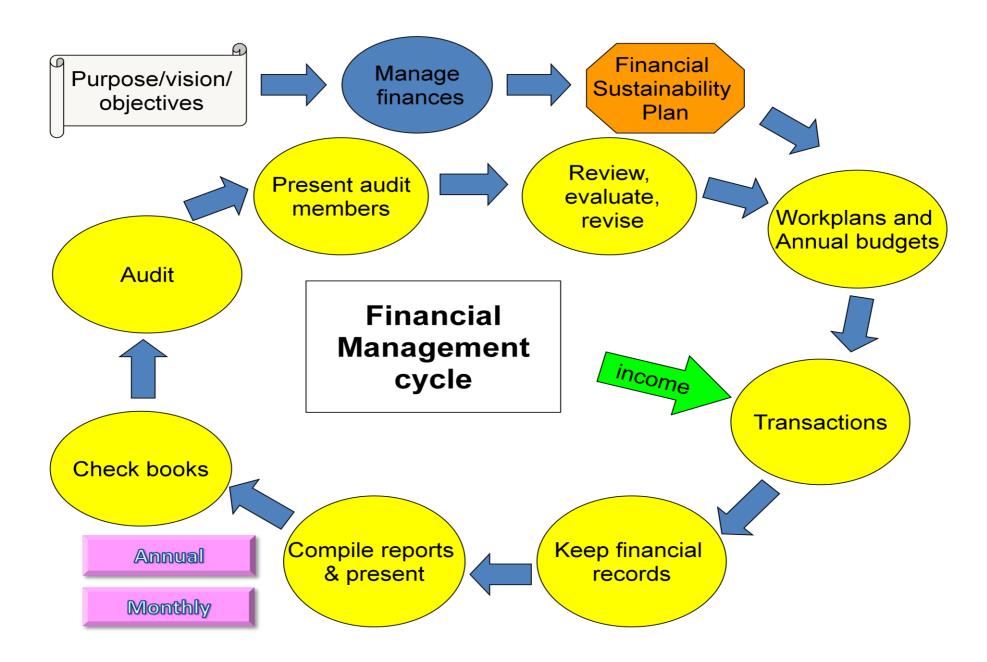
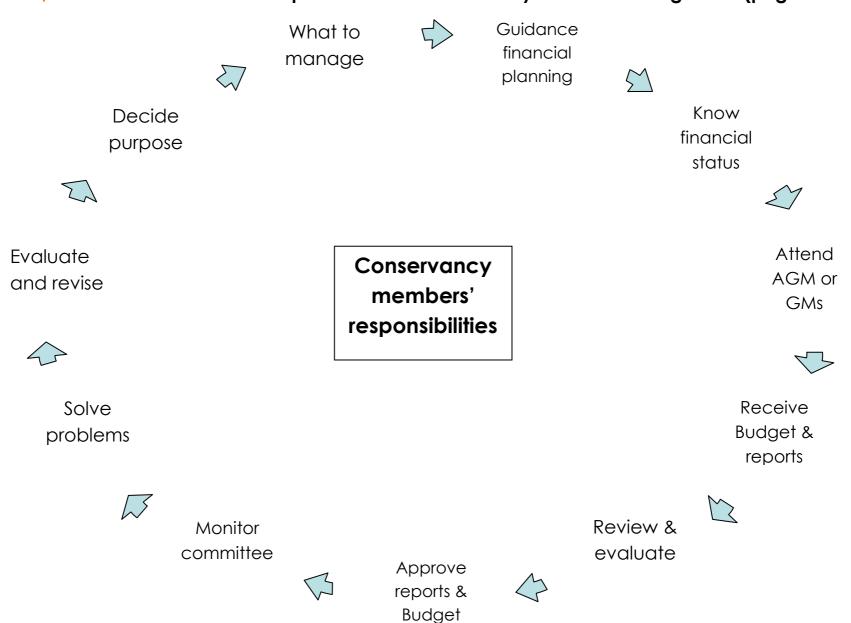
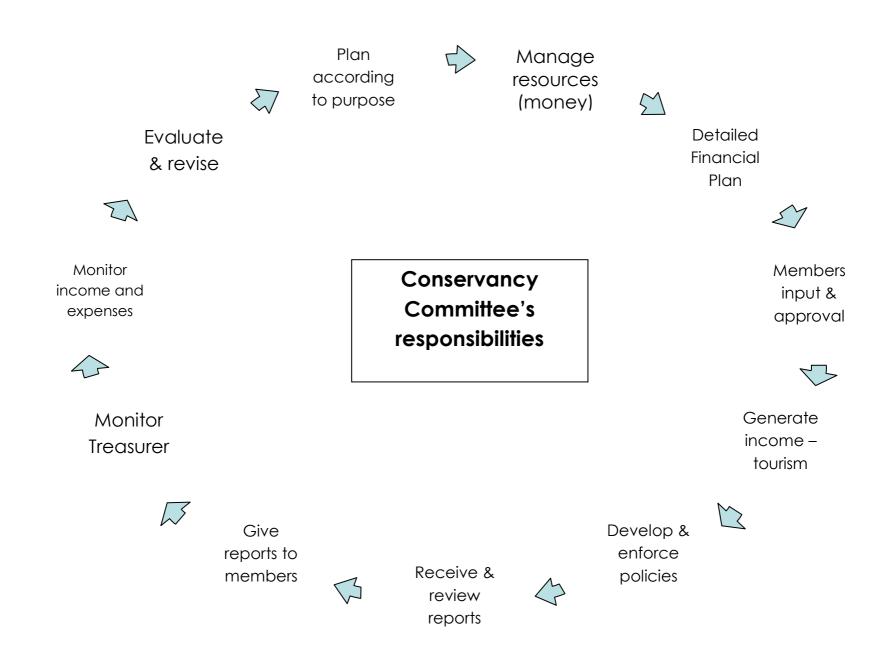
MODULE 1.8, HANDOUT #1: Conservancy financial management cycle



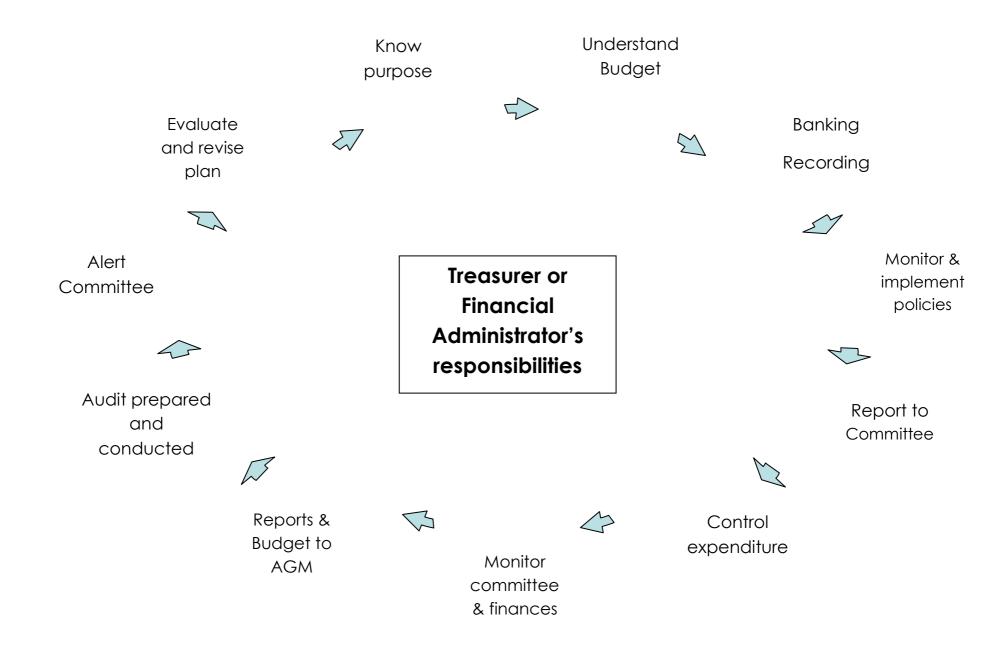
MODULE 1.8, HANDOUT #2: Roles and responsibilities in conservancy financial management (page 1 of 3)



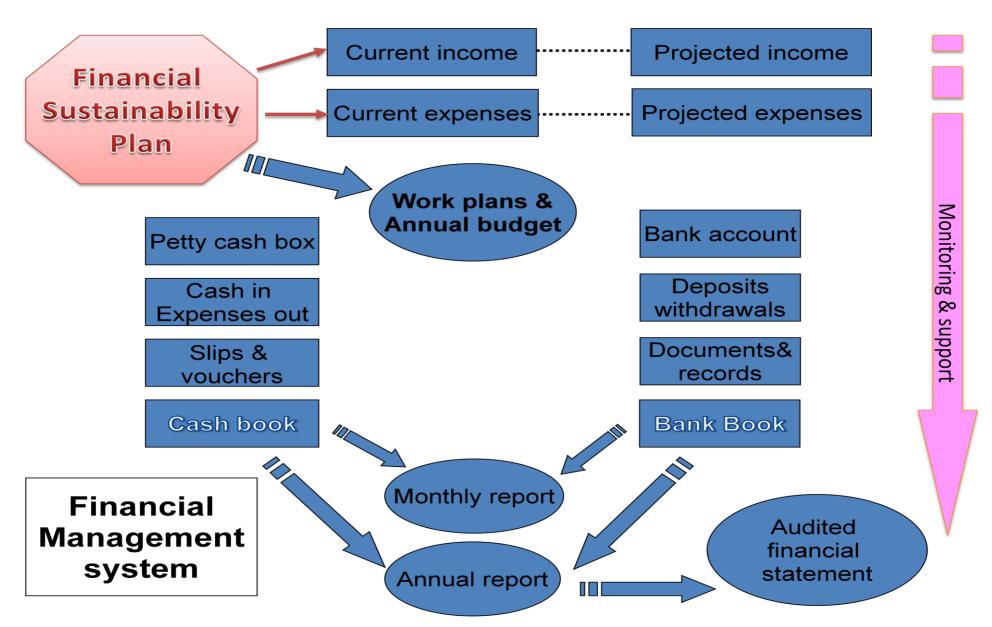
MODULE 1.8, HANDOUT #2: Roles and responsibilities in conservancy financial management (page 2 of 3)



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 <u>US\$ dollars</u>, 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		EXPECTED	TOTAL ACTUAL	BALANCE: Inc vs
REF	INCOME LINE ITEM Description	INCOME	INCOME	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)

	EX	PENDITURI	=:	
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)
	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)
	Sports	16,000	12,000.00	4,000.00
6.2	Cash Benefit	45,000	49,500.00	(4,500.00)
	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 EXPENDITUR	E: 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 HE			
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	ОСТ	NOV	DEC
Meetings												
Staff	Х	Х	Х	Х	Х	Х	Х	Х	Χ	Х	Х	Х
AGM			Х									
Conservancy Committee		Х	Х	Х	Х	Х	Х	Х	Χ	Χ	Х	Χ
Quarterly Planning and feedback	Х			Х			Х			Х		

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

Projects and other activities											
Cash benefit payout										Х	
Garden Project: seed distribution									Χ		

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										
80										
	TOTAL EXPECTED INCOME									

	EXPECTED EXPENDITURE:								
LINE	EXPECTED EX	TEND	II OKE.	•					
ITEM		No							
NO	EVDENDITUDE LINE ITEM Description	_	UNIT	COST per UNIT	TOTAL				
1	EXPENDITURE LINE ITEM Description SALARIES/BENEFITS	Ullits	UNIT	COST per UNIT	TOTAL				
1.1	SALARIES/BENEFITS								
1.1									
1.3									
	EQUIPMENT								
2.1									
	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									
	FIELD RUNNING COSTS								
5.1									
5.2									
5.3									
	SUB TOTAL RUNNING COSTS								
	MEMBERS BENEFITS								
6.1									
6.2									
6.3									
6.4									
	TOTAL EXPENDITURE:								
	VARIATION: EXPECTED INCOMI	E VS EX	PECTE	D EXPENDITURE					
7	Investment/Reserve/Savings Account	V D: :T	TO 041	INCO ACCOUNT					
	TOTAL EXPENDITURE (INCLUDING MONE								
	VARIATION: EXPECTED INCOME VS EX	PENDIT	URE (ir	icluding 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 EX	PEND	ITURE:		
LINE					
ITEM		No			
NO	EXPENDITURE LINE ITEM Description	Units	UNIT	COST per UNIT	TOTAL
1	SALARIES/BENEFITS				19,200.00
1.1	Manager	1	12	500	6,000.00
	Game Guards: 5 @ 200-00 per month	5	12	200	12,000.00
	Sitting allowance 5 people @ 20-00	5	12	20	1,200.00
	EQUIPMENT				6,000.00
	Uniforms	5	1	1,200	6,000.00
3	TRAVEL & MEETINGS				25,200.00
	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
	Planning & Feedback meetings/quarterly	1	4	600	2,400.00
	OFFICE RUNNING COSTS				12,000.00
4.1	Stationery & materials	1	12	100	1,200.00
	Telephone	1	12	300	3,600.00
	Water & Electricity	1	12	200	2,400.00
	Office rent	1	12	300	3,600.00
	Bank charges paid	1	12	100	1,200.00
5	FIELD RUNNING COSTS				45,600.00
	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
	Sports	1	4	4,000	16,000.00
	Cash Benefit	500	1	100	50,000.00
	HACCSIS	1	4	10,000	40,000.00
	Garden project: seed (10 villages)	1	10	500	5,000.00
0.1	TOTAL EXPENDITURE:	<u> </u>		230	219,000.00
	VARIATION: EXPECTED INCOME	VSEX	PECTF	D EXPENDITURE	102,200.00
7	Investment/Reserve/Savings Account				102,200.00
	TOTAL EXPENDITURE (INCLUDING MONE	Y PUT	TO SAV	INGS ACCOUNT)	321,200.00
	VARIATION: EXPECTED INCOME VS EXI				-

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

RECEIVED:				VOLCHED NUMBER.					
RECEIVED:				- VOUCHER NUMBER:					
PAID		X	СН	CHEQUE NUMBER:123					
NAME: Telecom									
INCOME or EXPENSES Des	cription	AMOU N\$	NT	Line Item Number/ Or Donor reference?	Computer Allo Reference /Ac				
Telephone & fax January 2011	l	4500-0	00	4.2	1010/027				
_									
ГОТАL									
COMMENTS: Telephone bill	high this	month as	the Co	nservancy had to arrang	e the				
meetings with all the contract	holders								
			. .						
MODE OF TRANSACTION	N: (PUT X	in the ap	propr	iate column):					
INCOME	OR		EX	PENSES	X				
Bank transfer?		Bank t	ransfe	r?					
Bank deposit?		Chequ	e payn	nent?	X				
Cash received?		Cash p	aymer	nt?					
Bank interest received?		Bank o	charges	s paid?					
Bank charges paid?		Standi	ng deb	it order?					
SUPPORTING DOCUMENTS A	ATTACHEI	O? (Yes /]	No?) Y	/es					
Cheque Signatories:									

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

CO	ONSERVANCY	Income or	Expenditure
	Transaction		

		VANCY saction	Income or Expend	iture			
DATE:							
RECEIVED:		Vo	UCHER NUMBER:				
PAID		СН	CHEQUE NUMBER:				
NAME: Telecom							
INCOME or EXPENSES Descript	ion	OUNT N\$	Line Item Number/ Or Donor reference?	Computer Alloc Reference /Acc			
TOTAL							
COMMENTS:	• • • • • • • • • • • • • • • • • • • •	• • • • • • • •	1				
MODE OF TRANSACTION: (P	UT X in the	e appropr	riate column):				
INCOME	OR	FX	PENSES	X			

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	Reimburse- ments	Nett monthly pay	Sign: Staff member	Sign: Manager
	Alloc				A	В	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)

Month: JANUARY 2011

		Date	Name	Programme	Monthly salary	Deductions Social Security	Reimburse- ments	Nett monthly pay	Sign: Staff member	Sign: Manager
	Alloc				A	В	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)

	NO. DAYS	A MOVENTE	GLGN A TUDE
NAME	@ 20-00	AMOUNT	SIGNATURE

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: TOT	AL AMOUNT OF SLII	PS RETURNED (SPENT)		450.00
B: TOT	B: TOTAL RECEIVED			500.00
C = B - A: BALANCE ON THIS ADVANCE				50.00
CASH RETURNED: 19/1/2011				50.00
BALAN	ICE OWING:			-

Sign (Report submitted by)	ATE
Sign (Report received and approved by)	DATE

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

•••	CONS	SERVANCY: ADVANCE	REQUES	ST FORM
DATE:				
Name o	f staff member:			
Advanc	e requested and for what:		_	
	FOR WHAT	AMOUNT REQUESTED		
1				
2				
3				
	TOTAL			
	AMOUNT RECEIVED		CHEQUE	NUMBER:
		DATE DATE		
	(of report):	NSERVANCY: ADVANCI	E REPOR	RT FORM
Rec No	DATE	SUPPLIER	FOR WHAT	AMOUNT
1				
2				
3				
4				
5				
A: TO	TAL AMOUNT OF SLII	PS RETURNED (SPENT)		
	AL RECEIVED			
C = B -	A: BALANCE ON THI	IS ADVANCE		
	RETURNED:			
BALAN	NCE OWING:			
Sign (R	eport Submitted by)	DATE		
Sign (R	eport received and approv	red by) DAT	Е	

MODULE 1.8, HANDOUT #13: Nawa Conservancy: blank petty cash book

PETTY CA	ASH BOOK FOR			CON	ISERVAN	ICY FOR M	ONTH:										
				AN	ALVEIS INC	OME: MONEY	N				ANALYSIS - E	ADENIDE:	MONEY OUT				BALANCE
				(A)	1135-1140	OME. MONET		(B)	1				5	6	7	8	(C)
Date	Who/N ame	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 =
		Balance Carried Forward			<u> </u>												
	SH SUMMARY RECONC	CILIATION:															
Cash Bro	ought forward																
	al income rec																
	al expenditure																
	sh book balance																
	sh in box balance petty cash book vs																
cash box	(must equal '0')																

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

	OOK CHEQUE (Ru																
				(A)	ALYSIS - INC	OME MONEY IN	3	(B)	1		AN ALYSIS - EX	PENDITURE M	MONEY OUT	6	7	8	BALANCE
Date	Who/Name	Description	Ref	Total	Bank	Repayment loans & advances	Other	Total	Salaries/ Benefits	Equipment	Travel & Meetings	Office Running Costs	Field Running Costs	Members Benefits	To Cash Box	Other	(C) BALANCE C=
01-01-2011		Bank Balance brought forward				44.4						000.0	333.3				20 000.00
	P v an Wyk	Cash Withdrawal from bank Chq 121	03-121	-				5 000.00							5 000.00		15 000.00
		Balance Carried Forward															
		MARY RECONCILIATION:															
	forward																
	tal income rec																
	al expenditure																
	ook balance tement balance]														
	n Bank book vs		1														
	itement balance		NOTES	IF VARIA	ATION:												

MODULE 1.8, HANDOUT #14: Nawa Conservancy: blank bank book (page 2 of 3)

BANK BO	OOK MOTHER AC	COUNT (No:) FC)R			CON	ISERVANC	Y FOR MO	ONTH:			• • • • • • • • • • • • • • • • • • • •					
							ANALY	SIS - INCOME:	MONEY IN					ANAL	(SIS - EXPEND	TURE: MONE	Y OUT	BALANCE
				(A)	1	2		4	5	6	7	8		(B)	1	2	3	(C)
Date	Who/Name	Description	Ref	Total	Trophy Hunting	Shoot & Sell	Tourism 1: Big Elephant		Camp site	Devils claw	Bank	Other		Total	Transfer to Bank	Bank charges paid	Other	BALANCE C = C + A - B
		Bank Balance brought forward																
		Balance Carried Forward																
		MARY RECONCILIATION:																
Brought	al income rec																	
	al expenditure																	
	ok balance																	
	lement balance																	
	n Bank book vs tement balance		NOTES	IF VARI	ATION:													

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

BANKI	OOK INVEST	MENT ACCOUNT (N	o:) FOR	ł		C	ONSERVANCY	FOR MONT	Н:				
						ANALYSIS - INCO	OME: MONEY IN			ANALYSIS - EXPEN	IDITURE: MONEY OL	ıT	BALANCE
					(A)	1	2	3	(B)	1	2	3	(C)
Date		Who/Name	Description	Ref	Total	Bank Transfers IN	Bank interest received	Other	Total	Bank transfers OUT	Bank charges paid	Other	BALANCE C C+A-B
			Bank Balance brought forward										
	JANUARY												
	FEBRUARY												
	MARCH												
	APRIL												
	MAY												
	JUNE												
	JULY												
	AUGUST												
	SEPTEMBER												
	OCTOBER												
	NOVEMBER												
	DECEMBER												
			Balance Carried Forward										
BANK BO	OK/ACCOUNT	SUMMARY RECONCILI	ATION:										
	t forward												
	otal income re	ec											
	tal expendit												
	ook balance												
	atement bala												
Variation balanc		vs bank statement		NOTES	IF VARIAT	ION:							

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)

				AN A	ALYSIS - INC	OME: MONEY	IN				ANALYSIS - EX	(PENDITURE:	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
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			-									5 000.0
05/01/11	Namibia Stationery	Stationery	04-001	-				135.75				135.75					4 864.2
05/01/11	Namibia SS	Fuel: CBNRM	04-002	-				100.00					100.00				4 764.2
11/01/2011	Namibia Wholesalers	Food for Staff meeting	04-003	-				390.00			390.00						4 374.2
12/01/2011	P v an Wyk	Advance: Manager travel Windhoek	ADV-01	-				500.00							500.00		3 874.2
13/01/2011	Namibia minibus	Hike to Windhoek: Manager	04-004	-				-					150.00		(150.00)		3 874.2
13/01/2011	P v an Wyk	S & T: 3 days Windhoek @100	04-004	-				-			300.00				(300.00)		3 874.2
16/01/2011	P v an Wyk	Advance returned by Manager	AR-01	50.00		50.00		(50.00)							(50.00)		3 974.2
16/01/2011	Namibia Café	Phone card	04-006	-				50.00				50.00					3 924.2
17/01/2011	K Krog	Camping fees: 4 people/3 night @50	INV-001	600.00			600.00										4 524.2
18/01/2011	Mother Acc Deposit	Dep camp fees INV-001 to Mother Acc	DEP-001	(600.00)			(600.00)										3 924.2
18/01/2011	Namibia Wholesalers	Food for committee meeting	04-007	-				320.65			320.65						3 603.6
18/01/2011	Various	Conservancy Committee Allowances	04-008	-				100.00	100.00								3 503.6
18/01/2011	P v an Wyk	Withdrawal from Bank	03-122	3 000.00	3 000.00			-									6 503.6
20/01/2011	Namibia SS	Fuel: CBNRM	04-009	-				150.00					150.00				6 353.6
22/01/2011	Namibia SS	Fuel: pick up Quarter Plan meeting	04-010	-				325.00					325.00				6 028.6
22/01/2011	Namibia Wholesalers	Food for Quarterly planning meeting	04-011	-				621.65			621.65						5 406.9
28/01/2011	P v an Wyk	Advance: Manager travel town	ADV-02	-				200.00							200.00		5 206.9
29/01/2011	Namibia minibus	Hike to town: Manager	04-012	-				-					50.00		(50.00)		5 206.9
29/01/2011	P v an Wyk	S & T: 3 days Windhoek @100	04-013	-				-			100.00				(100.00)		5 206.9
29/01/2011	Various	Staff Salaries	04-014	-				1 500.00	1 500.00								3 706.9
30/01/2011	J Pieterse	Camping fees: 4 people/2 night @50	INV-002	400.00			400.00	-									4 106.9
		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	_	4 106.9
DATTY CA	SH SUMMARY RECONC			- 100100													
	ought forward	ILIATION:															
	al income rec																
	al expenditure																
Petty ca	sh book balance																
Petty ca	sh in box balance																

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

Date 01-01-2011 05-01-2011 8-01-2011	Who/Name	Description		(A)	1	OME MONEY IN									_	_	
01-01-2011 05-01-2011 F					1	2	3	(B)	1	2	3	4	5	6	7	8	(C)
05-01-2011 F	^o v an Wyk		Ref	Total	Bank	Repayment loans & advances	Other	Total	Salaries/ Benefits	Equipment	Travel & Meetings	Office Running Costs	Field Running Costs	Members Benefits	To Cash Box	Other	BALANCE C
05-01-2011 F	rvan Wyk	Bank Balance brought forward				davances						COSIS	20313				20 000.0
	,	Cash Withdrawal from bank Chq 121	03-121	_				5 000.00							5 000.00		15 000.0
	y an Wyk	Withdrawal from Bank	03-122	_				3 000.00							3 000.00		12 000.0
23-01-2011 T		telephone/fax Jan	03-123	_				450.00				450.00					11 550.0
	Namib Repairs	fix v ehcile	03-124	_				967.85					967.85				10 582.
			1														10 582.1
																	10 582.1
																	10 582.
																	10 582.
																	10 582.
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-																	10 582.
-																	10 582.1
																	10 582.1
-																	
		Balance Carried Forward		-	-	-	-	9 417.85	-		-	450.00	967.85	-	8 000.00	-	10 582.1
ANK BOC	K/ACCOUNT SUMA	MARY RECONCILIATION:															
rought t																	
LUS tota	al income rec																
	l expenditure																
	ok balance																
	Bank book vs		-														

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

						•	ANALY	SIS - INCOME:	MONEY IN	•			ANAL	YSIS - EXPEND	OITURE: MONE	Y OUT	BALANCE
				(A)	1	2	3	4	5	6	7	8	(B)	1	2	3	(C)
Date	Who/Name	Description	Ref	Total	Trophy Hunting	Shoot & Sell	Tourism 1: Big Elephant	Tourism 2: Night Owl	Camp site	Devils claw	Bank	Other	Total	Transfer to Bank	Bank charges paid	Other	BALANCE C
01-01-2011		Bank Balance brought forward															25 550.0
05-01-2011	Night Owl	Cheque deposit instal 1: Tourism 2	Inv-003	50 000.00				50 000.00					-				75 550.0
0-01-2011	To cheque account	Transfer to cheque account	Trs-1	-									10 000.00	10 000.00			65 550.0
8-01-2011	Dep: cash	Camp site fees INV-001 Jan	Dep-001	600.00					600.00				-				66 150.
																	66 150.0
																	66 150.
				-									-				66 150.
				-									-				66 150.
				-									-				66 150.
				-									-				66 150.
				-									-				66 150.0
				-									-				66 150.
				-									-				66 150.
				-									-				66 150.
				-									-				66 150.0
				-									-				
		Balance Carried Forward		50 600.00	-		-	50 000.00	600.00	-	-	-	10 000.00	10 000.00			66 150.0
	•	MARY RECONCILIATION:	_														
	forward																
	al income rec																
	ok balance																
	tement balance																
	Bank book vs																

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

BANK B	OOK INVEST	MENT ACCOUNT (No	o: 6369) FOR NAWA CONSE	RVANCY	FOR MON	TH: JANUARY	2011						
						ANALYSIS - INCO					DITURE: MONEY OU		BALANCE
					(A)	1 Bank Transfers	2 Bank interest	3	(B)	Bank transfers	2 Bank charges	3	(C) BALANCE C=
Date		Who/Name	Description	Ref	Total	IN	received	Other	Total	OUT	paid	Other	C + A - B
01-01-2011			Bank Balance brought forward										226 870.00
30-01-2011	JANUARY												226 870.00
	FEBRUARY												226 870.00
	MARCH												226 870.00
	APRIL												226 870.00
	MAY												226 870.00
	JUNE												226 870.00
	JULY												226 870.00
	AUGUST												226 870.00
	SEPTEMBER												226 870.00
	OCTOBER												226 870.00
	NOVEMBER												226 870.00
	DECEMBER												226 870.00
													226 870.00
													226 870.00
													226 870.00
			Balance Carried Forward										226 870.00
BANK BO	OK/ACCOUNT	SUMMARY RECONCILIA	ATION:										
Brough:	forward												
	tal income i												
	al expendit												
	ook balanc												
	tement bald												
balance		c vs bank statement		NOTES	S IF VARIAT	ION:							

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

BANK NAMIB

Box 21 Katima: Tel: 785747383

Account No: Inves	tment Account: 56678		Branch:	Katima
Period: 1st Jan	nuary to 31 January 2011			
Satement No:	10			
		Dr	Cr	Balance
01-01-2011 Balan	ice brought forward			25,550.00
05-01-2011 Depo	sit: Night Owl		50,000.00	75,550.00
10-01-2011 Trans	fer to Acc 01010	10,000.00		65,550.00
18-01-2011 Depo	sit: 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

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)

				AN	ALYSIS - INC	OME MONEY IN					ANALYSIS - EX	PENDITURE A	MONEY OUT				BALANCE
				(A)	1	2		(B)	1	2	3	4	5	6	7	8	(C)
Date	Who/Name	Description	Ref	Total	Bank	Repayment loans &	Other	Total	Salaries/ Benefits	Equipment	Travel & Meetings	Office Running	Field Running	Members Benefits	To Cash Box	Other	BALANCE C
01-01-2011		Bank Balance brought forward				advances					-	Costs	Costs				C + A - B 20 000.
	P v an Wyk	Cash Withdrawal from bank Chq 121	03-121					5 000.00							5 000.00		15 000.
	P v an Wyk	Withdrawal from Bank	03-121					3 000.00							3 000.00		12 000.
	•			-								450.00			3 000.00		
23-01-2011		telephone/fax Jan	03-123	-				450.00				450.00	0/7.05				11 550.
	Namib Repairs	fix v ehcile	03-124	-				967.85					967.85				10 582.
	Bank statement:28	Transfer from Mother Account	BS-28	10 000.00	10 000.00			-									20 582.
	Bank statement:28	Debit order: insurance	BS-28	-				800.00					800.00				19 782.
	Bank statement:28	Bank charges paid	BS-28	-				94.85				94.85					19 687.
30-01-2011	Bank statement:28	Bank interest receiv ed	BS-28	32.94	32.94			-									19 720.
				-				-									19 720.
				-				-									19 720.
				-				-									19 720.
				-				-									19 720.
				-				-									19 720.
				-				-									19 720.
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				-				-									19 720.
				_				_									19 720.
				_				_									19 720.
				_				_									
		Balance Carried Forward		10 032.94	10 032.94	-	-	10 312.70	-		-	544.85	1 767.85	-	8 000.00	-	19 720.
ANK BOO	OK/ACCOUNT SUMA	MARY RECONCILIATION:															
	forward	20 000.00															
	al income rec	10 032.94															
	al expenditure	10 312.70															
	ok balance	19 720.24															
ank stat	ement balance	20 170.24															

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

BANK B	OOK MOTHER AC	COUNT (No: 56678) FOR NAW	VA CON	ISERVAN	CY FOR A	MONTH: JA	NUARY 20)11									
					1 -	1 .		SIS - INCOME:			_	1		YSIS - EXPEND			BALANCE
Date	Who/N ame	Description	Ref	(A) Total	Trophy Hunting	Shoot & Sell	3 Tourism 1: Big Elephant	Tourism 2: Night Owl	Camp site	6 Devils claw	7 Bank	8 Other	(B) Total	Transfer to Bank	Bank charges paid	3 Other	(C) BALANCE C: C+A-B
01-01-2011		Bank Balance brought forward															25 550.00
05-01-2011	Night Owl	Cheque deposit instal 1: Tourism 2	Inv-003	50 000.00				50 000.00					-				75 550.00
10-01-2011	To cheque account	Transfer to cheque account	Trs-1	-									10 000.00	10 000.00			65 550.00
18-01-2011	Dep: cash	Camp site fees INV-001 Jan	Dep-001	600.00					600.00				-				66 150.00
30-01-2011	Bank statement: 10	Bank charges paid	BSM-10	-									61.35		61.35		66 088.65
30-01-2011	Bank statement: 10	Bank interest receiv ed	BSM-10	86.35							86.35		-				66 175.00
				-									-				66 175.00
				-									-				66 175.00
				-									-				66 175.00
				-									-				66 175.00
				-									-				66 175.00
				-									-				66 175.00
				-									-				66 175.00
				-									-				66 175.00
				-									-				66 175.00
				-									-				
		Balance Carried Forward		50 686.35	-	-	-	50 000.00	600.00	-	86.35	-	10 061.35	10 000.00	61.35	-	66 175.00
BANK BO	OK/ACCOUNT SUM	MARY RECONCILIATION:															
Brought	forward	25 550.00															
PLUS tot	al income rec	50 686.35															
LESS tot	al expenditure	10 061.35															
	ook balance	66 175.00															
Bank sta	tement balance	66 175.00															
	n Bank book vs tement balance	-	NOTES	S IF VARIA	ATION:												

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

									1	\. U	-		
BANK B	OOK INVES	TMENT ACCOUNT (N	o: 6369) FOR NAWA CONSERV	ANCY F	OR MONTH	I: JANUARY 2	2011						
						ANALYSIS - INCO	OME: MONEY IN			ANALYSIS - EXPEN	DITURE: MONEY OU	Т	BALANCE
					(A)	1	2	3	(B)	1	2	3	(C)
Date		Who/Name	Description	Ref	Total	Bank Transfers IN	Bank interest received	Other	Total	Bank transfers OUT	Bank charges paid	Other	BALANCE C = C + A - B
01-01-2011			Bank Balance brought forward										226 870.00
30-01-2011	JANU ARY	Bank statement: 21	Bank interest receiv ed	BS-21	1 670.23		1 670.23		-				228 540.23
	FEBRUARY				-				-				228 540.23
	MARCH				-				-				228 540.23
	APRIL				-				-				228 540.23
	MAY				-				-				228 540.23
	JUNE				-				-				228 540.23
	JULY				-				-				228 540.23
	AUGUST				-				-				228 540.23
	SEPTEMBER				-				-				228 540.23
	OCTOBER				-				-				228 540.23
	NOVEMBER				-				-				228 540.23
	DECEMBER				-				-				228 540.23
					-				-				228 540.23
					-				-				228 540.23
					-				-				228 540.23
					-				-				
			Balance Carried Forward		1 670.23	-	1 670.23	-	-	-	-	-	228 540.23
BANK BO	OK/ACCOUN	IT SUMMARY RECONCILI	ATION:										
	forward		226 870.00										
PLUS to	tal income	rec	1 670.23										
	al expend		-										
	ook balan		228 540.23										
	tement bal		228 540.23										
Variatio balance		ok vs bank statement	-	NOTES	IF VARIATIC	N:							

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: N	AWA CONSERVA	NCY
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):		
DATE:		
DATE		
ACTIONS TO BE TAKEN:		
CHECKED AND CONFIRMED BY (NAME):		<u>'</u>
SIGNATURE:		
DATE		

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

NAME OF CONSERVANCY: N	AWA CONSERVA	NCY
PETTY CASH RECONCILIATION:	··· <u>····</u>	
	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)	-	
The second of th		
CASH ON HAND (IN PETTY CASH BOX): Bank Notes	Amount/Quantity	Total
200.00	i i	
100.00		2 700.00
50.00		200.00
20.00		
10.00		
5.00		10.00
2.00		5.00
0.50		1.00
0.30		-
0.10		0.40
0.05	<u> </u>	
TOTAL CASH	IN PETTY CASH BOX	4 106.95
PREPARED BY (NAME):		
SIGNATURE:		
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 C	ASH BOOK FOR NA	WA CONSERVANCY FOR MOI	NTH: JA	NUARY 2	2011												
				ANA	ALYSIS - INC	OME: MONEY I	N				ANALYSIS - E	KPEN DITURE:	MONEY OUT	<u>. </u>			BALANCE
				(A)				(B)	1	2		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:
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	Adv ance 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	Conservancy 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 CA	ASH SUMMARY RECONC	CILIATION:															
Cash Br	ought forward	-															
PLUS to	tal income rec	8 450.00															
	al expenditure	4 343.05															
	ish book balance	4 106.95															
	ash in box balance petty cash book vs	4 106.95															
cash box	(must equal '0')	-															

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

Financial Report' form

				,		INCOM	IE:				,
			Α	В		C (CURRE	NT MONTH)		D	Е	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	BALANCE: Inc vs Budget
	,	Trophy Hunting	IIICONIL	mcome	Oneque	Wother	IIIVEST	letty	TOTAL	to date	Buuget
		Shoot and Sell									
	_	Tourism Venture 1									
		Tourism Venture 2 Conserv Camping Fees									
		Devils Claw									
		Bank Interest Received									
	08	Other Income									
L	09	Transfers									
G		TOTAL EXP INCOME	-	-	-	-	-	-	-	-	-
						EXPENDIT	URF:				
			Α	В			NT MONTH)		D	Е	F
		EXPENDITURE		PREVIOUS	Bank	Bank	Bank	Cash	CURRENT	_	BALANCE:
	LINE ITEM NO	LINE ITEM Description	ANNUAL BUDGET	Expend 2011	Book Cheque	Book Mother	Book Invest	Book - Petty	MONTH TOTAL	TOTAL year to date	Expend vs Budget
-		SALARIES/BENEFITS Manager						 			
		Game Guards									
		Sitting allowance									
-		EQUIPMENT Uniforms						-			
-		TRAVEL & MEETINGS									
		Staff Meetings									
		S&T									
_		AGMs									
		Conservancy Comm Plan & Feedback meet									
		OFFICE RUNNING COS	STS								
		Stationery & materials									
-		Telephone									
		Water & Electricity Office rent									
		Bank charges paid									
		FIELD RUNNING COST	s								
-		Fuel Vehicle Maintenance									
		Vehicle Insurance									
	6	MEMBERS BENEFITS									
		Sports									
		Cash Benefit HACCSIS									
		Garden proj: seed 10 vill									
	7	Invest/Reserve/Savings									
		Adv/loans outstanding						-			
Н	9	Transfers Bank/cash TOTALS									
_	VARIA	ATION INCOME VS EXPI	ENDITURE								
Ŀ		T IS THE BALANCE		EY:						HE MONEY B	EING HELD:
J K		nce B/F previous mor S: TOTAL 2011 Incor							Investment A		
L		JS: TOTAL 2011 Exp							Cheque Acc		
М									Cash Box		
	FINA	L TOTAL BALANCE	:						TOTAL BAI		
0 P										FINAL TOTA VARIATION	L
	REP	ORT PREPARED	BY:	<u>!</u>	<u>l</u>	<u>l</u>	<u>l</u>	<u>I</u>	<u>l</u>	* ANA ION	l
	DAT	E OF REPORT:									
	NOT	ES/COMMENTS:									
	REP	ORT APPROVED	BY:								
	DAT	E APPROVED:									

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

						INCOM	IE:				
			Α	В		C (CURRE	NT MONTH)		D	E	F
	REF	INCOME LINE ITEM Description Trophy Hunting	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
T		Shoot and Sell	10 000						-	-	10 000.0
	03	Tourism Venture 1	150 000						-	-	150 000.0
	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	5 000.0
_	06	Devils Claw	4 000						-	-	4 000.0
4		Bank Interest Received	1 200		32.94	86.35	1 670.23		1 789.52	1 789.52	(589.5
4		Other Income						50.00	50.00	50.00	(50.0
4	09	Transfers			10 000.00			8 000.00	18 000.00	18 000.00	(18 000.0
3		TOTAL EXP INCOME	321 200	-	10 032.94	50 686.35	1 670.23	8 450.00	70 839.52	70 839.52	250 360.4
_						EVDENDIT	TIDE.				
+				_		EXPENDIT					
4		EXPENDITURE	Α	B PREVIOUS	Bank	Bank	NT MONTH) Bank	Cook	D CURRENT	E	F BALANCE:
	LINE ITEM NO	LINE ITEM Description	ANNUAL BUDGET	Expend	Book Cheque	Book Mother	Book Invest	Cash Book - Petty	MONTH TOTAL	TOTAL year to date	
	1	SALARIES/BENEFITS									
7		Manager	6 000					500.00	500.00	500.00	5 500.0
	1.2	Game Guards	12 000					1 000.00	1 000.00	1 000.00	11 000.0
		Sitting allowance	1 200					100.00	100.00	100.00	1 100.0
4		EQUIPMENT									
4		Uniforms	6 000						-	-	6 000.0
+		TRAVEL & MEETINGS	4.000					202.22	222.22	200.00	4 440 0
+		Staff Meetings S & T	4 800					390.00	390.00	390.00	4 410.0
+		AGMs	7 200 6 000					400.00	400.00	400.00	6 800.0 6 000.0
+		Conservancy Comm	4 800					320.65	320.65	320.65	4 479.3
1		Planning & Feedback me						621.65	621.65	621.65	1 778.3
1		OFFICE RUNNING COS							52.1.55	3200	
	4.1	Stationery & materials	1 200					135.75	135.75	135.75	1 064.2
	4.2	Telephone	3 600		450.00			50.00	500.00	500.00	3 100.0
		Water & Electricity	2 400						-	-	2 400.0
4		Office rent	3 600						-	-	3 600.0
4		Bank charges paid	1 200		94.85	61.35			156.20	156.20	1 043.8
+		FIELD RUNNING COST						775.00	775.00	775.00	00.005.0
+		Fuel Vehicle Maintenance	24 000		967.85			775.00	775.00 967.85	775.00 967.85	23 225.0
+		Vehicle Insurance	12 000 9 600		800.00				800.00	800.00	11 032.1 8 800.0
+		MEMBERS BENEFITS	3 000		000.00				000.00	000.00	0 000.0
T		Sports	16 000						-	-	16 000.0
Ī		Cash Benefit	50 000				<u> </u>		-	-	50 000.0
		HACCSIS	40 000						-	-	40 000.0
	6.4	Garden project: seed 10	5 000						-	-	5 000.0
_		Invest/Reserve/Savings	102 200			-			-	-	102 200.0
4		Adv/loans outstanding				<u> </u>		50.00	50.00	50.00	(50.0
,	9	Transfers Bank/cash	204 000		8 000.00	10 000.00		404005	18 000.00	18 000.00	044 100 -
1	/ADIA	TOTALS	321 200	-	10 312.70	10 061.35	4.070.00	4 343.05	24 717.10	24 717.10	314 482.9
-	VARIA	ATION INCOME VS EXPE	NDITUKE	-	(279.76)	40 625.00	1 670.23	4 106.95	46 122.42	46 122.42	(64 122.4
+	WHA	T IS THE BALANCE	OF MON	FY.					WHERE IS T	HE MONEY B	FING HEI D.
_		nce B/F previous mon			20 000.00	25 550.00	226 870.00	_	Investment /		228 540.23
_		S: TOTAL 2011 Incor			10 032.94	50 686.35	1 670.23	8 450.00	Mother Acco		66 175.0
_		JS: TOTAL 2011 Exp			10 312.70	10 061.35	-	4 343.05	Cheque Acc		19 720.24
И									Cash Box		4 106.95
1	FINA	L TOTAL BALANCE	:	-	19 720.24	66 175.00	228 540.23	4 106.95	TOTAL BAI	ANCE	318 542.42
)										FINAL TOTA	318 542.42
)										VARIATION	-
	RFP	ORT PREPARED I	3Y:								
Ť			- ' '								
	D 4 T	E OF REPORT:									

REPORT APPROVED BY:

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

