



## **PROJECT SUSTAINABLE MANAGEMENT OF ORNAMENTAL FISH SPECIES IN MAMIRAUÁ, BRAZIL**

### **Workshop: Accounting and documentation for the Associations of Ornamental Fishers**

**TARGETED PUBLIC:** Individuals from the communities of the Mamirauá and Amanã Reserves interested in ornamental fish collection and commercialisation.

**LOCATION:** to be determined

**DATE:** December of 2007

**START TIME:** 8:00

**HOURS:** X hours

#### **1. INTRODUCTION**

#### **2. OBJECTIVES**

##### **a. General**

- Provide the necessary training of fishers that enables them to maintain accounts and document production activities regarding the management of ornamental fish.

##### **b. Specific**

- Explain the concept of accounting;
- Train fishers on how to maintain adequate production and accounting records;
- Explain the function and responsibilities of the governmental agencies for which documentation is necessary;

#### **3. METHODOLOGY**

- Two workshops of 1 day each will be provided, one in each of the Mamirauá and Amanã Sustainable Development Reserves.
- Various didactic devices will be employed and are detailed in the Program below (Section 4).

#### 4. Program

Time	Activity	Methodology	Materials	Responsible
<b>Day 1</b>				
8:00-8:20	Opening	Intro by community president Define objectives of workshop	Flip chart Pamphlet: accounting principles and production records	Community president Marluce
8:20-9:20	Define the concept of accounting: income, expenditure and profit	Word games (?) Dynamic of the letter (?)	Pamphlet: accounting principles and production records (Appendix A)	Project team
9:20-10:20	Explain the purpose of receipts and bills of sale	Dynamic of the balloon (?) Using posters, instruct on how to fill out receipts and bills of sale	Pamphlet: accounting principles and production records; posters	Project team
10:20-10:40	Coffee break		Coffee and snacks	
10:40-12:00	Explain the role of cash flow (control)	Using posters, explain the notions of input, output and balance via the purchase and sale of goods; teach the use of spreadsheets, maintaining accounts Memory dynamic (?)	Pamphlet: accounting principles and production records; posters	Project team
12:00-2:00	Lunch			
2:00-3:00	Game	The game of Life (?)	Posters	Project team
3:00-4:00	Practical exercise	Explain and demonstrate the by means of an example, the control of production on a monthly and annual basis	Posters; Index cards	Project team
4:00-5:00	Review outcome of workshop	Using a flipchart, summarize the issues addressed during the workshop.	Flipchart	Marluce

## 5. Budget

Item	Quantity	Value	Total
<b>Classroom materials</b>			
Flip Chart	1	20.00	20.00
Training Manuals	50units	5.00	250.00
Posters	20	5.00	100.00
Index cards	500units	0.05	25.00
Pencils	50units	0.20	10.00
<b>Travel expenses</b>			
Boat operator for team	5 days	28.09	140.45
Boat operator for team	5 days	28.09	140.45
Gasoline with lubricant	450 litres	3.25	1462.50
Food	50 persons x 2 days	6.00	600.00
Cook	5 days	22.47	112.35
Total			2860.75

**APPENDIX A**  
**PAMPHLET: ACCOUNTING AND DOCUMENTATION FOR THE ASSOCIATIONS OF**  
**ORNAMENTAL FISHERS**

**O QUE É A CONTABILIDADE**

- A contabilidade é uma ferramenta, como um terçado para desmatar e fazer a roça.
- A contabilidade ajuda uma empresa ou uma associação a fazer sempre prestação de contas do dinheiro que a associação tem.
- Essa contabilidade pode ser feita num caderno, anotando sempre as entradas e saídas de dinheiro ou em uma tabela.

**O QUE É PRESTAR CONTAS?**

- “É um trabalho danado por demais”, pois precisa saber certinho quanto se gasta e em que se gasta.
- O velho e bom caderno ainda é uma boa ferramenta para controle e é sempre necessário registrar tudo, para depois informar aos sócios a entrada e saída de dinheiro.
- **Prestar contas é o casamento das contas a pagar e a receber e que devem estar em constate lua-de-mel.**
- Prestar conta dentro do prazo, legalmente constituído deverá ser sempre prioridade da diretoria.

**COMO PRESTAR CONTAS?**

- Nas reuniões da Associação.
- Informar aos sócios o valor em dinheiro que existe na poupança – Banco do Brasil.
- Informar aos sócios as entradas e, saídas e o saldo que a associação tem.
- Cobrar as mensalidades atrasadas.
- Muito mais do que falar é bom mostrar, ou seja, se possível colocar estas informações em forma de cartaz. As vezes só falando, o povo esquece e falando e mostrando é mais fácil eles entenderem.

**QUAIS OS BENEFÍCIOS PARA A ASSOCIAÇÃO?**

- O direito de pertencer a um grupo juridicamente organizado.
- O reconhecimento por outras entidades do mesmo porte e do governo.

**EM QUE A ASSOCIAÇÃO COLABORA COM O GOVERNO?**

- Contribui no pagamento das aposentadorias dos idosos.
- Ajuda a manter o programa social do governo, bolsa escola, auxílio alimentação, auxílio gás.
- Contribui em todas as implementações do governo voltado ao bem social.

- A Nota Fiscal é um documento fiscal que comprova a compra de um determinado produto ou serviço e que tem por fim o recolhimento dos impostos referentes à circulação de bens e serviços

### **NORMAS PARA PREENCHIMENTO DE NOTA FISCAL**

1. O requerimento deve ter todos os campos corretamente preenchidos.
2. Não pode rasurar o Requerimento de Nota Fiscal, pois o atendente irá emitir seu documento fiscal a partir do requerimento.
3. O requerimento pode ser datilografado, digitado ou escrito manualmente. Em qualquer dificuldade do associado, pode-se pedir a ajuda do atendente para seu preenchimento. Lembramos que através da assinatura do associado, este estará aceitando toda a descrição do requerimento e toda a responsabilidade da emissão do documento fiscal.
4. A unidade, quantidade, valores unitários e o total também devem ser descritos corretamente, sem rasuras.

### **O QUE DEVO FAZER SE PREENCHER UMA NOTA FISCAL DE FORMA INCORRETA?**

- Todas as vias devem continuar no talonário.
- Grampear as 3 vias.
  - 1ª Via: Deve dar para o comprador do serviço.
  - 2ª Via: Só pode destacar quando for recolher o ISS.
  - 3ª Via: Controle da Associação.

### **O QUE É ISS?**

- Imposto Sobre Serviço de Qualquer Natureza. É um imposto municipal e é cobrado 3% sobre o valor de cada Nota Fiscal.

### **POR QUE A ASSOCIAÇÃO TEM QUE PAGAR ISS?**

- Para a melhoria e qualidade dos serviços no Município.
  - Através do pagamento dos tributos, inclusive do ISS, a prefeitura paga os funcionários públicos, mantém escolas, delegacias, hospitais, etc.
  - OBS: A Associação pode pedir a isenção do ISS por ser uma prestadora de serviços sem fins lucrativos.

## **WHAT IS ACCOUNTING:**

- Accounting is a tool, just as a machete to cut one's way through the forest and to make a garden.
- accounting helps to a company or an association to always make rendering of accounts of the money that the association has. This accounting always can be made in a notebook, writing down the entrances and exits of money or in a table.

## **WHY MAINTAIN ACCOUNTS?**

- "It is a lot of work for most people", because it needs to be known with certainty how much is spent and on what.
- The good ole notebook is still a good tool for control and is always necessary for registering everything, so that later the association members can be informed of the entrance and exit of money.
- To keep accounts is like the marriage of the accounts payable and receivable and that are on a continuous honeymoon.
- To keep accounts legally up-to-date should always be a priority of the Association.

## **HOW TO MAINTAIN ACCOUNTS?**

- In the meetings of the ASSOCIATION.
- Inform the members the amount of money that exists in the savings account - Bank of Brasil.
- Inform the members of the credits, debits and the balance that the association has.
- Charging monthly fees for delinquent accounts.
- Actions speak louder than words; so, if possible place the information in poster form. At times when things are left only spoken, people forget, so speaking and demonstrating is easier to understand.

## **WHAT ARE THE BENEFITS FOR THE ASSOCIATION?**

- The right to belong to a legally organized group.
- The recognition by other legal entities of the same size, as well as the government.

## **HOW DOES THE ASSOCIATION COLLABORATE WITH THE GOVERNMENT?**

1. Contribution to the payment of retirement to senior citizens.
2. Helps to maintain the government social programs, scholarships, and food and gas supplements.
3. Contribution in all implementations of the government directed to social well being.
4. The formal bill of sale is a fiscal document that proves the purchase of a certain product or service and serves the purpose of the collection taxes referent to the circulation of goods and services

## NORMS FOR FILLING OUT THE BILL OF SALE

1. The requisition must have all the fields correctly filled in.
2. The bill of sale requisition cannot have erasures because the attendant will emit the fiscal document based on the requisition.
3. O requisition can be typed, or written manually. If members have any difficulties, they should ask for the assistance of the attendant to complete the requisition. It must be remembered that the signature of the member means that he/she is accepting the description of the requisition and all the responsibility for the emission of the fiscal document.
4. The unit measures, quantity, values and the total must also be described correctly, without erasures.

## WHAT TO DO IF THE BILL OF SALE IS INCORRECT?

- All the copies must continue in the numbered block of bills.
- Staple the 3 incorrect copies.
  - 1<sup>st</sup> copy: must give to the purchaser of the service.
  - 2<sup>nd</sup> copy: can only be detached when it is to be collected for the ISS.
  - 3<sup>rd</sup> copy: Control of the ASSOCIAÇÃO.

## WHAT IS ISS?

- Tax for service of any nature. It is a municipal tax and is equivalent to 3% of the value of each bill of sale.
- **Why the association has pay ISS?**
- For the improvement and quality of municipal services. Through the payment of the taxes, such as the ISS, the municipality pays the public officers, operates schools, police stations, hospitals, etc.
- Note: The ASSOCIATION can ask for an exemption of the ISS as it provides services without lucrative ends.