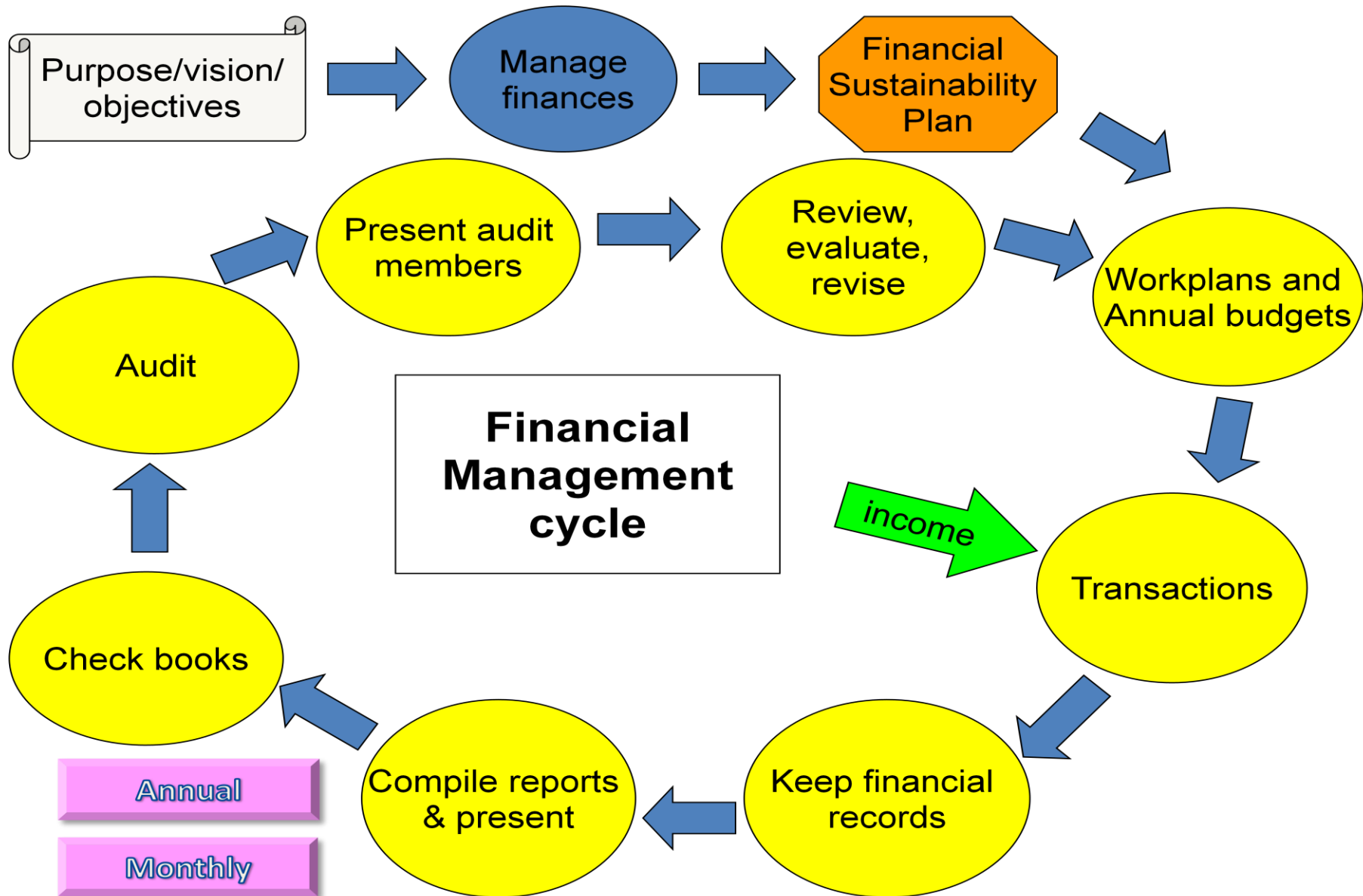
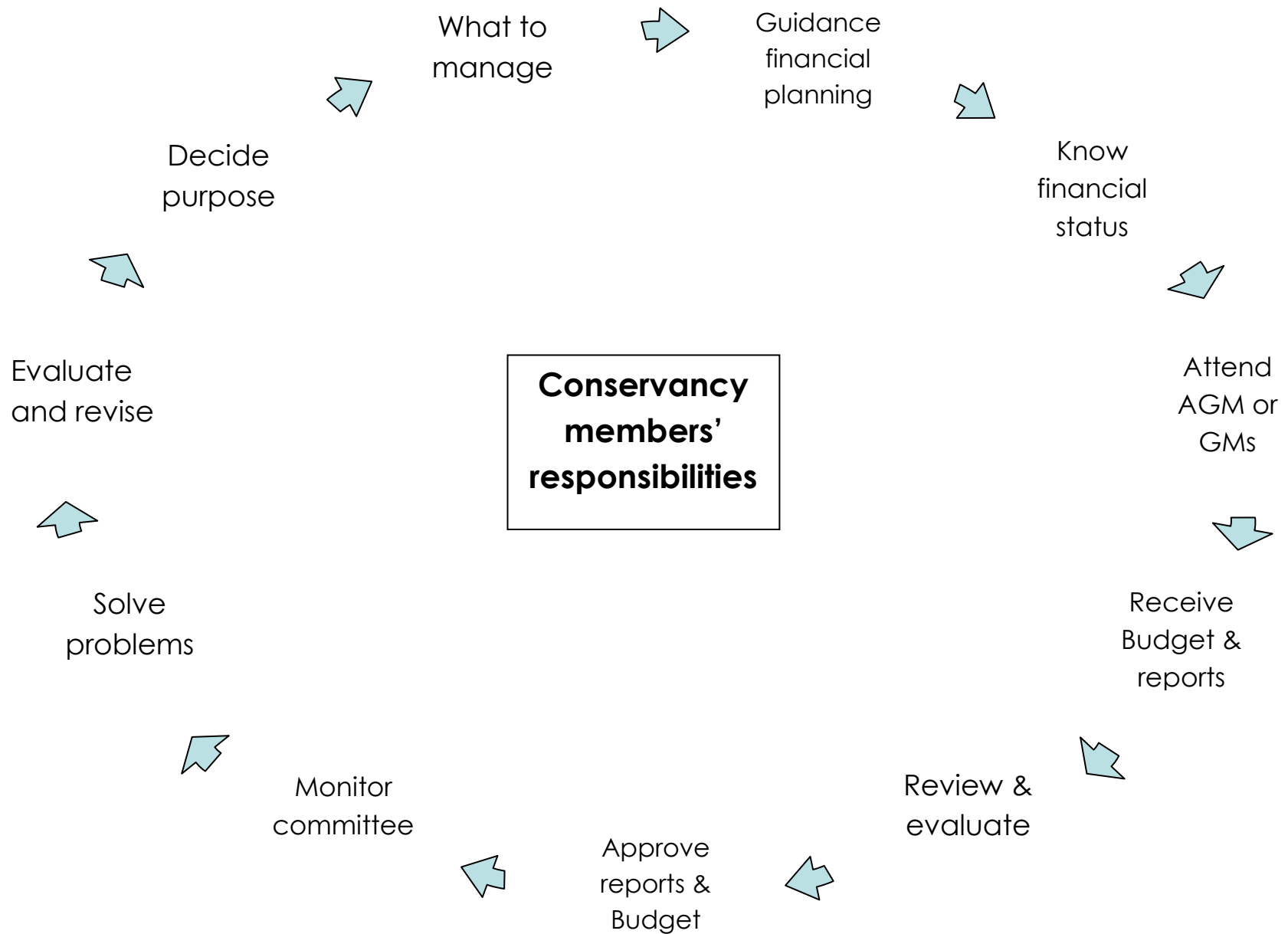


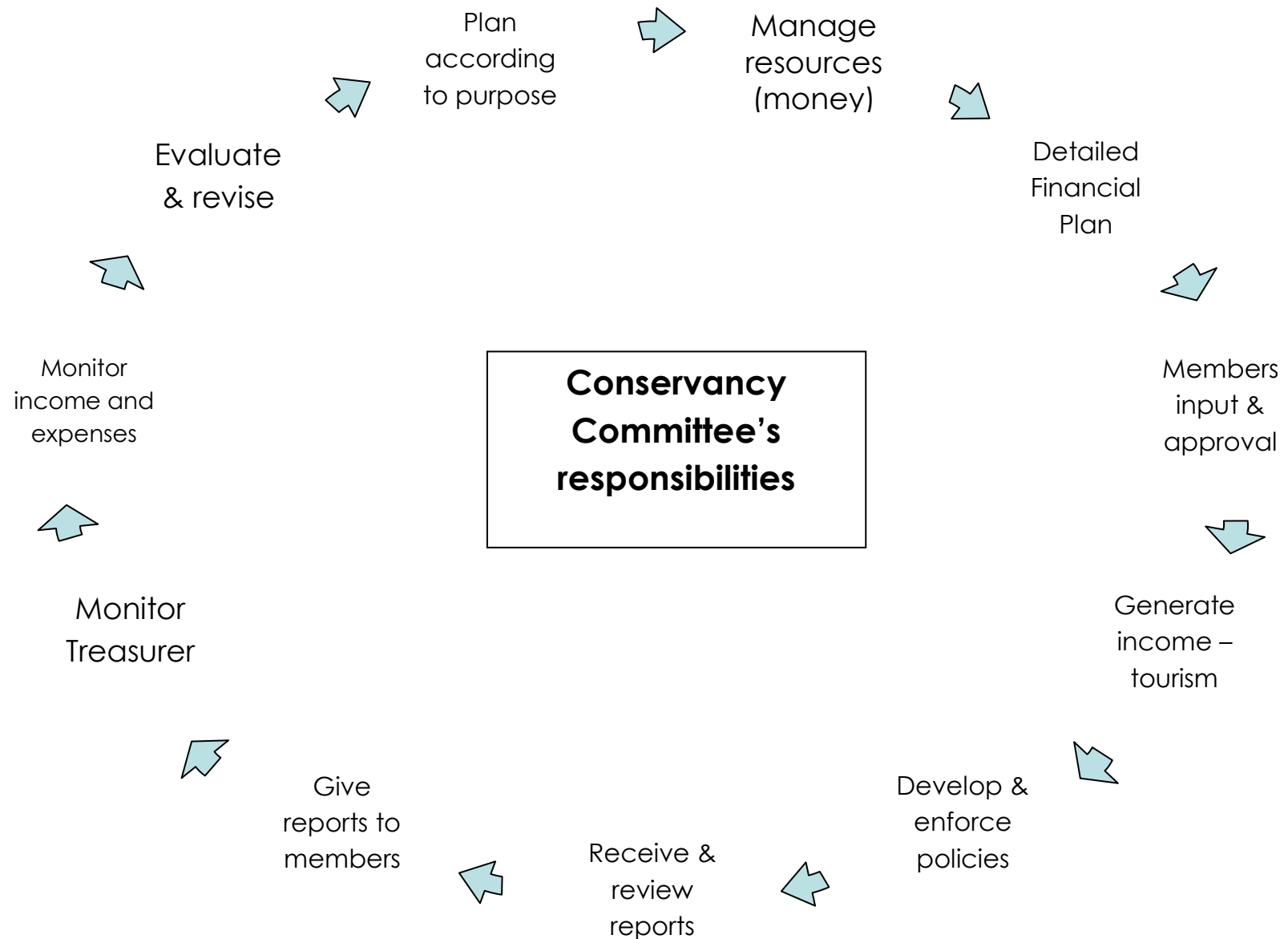
MODULE 1.8, HANDOUT #1: Conservancy financial management cycle



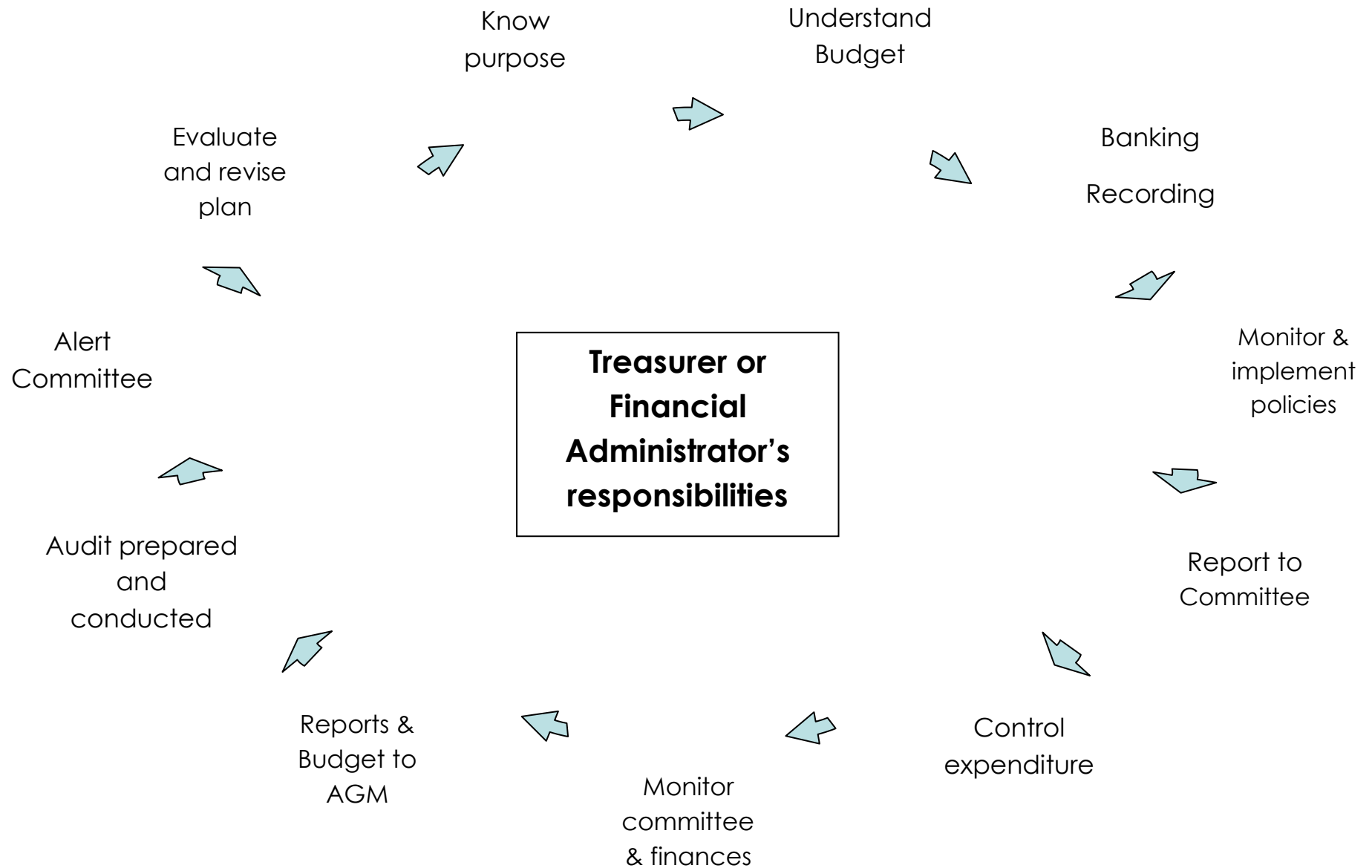
MODULE 1.8, HANDOUT #2: Roles and responsibilities in conservancy financial management (page 1 of 3)



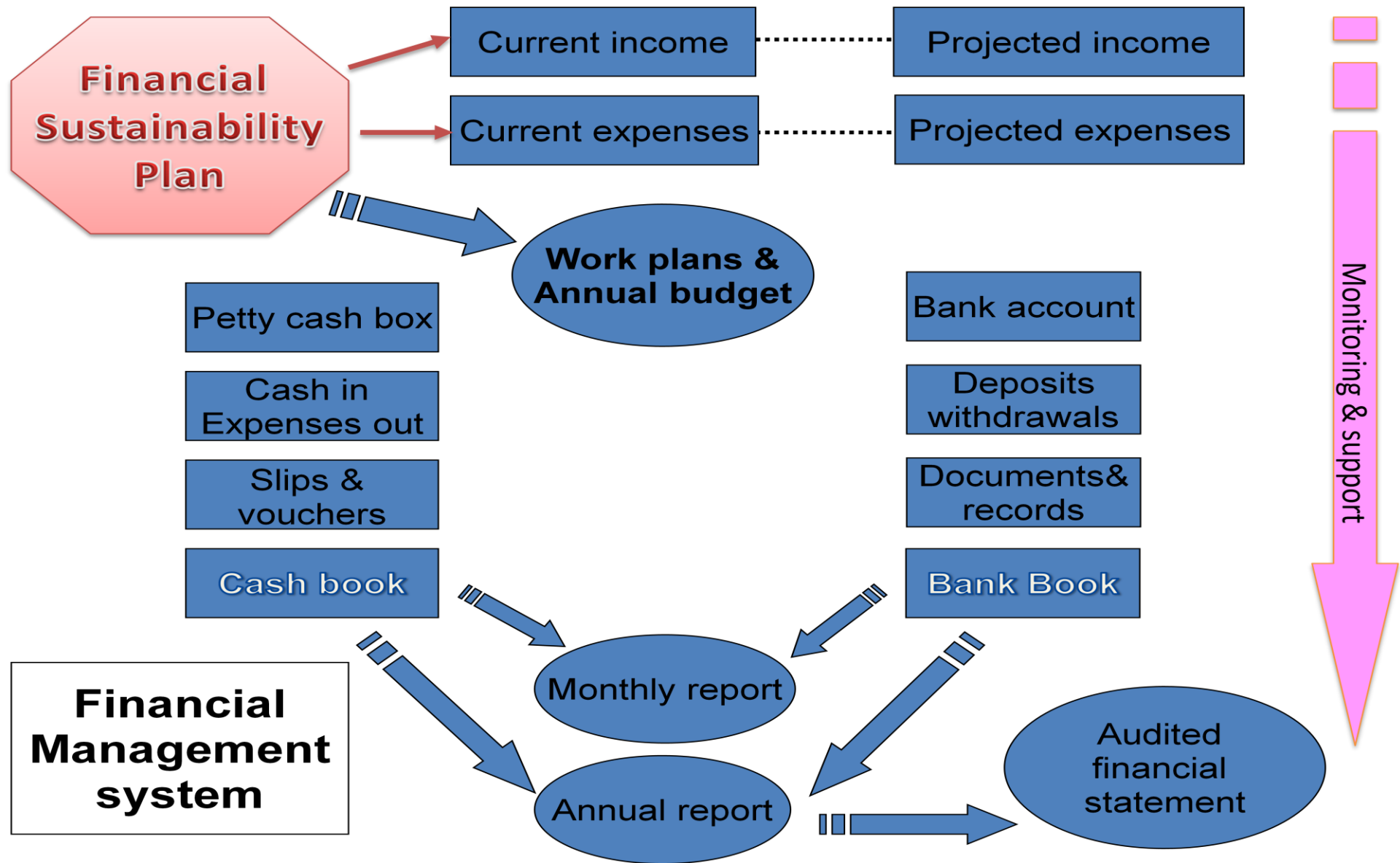
MODULE 1.8, HANDOUT #2: Roles and responsibilities in conservancy financial management (page 2 of 3)



MODULE 1.8, HANDOUT #2: Roles and responsibilities in conservancy financial management (page 3 of 3)



MODULE 1.8, HANDOUT #3: Conservancy financial management system



MODULE 1.8, HANDOUT #4: Case study: Nawa Conservancy (page 1 of 2)

Nawa Conservancy has the following (all figures in N\$ unless specified otherwise):

1. Agreements/contracts for 2011:

- Trophy hunter ('Big Elephant'): 100,000-00 – contract signed in US\$ dollars, will pay in 3 instalments. Still owes last instalment for 2010.
- Tourism venture #1 ('The Night Owl'): 150,000: contract signed, will pay in 3 instalments: still owes last instalment for 2010.
- Tourism venture #2 ('Wild Safaris'): 50,000-00: contract signed, will pay in 2 instalments.
- Rental agreement: the conservancy pays 300-00 per month for office rental.
- Devil's Claw buyer (exporter): 2-00 per kg and expected to buy 2,000 kg.

2. Projects:

- Campsite.
- Camping fees: expect 10 people @ 50-00 every month.
- As part of the hunting quota, we want to shoot and sell 10,000-00 worth of game.

3. Rents an office that has water and electricity, telephone/fax.

4. Three bank accounts: investment, mother and cheque accounts + 1 petty cash box.

5. Members: 500 members over age 18.

6. Meetings:

- Staff meetings one day per month, where food and refreshments are provided.
- Once a year the AGM is held. Participants are transported and food and refreshments are provided.
- Quarterly planning meeting: held 4 times per year. Food and refreshments are provided.
- Conservancy Committee: 5 members (including the Treasurer, Chairperson and Secretary) who meet once per month (and may be called in for other meetings). Each receives a sitting allowance of 20-00 per meeting.

MODULE 1.8, HANDOUT #4: Case study: Nawa Conservancy (page 2 of 2)

7. Staff: Manager who earns 500-00 per month and 5 Community Game Guards each earning 200-00 per month.

8. One vehicle that is 3 years old and insured at 800-00 per month.

9. Nawa Conservancy commitments:

- Support sports activities and tournaments through the year. The AGM agreed to put aside 4,000-00 for this.
- Give out 100-00 cash benefit to each member.
- At the last AGM, gardens were requested by villages: new project is to do pilot seed distribution in 10 villages.
- Community Game Guards need new uniforms.
- Support the HACCSIS and agreed to pay 10,000-00 for the year.

MODULE 1.8, HANDOUT #5: Nawa Conservancy: previous year's Financial Report, 1.1.2010 – 31.12. 2010 (page 1 of 2)

INCOME:				
LINE ITEM REF	INCOME LINE ITEM Description	EXPECTED INCOME	TOTAL ACTUAL INCOME	BALANCE: Inc vs Budget
01	Trophy Hunting	120,000	96,000.00	(24,000.00)
02	Shoot and Sell	10,000	9,000.00	(1,000.00)
03	Tourism Venture 1	140,000	110,000.00	(30,000.00)
04	Tourism Venture 2	40,000	40,000.00	-
05	Conserv Camping Fees	4,000	8,000.00	4,000.00
06	Devils Claw (N\$2-00 p/kg)	4,000	2,500.00	(1,500.00)
07	Bank Interest Received	1,200	1,450.70	250.70
08	Other Income		-	-
	TOTAL EXPECTED INCOME	319,200	266,950.70	(52,249.30)

EXPENDITURE:				
LINE ITEM NO	EXPENDITURE LINE ITEM Description	ANNUAL BUDGET	TOTAL ACTUAL EXPENDITURE	BALANCE: Expend vs Budget
1	SALARIES/BENEFITS	19,200	19,100.00	100.00
1.1	Manager	6,000	6,000.00	-
1.2	Game Guards	12,000	12,000.00	-
1.3	Sitting allowance	1,200	1,100.00	100.00
2	EQUIPMENT	4,000	6,000.00	(2,000.00)
2.1	Uniforms	4,000	6,000.00	(2,000.00)
3	TRAVEL & MEETINGS	23,000	23,129.75	(129.75)
3.1	Staff Meetings	4,800	3,999.45	800.55
3.2	S & T	7,200	6,800.00	400.00
3.3	AGMs	5,000	6,200.00	(1,200.00)
3.4	Conservancy Committee meetings	3,600	3,450.30	149.70
3.6	Q Planning & Feedback meetings	2,400	2,680.00	(280.00)
4	OFFICE RUNNING COSTS	11,400	13,055.55	(1,655.55)
4.1	Stationery & materials	1,200	1,154.65	45.35
4.2	Telephone	3,000	4,200.90	(1,200.90)
4.3	Water & Electricity	2,400	2,250.00	150.00
4.4	Office rent	3,600	3,600.00	-
4.5	Bank charges paid	1,200	1,850.00	(650.00)
5	FIELD RUNNING COSTS	38,000	60,415.65	(22,415.65)
5.1	Fuel	20,000	28,650.00	(8,650.00)
5.2	Vehicle Maintenance	12,000	22,560.00	(10,560.00)
5.3	Vehicle Insurance	6,000	9,205.65	(3,205.65)
	SUB TOTAL RUNNING COSTS	95,600	121,700.95	(26,100.95)
6	MEMBERS BENEFITS	101,000	101,500.00	(500.00)
6.1	Sports	16,000	12,000.00	4,000.00
6.2	Cash Benefit	45,000	49,500.00	(4,500.00)
6.3	HACCSIS	40,000	40,000.00	-
	TOTAL EXPENDITURE:	196,600	223,200.95	(26,600.95)
7	Investment/Reserve/Savings	100,000	43,000.00	57,000.00
	TOTALS	296,600	266,200.95	30,399.05
TOTAL INCOME VS TOTAL EXPENDITURE: 2010:			43,749.75	

MODULE 1.8, HANDOUT #5: Nawa Conservancy: previous year's Financial Report, 1.1.2010 – 31.12. 2010 (page 2 of 2)

WHAT IS THE BALANCE OF MONEY:	TOTALS	WHERE IS THE MONEY BEING HELD:	
Balance Brought Forward 2009:	185,670	Investment Account	226,870
PLUS: TOTAL 2010 Income:	266,951	Mother Account	25,550
MINUS: TOTAL 2010 Expenditure:	223,201	Cheque Account	20,000
PLUS INVESTMENT/SAVINGS 2010:	43,000	Cash Box	-
PLUS: Debtors/Advances	-	Debtors/Advances	-
TOTAL BALANCE AT 31/12/2010:	272,420	TOTAL BALANCE	272,420

REPORT PREPARED BY: Treasurer: Mark Pandeni

DATE OF REPORT: 2 February 2011

REPORT APPROVED BY: Conservancy Committee

DATE APPROVED: 15 February 2011

MODULE 1.8, HANDOUT #6: Nawa Conservancy: Annual Workplans 2011

ACTIVITIES	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Meetings												
Staff	X	X	X	X	X	X	X	X	X	X	X	X
AGM			X									
Conservancy Committee		X	X	X	X	X	X	X	X	X	X	X
Quarterly Planning and feedback	X			X			X			X		

CBNRM: Wildlife monitoring and management												
Monthly Event Book	X	X	X	X	X	X	X	X	X	X	X	X
Audits: half year							X					
Audits: end of year												X
Game count									X			
Game water points road clearance		X	X									
Monitoring game water points						X	X	X	X	X	X	X
CGG patrols	X	X	X	X	X	X	X	X	X	X	X	X
Devil's Claw trainings				X	X							

[illegible]

MODULE 1.8, HANDOUT #7: Nawa Conservancy: blank budget form 2011

EXPECTED INCOME:					
LINE ITEM REF	INCOME LINE ITEM Description	No Units	UNIT	INCOME per UNIT	TOTAL
01					
02					
03					
04					
05					
06					
07					
08					
	TOTAL EXPECTED INCOME				

EXPECTED EXPENDITURE:					
LINE ITEM NO	EXPENDITURE LINE ITEM Description	No Units	UNIT	COST per UNIT	TOTAL
1	SALARIES/BENEFITS				
1.1					
1.2					
1.3					
2	EQUIPMENT				
2.1					
3	TRAVEL & MEETINGS				
3.1					
3.2					
3.3					
3.4					
3.5					
4	OFFICE RUNNING COSTS				
4.1					
4.2					
4.3					
4.4					
4.5					
5	FIELD RUNNING COSTS				
5.1					
5.2					
5.3					
	SUB TOTAL RUNNING COSTS				
6	MEMBERS BENEFITS				
6.1					
6.2					
6.3					
6.4					
	TOTAL EXPENDITURE:				
VARIATION: EXPECTED INCOME VS EXPECTED EXPENDITURE					
7	Investment/Reserve/Savings Account				
TOTAL EXPENDITURE (INCLUDING MONEY PUT TO SAVINGS ACCOUNT)					
VARIATION: EXPECTED INCOME VS EXPENDITURE (including savings)					

MODULE 1.8, HANDOUT #8: Nawa Conservancy: Annual Budget 2011

EXPECTED INCOME:					
LINE ITEM REF	INCOME LINE ITEM Description	No Units	UNIT	INCOME per UNIT	TOTAL
01	Trophy Hunting	1	1	100,000	100,000.00
02	Shoot and Sell	1	20	500	10,000.00
03	Tourism Venture 1	1	1	150,000	150,000.00
04	Tourism Venture 2	1	1	50,000	50,000.00
05	Conserv Camping Fees (10 people@50-00)	10	12	50	6,000.00
06	Devils Claw (N\$2-00 p/kg)	1	2,000	2	4,000.00
07	Bank Interest Received	1	12	100	1,200.00
08	Other Income				
	TOTAL EXPECTED INCOME				321,200.00

EXPECTED EXPENDITURE:					
LINE ITEM NO	EXPENDITURE LINE ITEM Description	No Units	UNIT	COST per UNIT	TOTAL
1	SALARIES/BENEFITS				19,200.00
1.1	Manager	1	12	500	6,000.00
1.2	Game Guards: 5 @ 200-00 per month	5	12	200	12,000.00
1.3	Sitting allowance 5 people @ 20-00	5	12	20	1,200.00
2	EQUIPMENT				6,000.00
2.1	Uniforms	5	1	1,200	6,000.00
3	TRAVEL & MEETINGS				25,200.00
3.1	Staff Meetings	1	12	400	4,800.00
3.2	S & T: 100-00/day x 6 days/month	1	12	600	7,200.00
3.3	AGMs	1	1	6,000	6,000.00
3.4	Conservancy Committee meetings	1	12	400	4,800.00
3.5	Planning & Feedback meetings/quarterly	1	4	600	2,400.00
4	OFFICE RUNNING COSTS				12,000.00
4.1	Stationery & materials	1	12	100	1,200.00
4.2	Telephone	1	12	300	3,600.00
4.3	Water & Electricity	1	12	200	2,400.00
4.4	Office rent	1	12	300	3,600.00
4.5	Bank charges paid	1	12	100	1,200.00
5	FIELD RUNNING COSTS				45,600.00
5.1	Fuel	1	12	2,000	24,000.00
5.2	Vehicle Maintenance	1	12	1,000	12,000.00
5.3	Vehicle Insurance	1	12	800	9,600.00
	SUB TOTAL RUNNING COSTS				108,000.00
6	MEMBERS BENEFITS				111,000.00
6.1	Sports	1	4	4,000	16,000.00
6.2	Cash Benefit	500	1	100	50,000.00
6.3	HACCSIS	1	4	10,000	40,000.00
6.4	Garden project: seed (10 villages)	1	10	500	5,000.00
	TOTAL EXPENDITURE:				219,000.00
VARIATION: EXPECTED INCOME VS EXPECTED EXPENDITURE					102,200.00
7	Investment/Reserve/Savings Account				102,200.00
TOTAL EXPENDITURE (INCLUDING MONEY PUT TO SAVINGS ACCOUNT)					321,200.00
VARIATION: EXPECTED INCOME VS EXPENDITURE (including savings)					-

MODULE 1.8, HANDOUT #9: 'Income or Expenditure Transaction' form, Nawa Conservancy (page 1 of 2)

NAWA CONSERVANCY Income or Expenditure Transaction

DATE: 23/1/2011		VOUCHER NUMBER: CHEQUE NUMBER: 123
RECEIVED:		
PAID	X	

NAME: Telecom

INCOME or EXPENSES Description	AMOUNT N\$	Line Item Number/ Or Donor reference?	Computer Alloc Reference /Acc
Telephone & fax January 2011	4500-00	4.2	1010/027
TOTAL			

COMMENTS: Telephone bill high this month as the Conservancy had to arrange the meetings with all the contract holders

.....

MODE OF TRANSACTION: (PUT X in the appropriate column):

INCOME	OR	EXPENSES	X
Bank transfer?		Bank transfer?	
Bank deposit?		Cheque payment?	X
Cash received?		Cash payment?	
Bank interest received?		Bank charges paid?	
Bank charges paid?		Standing debit order?	

SUPPORTING DOCUMENTS ATTACHED? (Yes / No?) Yes

Cheque Signatories:

..... Bookkeeper/Administrator -

SIGN:.....

MODULE 1.8, HANDOUT #9: 'Income or Expenditure Transaction' form, (page 2 of 2)

..... **CONSERVANCY Income or Expenditure**
Transaction

DATE:		VOUCHER NUMBER: CHEQUE NUMBER:
RECEIVED:		
PAID		

NAME: Telecom

INCOME or EXPENSES Description	AMOUNT N\$	Line Item Number/ Or Donor reference?	Computer Alloc Reference /Acc
TOTAL			

COMMENTS:

MODE OF TRANSACTION: (PUT X in the appropriate column):

INCOME	OR	EXPENSES	X
Bank transfer?		Bank transfer?	
Bank deposit?		Cheque payment?	
Cash received?		Cash payment?	
Bank interest received?		Bank charges paid?	
Bank charges paid?		Standing debit order?	

SUPPORTING DOCUMENTS ATTACHED? (Yes / No?)

Cheque Signatories:

..... Bookkeeper/Administrator -

SIGN:.....

MODULE 1.8, HANDOUT #10: 'Salary Payslip' form, Nawa Conservancy (page 1 of 2)

NAWA CONSERVANCY: Salaries: Confirmation of payments

Month: JANUARY 2011

		Date	Name	Programme	Monthly salary	Deductions Social Security	Reimbursements	Nett monthly pay	Sign: Staff member	Sign: Manager
	Alloc				A	B	C = A - B	D = A-B+C		
1	1010/001	29/1/2011	Piet van Wyk	Manager	500.00	11.20		488.80		
2	1010/301	29/1/2011	Paul Pieterse	CBNRM Game Guard	200.00	6.40		193.60		
3	1010/303	29/1/2011	Helen Ashipala	CBNRM Game Guard	200.00	6.40		193.60		
4	1010/301	29/1/2011	Beauty Swartbooi	CBNRM Game Guard	200.00	6.40		193.60		
5	1010/303	29/1/2011	Pieter van Wyk	CBNRM Game Guard	200.00	6.40		193.60		
6	1010/303	29/1/2011	Jan Rukoro	CBNRM Game Guard	200.00	6.40		193.60		
				TOTAL	1,500.00	43.20	-	1,456.80	Nett pay: Total	1,456.80

MODULE 1.8, HANDOUT #10: 'Salary Payslip' form (page 2 of 2)

.....CONSERVANCY: Salaries: Confirmation of payments

Month: JANUARY 2011

		Date	Name	Programme	Monthly salary	Deductions Social Security	Reimburse-ments	Nett monthly pay	Sign: Staff member	Sign: Manager
	Alloc				A	B	$C = A - B$	$D = A - B + C$		
1										
2										
3										
4										
5										
6										
				TOTAL					Nett pay: Total	

MODULE 1.8, HANDOUT #11: 'Conservancy Committee Sitting Allowance' form, Nawa Conservancy (page 1 of 2)

NAWA CONSERVANCY: Conservancy Committee Sitting Allowance

DATE OF MEETING:

NAME	NO. DAYS @ 20-00	AMOUNT	SIGNATURE
Mary Heinrich	1	20-00	
Tsamkxao /Ui	1	20-00	
CecilieBasson	1	20-00	
Josef Ndepele	1	20-00	
Peter Cook	1	20-00	
TOTAL AMOUNT		100-00	

APPROVED: P. van Wyk (Manager)

DATE: January 2011

MODULE 1.8, HANDOUT #11: 'Conservancy Committee Sitting Allowance' form, (page 2 of 2)

..... **CONSERVANCY: Conservancy Committee Sitting Allowance**

DATE OF MEETING:

NAME	NO. DAYS @ 20-00	AMOUNT	SIGNATURE

APPROVED: (Manager)

DATE:

MODULE 1.8, HANDOUT #12: 'Advance Request and Report' form, Nawa Conservancy (page 1 of 2)

NAWA CONSERVANCY: ADVANCE REQUEST FORM

DATE: 15 January 2011

Name of staff member: Pieter van Wyk

Advance requested and for what: NACSO meeting in Windhoek

	FOR WHAT	AMOUNT REQUESTED	
1	Transport: hike	200.00	
2	S&T: 3 days @ 100-00	300.00	
3			
	TOTAL	500.00	
	AMOUNT RECEIVED	500.00	CHEQUE NUMBER: 121

Sign (Approved) DATE

Sign (Advance received) DATE

NAWA CONSERVANCY: ADVANCE REPORT FORM

DATE (of report): 19 January 2011

Rec No	DATE	SUPPLIER	FOR WHAT	AMOUNT
1	16/1/2011	Minibus Windhoek	transport	150.00
2	24/3/2010	P Shipala	S&T: 3 days	300.00
3				
4				
5				
A: TOTAL AMOUNT OF SLIPS RETURNED (SPENT)				450.00
B: TOTAL RECEIVED				500.00
C = B – A: BALANCE ON THIS ADVANCE				50.00
CASH RETURNED: 19/1/2011				50.00
BALANCE OWING:				-

Sign (Report submitted by) DATE

Sign (Report received and approved by) DATE

MODULE 1.8, HANDOUT #12: 'Advance Request and Report' form (page 2 of 2)

..... CONSERVANCY: ADVANCE REQUEST FORM

DATE:

Name of staff member:

Advance requested and for what:

	FOR WHAT	AMOUNT REQUESTED	
1			
2			
3			
	TOTAL		
	AMOUNT RECEIVED		CHEQUE NUMBER:

Sign (Approved) DATE

Sign (Advance received) DATE

..... CONSERVANCY: ADVANCE REPORT FORM

DATE (of report):

Rec No	DATE	SUPPLIER	FOR WHAT	AMOUNT
1				
2				
3				
4				
5				
A: TOTAL AMOUNT OF SLIPS RETURNED (SPENT)				
B: TOTAL RECEIVED				
C = B – A: BALANCE ON THIS ADVANCE				
CASH RETURNED:				
BALANCE OWING:				

Sign (Report Submitted by) DATE

Sign (Report received and approved by) DATE

PETTY CASH BOOK FOR CONSERVANCY FOR MONTH:

[illegible]

MODULE 1.8, HANDOUT #14: Nawa Conservancy: blank bank book (page 1 of 3)

[illegible]

[illegible]

MODULE 1.8, HANDOUT #14: Nawa Conservancy: blank bank book (page 3 of 3)

BANK BOOK INVESTMENT ACCOUNT (No:) FOR CONSERVANCY FOR MONTH:

[illegible]

MODULE 1.8, HANDOUT #15: Income and expenditure (invoices and receipts) for Nawa Conservancy 2011 (page 1 of 4)

Invoices and receipts for CASH BOOK

You have \$0-00 in the cash box:

Transaction 1:

5 Jan 2011: P. van Wyk has withdrawn \$5,000 from the bank to use for petty cash expenditures.

Transaction 2:

5 Jan 2011: You buy stationery for the conservancy costing \$135-75 from Namibia Stationery.

Transaction 3:

5 Jan 2011: You buy fuel for \$100 from Namibia Service Station for CBNRM activities.

Transaction 4:

11 Jan 2011: You buy food and drinks for a staff meeting totalling \$390 from Namibia Wholesalers.

Transaction 5:

12 Jan 2011: P. van Wyk requests an advance to go to Windhoek for a meeting – he needs S&T for 3 days @ \$100 per day and \$200 for fuel (*fill out request form*).

Transaction 6:

13 Jan 2011: P. van Wyk returns and hands in slip from Namibia Minibus for fuel \$150 from advance.

Transaction 7:

13 Jan 2011: P. van Wyk returns and hands in slip for 3 days' S&T from advance.

MODULE 1.8, HANDOUT #15: Income and expenditure (invoices and receipts) for Nawa Conservancy 2011 (page 2 of 4)

Invoices and receipts for CASH BOOK (*continued*)

Transaction 8:

16 Jan 2011: P. van Wyk returns \$50 cash from his advance.

Transaction 9:

16 Jan 2011: You buy a phone card from Namibia Café for \$50.

Transaction 10:

17 Jan 2011: You receive cash for camping fees from K. Krog for 4 people for 3 nights @\$50 per night.

Transaction 11:

18 Jan 2011: You deposit the camping fees into the mother account bank.

Transaction 12:

18 Jan 2011: You buy food and drinks for a Conservancy Committee meeting totalling \$320-65 from Namibia Wholesalers.

Transaction 13:

18 Jan 2011: You pay 5 x CC members their sitting allowance @ \$20.

Transaction 14:

18 Jan 2011: P. van Wyk has withdrawn \$3,000 from the bank for cash expenditures.

Transaction 15:

20 Jan 2011: You buy fuel for \$150 from Namibia Service Station for CBNRM activities.

MODULE 1.8, HANDOUT #15: Income and expenditure (invoices and receipts) for Nawa Conservancy 2011 (page 3 of 4)

Invoices and receipts for CASH BOOK (*continued*)

Transaction 16:

22 Jan 2011: You buy fuel for \$325 from Namibia Service Station for picking up members for Quarterly Planning Meeting.

Transaction 17:

22 Jan 2011: You buy food and drinks for a Quarterly Planning Meeting totalling \$621-65 from Namibia Wholesalers.

Transaction 18:

28 Jan 2011: P. van Wyk requests an advance to go to Katima to draw money – he needs S&T for 1day @ 100-00 per day and 200-00 for fuel (*fill out request form*).

Transaction 19:

29 Jan 2011: P. van Wyk returns and hands in slip from Namibia Minibus for fuel \$50 from advance.

Transaction 20:

29 Jan 2011: P. van Wyk returns and hands in slip for 1 day's S&T from advance.

Transaction 21:

29 Jan 2011: You pay salaries for manager \$500, and salaries for 5 x CCGs @ \$200.

Transaction 22:

30 Jan 2011: You receive cash for camping fees from J. Pieterse for 4 people for 2 nights @\$50 per night.

Enter these transactions into your cash book. Remember to fill in both the total cash, and the analysis column.

What balance do you have in your cash box at the end of January?

MODULE 1.8, HANDOUT #15: Income and expenditure (invoices and receipts) for Nawa Conservancy 2011 (page 4 of 4)

Invoices and receipts for BANK BOOK (*cheque account*)

You have \$20,000-00 in the bank account (*cheque account*):

Transaction 1:

5 Jan 2011: P. van Wyk requests a cheque (No.121) \$5,000 from the bank for petty cash expenditures.

Transaction 2:

18 Jan 2011: P. van Wyk requests a cheque (No.122) \$3,000 from the bank for petty cash expenditures.

Transaction 3:

23 Jan 2011: You pay Telecom \$450 with a cheque (No. 123) for your telephone and fax account for the month.

Transaction 4:

11 Jan 2011: You pay Namib Repairs \$967-85 with a cheque (No. 124) for fixing the conservancy vehicle's brakes.

Enter these transactions into your bank book. Remember to fill in the amount in both the total cheques and the analysis column.

Invoices and receipts for BANK BOOK (*mother account and investment account*)

You have \$25,550-00 in the bank account (*mother account*) and \$ 226,870-00 in the investment account:

Transaction 1:

10 Jan 2011: P. van Wyk requests \$ 10,000 to be transferred from the mother account to the cheque account for costs for the month.

Enter this transaction into your bank book. Remember to fill in the amount in the total and the analysis column.

MODULE 1.8, HANDOUT #16: Cash book for Nawa Conservancy, January 2011 (completed example)

PETTY CASH BOOK FOR NAWA CONSERVANCY FOR MONTH: JANUARY 2011

[illegible]

MODULE 1.8, HANDOUT #17: Bank book for Nawa Conservancy, January 2011 (completed example, page 1 of 3)

[illegible]

MODULE 1.8, HANDOUT #17: Bank book for Nawa Conservancy, January 2011 (completed example, page 2 of 3)

[illegible]

MODULE 1.8, HANDOUT #17: Bank book for Nawa Conservancy, January 2011 (completed example, page 3 of 3)

[illegible]

MODULE 1.8, HANDOUT #18: Bank statement for cheque ('running costs') account, Nawa Conservancy, January 2011

BANK NAMIB			
Box 21 Katima: Tel: 785747383			
Account No:	65890101010	Branch:	Katima
Period:	1st January to 31 January 2011		
Statement No	28		
	Dr	Cr	Balance
01-01-2011 Balance brought forward			20,000.00
05-01-2011 Cheque cashed 121	5,000.00		15,000.00
05-01-2011 Cash handling charges	10.00		14,990.00
10-01-2011 Transfer from Acc 56678		10,000.00	24,990.00
18-01-2011 Cheque cashed 122	3,000.00		21,990.00
20-01-2011 Cheque book fee	15.00		21,975.00
18-01-2011 Cash handling charges	8.50		21,966.50
30-01-2011 Bank charges for January	61.35		21,905.15
30-01-2011 Debit Order: Namib Insure	800.00		21,105.15
30-01-2011 Cheque cashed 124	967.85		20,137.30
30-01-2011 Bank Interest		32.94	20,170.24

MODULE 1.8, HANDOUT #19: Bank statement for mother account, Nawa Conservancy, January 2011

BANK NAMIB

Box 21 Katima: Tel: 785747383

Account No: Investment Account: 56678

Branch: Katima

Period: 1st January to 31 January 2011

Satement No: 10

	Dr	Cr	Balance
01-01-2011 Balance brought forward			25,550.00
05-01-2011 Deposit: Night Owl		50,000.00	75,550.00
10-01-2011 Transfer to Acc 01010	10,000.00		65,550.00
18-01-2011 Deposit: cash		600.00	66,150.00
30-01-2011 Bank charges for January	61.35		66,088.65
30-01-2011 Bank Interest		86.35	66,175.00

MODULE 1.8, HANDOUT #20: Bank statement for investment account, Nawa Conservancy, January 2011

BANK NAMIB				
Box 21 Katima: Tel: 785747383				
Account No:	32-day Investment Account: 6369		Branch:	Katima
Period:	1st January to 31 January 2011			
Statement No:	21			
		Dr	Cr	Balance
01-01-2011	Balance brought forward			226,870.00
30-01-2011	Bank Interest		1,670.23	228,540.23

MODULE 1.8, HANDOUT #21: Nawa Conservancy, bank book reconciliation form (page 1 of 3)

BANK BOOK CHEQUE (Running Costs) ACCOUNT (No: 65890101010) FOR NAWA CONSERVANCY FOR MONTH: JANUARY 2011

[illegible]

MODULE 1.8, HANDOUT #21: Nawa Conservancy, bank book reconciliation form (page 2 of 3)

BANK BOOK MOTHER ACCOUNT (No: 56678) FOR NAWA CONSERVANCY FOR MONTH: JANUARY 2011

[illegible]

MODULE 1.8, HANDOUT #21: Nawa Conservancy, bank book reconciliation form (page 3 of 3)

BANK BOOK INVESTMENT ACCOUNT (No: 6369) FOR NAWA CONSERVANCY FOR MONTH: JANUARY 2011

[illegible]

MODULE 1.8, HANDOUT #22: Bank account reconciliation form (blank)

NAME OF CONSERVANCY:

BANK RECONCILIATION:

ACCOUNT:		
	AMOUNT	NOTES
A: FINAL BALANCE ON BANK STATEMENT NUMBER:		
B: BALANCE SHOWN ON BANK BOOK/FORM		
C: DIFFERENCE (C=A-B)		
BALANCE SHOWN ON BANK BOOK/FORM (B)		
D: LESS: Expenditure: cheques drawn on account but not shown on bank statement yet		
1.		
2.		
3.		
4.		
E: SUBTOTAL		
F: ACTUAL RECONCILED BALANCE (F=A-E)		
G: ACTUAL RECONCILED BALANCE (G=B-F)		

MODULE 1.8, HANDOUT #23: Bank account reconciliation, Nawa Conservancy (page 1 of 3)

NAME OF CONSERVANCY: NAWA CONSERVANCY

BANK RECONCILIATION: 1 - 31 JANUARY 2011

CHEQUE ACCOUNT: 65890101010		
	AMOUNT	NOTES
A: FINAL BALANCE ON BANK STATEMENT NUMBER: 28	20,170.24	
B: BALANCE SHOWN ON BANK BOOK/FORM	19,720.24	
C: DIFFERENCE (C=A-B)	450.00	
BALANCE SHOWN ON BANK BOOK/FORM (B)	19,720.24	
D: LESS: Expenditure: cheques drawn on account but not shown on bank statement yet		
1. Cheque 123: Telecom 23/1/2011	450.00	
2.		
3.		
4.		
E: SUBTOTAL	450.00	
F: ACTUAL RECONCILED BALANCE (F=A-E)	19,720.24	
G: ACTUAL RECONCILED BALANCE (G=B-F)	-	

MODULE 1.8, HANDOUT #23: Bank account reconciliation, Nawa Conservancy (page 2 of 3)

NAME OF CONSERVANCY: NAWA CONSERVANCY

BANK RECONCILIATION: 1 - 31 JANUARY 2011

MOTHER ACCOUNT: 56678		
	AMOUNT	NOTES
A: FINAL BALANCE ON BANK STATEMENT NUMBER: 10	66,175.00	
B: BALANCE SHOWN ON BANK BOOK/FORM	66,175.00	
C: DIFFERENCE (C=A-B)	-	
BALANCE SHOWN ON BANK BOOK/FORM (B)	66,175.00	
D: LESS: Expenditure: cheques drawn on account but not shown on bank statement yet		
1.		
2.		
3.		
4.		
E: SUBTOTAL	-	
F: ACTUAL RECONCILED BALANCE (F=A-E)	66,175.00	
G: ACTUAL RECONCILED BALANCE (G=B-F)	-	

MODULE 1.8, HANDOUT #23: Bank account reconciliation, Nawa Conservancy (page 3 of 3)

NAME OF CONSERVANCY: NAWA CONSERVANCY

BANK RECONCILIATION: 1 - 31 JANUARY 2011

INVESTMENT ACCOUNT: 6369		
	AMOUNT	NOTES
A: FINAL BALANCE ON BANK STATEMENT NUMBER: 21	226,870.00	
B: BALANCE SHOWN ON BANK BOOK/FORM	226,870.00	
C: DIFFERENCE (C=A-B)	-	
BALANCE SHOWN ON BANK BOOK/FORM (B)	226,870.00	
D: LESS: Expenditure: cheques drawn on account but not shown on bank statement yet		
2.		
3.		
4.		
E: SUBTOTAL	-	
F: ACTUAL RECONCILED BALANCE (F=A-E)	226,870.00	
G: ACTUAL RECONCILED BALANCE (G=B-F)	-	

MODULE 1.8, HANDOUT #24: Petty cash book reconciliation form, blank and example (page 1 of 2)

NAME OF CONSERVANCY: NAWA CONSERVANCY		
PETTY CASH RECONCILIATION:		
	AMOUNT	
A. FINAL BALANCE ON CASH ANALYSIS BOOK:		
B. CASH BALANCE IN PETTY CASH BOX		
C. DIFFERENCE (A - B = C) VARIATION between Petty Cash Analysis Book and Cash in the Petty Cash Box (This must always equal "0" to be in balance)		
CASH ON HAND (IN PETTY CASH BOX):		
Bank Notes	Amount/Quantity	Total
200.00		
100.00		
50.00		
20.00		
10.00		
5.00		
2.00		
1.00		
0.50		
0.20		
0.10		
0.05		
TOTAL CASH IN PETTY CASH BOX		-
PREPARED BY (NAME):		
SIGNATURE:		
DATE:		
ACTIONS TO BE TAKEN:		
CHECKED AND CONFIRMED BY (NAME):		
SIGNATURE:		
DATE:		

MODULE 1.8, HANDOUT #24: Petty cash book reconciliation form, blank and example (page 2 of 2)

NAME OF CONSERVANCY: NAWA CONSERVANCY		
PETTY CASH RECONCILIATION:		
	AMOUNT	
A. FINAL BALANCE ON CASH ANALYSIS BOOK:	4 106.95	
B. CASH BALANCE IN PETTY CASH BOX	4 106.95	
C. DIFFERENCE (A - B = C) VARIATION between Petty Cash Analysis Book and Cash in the Petty Cash Box (This must always equal "0" to be in balance)	-	
CASH ON HAND (IN PETTY CASH BOX):		
Bank Notes	Amount/Quantity	Total
200.00	5	1 000.00
100.00	27	2 700.00
50.00	4	200.00
20.00	5	100.00
10.00	9	90.00
5.00	2	10.00
2.00		-
1.00	5	5.00
0.50	2	1.00
0.20		-
0.10	4	0.40
0.05	11	0.55
TOTAL CASH IN PETTY CASH BOX		4 106.95
PREPARED BY (NAME):		
SIGNATURE:		
DATE:		
ACTIONS TO BE TAKEN:		
CHECKED AND CONFIRMED BY (NAME):		
SIGNATURE:		
DATE:		

MODULE 1.8, HANDOUT #25: Petty cash book reconciliation, Nawa Conservancy (completed example)

PETTY CASH BOOK FOR NAWA CONSERVANCY FOR MONTH: JANUARY 2011																		
				ANALYSIS - INCOME: MONEY IN				ANALYSIS - EXPENDITURE: MONEY OUT									BALANCE	
				(A)				(B)	1	2	3	4	5	6	7	8	(C)	
Date	Who/Name	Description	Ref	Total	Bank	Repayment of loans and advances	Other	Total	Salaries/ Benefits	Equipment	Travel & Meetings	Office Running Costs	Field Running Costs	Members Benefits	Loans and Advances	Other	BALANCE	C = C + A - B
01/01/11		Cash Balance brought forward																-
05/01/11	P v an Wyk	Cash Withdrawal from bank Chq 121	03-121	5 000.00	5 000.00			-										5 000.00
05/01/11	Namibia Stationery	Stationery	04-001	-				135.75				135.75						4 864.25
05/01/11	Namibia SS	Fuel: CBNRM	04-002	-				100.00					100.00					4 764.25
11/01/2011	Namibia Wholesalers	Food for Staff meeting	04-003	-				390.00			390.00							4 374.25
12/01/2011	P v an Wyk	Advance: Manager travel Windhoek	ADV-01	-				500.00							500.00			3 874.25
13/01/2011	Namibia minibus	Hike to Windhoek: Manager	04-004	-				-					150.00		(150.00)			3 874.25
13/01/2011	P v an Wyk	S & T: 3 days Windhoek @100	04-004	-				-			300.00				(300.00)			3 874.25
16/01/2011	P v an Wyk	Advance returned by Manager	AR-01	50.00		50.00		(50.00)							(50.00)			3 974.25
16/01/2011	Namibia Café	Phone card	04-006	-				50.00				50.00						3 924.25
17/01/2011	K Krog	Camping fees: 4 people/3 night @50	INV-001	600.00			600.00											4 524.25
18/01/2011	Mother Acc Deposit	Dep camp fees INV-001 to Mother Acc	DEP-001	(600.00)			(600.00)											3 924.25
18/01/2011	Namibia Wholesalers	Food for committee meeting	04-007	-				320.65			320.65							3 603.60
18/01/2011	Various	Conserv ancy Committee Allowances	04-008	-				100.00	100.00									3 503.60
18/01/2011	P v an Wyk	Withdrawal from Bank	03-122	3 000.00	3 000.00			-										6 503.60
20/01/2011	Namibia SS	Fuel: CBNRM	04-009	-				150.00					150.00					6 353.60
22/01/2011	Namibia SS	Fuel: pick up Quarter Plan meeting	04-010	-				325.00					325.00					6 028.60
22/01/2011	Namibia Wholesalers	Food for Quarterly planning meeting	04-011	-				621.65			621.65							5 406.95
28/01/2011	P v an Wyk	Advance: Manager travel town	ADV-02	-				200.00							200.00			5 206.95
29/01/2011	Namibia minibus	Hike to town: Manager	04-012	-				-					50.00		(50.00)			5 206.95
29/01/2011	P v an Wyk	S & T: 3 days Windhoek @100	04-013	-				-			100.00				(100.00)			5 206.95
29/01/2011	Various	Staff Salaries	04-014	-				1 500.00	1 500.00									3 706.95
30/01/2011	J Pieterse	Camping fees: 4 people/2 night @50	INV-002	400.00			400.00	-										4 106.95
				-				-										
		Balance Carried Forward		8 450.00	8 000.00	50.00	400.00	4 343.05	1 600.00	-	1 732.30	185.75	775.00	-	50.00	-		4 106.95
PATTY CASH SUMMARY RECONCILIATION:																		
Cash Brought forward			-															
PLUS total income rec			8 450.00															
LESS total expenditure			4 343.05															
Petty cash book balance			4 106.95															
Petty cash in box balance			4 106.95															
Variation petty cash book vs cash box (must equal '0')			-															

MODULE 1.8, HANDOUT #26: Nawa Conservancy: blank 'Monthly Financial Report' form

INCOME:										
		A	B	C (CURRENT MONTH)				D	E	F
LINE ITEM REF	INCOME LINE ITEM Description	EXPECTE D INCOME	PREVIOUS Income	Bank Book Cheque	Bank Book Mother	Bank Book Invest	Cash Book - Petty	CURRENT MONTH TOTAL	TOTAL year to date	BALANCE: Inc vs Budget
	01 Trophy Hunting									
	02 Shoot and Sell									
	03 Tourism Venture 1									
	04 Tourism Venture 2									
	05 Conserv Camping Fees									
	06 Devils Claw									
	07 Bank Interest Received									
	08 Other Income									
	09 Transfers									
G	TOTAL EXP INCOME	-	-	-	-	-	-	-	-	-

EXPENDITURE:										
		A	B	C (CURRENT MONTH)				D	E	F
LINE ITEM NO	EXPENDITURE LINE ITEM Description	ANNUAL BUDGET	PREVIOUS Expend 2011	Bank Book Cheque	Bank Book Mother	Bank Book Invest	Cash Book - Petty	CURRENT MONTH TOTAL	TOTAL year to date	BALANCE: Expend vs Budget
	1 SALARIES/BENEFITS									
	1.1 Manager									
	1.2 Game Guards									
	1.3 Sitting allowance									
	2 EQUIPMENT									
	2.1 Uniforms									
	3 TRAVEL & MEETINGS									
	3.1 Staff Meetings									
	3.2 S & T									
	3.3 AGMs									
	3.4 Conservancy Comm									
	3.5 Plan & Feedback meet									
	4 OFFICE RUNNING COSTS									
	4.1 Stationery & materials									
	4.2 Telephone									
	4.3 Water & Electricity									
	4.4 Office rent									
	4.5 Bank charges paid									
	5 FIELD RUNNING COSTS									
	5.1 Fuel									
	5.2 Vehicle Maintenance									
	5.3 Vehicle Insurance									
	6 MEMBERS BENEFITS									
	6.1 Sports									
	6.2 Cash Benefit									
	6.3 HACCSIS									
	6.4 Garden proj: seed 10 vill									
	7 Invest/Reserve/Savings									
	8 Adv/loans outstanding									
	9 Transfers Bank/cash									
H	TOTALS									
I	VARIATION INCOME VS EXPENDITURE									

WHAT IS THE BALANCE OF MONEY:				WHERE IS THE MONEY BEING HELD:			
J	Balance B/F previous month:						Investment Account
K	PLUS: TOTAL 2011 Income to date						Mother Account
L	MINUS: TOTAL 2011 Expend to date						Cheque Account
M							Cash Box
N	FINAL TOTAL BALANCE:						TOTAL BALANCE
O							FINAL TOTAL
P							VARIATION

REPORT PREPARED BY:
DATE OF REPORT:
NOTES/COMMENTS:
REPORT APPROVED BY:
DATE APPROVED:

MODULE 1.8, HANDOUT #27: Nawa Conservancy January 2011, Monthly Financial Report (completed example)

	INCOME:										
		A	B	C (CURRENT MONTH)				D	E	F	
	LINE ITEM REF	INCOME LINE ITEM Description	EXPECTE D INCOME	PREVIOUS Income	Bank Book Cheque	Bank Book Mother	Bank Book Invest	Cash Book - Petty	CURRENT MONTH TOTAL	TOTAL year to date	BALANCE: Inc vs Budget
	01	Trophy Hunting	100 000						-	-	100 000.00
	02	Shoot and Sell	10 000						-	-	10 000.00
	03	Tourism Venture 1	150 000						-	-	150 000.00
	04	Tourism Venture 2	50 000			50 000.00			50 000.00	50 000.00	-
	05	Conserv Camping Fees	6 000			600.00		400.00	1 000.00	1 000.00	5 000.00
	06	Devils Claw	4 000						-	-	4 000.00
	07	Bank Interest Received	1 200		32.94	86.35	1 670.23		1 789.52	1 789.52	(589.52)
	08	Other Income						50.00	50.00	50.00	(50.00)
	09	Transfers			10 000.00			8 000.00	18 000.00	18 000.00	(18 000.00)
G		TOTAL EXP INCOME	321 200	-	10 032.94	50 686.35	1 670.23	8 450.00	70 839.52	70 839.52	250 360.48
	EXPENDITURE:										
		A	B	C (CURRENT MONTH)				D	E	F	
	LINE ITEM NO	EXPENDITURE LINE ITEM Description	ANNUAL BUDGET	PREVIOUS Expend 2011	Bank Book Cheque	Bank Book Mother	Bank Book Invest	Cash Book - Petty	CURRENT MONTH TOTAL	TOTAL year to date	BALANCE: Expend vs Budget
	1	SALARIES/BENEFITS									
	1.1	Manager	6 000					500.00	500.00	500.00	5 500.00
	1.2	Game Guards	12 000					1 000.00	1 000.00	1 000.00	11 000.00
	1.3	Sitting allowance	1 200					100.00	100.00	100.00	1 100.00
	2	EQUIPMENT									
	2.1	Uniforms	6 000						-	-	6 000.00
	3	TRAVEL & MEETINGS									
	3.1	Staff Meetings	4 800					390.00	390.00	390.00	4 410.00
	3.2	S & T	7 200					400.00	400.00	400.00	6 800.00
	3.3	AGMs	6 000						-	-	6 000.00
	3.4	Conservancy Comm	4 800					320.65	320.65	320.65	4 479.35
	3.5	Planning & Feedback me	2 400					621.65	621.65	621.65	1 778.35
	4	OFFICE RUNNING COSTS									
	4.1	Stationery & materials	1 200					135.75	135.75	135.75	1 064.25
	4.2	Telephone	3 600		450.00			50.00	500.00	500.00	3 100.00
	4.3	Water & Electricity	2 400						-	-	2 400.00
	4.4	Office rent	3 600						-	-	3 600.00
	4.5	Bank charges paid	1 200		94.85	61.35			156.20	156.20	1 043.80
	5	FIELD RUNNING COSTS									
	5.1	Fuel	24 000					775.00	775.00	775.00	23 225.00
	5.2	Vehicle Maintenance	12 000		967.85				967.85	967.85	11 032.15
	5.3	Vehicle Insurance	9 600		800.00				800.00	800.00	8 800.00
	6	MEMBERS BENEFITS									
	6.1	Sports	16 000						-	-	16 000.00
	6.2	Cash Benefit	50 000						-	-	50 000.00
	6.3	HACCSIS	40 000						-	-	40 000.00
	6.4	Garden project: seed 10	5 000						-	-	5 000.00
	7	Invest/Reserve/Savings	102 200						-	-	102 200.00
	8	Adv/loans outstanding						50.00	50.00	50.00	(50.00)
	9	Transfers Bank/cash			8 000.00	10 000.00			18 000.00	18 000.00	
H		TOTALS	321 200	-	10 312.70	10 061.35	-	4 343.05	24 717.10	24 717.10	314 482.90
I		VARIATION INCOME VS EXPENDITURE		-	(279.76)	40 625.00	1 670.23	4 106.95	46 122.42	46 122.42	(64 122.42)
	WHAT IS THE BALANCE OF MONEY:										
J		Balance B/F previous month:			20 000.00	25 550.00	226 870.00	-	WHERE IS THE MONEY BEING HELD:		
K		PLUS: TOTAL 2011 Income to date			10 032.94	50 686.35	1 670.23	8 450.00	Investment Account		228 540.23
L		MINUS: TOTAL 2011 Expend to date			10 312.70	10 061.35	-	4 343.05	Mother Account		66 175.00
M									Cheque Account		19 720.24
N									Cash Box		4 106.95
N		FINAL TOTAL BALANCE:		-	19 720.24	66 175.00	228 540.23	4 106.95	TOTAL BALANCE		318 542.42
O									FINAL TOTAL		318 542.42
P									VARIATION		-
REPORT PREPARED BY:											
DATE OF REPORT:											
NOTES/COMMENTS:											
REPORT APPROVED BY:											

MODULE 1.8, HANDOUT #28: Nawa Conservancy January 2011, Annual Report Graph

