

All communications should be addressed to
"THE REGIONAL DIRECTOR "

Telephone : 792671/9

Telex : 22287

Fax : 796125



REF: J/27/1

Ministry of Education, Sport & Culture
Harare Regional Office
P.O Box CY 1343
Causeway
Zimbabwe

18 February 2002

Distribution

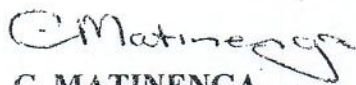
Head Office - Internal Audit
Heads of Govt. High Schools
Heads of Govt Primary Schools

**GENERAL PURPOSES FUND : ANNUAL RECEIPTS AND PAYMENTS
ACCOUNTS FOR.....**

1. Section 15 of the Education (General Purpose Fund) Regulations 1979 states that a statement of the Fund in respect of the previous calendar year duly examined by a suitable person appointed by the Secretary shall be forwarded to the Accountant of the Ministry not later than the end of the first school term of each year.
2. In order to comply with the Regulations and Section 14 of Part A of the Hand book on Financial and Administrative Matters, Heads are required to forward direct to Regional Office, ONE copy only of each of the following by 29 March.
 - (a) A certificate as per the Section 14(2) attached specimen, Annexure A.
 - (b) The Annual receipts and Payments Accounts.
 - (c) The Statement of Outstanding Accounts (Sundry creditors)
 - (d) The list of General Purpose Fund movable assets; (additions during the year to be indicated separately). Refer to Section 15(7) of the Hand book.
 - (e) The Trading Accounts where Tuckshops, Gardening, Young Farmer's Clubs etc. are accounted for through the General Purpose Fund.
3. Two copies of the Annual Receipts and Payments Accounts and supporting statements referred to in paragraph 2 must be retained on file at the school for verification from the Financial Records and Internal Auditors.

It should be noted that Section 14(2)(ii) of the Handbook is cancelled.

4. Where there is a balance in the clearing columns e.g. miscellaneous, examination fees, bursaries etc, a statement showing the breakdown of the amount and how the amount will be cleared must be attached.
5. Debit balances in any column are to be explained.
6. Heads are reminded to ensure that these returns are correct before issuing the certificate referred to in 2(a) above which should be signed by Headmasters/Headmistresses only.



C. MATINENGA
FOR : REGIONAL DIRECTOR
HARARE REGION

C/February 2002

ANNEXURE 'A'

DATE :

The Regional Director - Harare
Ministry of Education, Sport and Culture
P. O. Box CY 1343
Causeway

Attention : Internal Audit Section

Annual Receipts and Payments

I certify that the attached copy of the Annual Receipts and Payments Accounts and the supporting statements are a correct record of the transactions in respect of the School General Purpose Fund Account for the calendar year ended

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Headmaster/Mistress