

Murisa: Copy directorate and all DEOs.

Mr Manjoro advise

Shumba 20/11/14

Phely 4/2/14

All correspondence should be addressed to
Secretary for Primary and Secondary Education

Telephone: 734051/59 and 734071 Telegraphic
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ZIMBABWE

Ref: C/363/16

Ministry of Education, Sport and Culture

P.O. Box CY 121

Causeway

Zimbabwe

29 January 2014

Principal Directors

Head Office Directors

Provincial Education Directors

CIRCULAR MINUTE NUMBER 2 OF 2014 ON THE PROCEDURE FOR APPLICATION AND ACQUITTAL/RETURN OF DONOR FUNDS

The circular minute serves to inform the departmental heads that, the finance and administration office has noted with concern that the role of an Accountant in the application and acquittal of donor funds had been left out in previous donor funded activities, projects and programmes.

This led to flouting of accounting procedures which resulted in application for funding by education partners and acquittal FACE forms being submitted direct to the Secretary without prior verification and authentication by the responsible offices of the Revenue-Chief Accountant and the Director Finance.

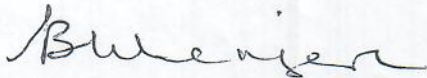
The Public Finance Management Act 22.19 and Treasury Instruction (TI 457 – Cash Donations and TI 2012- Donations in Kind) outline the finance policy regarding all donations; and the Finance and Administration Director is mandated to maintain the records, prepare returns, respond to audit observations from internal and external auditors and facilitate the processing of Accounting officer's approval and Treasury's concurrence.

Therefore, whenever there is a request from education partners to fund MoPSE programmes, an Accountant must be involved in the budget formulation, execution of

the activities/projects, disbursement of funds, implementation of the projects, compilations of acquittal schedules and submission of documents to the education partner and facilitating Treasury authorization and returns for the utilization of donor funds.

The Accountant should assume his/her role starting from the Workshop Budget preparation stage. At the implementation stage the Accountant must be present to play the financial monitoring and evaluation role which will then capacitate him/her in the compilation of acquittals and reports ready for submission to relevant authorities.

This directive is effective as from January 2014.



Wenjere B.

For: SECRETARY FOR PRIMARY AND SECONDARY EDUCATION

Circular - donor fundsJM

cc: Accounting Officer