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**Provincial Education Directors:  
District Education Officers  
Heads of Government Schools**

**GUIDELINES TO THE DEPRECIATION OF SCHOOL SERVICES FUND ASSETS**

Reference is made to the above subject

The purpose of this circular is to give guidelines on the depreciation of School Service Fund assets. The asset should be depreciated from the date of purchase to ensure that the current value of the asset is not overstated

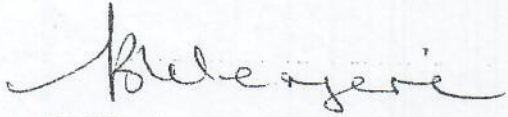
Section 2 of the School Service Fund Manual requires that fixed assets of the fund shall be depreciated basing on the **expected useful life** of each category of asset (**straight line method**)

This requirement has not been complied with since the inception of the fund. Audit Office has been observing this and the Ministry's accounts have been qualified for a number of years for noncompliance to the SSF manual.

It is against this background that with immediate effect, the assets of the fund shall be depreciated using the straight line method for all the categories of the fund assets.

The expected useful life of each category of assets shall be determined as follows:

Asset Category	Expected Useful life
Motor Vehicles	5
Fixtures and Fittings	4
Furniture	4
Radios and Televisions	3
Other Assets	2



B. Wenjere

Director Finance and Administration

**For: Secretary for Primary and Secondary Education.**

Cc: Auditor General  
Cc: Ministry of Finance