

Circulars

2005/23

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ZIMBABWE

Ministry of Education, Sport and Culture
P.O Box CY 121
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DIRECTORS CIRCULAR NUMBER 27 OF 2005

Head Office Directors
Provincial Education Directors
Deputy Provincial Education Directors
District Education Officers
District Accountants

GUIDELINES ON THE DECENTRALISATION OF FUNDS TO DISTRICT OFFICES

Preamble

The creation of District Accountant and Accounting Assistant posts came as a result of the decentralisation of accounting function to District offices. The posts were created in order to speed up the disbursement and utilization of funds by schools and beneficiaries.

Purpose of the Circular

The purpose of this circular is to outline the functions of the District Accountants and Accounting Assistants, the books of accounts and records they are suppose to keep and effective ways of executing their functions.

Functions of District Accountants:

District Accountant/Accounting Assistant are expected to carry out the following duties

- ◆ Verification and processing of Travelling and Subsistence claims;
- ◆ Disbursing of per capita & tuition grants, ECD and Adult Literacy tutors' allowances;
- ◆ Processing of payment voucher for the district office;

- ◆ Maintenance of financial records for the district;
- ◆ Ensuring that records maintained at the district are up to date
- ◆ Supervision of SSF, GPF and accounting systems at non government schools;
- ◆ Preparation and submission of statutory returns to provincial office;
- ◆ Ensuring that government assets at the district are safeguarded and records maintained;
- ◆ Conducting routine spot checks in schools and assist them to maintain proper books of accounts;
- ◆ Receipting and banking all monies received;
- ◆ Vetting school fees/levies increase applications before submission to Provincial Office;
- ◆ Accounting for donor funded programmes.
- ◆ Collection of cheques from the Province on behalf of rural schools
- ◆ Verification of material stocks for projects funded under the Public Sector Investment Programme.
- ◆ Preparation of institutional accommodation returns
- ◆ Procuring office equipment and furniture

in order to speed up the disbursement of funds to beneficiaries and offer adequate services to schools in the districts, District offices are required to:

- a. Open Semi official account with a commercial bank.
Application for opening of bank account with justifications has to be submitted to Head Office through the Provincial Office. Accounts will only be opened after approval by Ministry of Finance.
- b. Submit a list of Signatories to the bank account to Head Office.
The panel of signatories of this account will comprise of DEO as head of office, 2 Education Officers and Accountant.

Books of Accounts/Records

In order to ensure that resources are adequately accounted for, each District is required to maintain the following books of accounts and records:

- ◆ Cashbook;
- ◆ Commitment Register;
- ◆ Asset Register;
- ◆ Vehicle Request Forms;
- ◆ Payment Vouchers;
- ◆ Advances Ledger
- ◆ Travelling and Subsistence Claim Forms;
- ◆ Log-books;
- ◆ Request Forms/ Issue Vouchers
- ◆ Coupons Register;
- ◆ Disbursement Registers;
- ◆ Cheque Book;
- ◆ Security Items Register.

All District Accountants are expected to maintain up-to-date books of accounts and bank reconciliations must be done on a monthly basis.

District Accountants/Accounting Assistants are required to comply with regulations, policy circulars and Treasury Instructions issued from time to time.

Muzenda

Z. Muzenda (Ms)

DIRECTOR FINANCE AND ADMINISTRATION

For: SECRETARY FOR EDUCATION, SPORT AND CULTURE

Ltr/decentralisation