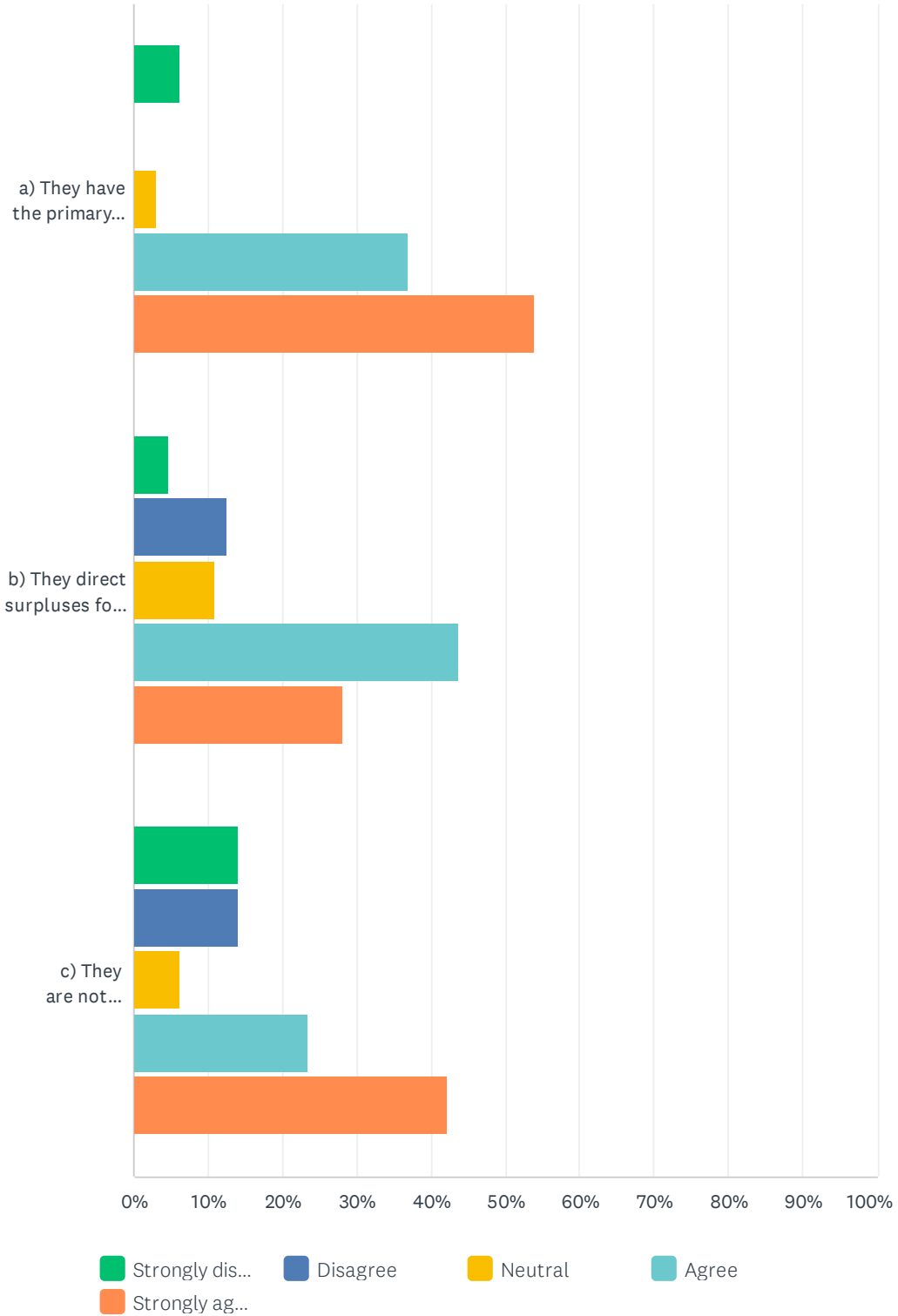


Q1 To what extent do you agree that Non-Profit Organisations in Uganda have the following broad characteristics?

Answered: 65 Skipped: 0

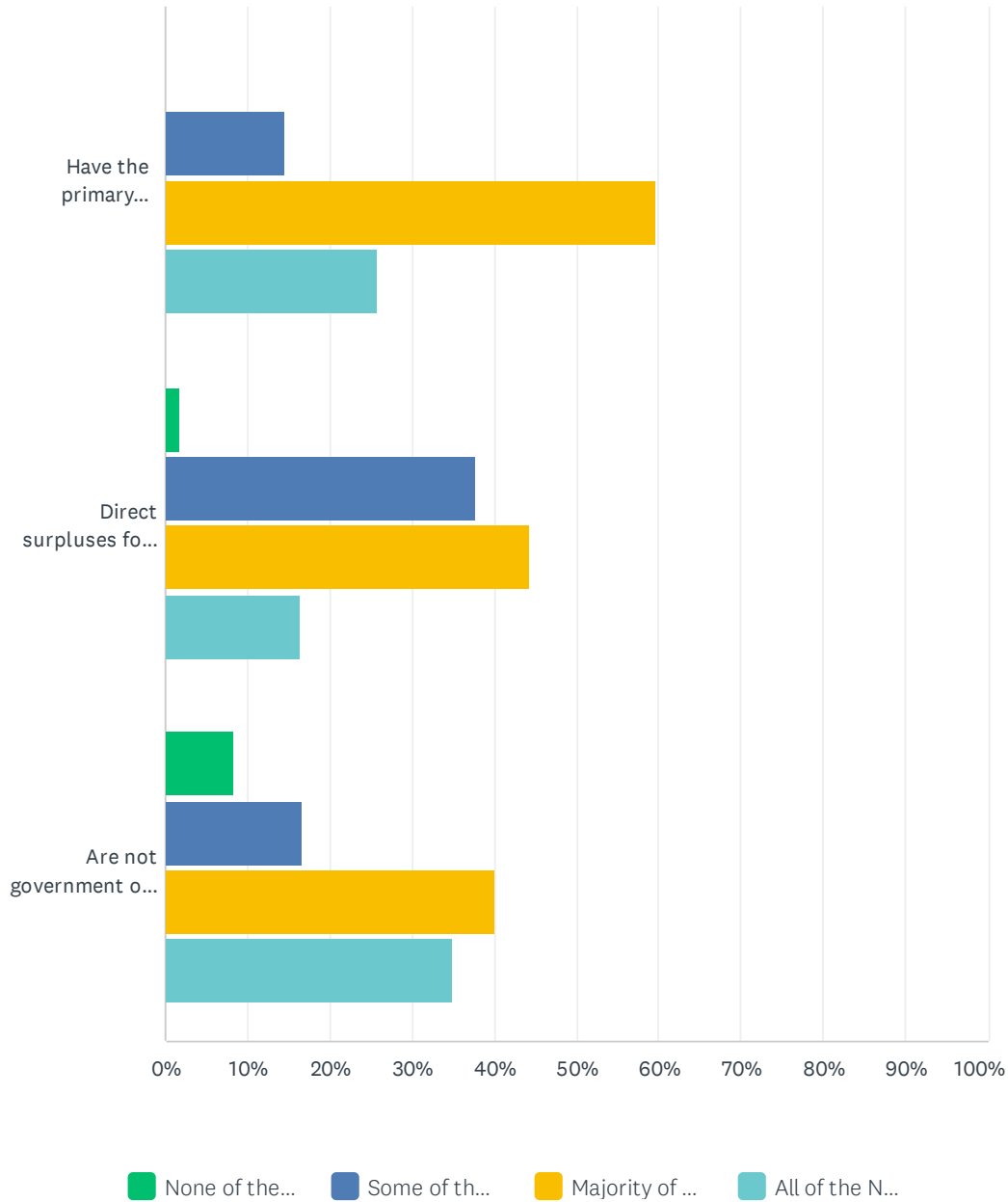


International Non-Profit Accounting Guidance ED1

	STRONGLY DISAGREE	DISAGREE	NEUTRAL	AGREE	STRONGLY AGREE	TOTAL	WEIGHTED AVERAGE
a) They have the primary objective of providing a benefit to the public	6.15% 4	0.00% 0	3.08% 2	36.92% 24	53.85% 35	65	4.32
b) They direct surpluses for the benefit of the public	4.69% 3	12.50% 8	10.94% 7	43.75% 28	28.13% 18	64	3.78
c) They are not government or public sector entities that should prepare general-purpose financial reports under public sector financial reporting standards.	14.06% 9	14.06% 9	6.25% 4	23.44% 15	42.19% 27	64	3.66

Q2 Are Non-Profit organisations (NPOs) in Uganda described by the following broad characteristics?

Answered: 62 Skipped: 3

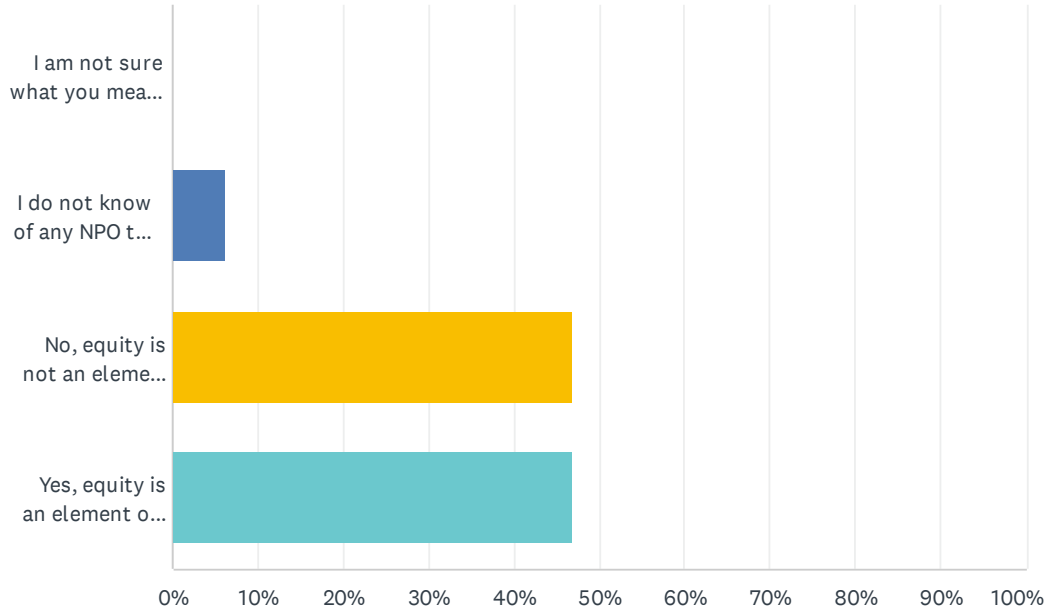


International Non-Profit Accounting Guidance ED1

	NONE OF THE NPOS IN UGANDA	SOME OF THE NPOS IN UGANDA	MAJORITY OF THE NPOS IN UGANDA	ALL OF THE NPOS IN UGANDA	TOTAL	WEIGHTED AVERAGE
Have the primary objective of providing a benefit to the public	0.00% 0	14.52% 9	59.68% 37	25.81% 16	62	3.11
Direct surpluses for the benefit of the public	1.64% 1	37.70% 23	44.26% 27	16.39% 10	61	2.75
Are not government or public sector entities that should prepare general-purpose financial reports under public sector financial reporting standards.	8.33% 5	16.67% 10	40.00% 24	35.00% 21	60	3.02

Q3 Do you agree with the proposal to include equity as an element of the financial statements of a Non-Profit Organisation (NPO)?

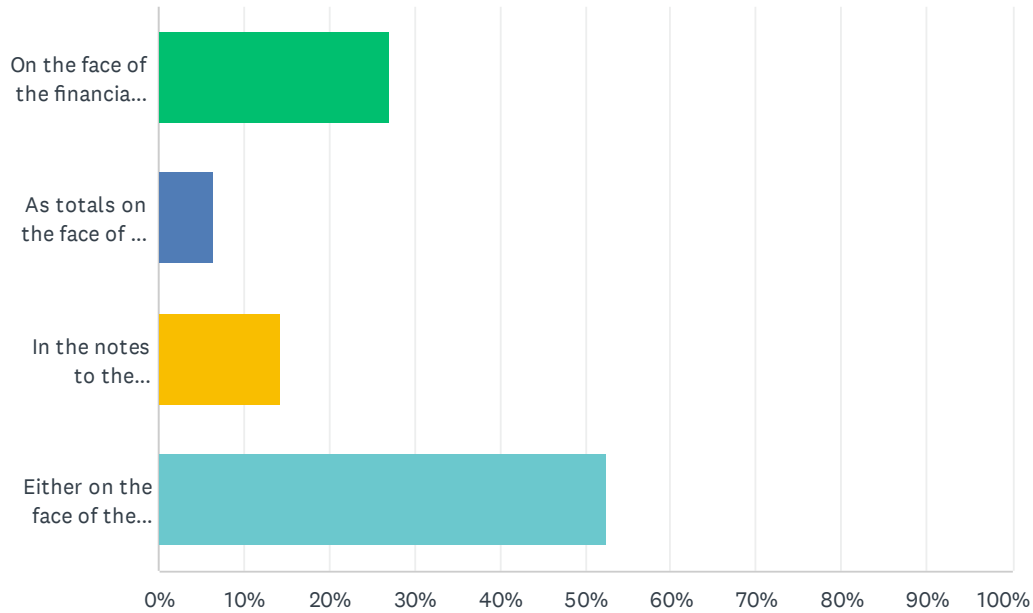
Answered: 64 Skipped: 1



ANSWER CHOICES	RESPONSES	
I am not sure what you mean by equity.	0.00%	0
I do not know of any NPO that has equity.	6.25%	4
No, equity is not an element of the financial statements of NPOs	46.88%	30
Yes, equity is an element of the financial statements of NPOs	46.88%	30
TOTAL		64

Q4 Where should the comparative financial information of an Non-Profit Organisation (NPO) be presented?

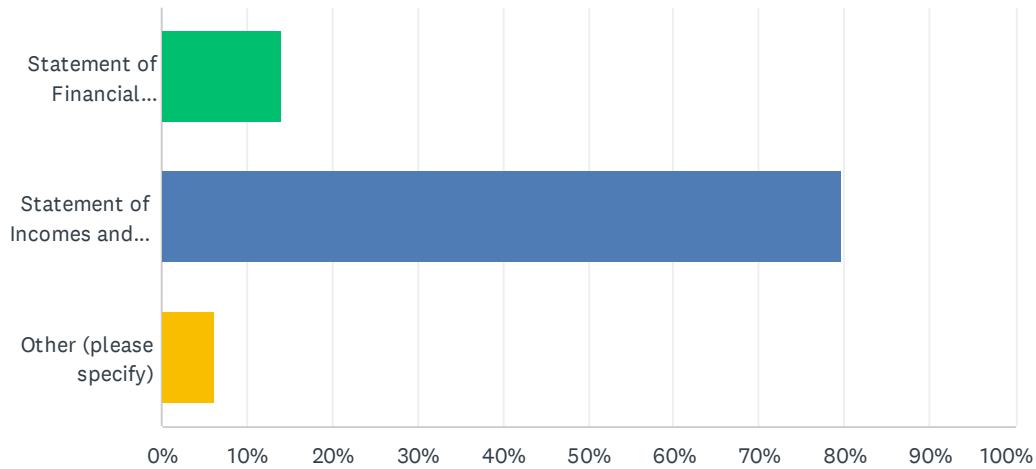
Answered: 63 Skipped: 2



ANSWER CHOICES	RESPONSES	
On the face of the financial statements only.	26.98%	17
As totals on the face of the financial statements, and not each column	6.35%	4
In the notes to the financial statements only	14.29%	9
Either on the face of the financial statements or in the notes, as an accounting policy choice	52.38%	33
TOTAL		63

Q5 In your opinion, which of the following terms should be adopted for the primary statement that covers the incomes and expenses of a Non-Profit Organisation?

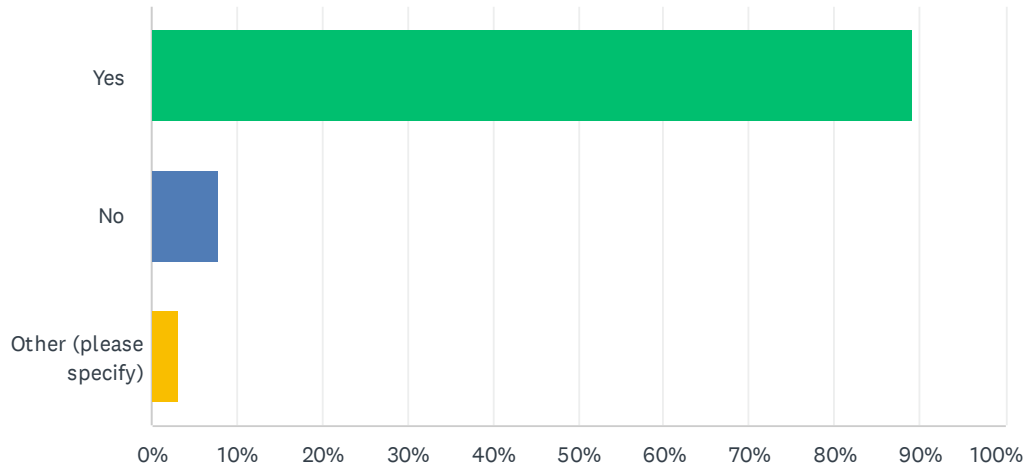
Answered: 64 Skipped: 1



ANSWER CHOICES	RESPONSES	
Statement of Financial Performance	14.06%	9
Statement of Incomes and Expenses	79.69%	51
Other (please specify)	6.25%	4
TOTAL		64

Q6 Do you agree that the terms "surplus and deficit" should be used by Non-Profit Organisations instead of "profit or loss"?

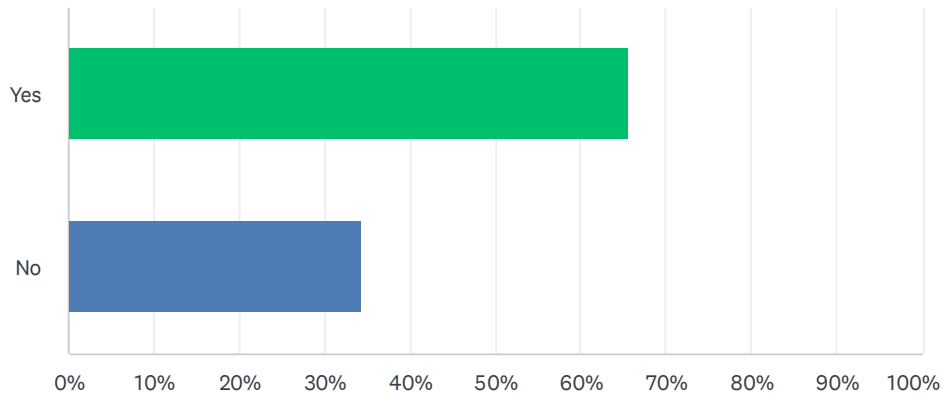
Answered: 64 Skipped: 1



ANSWER CHOICES	RESPONSES	
Yes	89.06%	57
No	7.81%	5
Other (please specify)	3.13%	2
TOTAL		64

Q7 Do you agree that, in arriving at a surplus or deficit, Non-Profit Organisations should be able to choose whether to present either income or expense items first?

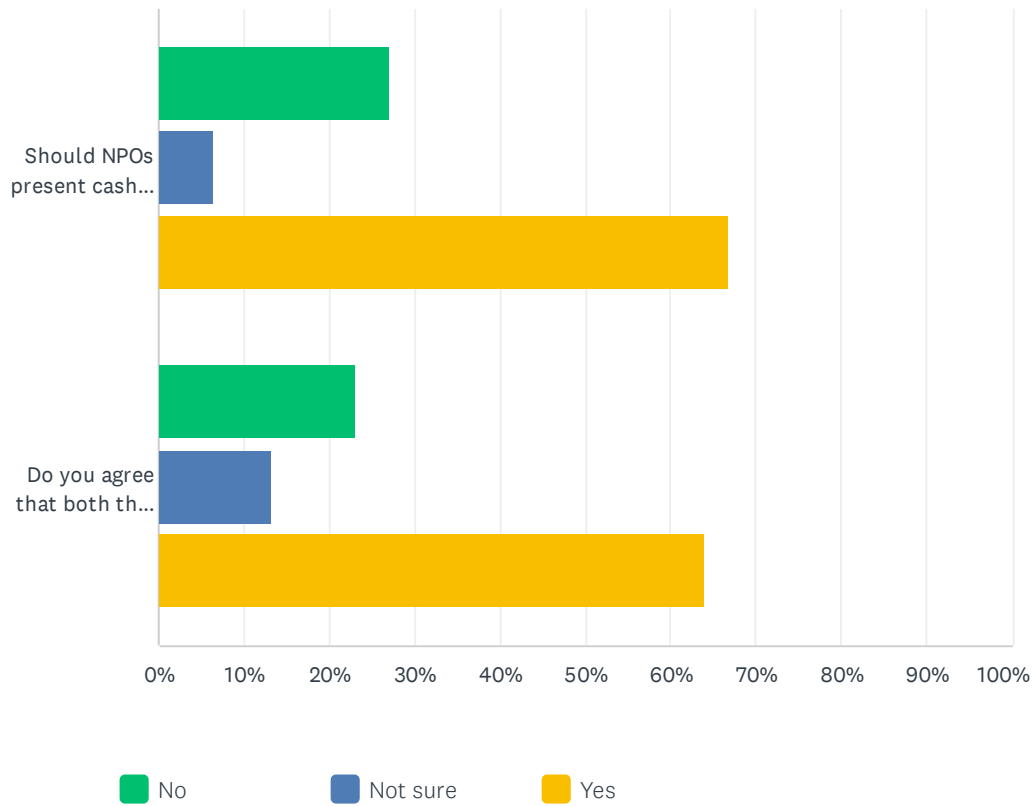
Answered: 64 Skipped: 1



ANSWER CHOICES	RESPONSES	
Yes	65.63%	42
No	34.38%	22
TOTAL		64

Q8 In presenting the Statement of cashflows:

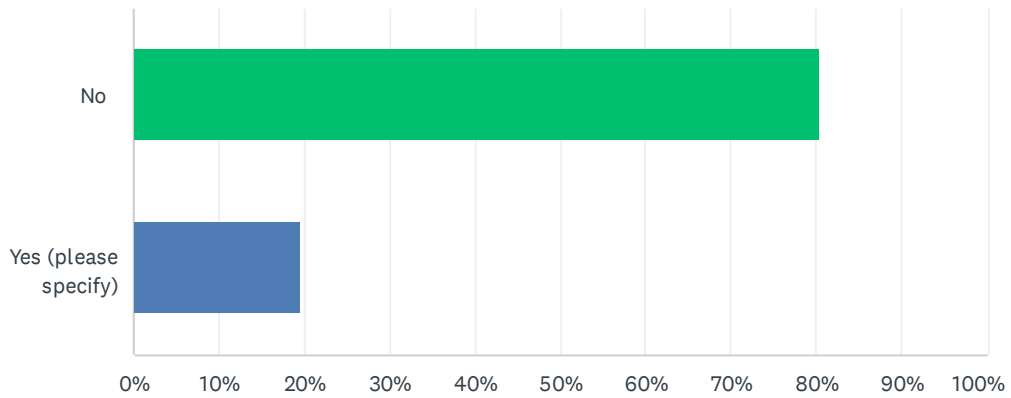
Answered: 64 Skipped: 1



	NO	NOT SURE	YES	TOTAL	WEIGHTED AVERAGE
Should NPOs present cash donations separately from grants on the face of the financial statements?	26.98% 17	6.35% 4	66.67% 42	63	2.40
Do you agree that both the direct method and indirect method be permitted for NPOs?	22.95% 14	13.11% 8	63.93% 39	61	2.41

Q9 Do you have additional comments on the proposals in INPAG ED1?

Answered: 61 Skipped: 4



ANSWER CHOICES	RESPONSES	
No	80.33%	49
Yes (please specify)	19.67%	12
Total Respondents: 61		

Q10 To receive updates on the IFR4NPO Project, please provide the details below:

Answered: 58 Skipped: 7

ANSWER CHOICES	RESPONSES	
Name	98.28%	57
Organisation	87.93%	51
Address	0.00%	0
Address 2	0.00%	0
City/District	98.28%	57
State/Province	0.00%	0
ZIP/Postal Code	0.00%	0
Country	0.00%	0
Email Address	98.28%	57
Phone Number	96.55%	56