



Accounting Procedures Manual

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version 2009-01

Dutch Caribbean Nature Alliance

DCNA

Kalli De Meyer
Kaya Grandi 20, Bonaire
tel: +599-717-5010
cell:+599-780-5010
www.DCNAnature.org



Nature parks of the Dutch Caribbean

Aruba

**Fundacion Parke
Nacional Arikok**
Ambrosio Curiel
Santa Cruz 82-A, Aruba
tel: +297-992-9376



Bonaire

STINAPA Bonaire
Elsmarie Beukenboom
Barcadera, Bonaire
tel: +599-717-8444
www.stinapa.org



Curaçao

CARMABI
Dr Dolfi Debrot
Piscadera Baai, Curaçao
tel: +599-9-462-4242
www.carmabi.org



Saba

**Saba Conservation
Foundation**
Jan den Dulk
Fort Bay, Saba
tel: +599-416-3295
www.sabapark.org



Statia

STENAPA
Nicole Esteban
Gallows Bay, Statia
tel: +599-318-2884
www.statiapark.org



St Maarten

**Nature Foundation
St Maarten**
Beverly Nisbeth
Wellsburg road 1-A apt. 25
Phillipsburg, St. Maarten
tel: +599-544-4267



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Introduction

General

The purpose of this manual is to describe the existing accounting procedures that have been established as the norm within the Dutch Caribbean Nature Alliance (DCNA) as well as to serve as a valuable reference guide for other similar organisations.

These policies and procedures have been designed to help safeguard DCNA's assets and to promote accuracy, efficiency and consistency in accounting operations throughout the organisation. It is hoped that a written manual will both contribute to these objectives as well as to assisting staff members to comply with the prescribed accounting operations of DCNA.

Once approved, this manual will be made available on the DCNA website (www.DCNAnature.org)

Board, Staff and Sub Contractors

The following are brief descriptions of the responsibilities of the various positions.

DCNA Executive Committee

The Executive Committee consists of the Chairperson, Vice Chair, Secretary and Treasurer. The Executive Committee is responsible for:

- Overseeing and managing the affairs of DCNA between meetings
- Taking urgent decisions
- Liaising with the Finance Committee
- Ensuring that decisions of the Board are implemented and that the affairs of DCNA are conducted in a proper and efficient manner at all times
- Managing the day to day affairs of DCNA in the absence of the Executive Director

DCNA Finance Committee

The Finance Committee consists of the Treasurer and those Board members selected for their financial expertise. The Finance Committee is responsible for:

- Overseeing the management of the day to day financial affairs of DCNA between Board meetings
- Overseeing the management of DCNA's financial assets (including assets of the Trust Fund) between Board meetings and communicating on a regular basis with the Financial Asset Manager (or management company)
- Reviewing and advising on all matters related to financial asset management including investment strategy, oversight and management of any third parties such as an Asset Management Company
- Ensuring that correct and appropriate financial records are kept and procedures followed
- Ensuring that end of year financial reports, budgets and financial audits are completed in a correct and timely manner
- Approving balance sheets and calculation of revenues
- Acquiring and disposing of real property
- Overseeing grant giving activities of DCNA ensuring that eligibility criteria are met and that rules and responsibilities of grantees are adhered to

Executive Director (ED)

The ED is a full time staff member selected by the Board of DCNA and is responsible for:

- supervising staff, consultants and sub contractors
- overseeing all accounting and financial reporting, financial services, cash management, and assisting in the management of DCNA's endowment Trust Fund
- taking decisions regarding staff hiring, processing benefits, maintaining personnel records and insurance.
- approving purchase orders, cheque request, bank payment instructions, other payments and similar
- producing technical and financial reporting for grants and other income
- signing payments, staff salaries and benefits(except their own), transfers, purchase orders and similar up to Naf 10,000
- The Executive Director is at liberty to pass responsibility for elements of the internal oversight of financial administration to other staff members but this may NOT be the Administrator.

Administrator

As "Administrator" DCNA's ED hires an Office Administrator who has responsibility for:

- maintaining an overview of income and expenditure for each bank account and DCNA's credit card
- preparing wire transfers, banking checks received, making bank deposits and payments
- processing all authorized purchase orders, invoices and cheque requests, payments to third parties and bank transfers
- ensuring that the month end book keeping is passed to the Accounting Agency charged with providing financial services properly processed, coded, on time and in good order.
- processing payroll as well as payments to consultants and contracting agencies
- providing secretarial services for the office

Accounting Agency

As "Accounting Agency" DCNA's ED subcontracts financial administration to an independent third party professional accounting firm located in the Dutch Caribbean. The Accounting Agency is hired for a defined period of time under contract.

The Accounting Agency has responsibility for:

- inputting and maintaining the general ledger system (including maintaining bank balances, overview of income and expenditure, monthly reports, journal entries and reconciliations)
- maintaining overviews of grant spending and payments for example to consultants
- ensuring that the Auditing Agency charged with providing annual audits has all of the information they require and facilitating the auditing process
- processing the month end book keeping
- providing payroll services

To date the following Accounting Agencies have been hired by DCNA:

Financial year	Accounting Agency	Contact person
2005	Complete Office Support	Danny Bol
2006	Caribbean Accounting Services	Sahira Antonia
2007	Winfield Financial Services	Curtis Eduarda

Auditing Agency

An Auditing Agency is selected by the Board of DCNA under advice from the Finance Committee and hired for a period of time under contract.

Financial year	Auditing Agency	Contact person
2005	Sanders and Bruijnse	
2006 - 2008	Ernst and Young	Erik Statia van Eps

Audits are conducted for the DCNA Secretariat, DCNA Trust Fund and such of the park management organisations represented on the Board of DCNA who request this.

For the financial year 2008 the following auditors have been engaged:

Organisation	Audit company	Under contract to:
DCNA Secretariat	Ernst and Young	DCNA
DCNA Trust Fund	Ernst and Young	DCNA
Fundashon Parke Nacional Arikok	Deloitte and Touche	FPNA
STINAPA Bonaire	Deloitte and Touche	STINAPA Bonaire
CARMABI	Ernst and Young	DCNA
Saba Conservation Foundation	Ernst and Young	DCNA
STENAPA St Eustatius	Ernst and Young	DCNA
Nature Foundation	Ernst and Young	DCNA

Office procedures

Detailed information on Secretariat procedures for financial and other administration can be found in DCNA's Office Handbook. This is an internal working handbook, which all staff members have access to, keep and maintain.

General ledger accounting

Chart of Accounts

All of the DCNA's accounts are drawn up in a chart of accounts, which has been agreed and approved by the Accounting Agency as meeting generally accepted accounting practices and standards. Accounts are held on an accrual basis.

When entries are booked into the chart of accounts note must be made of the following:

- bank account
- method of payment (cheque, transfer, credit card)
- expense element (by code)

Before the book keeping is passed to the Accounting Agency (on or before 10th of the month) this information is entered onto each payment/receipt by the Administrator and checked by the ED. This ensures that all payments/receipts are made to the correct account and budget line.

1. Unrestricted Funds. The unrestricted fund is used to record budgeted revenues and expenditures from non earmarked funds.
2. Restricted Funds. Restricted fund accounts are utilized when grants or funds are received designated for a specific operating purpose. Any fund balance remaining at 31st December is carried over to the next fiscal year. Otherwise, these accounts function exactly as the unrestricted accounts.

New Accounts

New accounts will be created when necessary in consultation with the Accounting Agency.

Maintenance and Distribution Financial Reports

The Balance Sheet and the Profit and Loss (P+L) vs Budget are the two informational reports distributed monthly. Copies of all reports are sent to the Finance Committee.

The General Ledger is available for inspection by the Finance Committee at all times and provides the current month's activity in detail.

The Balance Sheet shows DCNA's financial position giving an overview of assets (current and fixed), liabilities and equity.

The Profit and Loss vs Budget provides an overview of income and expenditure by budget category with a comparison to the Board approved budget for the current year showing over and under budget income/expenditure.

In order to distribute these monthly reports on a timely basis, the book keeping (bank statements, coded receipts/invoices) are collated at the end of each month and passed to the Accounting Agency by the 10th of the month. The process of gathering and inputting information, checking, and balancing these reports requires the rest of the month.

The Accounting Agency produces a General Ledger report for the Secretariat as well as a Balance Sheet and both detailed and summarized Profit and Loss vs Budget reports at the end of each month. These are then made available to the Finance Committee and Chairperson.

Accounting Corrections

Occasionally, errors will need to be corrected when reviewing the monthly report. Requests for

- correction of errors
- make a transfer between accounts
- reassign activity

must be put in writing, approved the by the ED and passed to the Accounting Agency as soon as possible but not later than the end of the month. This should include the reason for the adjustment, the original account that was charged, the account that should be charged, the date, amount and the reference code.

Questions and Information

Questions and general information requests should be directed in the first instance to the Administrator.

Revenues and cash receipts

Sources of Revenues

DCNA's revenues are derived from various sources including grants, private gifts, donations, corporate sponsorship, investment income and occasional miscellaneous income. Some grants may be administered by a third party such as funding from the Dutch Ministry of the Interior, which come to DCNA via IUCN NL.

Cash Receipts

- Grants. All grants (including private gifts, donations and corporate sponsorship) received by DCNA in Antillean guildens (ANG) are placed on DCNA's interest bearing savings account with MCB on Bonaire, those in Euro (EUR) are placed on DCNA's current account with Rabobank in the Netherlands. All are acknowledged in writing by the ED and a copy of the bank statement showing the deposit is sent to the grantor on request.
- Other Cash Receipts. All cash and checks including any reimbursements and gifts of tangible property must be acknowledged and processed by the Administrator who completes a receipts form. This form should indicate the description of the transaction and the account to be credited, the name of the donor or donating agency and must be signed. One copy must be given to the donor and the other is given to the ED. No cash may be kept in the DCNA office.

All miscellaneous cash receipts are considered general revenues of DCNA and should be recorded as unrestricted income.

Cash management

Petty Cash

Petty cash funds may NOT be held in the DCNA office.

Any small cash payments are covered by the ED (or other staff member) An itemized account is made by the Administrator of all such expenditure using the cash reimbursement form and the funds are then approved by the ED and reimbursed by cheque at the end of the month. Receipts or statements must be submitted to the Administrator that substantiat the use of the cash.

Investment of Cash and Wire Transfers

All monies received by DCNA are deposited onto DCNA's designated savings account within one working day of receipt. All wire transfers less than Naf 10,000.00 require the approval of the ED. Above Naf 10,000.00 transfers must be endorsed by a Board member, preferably the Treasurer . A wire transfer refers to an electronic transfer of funds from one account to another involving two or more banking institutions.

Purchasing and accounts payable

Purchase of goods and Services

General

All purchases and expenditure of DCNA funds must meet the ordinary business standard of reasonable and necessary, with prudent consideration of DCNA's limited financial resources. Purchases of goods and services on behalf of DCNA may only be authorized by the ED (or in the absence of the ED by the Executive Committee) and may not exceed the approved budgeted amounts or, in the case of restricted accounts, should not exceed the restricted fund balance. Purchases over Naf 10,000.00 require the approval and signature of the ED and one other Board member, preferably the Treasurer. These levels of authorization apply to all contracts. The Administrator does not have signing authority.

Every reasonable effort should be made to obtain the best possible quality, service and price. For larger non-routine purchases and contracts, competitive proposals should always be solicited and evaluated. Even for routine purchases, vendor prices should be checked periodically with those of reliable competitors.

Competitive Bidding

Competitive bidding is generally required for purchases, leases and contracts over Naf 10,000.00. To the extent practicable, a written statement detailing the goods or services required should be provided to vendors and at least three (3) written bids should be obtained and evaluated. Awards should be made to the vendor whose bid or offer is most advantageous to DCNA, considering price, quality, service and conformance to specifications.

Formal competitive bidding may not be appropriate in certain exceptional cases; for example, where the item is a highly specialized piece of equipment (or service) that is only available from one source, or due to legitimate extenuating or emergency circumstances. Authorization for exceptions to omit formal competitive bidding for items over Naf 10,000.00 should be made by Chairperson of DCNA.

Purchase Orders

A purchase order is not required for purchases under Naf 1,000.00 unless required by the vendor. The completed form requires the signature of the Executive Director. Purchase orders over Naf 10,000.00 should be approved by the ED and by a DCNA Board member, preferably the Treasurer before they are mailed or faxed to the vendor. The purchase order is a legal document and, when accepted by the vendor, constitutes a contract between DCNA and the vendor. It must therefore contain all pertinent details of the agreement such as terms and conditions of sale and delivery.

Credit Card

DCNA has a VISA credit card, which may be used for purchasing goods and services. The credit card limit is \$ 5,000.00 and the card clears monthly on the 24th – 26th of the month. The credit card is ordinarily used to cover travel costs such as ticket purchase, accommodation, transportation and similar as well as costs incurred whilst travelling. Approved monthly credit card statements must be submitted to the Accounting Agency by the 10th of the month or as soon as they come in and must have all appropriate supporting documentation

Accounts Payable

Cheques

Cheques are used to process disbursements such as payment for utilities, personal reimbursement, subscriptions, professional fees, petty cash reimbursement and those purchases where a purchase order is not used. All check requests are processed by the Administrator and must be accompanied by original supporting documentation. Cheques are signed by the ED. Check requests submitted that do not have the proper supporting documentation will be rejected.

In rare instances it may be necessary to have a cash advance to fund a specific activity. Any advances must be approved in writing by the ED. A full accounting of the use of the funds and appropriate supporting documentation must be submitted to the ED no later than one week after the date of the advance. Unused funds must be deposited onto a designated DCNA bank account within one working day of the completion of the activity.

Invoices

All invoices are processed by the Administrator and approved by the ED. This is necessary to ensure that the goods or services purchased have been received or delivered in good order.

Sales Taxes/O.B.

Sales tax or 'OB' (*omzetbelasting*) is payable on all goods and services on Bonaire. Organisations operating with Dutch Government funding as well as local foundations are theoretically exempt from paying OB for goods and services they receive (Article 7, Section 9 of the Landsverordening Omzetbelasting 1999). In order not to pay OB a letter of exemption has to be issued by the local tax office.

To get a letter of exemption (*vrijstelling*) a request has to be made in writing to the local tax office accompanied by an invoice or pro forma invoice from the supplier. Such requests are prepared and submitted by the Accounting Agency on behalf of DCNA and must include supporting documentation in the form of bills or purchase orders.

Human resources and payroll

General

DCNA employs Secretariat staff (employees) who work from DCNA's headquarters on Bonaire. DCNA holds personnel files on all employees.

DCNA's Board approved 'Human Resource Policy Manual' deals with all issues related to personnel management and includes detailed procedures and systems for staff hire, management and remuneration.

DCNA also subcontracts work, typically project work, to subcontractors.

Processing of Payroll

Payroll is calculated by the Accounting Agency. All employees are paid monthly two working days before the end of the month.

Outside Contractors

Subcontractors are normally paid monthly in arrears. Payment is made within two weeks of the end of every month. In order to be paid, subcontractors must submit a completed activity log for the period of their claim (typically a month) in an approved format together with a specified invoice, which includes an overview of time work by project. No tax deductions or other withholding is made for consultants.

Other outside contractors are individuals or firms (such as auditors, lawyers, consultants, service contractors, and construction contractors) who follow an independent trade, business or profession in which they offer their services to the public. They are not considered employees and are paid on production of an invoice or as agreed at the time of contracting.

Salary Advances

Salary advances are made only in emergency situations and require the approval of the ED and Chairperson.

Resignations and Terminations

When an employee resigns or otherwise leaves DCNA, it is imperative that the Accounting Agency and SVB are notified immediately. It is the ED's responsibility to ensure that all DCNA property (e.g. keys, uniforms, equipment, I.D. card etc) are collected from the employee.

Fixed assets

Definition

The term fixed assets refers to the DCNA's tangible properties that have useful lives that benefit DCNA over a period of years. These properties include land and land improvements, buildings and building improvements, all types of equipment, furniture, vehicles and books. Fixed assets are distinguished from other tangible items such as office supplies and consumable supplies (e.g. paper, light bulbs and laboratory supplies) that are used within a relatively short period of time.

Authorization for Purchase

Purchases of fixed assets should be made in accordance with the purchasing procedures described above. The Chairperson of DCNA must approve all purchases of fixed assets that exceed budgeted amounts excluding those charged to special grants.

Capitalization Policy

It is the policy of DCNA to capitalize (i.e., record as an asset) fixed assets with a cost of Naf 500.00 or more with a useful life benefiting DCNA of two years or more. Purchase of fixed assets should be reported to the Accounting Agency indicating the purchase price, date of purchase and expected life. Most electronic equipment and furniture is expected to last for five years, whilst laptop computers and other portable electronic equipment has an expected life of two years.

Insurance Records and Reporting of Thefts and Damage

DCNA's office contents and fixed assets are not insured. All thefts, damage or destruction of DCNA assets should be reported promptly to the police and a police report obtained. In the case of damage or theft of fixed assets the details must be given to the Accounting Agency as soon as possible together with a copy of the police report.

Disposal or Trade-In of Fixed Assets

No DCNA assets of value should be sold, traded-in or otherwise disposed of without the prior approval of the ED and if the good are worth over Naf 10,000.00 the Chairperson of the Board. The nature of the transaction must be adequately recorded with justification and any funds received deposited on the appropriate DCNA account within one working day of receipt. Once the asset has depreciated to zero and or it is considered worthless, (e.g. surplus or obsolete) the ED may determine how best to proceed with the disposal of the item.

Grants and contracts

Administration

The ED is generally responsible for administration of the fiscal aspects of grants and contracts such as grant accounting, development and review of budget proposals. All other aspects of grant and contract administration are coordinated through the Board.

For each grant, the person responsible for insuring compliance with the guidelines of the granting agency or foundation is specified in advance. Some grants allow wide latitude in making budgetary changes during the grant period, while others require advance approval by the agency or foundation. It is essential that these guidelines be followed accurately. In case of questions about whether a proposed change requires approval by the granting agency or foundation, the ED will decide, if necessary in consultation with the Board.

Review and Approval of Grants

The ED prepares and reviews all proposals to private foundations, corporations and government agencies. Proposals may also reviewed by the Board or a Board Committee as necessary. The actual signature required for submission of the proposal will depend on the type of grant.

Reimbursement

Occasionally when a grant is awarded, DCNA does not receive the actual cash in advance but is reimbursed for expenditures either quarterly or on completion of the project. To receive reimbursement DCNA will usually need to submit technical and financial reports including detailed overview of expenditure with or without copies of original invoices and receipts.

Periodic Reporting

As a recipient of Dutch Government funding, DCNA and the Park Management Organisations are subjected to periodic reporting requirements and external auditing. It is critical that all reporting deadlines are met in full and by the required deadline.

Technical and Financial Reports

DCNA is responsible for preparing reports for the DCNA Secretariat and collating reports from the Trust Fund and Park Management Organisations to all donors, corporations and foundations. The technical reports and the financial data included in these reports must be presented using approved templates. The Accounting Agency is responsible for preparing the expenditure reports and financial statements for reporting to funders, donors etc. The ED is responsible for preparing any program reports, end project reports or updates required by funders, donors or contractually.

Budgeting

The Budget Cycle

Planning for the annual operating budget of one fiscal year begins at the mid year of the prior year taking into account employee compensation, operating expenses, utilities, insurance and all other expenditures.

By 1st September a draft budget and action plan for the coming year must have been prepared by the ED for review by the DCNA Board and the Finance Committee.

The final budget for the following fiscal year is normally approved by the Board at its November meeting.

Budget preparation

1. Operating Expenditures. The DCNA Secretariat and each Park Management organization needs to submit an annual budget and action plan for the coming year by the 1st October which includes salaries, operating expenditures and projects for the following fiscal year. Budgets and action plans must be submitted in the approved format.

Budget Control

The Accounting Agency provides monthly reports, which describe spending in individual line items within each budget (Profit and Loss vs Budget) for the Finance Committee to review. DCNA is expected to limit its spending to those amounts agreed to during the budgeting process. The ED is authorized to shift funds between budget lines within the same budget section. A proposal to spend amounts that exceed the budget must receive prior approval from the Chairperson of the Board.

Year end close and audit

Fiscal Year Closing Procedures

DCNA's fiscal year ends on the 31st December.

1. Invoices and Check Requests. All invoices and check requests pertaining to the current fiscal year should be submitted as soon as possible. Late items will be recorded as an accrual meaning that the item has been charged in the current fiscal year and recorded as a liability at 31st December since the item was received and actual payment of the invoice will not be possible until after 31st December.
2. Gifts and Grants. All gifts and grants postmarked by 31st December and received during the first week in January will be recorded in the current fiscal year. All subsequent gifts will be recorded in the next fiscal year.
3. Physical Inventories. An annual physical inventory must be taken at or near 31st December. A copy of the final priced out physical inventories should be submitted to the Accounting Agency no later than 10th January.

External Audit

The annual audit of DCNA's books and records must take place before 31st March. The auditors time is spent in part in the DCNA office, however the scope of the audit (as described in the contract) requires the auditors to visit each island and audit each Park Management organisations. Park Management organizations are required to provide the auditors with any information or documentation on request. All information is to be held by the auditors in the strictest confidence.

Audit Preparation

DCNA's audit preparation begins with review of the Management Letter, which is submitted by DCNA's contracted auditors in August – September of the previous year. An action plan is drawn up to address all items and implemented as soon as practicable.

The following guidelines should be followed when preparing for the annual external audit:

Step	Description	Responsibility	Timeframe
0	Review of management letter from auditors	ED	Aug
0	Develop action plan to address issues raised in management letter and implement	ED	Sep
0	Update fixed inventory	Admin	Jan
1	Complete book keeping entries for previous year	Admin	Jan
2	Complete input of financial data in financial administration and produce draft end of year reports (General Ledger, Balance Sheet, Profit and Loss, Profit and Loss vs Budget)	Accounting Agency	Jan
3	Review financial reports and signal problems, changes	ED	Jan
4	Make any necessary adjustments to previous year's financials	Accounting Agency	Jan
5	Finalize financial administration	Accounting Agency	Jan
6	Request audit check list and bank confirmation letter template	Auditors	Jan
7	Request bank confirmation letter from banks	ED	Jan
8	Produce first draft Financial Statement	Accounting Agency	Feb
9	Review management letter action plan and audit list action plan and draft Financial Statement	ED	Feb
10	Collate documentation and copy to Accounting Agency including: Contracts, agreements, MoUs Funding and funding contracts Project documentation Depreciation Board meeting minutes Liabilities, assets, claims Personnel documentation Manuals Organisational chart Budgets Payroll		
11	Send above documentation to auditors	Accounting Agency	Feb
12	Send financial administration to auditors including: Balance sheet Deferred income Deposits Fixed income register Interest to be received Prepaid expenses Profit and Loss Investment portfolio Reconciliations Working trial balance	Accounting Agency	Feb
13	Confirm date for audit	ED	Feb

Travel and other items

Travel Policies, Advances and Reimbursement

General

All necessary and reasonable expenses for authorized DCNA travel will be paid or reimbursed in accordance with the following guidelines. Exceptions will be necessary from time to time, and should be cleared, in advance if possible, with the ED. Unreasonable costs (e.g., very expensive restaurants or exclusive hotels) and travel expenses incurred by a companion cannot be paid by DCNA and are not reimbursable. Upon completion of a trip, all receipts must be submitted to the Administrator who compiles a travel reimbursement form, which is authorized by the ED. Travel expenses paid by the DCNA credit card must be documented via the monthly credit card statement along with the required supporting documentation. Travel expenses must be approved by the ED. When employees travel together, the most senior person should pay for shared meals, taxis etc.

Transportation

Airplane and Train. All efforts should be made to obtain the lowest, coach fare (or other intermediate class) available. This usually requires 14 to 30 days notice and often, a non-refundable ticket.

Exceptional circumstances may necessitate the purchase of tickets other than the lowest, coach options such as:

- Urgent last minute business travel
- Where the business trip involves international travel for less than five days
- Health related issues

A proper explanation must be made in advance and requests for higher class fares must be approved by the ED and/or Chairperson.

Wherever possible tickets will be purchased by DCNA in advance. Otherwise, ticket receipts, including boarding cards, should be attached to the request for reimbursement. It may be appropriate to travel and stay over a Saturday night if it reduces the overall cost of the trip. In which case time back in lieu will be issued and any additional costs covered.

Airport taxes are always reimbursable for employees on production of a receipt.

Rental vehicles. Rental vehicles may be used when such travel is more advantageous to DCNA than the use of taxis or other means of transportation. Normally, advance reservations for compact automobiles should be requested. Optional collision damage waivers should normally be accepted.

Taxi. Fares including reasonable tips are allowable where no other reasonable public transportation is convenient.

Meals, Lodging and Other Expenses

Lodging. Reasonable hotel/motel expenses will wherever possible be booked and paid in advance. Otherwise accommodation can be reimbursed when supported by receipts. (While no maximum is established since it is recognized that reasonable expense differs according to size of town and area of the country, "deluxe" and other expensive hotels will not be considered 'reasonable'.) Preferential use should be made of on line booking systems such as hotwire.com to obtain the best possible value for money.

Other Miscellaneous Expenses. Reimbursement is provided for such items as registration fees at conferences and conventions. All such expenses must be supported by receipts. Clothing, personal entertainment (e.g. movies, concerts and athletic events) and other similar personal expenses are not eligible for reimbursement.

Per Diem

Reasonable and customary expenses for meals, beverages and tips, transportation, business calls and internet access and out of pocket expenses will normally be covered by a per diem allowance. The per diem allowance rates are:

- Naf 80.00 per day within the Antilles
- Euro 105.00 per day in Europe
- US\$ 125.00 per day in the USA

Where a per diem allowance proves insufficient to meet normal and reasonable costs outlined above adequate documentation in the form of receipts should be submitted to the ED who can authorize a discretionary reimbursement.

Travel Arrangements

Travel arrangements for Board member and staff travel are generally made by the Administrator via on line booking agencies, airlines or via a local travel agent.

Board members must have signed a Travel Contract in order for the Secretariat to issue flight tickets or similar and the recipient must be reminded that, after issue, they are responsible for reimbursing the cost of the ticket if it is not used as well as change fees etc.

Entertainment Expenses

Reasonable and necessary expenses to entertain official DCNA visitors (such as consultants, scientists, conservationists, visiting dignitaries or similar) funders, donors or similar must be approved by the ED. Gratuities must not exceed 15-20%. Costs of alcoholic beverages should also be kept to reasonable levels. Entertainment expenses for employees are generally not allowed, except for the occasional event such as a organized staff outings, retirement party or similar.

Credit Cards

The use of the DCNA VISA credit card is limited to the ED whose job entails extensive travel. DCNA credit card is not to be used for any personal expenses. Monthly statements for credit card use must be submitted to the Administrator together with supporting documentation. Lost or stolen credit cards should be reported immediately to the issuing bank.

Conflict of Interest for Employees

Employees have a duty to carry out their responsibilities in good faith with due regard for the best interests of DCNA. A conflict of interest or possible conflict of interest may arise between an employee's personal and/or business interests and his/her responsibilities to DCNA. A conflict may exist if it adversely influences the employee's judgment with respect to his or her job responsibilities, or leads to some financial gain or potential financial gain to the employee or a member of his/her family.

Employees are encouraged to avoid any conflict between their interests and the interests of the DCNA. However, when a conflict or possible conflict of interest exists, the employee shall promptly make full disclosure to ED and or the Chairperson of the Board.

With any conflict of interest, the employee shall not initiate any related contract or transaction to which DCNA is a party, and shall otherwise refrain from acting, until written approval is received from the appropriate person.

Gifts

In principle employees may not accept gifts or any payments from vendors or potential vendors to DCNA.

Gifts from funders, donors etc are to be welcomed as are occasional nominal gifts from others, such as partner organisations. All such gifts must be declared.

Where gifts could be of use to DCNA, such as transportation, furniture, equipment, appliances, books, stationery items or office items they must be donated to the organization. Christmas gifts from local businesses gifts of a personal nature or which cannot be of use to DCNA such as clothing items (shirts, polos, caps) must be declared and the ED will decide who should be allowed to keep them.

Use of DCNA property

Unauthorized use of DCNA resources or property is not allowed.

Phones, internet and printers in the DCNA office are for business use only.

Employees may use and occasionally borrow DCNA property only with the advanced approval of the ED. Any items of equipment, which are borrowed by employees must be properly signed out.



Dutch Caribbean Nature Alliance

Dutch Caribbean Nature Alliance | Kaya Grandi #20 | Kralendijk, Bonaire | Dutch Caribbean

+599 717 5010 | dcna@telbonet.an | www.dcnanature.org