

MINISTRY OF EDUCATION SPORT, ARTS AND CULTURE

HARARE METROPOLITAN PROVINCE

# MEMO

**TO:**

ALL DISTRICT EDUCATION OFFICERS

ALL DISTRICT ACCOUNTANTS

ALL HEADS OF GOVERNMENT SECONDARY SCHOOLS

ALL HEADS OF GOVERNMENT PRIMARY SCHOOLS

**FROM:**

PROVINCIAL EDUCATION DIRECTOR

**QUARTERLY RETURNS FOR THE SCHOOL SERVICES FUND and GENERAL PURPOSES FUND**

According to Resolution 1(1)(1)(1)(1)(3)(6) passed at the SENIOR MANAGEMENT CONSULTATIVE MEETING held at Pandari Lodge from 19-21 DECEMBER 2011,

Sub accounting officers are required, with immediate effect, to submit to **Director FAD** quarterly appropriation accounts returns and other returns which are ordinarily submitted bi-annually and annually. Statutory returns should be received by Accounting Officer at least two weeks before the stipulated statutory deadlines for submission to the Comptroller & Auditor-General and the Ministry of Finance.

Please ensure that this resolution is complied with.

**SSF**

In addition to the Income and Expenditure Statement and Balance Sheet the SSF return should include

*M. Mangiro*  
*Please*  
*photo copy for*  
*all Govt SD*  
*24/12*  
*[Signature]*

- 1) A trial balance,
- 2) A fixed assets list showing name of asset and value,
- 3) A creditors list showing name, amount and an age analysis, and
- 4) A debtors list showing name, amount and an age analysis.

### **Classification of Expenditure**

Expenditure should be classified into the following categories as extracted from the SSF Manual.

Stationery

Textbooks

Bank charges

Cleaning

Fuel (heating and cooking)

Staff uniforms

Electricity

Practical subjects

Repairs

Water

Provisions

Science subjects

Teas

Telephone

Postage

Box/Bag



Municipal rates.

If there is an item that cannot be categorized into any one of the above it is most likely **not** permissible expenditure. When in doubt please seek assistance from the District Accountant or the Provincial Accountant.

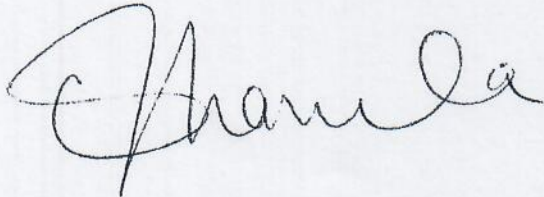
When a school wishes to purchase an asset or incur other expenditure not covered above, authority must first be sought from the Provincial Education Director as laid down in Finance Circular Minute No. 19 of Year 2000.

NB

Refunds should be deducted from TOTAL INCOME to get NET INCOME. NET INCOME less TOTAL EXPENDITURE gives the **surplus/deficit** figure.

**GPF**

For the GPF the normal Receipts and Payments return should also be submitted quarterly.



C E MAZULA

**PROVINCIAL EDUCATION DIRECTOR**

**HARARE METROPOLITAN PROVINCE**