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MINISTRY OF EDUCATION, SPORTS  
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13 September 1999

## **FINANCE CIRCULAR NO.19 OF 1999**

### **DISTRIBUTION**

Regional Directors  
Heads of all Government Secondary Schools  
Heads of all Government Primary Schools  
Secretary for Finance  
Comptroller and Auditor General  
Deputy Director - Audio Visual Services

### **PROCEDURE FOR REFUNDS FROM REVENUE**


Addressees are advised that up to February 1999, Treasury required applications for refunds from Revenue to be submitted to Head Office each accompanied by a payment voucher and copies of all relevant supporting documents. Head Office then recorded and forwarded all these documents to Treasury for generation of cheques which could only be collected by authorised staff in Head Office.

### **NEW PROCEDURE**

At a meeting called by Treasury on 9 February 1999 it was agreed that the old system was not only cumbersome but prone to insecurity for attachments and thus, the following new procedure should be adopted:

1. Vouchers should be prepared and retained at the originating Regional Office/Centre.
2. Journals should be prepared transferring the amount required for a refund to an appropriate Temporary Deposit Code for the originating Region or Office in the normal way.

3. Journals, payment voucher and supporting documents should be audited locally by Internal Auditors.
4. Auditors will tick journal entries in purple ink and initial/sign and date them after satisfying themselves as to correctness.
5. Audited journals and schedules are then forwarded to Head Office for onward transmission to Treasury.
6. Treasury will authorise and effect transfers to the respective Temporary Deposits Codes.
7. On receipt of a Temporary Deposit Print-out containing transfers from Revenue, the originating office immediately effects normal requests/inputs for cheques from Central Payment Office (CPO).



J.E. Nzira

Acting Under Secretary Revenue and Supplies

for: **SECRETARY FOR EDUCATION, SPORT AND CULTURE**