)
- Purchase Register
- Creditors register
- Fixed Assets register
- Payroll
- Fuel voucher book
- Cheques book register Incoming (Cheques)
- Cheque book register (Payment)

Note: Cash book and Ledgers are now fully computerized.