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PART A SCHOOL GOVERNANCE AND PLANNING
**A1 INTRODUCTION**

Being a member of the School Management Committee (SMC) is an extremely important position. The committee is a vital part of the school community. It provides a link between parents, the local community, the school staff and the Ministry of Education.

It is important that the community and the school are committed to the same educational vision and mission. SMC decisions should always support and promote the school’s core function to improve student learning. Everyone is working together for the best interest of the child, and the students are at the centre of every decision – please see the diagram below:

To assist the school in achieving its educational purpose, committee members need to develop and maintain a strong partnership with the School Head as well as with the parents and community they represent. Everyone has to work together to ensure that our children receive quality education.

To function as effectively as possible, committee members need to understand the purpose of the school management committee and their roles as office bearers and members. They also need to be aware of the responsibilities and duties attached to these roles. The Principal, Head Teacher, or ECCE Teacher (known as School Heads) are the representatives of the Ministry of Education, Heritage & Arts (MEHA) at the school, and he/she must have a shared understanding with the school management committee.

Part A of this handbook provides committee members and other stakeholders with the necessary information to understand school governance arrangements for Non-Government Schools and the role that they play in that.
A2 LEGAL GUIDANCE ON SCHOOL GOVERNANCE

A2.1 Education and the 2013 Constitution

The 2013 Constitution has enshrined the right of every child to education. Section 31 of the constitution states that:

1. Every person has the right to:
   a) Early childhood;
   b) Primary and secondary education; and
   c) Further education.
2. The State must take reasonable measures within its available resources to achieve the progressive realization of the right:
   a) To free early childhood, primary, secondary and further education; and
   b) To education for persons who were unable to complete their primary and secondary education.
3. Conversational and contemporary I-Taukei and Fijian Hindi languages shall be taught in all primary schools.
4. The state may direct any educational institution to teach subjects pertaining to health, civic education and issues of national interest. Any educational institution must comply with any such directions made by the State.
5. In applying any right under this section, if the State claims that it does not have the resources to implement the right, it is the responsibility of the state to show that the resources are not available.

A2.2 The Education Act (1978)

The requirement for a SMC is set out in the Education Act (1978) and its subsequent amendments.

Part VI, s.12 (1) of the Act states that, “The management of every registered and recognized school or group of schools shall be vested in a properly constituted controlling authority which shall appoint a manager and submit his/her name, and, if a manager is appointed ex-officio, his/her title, to the Permanent Secretary for Education, Heritage & Arts (PSEHA) for registration.”

The Act states and describes the authority of the PSEHA regarding the registration of school managers. The PSEHA may register a manager or refuse to register a manager if he/she is a person “…who has been or is liable to be prohibited from managing or assisting in the management of a school”.

The Permanent Secretary shall by notice in writing, prohibit any person from managing, or assisting in the management of any school or group of schools if such person –

a. has been convicted for any criminal offence, fraud or immoral behaviour;

b. is an un-discharged bankrupt; or

c. while he or she was school manager or assisting in the management of any school,
   i. permitted, employed or authorised an unregistered teacher to teach or assist in teaching in any school;
   ii. permitted, employed or authorised a registered teacher to teach in any class, standard or form in which the teacher is not so authorised to teach;
iii. kept out or refused entry to any teacher who is transferred or appointed by the Permanent Secretary  
iv. misused or made unauthorised use of the grant money provided by the MEHA;  
v. wilfully disobeyed the direction of the PSE and policies of the MEHA;  
vi. has infringed sections of this school management handbook.

The Permanent Secretary shall have the power to register, de-register or refuse registration to a person as school manager.

A3 SCHOOL GOVERNANCE ARRANGEMENTS

Individual school’s governance arrangements are set out in a School Constitution, and School Management Committee (SMC) is required to adhere to the constitution in the management of the school at all times. The school constitution is of fundamental importance to good governance as it describes the school operating procedures to ensure the smooth and efficient running of a school. Constitutions are developed at the local level. The wording of a constitution may be varied to suit the local situation, however it should be aligned to the Model School Constitution (Appendix 1) and other relevant legislated frameworks.

Each non-government school will have a controlling authority and a management committee. Further details on their composition and roles are set out below.

A3.1 School Controlling Authority

The school controlling authority (or trustees) are the legal custodians of the schools. In Faith Based schools the trustee is the organization, and the management is provided by the umbrella body. In community owned schools the trustees are the representatives of the community. There should be at least three (3) Trustees of the School and teachers are not permitted to be trustees if they are working in the school. The names of the school trustees can be found in the school registration document lodged with the Ministry of Education.

Variations occur between school constitutions, and each school should refer to its constitution for the role of the trustees. In many cases the trustees are not involved in the day to day running of the school. The trustee’s responsibilities generally include the following:

- The interim management of the School in the event of the dissolution of the constitutionally elected School Management Committee (eg. for breaches of the constitution, serious problems with the school management, land or infrastructure developments);
- Facilitation of the transition between the outgoing and the newly elected School Management Committee; and
- Appointment of the School Manager, as per Part VI of the Education Act.

The terms for replacing a trustee are governed by the Trustees Act 1966 (CAP 65). Circumstances that would warrant removal of a trustee include the death of the trustee, the absence of the trustee from Fiji or being unfit to carry out their duties, as well as a range of other circumstances set out in the Trustees Act.
A3.2 School Management Committee

The term School Management Committee refers to a group of people who are elected or appointed by the trustees as per the school constitution. They are responsible for registering the school and providing oversight in the management of the school (particularly as it applies to the school site, facilities and financial operations). The SMC has a collective responsibility to support the School Head in the smooth running of the school. SMC responsibilities fall within three key areas:

- Decision making;
- Long term planning; and
- Operational planning and financial management.

The three areas also apply to the responsibilities of school heads. Within each area, both parties work together towards the educational vision, mission and goals for their school, yet the partners play different roles in pursuit of these aims.

The composition of the SMC is determined in the school Constitution. The SMC will generally include the following positions:

i. Chairperson/President
ii. Vice Chairperson/ Vice President
iii. School Manager
iv. Treasurer
v. Secretary/ Assistant Secretary
vi. The School Head
vii. PTFA Representative
viii. Old Scholars Representative and Others

The school constitution specifies how members of the SMC will be elected or appointed. All positions listed above are voluntary (except the School Head). School managers and treasurers cannot cover multiple schools. (ie. These positions must be entirely dedicated to one school). School Trustees are not permitted to be members of the SMC and a Trustee at the same time. MEHA employees are also not permitted to be members of any SMC.

All school managers should be registered on FEMIS with the Ministry of Education. School Heads are also required to forward the list of all SMC members and their contact addresses to the District Education Officer following the AGM, a month after the meeting.

A3.3 Roles of Key Stakeholders for School Governance

The responsibilities of the SMC Members and other key stakeholders are set out below:

A3.3.1 Role of the Chairperson/ President

- Preside over meetings of the SMC;
- Call any necessary meetings of the SMC;
- Chair the Annual General Meeting / Special AGM;
- Encourage equity on the committee and encourage diversity of members, including parents of disadvantaged children, people of different ages, genders and socio-economic backgrounds; and
- Support SMC members in performing their duties.
A3.3.2 Role of the Vice Chairperson/ Vice President

- Assists and deputizes in the absence of the Chairperson/ President

A3.3.3 Role of School Manager

- Provide parents with appropriate opportunities to participate in decision-making processes to develop, implement, monitor and review plans for the school's physical and financial resources;
- Inform parents and other stakeholders of decisions concerning the school's physical and financial resources;
- Consult with the school heads, parents and other members of the school community to plan the maintenance and development of school buildings, facilities and resources;
- Ensure that the school environment is safe, OHS compliant and always well-kept;
- Work in partnership with the School Head to develop the annual plan and budget for the school;
- Ensure consultation with the School Head on any chief guests invited to the school (and preferably the Honourable Minister of Education, Heritage should be invited first as the Head of the Ministry);
- Accountable for supervising/monitoring the usage of school assets and finances, ensuring they managed in accordance with necessary MEHA policies and guidelines (in consultation with the School Head);
- Certify all proposed payments and financial reports (after approval by the School Head) ensuring that procurement processes have been followed and proper records are kept;
- Monitor appointment of ancillary staff using grant funds, ensuring that working conditions, leave and wages are consistent with MEHA policies (in consultation with the Head of School);
- Identify sources of funding for school capital projects; and
- Manage the usage of school facilities for other purposes ensuring that the operation of the school is not disrupted.

A3.3.4 Role of the School Treasurer

- Accountable for supervision/oversight of school financial management (in consultation with the School Bursar/Administration Officer who is managing finances on a day to day basis).
- Support the School Manager and School Head in the preparation of the Annual Plan and Budget;
- Ensure the School Bursar/Administration Officer is maintaining accurate records of all monies received and paid in the name of the school;
- Present the audited financial statement for the previous year at the Annual General Meeting;
- Present monthly financial reports to the School Management Committee in collaboration with the School Bursar; and
- Provide other financial planning advice to the School Management Committee as required.
A3.3.5 Role of the Secretary
- Maintain accurate records of the business of all committee meetings;
- Prepare correspondence requested by the SMC; and
- Support other activities of the committee as required.

A3.3.6 Role of the Head of School
- Overall responsible and in charge of all school education programs;
- Leading, guiding, monitoring, delivering and reporting of the implementation of the Fiji National Curriculum Framework and other organized school based programs for improvement in student performance;
- Provide professional guidance to ensure consistent and appropriate teaching and learning practices are maintained;
- Communicate information about school and MEHA policies, regulations and other expectations to staff, managers, committee members and parents;
- Establishing and sustaining effective, constructive and respectful relationship within the School, with parents and the wider community;
- Advise the School Management on protocol for any chief guests invited to the school (and preferably the Honourable Minister of Education, Heritage should be invited first as the Head of the Ministry);
- Plan in collaboration with the committee and advise the committee of staffing and other resources required to maintain and expand the school’s educational programs.
- Involve staff in processes to review the allocation of the school budget and to make recommendations to management for the next budget
- Accountable for management of school assets and finances using processes that are aligned to the rules and regulations of MEHA (in consultation with the School Manager);
- Approve all proposed payments and financial reports (in consultation with the School Manager) ensuring that procurement processes have been followed and proper records are kept (including entry into FEMIS);
- Appointment of ancillary staff using grant funds, ensuring that working conditions, leave and wages are consistent with MEHA policies (in consultation with the Head of School);
- Monitor budget expenditure and prepare Virement Requests in consultation with School Management Committee; and
- Act as the MEHA advisor to School Management Committee.

A3.3.7 Role of School Bursar/Administration Officers
- Accountable for carrying out day to day financial management tasks at the school (with supervision from the School Treasurer).
- Obtain quotations and prepare payment vouchers for proposed payments;
- Receipt and bank all monies received by the school;
- Ensure all transactions are recorded in the school financial records (updating in FEMIS);
- Ensure payment and other documentation is filed and available for internal monitoring and external audits; and
- Prepare monthly and annual financial reports and support the School Treasurer in presenting to the School Management Committee and at the AGM.
Note: For smaller schools that do not have a School Bursar the responsibilities can be carried out by an Administration Officer.

A3.3.8 Role of Parents/PTFA
The effectiveness of a school depends largely on the quality of the partnerships between its various individuals and groups. Showing mutual respect and understanding of the roles and responsibilities of all stakeholders is a key to developing and maintaining quality partnerships. SMCs should seek to develop a strong partnership with the parents they represent. The role of parents/PTFAs are as follows:

- Attend the Annual General Meeting (AGM) and participate in discussions on the SMC’s achievements and financial management;
- Participate in elections for SMC positions when required;
- Review materials that are distributed by School Heads and SMCs (eg. Newsletters and other communications); and
- Support activities that promote communication between the school and home, and that encourages parental involvement in the school.

A3.3.8 Role of The Divisional/District Education Office

- Communicate MEHA expectations to school heads, SMC, and other community members;
- Facilitate communication between the School Community and the Ministry of Education;
- Monitor, evaluate and support the appointed SMC upon the receipt of the AGM minutes;
- Organize awareness, induction and other capacity building programs for trustees, School Heads and SMC;
- Consult school trustees as required;
- Ensure that schools comply with MEHA policies, procedures and guidelines; and
- Monitoring utilisation of school grants.

A3.3.9 Role of MEHA Headquarters (including Grants Audit Team)

- Develop policies, procedures and guidelines for schools;
- Monitor school data/indicators to inform policy development;
- Conduct monitoring to ensure consistent application policies, procedures and guidelines across all districts; and
- Conduct audits/investigations of usage of grant funds as required.

A3.3 Code of Ethics for School Management Committee Members
School Management Committee members are required to observe the below code of ethics at all terms when performing their duties. All SMC Members must sign the code of ethics upon their appointment, and the school will keep a copy of this for audit purposes.

1. Ensure observance of this code: A School Management Committee Member has a duty to conduct himself or herself in accordance with this Code and therefore to keep himself or herself informed of its provisions and any amendments.
2. Avoid and/or Disclose Conflicts of Interest: So as to protect and uphold the public interest, a School Management Committee Member must take reasonable steps to avoid, resolve or disclose any conflict of interest, financial or non-financial, that arises or is likely to arise, between his or her personal interests and his or her official duties.
3. Never take Improper Advantage or Misuse Official Position: A School Management Committee Member should never take undue advantage of his or her position for his or her private interest.
4. **Ensure confidentiality:** Having due regard for the right of access to official information, a School Management Committee Member has a duty to treat appropriately, with all necessary confidentiality, all information and documents acquired by him or her in the course of, or as a result of, his or her appointment and during the course of his or her official duties.

5. **Disclosure of Information:** A School Management Committee Member should only disclose information in accordance with the rules and requirements applying to the entity by which he or she is appointed.

6. **Never use School Resources Improperly:** A School Management Committee Member must not use public resources, or allow such resources to be used by others, for personal advantage or benefit.

7. **Never receive Gifts or Benefits:** A School Management Committee Member must not solicit, encourage or accept gifts, benefits or favours either for himself or herself or for another person in connection with performing or not performing his or her official duties, contrary to any gift and benefit policy issued by the person’s appointing authority.

8. **Avoid susceptibility to influence:** A School Management Committee Member should not allow himself or herself to be put, or appear to be put, in a position of obligation to return a favour to any person or body. Nor should his or her conduct in his or her official capacity or in his or her private life make him or her susceptible to the improper influence of others.

9. **Always Act Lawfully:** A School Management Committee Member should carry out his or her duties in accordance with the Constitution and all laws, and with those lawful instructions and ethical standards which relate to his or her functions.

10. **Ensure respect for persons:** A School Management Committee Member is to treat everyone with respect, courtesy and in a fair and equitable manner without harassment, victimisation or discrimination in accordance with section 26(3) of the Constitution.

11. **Ensure respect for rights:** In the performance of his or her duties, a School Management Committee Member should not act arbitrarily to the detriment of any person, group or body and should have due regard for the rights, duties and proper interests of all others.

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**A4  SCHOOL PLANNING**

School heads, managers and committees engage in planning in different ways but with a shared educational purpose. While the focus of planning by the school head and the staff is on the school’s teaching and learning programs, managers and committees focus their planning on the maintenance and development of school resources, buildings, facilities and finances. However, management should be aware of the progress of students and work with the teachers and the community to address the challenges, they need to ensure when budgeting that they are buying other resources needed for the classroom.

Bringing the two planning activities into a single school plan will help to ensure that all decisions concerning the school’s educational programs, physical and financial resources are linked directly to the achievement of the school’s vision, mission, goals and priorities. To ensure this comprehensive approach to planning the School Head and School Committee will work together to prepare a Master School Plan. The plan should include the following:

- The school’s vision, mission, educational goals and priorities, considering targets for school attendance, reducing chronic absence, retention of students and achievement of educational outcomes.
• The key strategies to achieve the educational goals and priorities; (eg. improving exam results, targeting non-readers or slow readers in the school)
• The school’s buildings and facilities plan;
• the allocation of physical and financial resources to the school’s educational programs and facilities;
• The link between the school plan and the Ministry of Education’s Strategic Plan;
• The school’s annual operational plan; and
• A budget for implementation of the annual plan.

The Master School Plan shall be endorsed by the School Head, School Manager and district senior education officers in order to demonstrate accountability to the school community, controlling authority and alignment to MEHA plans and policies.

Each school will need to determine its own planning cycle and timeline, however, it is expected that a school will review its plan annually to monitor progress towards attainment of the goals and will agree on the priorities and budget for next year.
PART B – FINANCIAL MANAGEMENT ARRANGEMENTS
B1  INTRODUCTION:

B1.1  Background, Purpose & Scope for Part B of this Handbook

Financial Management in Education is a critical area for policy makers, education administrators, teachers, school management committees, parents and the public at large. It is a critical component for optimum utilization of financial resources to support learning and teaching in schools. Management of finance is not merely about money, income and expenditure, budgeting or costing but involves a critical process of relating to resources in order to achieve the desired results of all students receiving a quality education.

The continued provision of the Free Education Grant requires all stakeholders to be aware of the need to achieve increased efficiencies and effectiveness with public funds. Further strengthening of accountability requirements in this Handbook will assist in realising these efficiencies whilst maintaining improvement of the learning and teaching in schools.

The School Management Committee and School Head are both accountable for ensuring that the school financial management procedures meet the Ministry of Education, Heritage and Arts requirements. Both parties have a legal obligation to the Government, MEHA, the controlling authority and parents in the effective management of school funds.

Part B is intended to assist SMCs and School Heads for Non-Government Schools in managing the grants provided by MEHA. The purpose of the chapter is as follows:

- Provide information on the types of grants provided to schools, including the conditions for eligibility;
- Provide guidance on the financial management policies, procedures and processes to be followed when managing school grants; and
- Provide forms and templates to be used when managing school grants.

The financial policies, processes and procedures outlined in Part B of this handbook are mandatory for Non-Government Schools when managing any school grant from MEHA.

B1.2  Relevant Policies and Documents

The relevant policies and documents related to school financial planning and management are listed below – these have been adhered to in the development of the School Management Handbook.

- Constitution of the Republic of Fiji
- The Education Act
- MEHA Strategic Plan, 2019 – 2023
- Nadi Declaration
- Various Ministry of Education Policies

B2  TYPES OF SCHOOL GRANTS

The Ministry of Education, Heritage and Arts provides both Tuition Grants and Capital Grants to Schools. The details of specific grants provided are set out below:

Tuition Grants:
- Free Education Grants (Primary & Secondary)
- ECCE Tuition Subsidy Grant
• Special Education School Grant
• Per Capita Boarding Grant (Primary & Secondary boarding schools)
• Remission of Fees for hostel for boarding schools
• Vocational Tuition Grant

More details on the eligibility and conditions for usage of each type of Tuition Grant is provided below.

**Capital Grants:**

- Heritage School Projects (Levuka schools on Heritage sites only)
- Early Childhood Education Building grant (all ECE centers can apply)
- Primary & Secondary Boarding grant (all non-government boarding schools can apply)
- Secondary Building Grant (only secondary schools can apply)
- New Infant/Primary/Secondary Schools
- Water tanks (Primary/Secondary schools)
- School Furniture (only Primary schools can apply)

The procedures and processes for managing the above grants are set out separately in the MEHA Capital Grants Standard Operating Procedures. The grants listed are subject to budget allocations to MEHA each year.

**B2.1 Free Education Grant (FEG)**

All students with Fiji citizenship that are residing in Fiji and enrolled in Year 1 to Year 13 shall qualify for the Free Education Grant (FEG). To qualify for the FEG a student must have at least 50% attendance for the previous term. Non-Fiji citizens and Non-Fiji residents do not qualify for the FEG. Non-Fiji Citizens will pay fees as set out in the Second Schedule of the Education Act (four times the FEG for tuition fees and twice the per-capita boarding grant for boarding fees).

The grant amount paid to each school will be determined by the number of students on the audited school roll. The amount of FEG paid per student shall be determined by an equitable formula approved by PSEHA. The grant formula is subject to budget allocations to MEHA each year – PSEHA will issue the revised formula as and when required.

Free Education Grants shall be used solely for the purpose of facilitating learning and teaching, administrative work, improvement and upgrading of infrastructure within the school. When utilising the Free Education Grant, MEHA directs that the funds are allocated as follows:

<table>
<thead>
<tr>
<th>Allocation Category</th>
<th>Allowable expenditures included in this Category</th>
<th>% of Grant that must be spent on this allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration and Office Operations</td>
<td>Advertising costs, accounting/audit fees, bank charges, postal, conferences, travel &amp; transportation, office stationery, toners, internet and communications, electricity and water bills, town and city rates, security, admin/office staffing costs (locally engaged), equipment servicing/repairs and cleaning/sanitation consumables.</td>
<td>30%</td>
</tr>
<tr>
<td>Building and Compound Maintenance</td>
<td>Repairs and maintenance to school buildings and grounds, purchase of equipment for school upkeep, purchase and repairs to general school furniture.</td>
<td>20%</td>
</tr>
<tr>
<td>IT, Computers and TEST Materials</td>
<td>Purchase of computers &amp; IT equipment, purchase of computer lab furniture, maintenance of computers and IT equipment, connectivity enhancements, air conditioning for servers and relevant TEST equipment.</td>
<td>15%</td>
</tr>
<tr>
<td>Library and Text Books</td>
<td>Library books, text books, purchase of library furniture, library staffing costs (locally engaged), cataloguing and labelling, database hardware and software and other library costs.</td>
<td>10%</td>
</tr>
<tr>
<td>Physical Education, Arts, Music and Science Equipment</td>
<td>PE Equipment (balls, bats, gloves, cone markers etc), travelling costs to sports national meets, sports levies, sports uniforms, musical instruments, arts materials and science equipment.</td>
<td>10%</td>
</tr>
<tr>
<td>Teaching and Learning Materials</td>
<td>Learning and teaching provisions (newsprints, vanguards, dusters, chalk, whiteboards, markers, blackboard rulers, cello tapes, glue, blutac and plasticine)</td>
<td>15%</td>
</tr>
</tbody>
</table>

*It is important to note that the allocation percentages prescribed in the tables apply on an annual basis.* (ie. if a school wishes to purchase all IT Equipment at the start of the year it may do so providing it does not exceed the annual allocation).

Capital Expenditures are not permitted to be made from the allocation for Building and Compound Maintenance. Capital Expenditures includes new buildings/facilities or extensions/improvements to existing buildings/facilities. On the other hand, maintenance expenditures are those that bring assets back to their original condition. The procedures for requesting a virement to make capital expenditure are set out in B5.1 below.

All maintenance and repairs expenditure must be coded to the allocation for building and compound maintenance (eg. Schools are not permitted to allocate maintenance of the computer laboratory or library to other allocations).

**B2.2 Early Childhood and Care Education (ECCE) Tuition Subsidy Grant**

Registered ECE Centres receive a Tuition Subsidy Grant for each 5-year-old child that is a Fijian Citizen (as per the date ranges specified in the Preschool and Year 1 Enrolment Policy). The amount of ECCE Tuition Grant paid per student shall be determined by an equitable formula approved by PSEHA. The grant formula is subject to budget allocations to MEHA each year – PSEHA will issue the revised formula as and when required.

Fijian citizen students outside the defined age range for ECE do not qualify for the ECCE Tuition Subsidy. If ECE Centres are accepting students outside the defined age range they must ensure they collect sufficient fees from the students to cover all costs related to them (eg. salary, administration and other learning costs).

Non-citizens do not qualify for the ECCE Tuition Subsidy and will pay fees as set out in the Second Schedule of the Education Act (four times the subsidy).
When utilising the ECCE Tuition Subsidy Grant, MEHA directs that the funds are allocated as follows:

<table>
<thead>
<tr>
<th>Allocation Category</th>
<th>Allowable expenditures included in this Category</th>
<th>% of Grant that must be spent on this allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration and Office Operations</td>
<td>As per the FEG allowable expenditures for this category above.</td>
<td>45%</td>
</tr>
<tr>
<td>Building and Compound Maintenance</td>
<td>As per the FEG allowable expenditures for this category above.</td>
<td>15%</td>
</tr>
<tr>
<td>Nutrition</td>
<td>Milk and fruits.</td>
<td>10%</td>
</tr>
<tr>
<td>Recreational Resources and Facilities</td>
<td>Playground equipment/facilities and other recreational equipment for students.</td>
<td>15%</td>
</tr>
<tr>
<td>Teaching and Learning Materials</td>
<td>As per the FEG allowable expenditures for this category above.</td>
<td>15%</td>
</tr>
</tbody>
</table>

**B2.3 Special and Inclusive Education (SIE) Grant**

SIE Grants are allocations of funds to special & inclusive schools or institutions that offer educational services in accordance with the Ministry of Education’s policies and priorities. In addition to the Ministry of Education’s Primary and Secondary free education grant, the SIE Grant is aimed at improving special educational programs and facilities.

Two grant distribution models are used for SIE Grants to Special Schools:

1. **Census-based Model:** - Under this model, funds are based on the total number of students enrolled, regardless of the student’s disability status. Special Schools receive a grant per annum for each child on the audited school roll.

2. **Cost-based Model:** Under this model, funding allocations is driven by how many students with special needs are served or the magnitude of special education costs incurred. Funds are distributed according to the severity of the disability. A child with moderate disability receives extra and one with severe disability receives more. This is confirmed by the verified disability disaggregation information on FEMIS. Data on the severity of the disability collated from school justifying the distribution can be viewed on FEMIS. This assessment is carried out by the Special and Inclusive Education Unit of MEHA.

In addition to the above SIE grants are also provided to Inclusive or Mainstream Schools. These inclusive schools receive a grant per student that has been assessed as having special needs (in addition to the FEG). The assessment is carried out by the Special and Inclusive Education Unit of MEHA.

The amount of SIE Grant per student shall be determined by an equitable formula approved by PSEHA. The grant formula is subject to budget allocations to MEHA each year – PSEHA will issue the revised formula as and when required.

When utilising the Special and Inclusive Education School Grant, MEHA directs that the funds are allocated as follows:
### Allocation Category

<table>
<thead>
<tr>
<th>Allocation Category</th>
<th>Allowable expenditures included in this Category</th>
<th>% of Grant that must be spent on this allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration and Office Operations</td>
<td>As per the FEG allowable expenditures for this category above.</td>
<td>30%</td>
</tr>
<tr>
<td>Equipment, Aids and Resources</td>
<td>Wheelchairs, hearing aids, mobility aids, communication aids, communication devices, Braille machines, embossers, PECS Program, tactile resources</td>
<td>40%</td>
</tr>
<tr>
<td>Health, Welfare and Specialised Support</td>
<td>Shriner’s Clinic, Audiology Clinic, Phonak Clinic, vision and hearing testing, welfare care, specialized furniture and devices.</td>
<td>10%</td>
</tr>
<tr>
<td>Building &amp; Compound Maintenance, Furniture, Vehicle and Transport</td>
<td>Repairs and maintenance to school buildings and grounds, purchase of equipment for school upkeep, specialised WASH facilities, purchase and repairs to school furniture, specialised vehicle costs and transport assistance for students.</td>
<td>10%</td>
</tr>
<tr>
<td>Sport and Recreational Activities</td>
<td>Sport/recreational equipment and facilities, travelling costs for recreational and sporting activities and other sporting activities.</td>
<td>10%</td>
</tr>
</tbody>
</table>

### B2.4 Vocational Tuition Grant

Vocational Schools receive a tuition grant per annum for each student enrolled in the vocational school. Only Fijian Citizens are eligible for the vocational tuition grant. The amount of vocational tuition paid per student shall be determined by an equitable formula approved by the PSEHA. The grant formula is subject to budget allocations to MEHA each year – the PSEHA will issue the revised formula as and when required.

When utilising the Vocational Tuition Grant, MEHA directs that the funds are allocated as follows:

<table>
<thead>
<tr>
<th>Allocation Category</th>
<th>Allowable expenditures included in this Category</th>
<th>% of Grant that must be spent on this allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration and Office Operations</td>
<td>As per the FEG allowable expenditures for this category above.</td>
<td>10%</td>
</tr>
<tr>
<td>Tools &amp; Equipment</td>
<td>Tools, Workshop Equipment, Office Equipment.</td>
<td>30%</td>
</tr>
<tr>
<td>Consumable Items</td>
<td>Consumables for practical courses</td>
<td>30%</td>
</tr>
<tr>
<td>Graduation Expenses</td>
<td>Graduation tools and other graduation costs.</td>
<td>30%</td>
</tr>
</tbody>
</table>

### B2.5 Per-Capita Boarding Grant (Primary & Secondary boarding schools)

The per-capita boarding grant is a subsidy to assist schools with the cost of boarding students (e.g. boarding rations, boarding house maintenance etc). The Per-Capita Boarding grant can be provided to non-government schools for eligible boarding students as set out in the MEHA Boarding Policy. The
amount of per-capita boarding grant per student shall be determined by an equitable formula approved by PSEHA. The grant formula is subject to budget allocations to MEHA each year – PSEHA will issue the revised formula as and when required.

B2.6 Remission of Fees for hostel for boarding schools
Remission of fees is designed to assist students in secondary schools that are unable to pay boarding fees because their parents/guardians’ income is low. In this case, a grant is provided to the school in place of the parent/guardian paying the boarding fees. Parental income, number of children per family attending secondary school is taken into consideration before deciding the amount of the award. The eligibility requirements for remission of fees are set out below:

- Students whose parents/guardians single or joint income exceeds a set threshold do not qualify for any award.
- FSLC and FSFE failures do not qualify for any remission unless they have obtained marks stipulated in the guidelines.
- Children of recipients of family assistance allowance are awarded the actual hostel fees charged.
- A student with a parent that died while serving with peace-keeping force overseas is eligible for full exemption of fees.
- A student whose parents are deceased is eligible for full exemption of fees.

The threshold for remission of hostel fees and the amount paid per student shall be determined by an equitable formula approved by PSEHA. The grant formula is subject to budget allocations to MEHA each year – PSEHA will issue the revised formula as and when required.

The School Head is responsible for verifying eligibility for award of remission of fees and will confirm this on the application form each year. Eligibility will be verified through monitoring and audit processes carried out by MEHA Headquarters.

B3 RELEASE OF GRANTS TO SCHOOLS

B3.1 Grant Agreements with Schools
Before any type of grant can be provided a Grant Agreement must be in place between MEHA and a school. The Grant Agreement will outline the conditions for the utilisation of the FEG and the responsibilities of each party. The Grant Agreement must be signed on behalf of the School by the School Manager and the School Head. PSEHA will execute Grant Agreements on behalf of MEHA. The Grant Agreement will have a maximum duration of three years. A copy of the signed MOU shall be filed in the school and the original must be kept by MEHA with the Finance Section.

B3.2 Grant payment conditions
The below grant conditions must be met before school grant payments can be made:

<table>
<thead>
<tr>
<th>Grant Condition</th>
<th>Frequency and timing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grant Agreement is in place between the school and MEHA.</td>
<td>Every 3 years</td>
</tr>
<tr>
<td>The school’s audited Annual Financial Report (AFR) has been submitted to MEHA</td>
<td>Annually - no later than 31st March of the subsequent year (the school financial year ends on 31st December – see B5.5.2 below)</td>
</tr>
<tr>
<td>The school has held an Annual General Meeting (AGM) where the AFR has been endorsed and the Minutes have been submitted to MEHA.</td>
<td>Annually - by 31 March of each year.</td>
</tr>
</tbody>
</table>
The class audit has been completed for all year levels in FEMIS. This confirms the student roll for that term.

<table>
<thead>
<tr>
<th>The school is preparing the Monthly Funds Reconciliation in FEMIS</th>
<th>Termly – Week 5 of Term 1, Week 4 of Term 2 and Week 4 of Term 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly – by 10th day of the month</td>
<td></td>
</tr>
</tbody>
</table>

### B3.3 Bank Accounts

Schools will open a separate bank account for each type of grant that is received from MEHA. The bank account must be in the name of the school and should refer to the type of grant it holds. Schools are only permitted to open cheque accounts for grant funds. It is not permitted to deposit FEG funds in an overdraft account.

Bank accounts holding school grants must require that at least two signatories sign to make a withdrawal. Generally, a school will have three persons who can sign cheques (in the case of the unavailability of a signatory). The signatories must come from the Management Committee, and would generally be drawn from the following positions:

- School Treasurer (principal signatory)
- School Manager (principal signatory)
- School President or School Secretary (reserve signatory)

If the signatories are related to each other, or they are related to the school head this potential conflict must be declared to the PSEHA. It is not permitted for any School Head or any member of the teaching staff to be a signatory to the bank account holding school grant funds.

The school cheque book will be maintained in a safe/secure location by the School Head. The School Head will only release the cheque book to the Bursar/Administration Officer for preparation of cheques after the necessary approvals have been obtained (refer to B4.3 below).

MEHA will have the right to obtain bank statements directly from the bank for any MEHA grant bank account. Schools must ensure they provide all necessary authorisation to their banks to facilitate this process.

### B3.4 Grant Payment Process

The grant process is set out below. Generally, grants are paid on a termly basis however this might be varied at the discretion of MEHA.

**Step 1 - Class Audit**

Each school will conduct their class audit of all classes to confirm the number of eligible students on the school roll. The FEMIS policy sets out the dates that are class audits are to be conducted by.

**Step 2 – Grant Compliance**

The MEHA Grants Unit will carry out compliance checking to ensure that all necessary Grant Payment Conditions prescribed in B4.2 have been met. Compliance status will be updated in FEMIS and a Grant Payment Schedule will be generated from FEMIS. Grants calculations on this report will be based on the audited roll for the previous term. This schedule will exclude those schools not meeting the necessary grant payment conditions. FEMIS must be used in the calculation of all grants (rather than manual calculation outside of FEMIS).

**Step 3 – Payment of Grant**
The MEHA Grants Unit will enter the proposed grant payments in the Government Financial Management Information System (FMIS) based on the FEMIS Grant Payment Schedule. Grant Payments will be approved in accordance with the usual MEHA approval processes (as set out in the MEHA Finance Manual). Grants will be transferred directly to the relevant school bank account. MEHA Grants Unit will advise District Education Offices when grant payments have been processed and they in turn will advise schools in their district.

Step 4 – Entry of Grant Income into FEMIS

After the grants have been transferred, the MEHA Grants Unit will enter the Grant Income for all schools into FEMIS. Schools are required to confirm whether the amount entered in FEMIS matches the actual amount received.

*Flowchart 1: Grant Payment Process*

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**B4 FINANCIAL MANAGEMENT PROCESSES AT SCHOOL LEVEL**

**B4.1 Preparing Annual Plan and Budget**

Each School will prepare an annual plan that combines educational, facilities and resources planning, in order to focus on achievement of the school’s vision, mission and goals. The plan will be jointly prepared by the School Management Committee and the School Head. The entire school community should be involved in the annual planning process, including the committee, teachers and parents’ representatives.

An Annual Budget (Appendix 2) will be developed to support the implementation of a school’s Annual Plan. When developing the annual budget, the percentages prescribed in B2 must be adhered to. The annual budget should be comprised of two separate parts – these are:

- i. Grant Revenues and associated expenditures; and
- ii. Other revenues (eg. Fundraising, Canteen etc) and associated expenditures

The budget for Grant Revenues will be further broken down for the different types of grants received by the school (eg, FEG, SIE Grant, Vocational Tuition, etc)
B4.2 Processes for Receiving of Funds
When school grants are deposited into school grant accounts the School Bursar will issue a school receipt for the amount received, and this will be approved by the School Head and certified by the School Manager. The school must ensure that all grants received have been entered into FEMIS.

When collecting fees for students that are not eligible for the FEG (e.g., fees for non-citizens), a school receipt must be prepared and this will be approved by the School Head and certified by the School Manager. These fees must be deposited into the FEG Bank Account, and from that point forward the same rules will apply to these funds as with other FEG funds (e.g., percentages of funds to be spent on each allocation, processes for expending funds etc).

Other receipts such as Canteen Revenue, Hire of Facilities and Fundraising must not be deposited into a bank account holding FEG funds. The school will maintain separate records for these and report them separately in the Annual Financial Report.

Schools and ECE Centres are prohibited from charging fees any extra fee to students receiving the FEG or ECE Tuition Subsidy Grant – this includes levying fines, fees or charges for any purposes.

B4.3 Processes for Expenditure of Funds
Once the school has an annual plan and budget in place, the school head and management can start planning for expenditure of grant funds. School Grants may only be spent on items as listed in B2 under each type of grant. Grant funds shall not be donated, loaned or borrowed by any person or organization. This is considered misappropriation of funds and will be treated as a criminal matter. Grant funds shall not be used to pay any teacher allowance. Any officer involved in the procurement process (including School Heads, School Bursars and School Management Committee Members) must disclose any direct or indirect interest in companies submitting quotes or bids to the school and should not be involved in evaluations for these procurements.

B4.3.1 Procurement Limits and authorisation of payments
As grants are public funds schools are required to apply the same procurement processes and thresholds as the Fiji Government. The current procurement methods and delegated authority for school grant expenditure is listed below.

<table>
<thead>
<tr>
<th>Purchase Value</th>
<th>Procurement method</th>
<th>Approval of purchases</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to $1,000</td>
<td>Minimum of three competitive quotes (verbal quotes are acceptable when it is not practical to obtain written).</td>
<td>Approved by School Head Certified by School Manager</td>
</tr>
<tr>
<td>From $1,000 up to $50,000</td>
<td>Minimum of three competitive quotes (written)</td>
<td>Planned purchases above $1,000 shall be endorsed in the School Management Committee Meetings</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Approved by School Head</td>
</tr>
</tbody>
</table>
Schools found splitting purchases to circumvent the need to obtain written quotations/conduct a tender will be liable for surcharge.

**B4.3.2 Process for purchases of goods and services up to $50,000**

Purchases up to $50,000 of all goods and services using grant funds must follow the below processes:

**Step 1: Procurement planning**

All purchases will start with a *Requisition Voucher* (Appendix 3). The Requisition Voucher will be prepared by the various heads of departments and in the school and submitted to the School Head. The School Head will ensure that the proposed purchase is in accordance the Operational Plan and Annual Budget before approving and forwarding to the School Bursar/Administration officer. If the request is for goods, the School Bursar/Administration Officer will check whether the goods are in stock or whether they need to be purchased.

If the goods or services need to be purchased, an estimate of the value of the purchase should be made to determine which procurement method is required. Any purchase with a value of more than $1,000 must be presented and endorsed in a meeting of the School Management Committee. The endorsement should be recorded in the Management Committee meeting minutes.

**Step 2: Obtain quotations**

The Administration Officer (or School Bursar) is responsible for obtaining quotations. The School should obtain quotations from as many suppliers as possible to ensure best value for money is obtained. Schools must ensure that all quotes are only taken from credible registered companies.

For purchases up to $1,000, three quotations can be obtained verbally when it is not practical to obtain written quotations. The reason for not being able to obtain written quotations must be clearly stated on the payment documentation and approved by the School Head. Verbal Quotations can be obtained in person or over the telephone. Verbal Quotations must be documented on the Verbal Quotation Form (Appendix 4). The Administration Officer must certify that they obtained the information listed on the *Verbal Quotation Form* and that it is correct.

For Purchases of $1,000 up to $50,000 three written quotations must be obtained. Quotations prepared by suppliers must include the tax identification number, total cost (VIP) and delivery lead time. The quotations must also be prepared by suppliers on company letterhead, signed, and stamped by the supplier.

In some instances, it may not be possible to obtain three quotations (eg. if there is a market limitation for the goods or services, or only one supplier accepts cheques). In these instances, the reason for
not obtaining three quotations must be clearly stated on the payment documentation and approved by the School Head.

For schools operating in remote or maritime locations, efforts should be made to obtain quotations by telephone or email prior to travelling to make purchases. This will enable procurements to be authorised and cheques be prepared and signed before undertaking the travel. In extremely rare circumstances it may not be possible to obtain quotations and approve purchases before travel is undertaken (eg. maritime locations with limited communications) - in these cases a cash advance may be issued (see guidance on cash advances in B4.4.2).

**Step 3: Evaluate quotations**

Generally, the supplier offering the best value for money that meets the required technical specifications should be recommended as the supplier. Other criteria may also be considered including:

a. Delivery time  
b. After-sales service  
c. Warranties

The Evaluation Form (Appendix 5) should be used to assist in the comparison of quotations for purchases between $1,000 and $50,000. For purchases below $1,000 the quotations will be compared on the Verbal Quotation Form. The reasons for recommending the supplier should be clearly outlined on the Evaluation Form or Verbal Quotation Form.

**Step 4: Issuing a Purchase Order**

The School Bursar will prepare a Purchase Order (Appendix 6) and submit to the School Head for approval. The Purchase Order must be generated from FEMIS (ie. not manually outside of the system).

The following documents need to be attached to the Purchase Order:

- Requisition form  
- Quotations (or Verbal Quotation Form)  
- Evaluation Form

The School Head will check that all required documents are attached before signing the Purchase Order. The School Manager will also check that all required documents are attached, and that the correct processes have been followed before certifying the Purchase Order. The Purchase Order will be issued to the supplier with a duplicate copy retained on file.

*Note: In some instances, it may not be practical or possible to issue a purchase order (eg. for remote or maritime schools, or where no local suppliers will accept a purchase order). In these instances, the school can make payment at the same time as acceptance of the goods/services (ie. Cash on delivery).*
Step 5: Receipt of goods/services

The Administration Officer/School Bursar will be responsible for receiving and checking of goods or services. To ensure an adequate separate of duties, where possible a separate officer should be responsible for certifying the goods have been received to the officer obtaining quotes.

If the quantity of the goods received is less than the quantity shown in the Purchase Order the receiving officer shall furnish a report to the School Head and School Manager, and the school should submit a claim against the supplier or carrier. If the goods or services have been received in good condition the receiving officer will certify this the bottom of the Purchase Order.

It is not permitted to receive goods on credit prior to receiving grant funding or obtaining necessary approvals from School Head and School Manager.

Step 6: Payment to the supplier and filing

The School Bursar will prepare a Payment Voucher from FEMIS (Appendix 7) and submit to the School Head for approval. The following documents need to be attached to the Payment Voucher in this order:

- Purchase Order (with certification that goods/services have been received)
- Invoice (Name of the Supplier, Address, Date, Details of items purchased)
- Photocopy of Cheque (attached after signing)
- Original Receipts (attached after payment)

Each separate payment requires a separate payment voucher and separate cheque. The School Head will check that all required documents are attached before signing the payment voucher. The School Manager will then certify the payment voucher.

After the payment voucher is approved the School Bursar will prepare the cheque and this will be signed by two of the cheque signatories as per B3.3. Cheque signatories must ensure that the cheque butts have been filled in clearly to indicate the amount, what the payment is for and the date of payment.

A separate file will be maintained for each allocation category and payment documentation will be filed within these in order of cheque number. Hard copies of payment documentation will be kept with the school and all audits/monitoring will be carried out at the school (ie. These documents are not submitted to MEHA with regular financial reports).

Schools without internet access will record all cheques manually in the Allocation Logbook (Appendix 8) and will update FEMIS at least monthly. MEHA will keep a list of schools without internet access.


**B4.3.3 Process for purchases of goods and services above $50,000**

**Step 1: Procurement planning**

Procurement planning will be carried out as set out in B4.3.2 above.

A School Tender Board should be formed at the planning stage composing of the following members:

- Chairperson;
- Secretary;
- Representative with relevant technical expertise (e.g. an engineer or other person with relevant building experience for construction works);
- Representative from MEHA;
- Other members as required.

A meeting should be held at the planning stage with all tender board members to discuss the proposed tender process.

**Step 2: Invitation to tender**

All invitations to tender should include the following minimum information:

1. Detailed specification of the tender or details of how additional information can be collected/ accessed;
2. Any requirements regarding the form in which the bidder’s response should be presented;
3. The final date and time by which all bids should be received;
4. The way in which the bidding documents should be marked and the address to which it should be delivered;
5. Any tender deposit required and whether it should be refunded;
6. The criteria by which responses should be evaluated; and
7. Information about how both successful and unsuccessful bidders will be notified; Where any alterations are made to the “invitation to tender”, such information must be published in the same manner that the tender was advertised.

**Step 3: Receipt of tenders**

1. The tender box must be provided at the location specified in the “Request to tender”.
2. The tender box shall be equipped with two separate locks. One key shall be kept by the Chair of the Tender Board and the other by the School Head
3. All bids delivered/received shall be placed inside the tender box.

**Step 4: Opening of tenders**

1. Bids shall be opened by the Tender Board Secretary and at least one other board member of the Tender Board. All bidders or their representatives of bidders shall be allowed to witness the opening of the tenders but not allowed to read any details of the bid.
2. All bids received must be officially stamped, initialled and recorded in the Tender Register maintained by the Tender Board Secretary and certified by the board member present at the meeting.
3. In cases where the tender requires a tender deposit, the Tender Board Secretary shall issue receipts for the amounts received to the bidders.

**Step 5: Consideration and evaluation of tenders**

1. The Chair of the Tender Board or Evaluation Committee must ensure that bids are evaluated in a transparent and fair manner using the evaluation criteria specified in the “Request to tender”.
2. Bids that do not comply with the mandatory specifications or conditions in the “Request to Tender” shall be considered invalid.
3. If a bid is unclear in certain areas, the Evaluation Committee may direct the Evaluation Committee Secretary to seek clarifications in writing. However, no alterations shall be made to any tender documents.
4. Upon Completion of the evaluations, Secretary of the Evaluation Committee shall prepare a report including:
   a. A list of all bids received;
   b. the evaluation of each bid against each evaluation criterion;
   c. the ranking of bids based on the evaluation criteria- whether on an individual or consensus basis; and
   d. The approved or recommended bidder.
5. The report must be signed and dated by each member of the Tender Board or Evaluation Committee.
6. Once a tender has been approved, the Tender Board Secretary must inform all unsuccessful bidders in writing of the outcome of their bid and the name of the successful bidder.
7. The Tender Board Secretary shall inform the Permanent Secretary and Director Finance the name of the successful bidder.
8. A written contract or agreement must be entered into with the approved bidder for the supply of goods, services or works tendered.

**Step 6, Step 7 & Step 8: Purchase Order, Receipt of Goods, Payment to Supplier and Filing**

These steps will be carried out as set out in B5.3.2 above.

**B4.3.4 Payment of Bills**

Payment of bills will not require a competitive procurement process. The payment and entry into FEMIS will be carried out as set out in B4.3.1 above.

**B4.3.5 Payment of support staff using Grant Funds**

PSEHA will issue guidelines that cover the recruitment, selection, contracting and performance management of locally engaged support staff by schools. Schools must ensure that transparent and merit-based principles are followed when recruiting and paying staff from any grant funds.

For payment of wages, a Payment Voucher must be prepared, approved and certified as set out in B4.3.2 above. A schedule should be prepared to show how wages are calculated. The recipient must also sign the Payment Voucher indicating that he/she has received the money for the work being done.

**B4.3.6 Processes to carry out capital works using grant funds**

Capital works may be carried out with Capital Grants or when a virement has been approved to transfer the FEG into a capital allocation. The procurement processes as set out above in B4.3.1 and B4.3.2 will apply (depending on the value). In addition to those processes the additional requirements must be adhered to when carrying out capital works:

- Any proposed capital works should be in line with the School Infrastructure Plan;
- Capital Works carried out using school grants must be compliant with the Basic Infrastructure Standards as defined by Asset Management Unit of MEHA (eg. requirements for building standards, cyclone resistance, OHS requirements etc);
- Before requesting virements for capital works or starting any capital, the school must demonstrate that it has sufficient funds to complete the works; and
- A full scope of works for capital works must be done before calling for tender.

**B4.4 Petty Cash and Cash Advances**

**B4.4.1 Petty Cash**

A small float of petty cash can be kept at schools to make small purchases of up to $50 where the vendor will not take a cheque (eg. purchasing coffee, urgent office supplies, boat fares etc). If a higher transaction limit is required for petty cash this must be approved in writing by the Director Finance, MEHA. The maximum petty cash float to be kept in the school is $200.

The Petty Cash Fund shall be controlled by a delegated officer in the School (eg. school bursar or administration officer). The School Head can be authorised backup in absence of the delegated officer.
The processes for managing petty cash are set out below:

- In order to establish a petty cash float the school should issue a cheque in the name of the petty cash custodian. A payment voucher should be prepared, approved and certified for this as set out in B4.3.2 above;
- Petty cash must be kept in a safe and secure location at the school;
- Expenditures from the Petty Cash can only be made when a Petty Cash Voucher (Appendix 9) is prepared by the School Bursar and approved by the School Head. Petty cash should only be used where the items have been included in the school budget. After purchasing the items the receipts should be attached to the Petty Cash Voucher;
- All movements of petty cash will be entered into a Petty Cash Reconciliation (Appendix 10). The Petty Cash Reconciliation should be prepared by the Bursar and certified by the School Head at least weekly;
- The petty cash float will be replenished monthly to the approved balance, providing that all receipts have been provided for previous months expenditure and the petty cash reconciliation is completed; and
- In the event that petty cash funds are lost or stolen, the custodian must immediately notify the Head of School to take further necessary action.

**B4.4.2 Cash Advances**

The usual mode of payment by schools is cheque – every effort should be made in planning to ensure this can be adhered to. However, in rare circumstances it may be necessary to provide a cash advance to staff members to make purchases directly. This would include where the school has no access to communications to confirm the exact amount of purchases before travelling to make them (eg. using emailed or verbal quotations). The maximum cash advance that can be provided is $1,000, and usual procurement processes will apply as per the limits prescribed in B4.3.1. The processes for managing cash advances are as follows:

- A Cash Advance and Acquittal Form (Appendix 11) and Payment Voucher should be prepared – the details of proposed purchases and estimated values should be listed on the Cash Advance Form;
- A cheque will be prepared in the name of the staff member who is travelling to make the purchase;
- The payment voucher and cheque need to be approved as set out in B4.3.2;
- The staff member cash the cheque at a bank and then make purchases as per the approved Cash Advance Form;
- All receipts should be attached to the Cash Advance and Acquittal Form, and the acquittal section of the form will need to be approved by the School Head and certified by the School Manager;
- The staff member is responsible for ensuring a full acquittal of funds advanced to them within 7 days of the date of the activity. A penalty of 12% will be applied for late submission of acquittals;
- The school may liaise with MEHA to recoup funds via salary deductions if required; and
- The balance of any funds after making the purchases should be returned to the bursar and then used to reimburse the petty cash float. A receipt will be issued by the bursar for the amount returned.
B4.5 Reporting on usage of Funds

B4.5.1 Monthly Reporting

To ensure that all transactions have been recorded and the bank account balances are correct in FEMIS the school bursar will prepare the Monthly Funds Reconciliation Report (Appendix 12) in FEMIS. This report shows the opening balance of grant funds, transactions during the month and the closing balance of grant funds. The report will also show the bank balance and the balance of any unaccounted funds. Any unaccounted funds must be investigated promptly and reported to Director Finance, MEHA within 3 days. The Bursar should also prepare the Budget Expenditure Report in FEMIS (Appendix 13). This report shows the annual budget, expenditure and balance for each expenditure allocation.

Both reports should be approved by the School Head and certified by the School Manager on a monthly basis and presented at a meeting of the School Management Committee. In addition to this, a copy of both reports should be included with the monthly report to the District Education Office.

B4.5.2 Annual Reporting

The school is required to prepared an Annual Financial Report (Appendix 14) showing the usage of grant funds. The financial reporting period for schools will be from 1 January to 31 December. The annual report must have separate schedules for each type of school grant received and must contain the following information:

- The opening balance at the start of the financial year;
- Total grants received from MEHA;
- Expenditure on each allocation category;
- The closing balance at the end of the financial year.

Other funds such as canteen or fundraising must be reported separately to grant funding.

The Annual Financial Report (AFR) must be audited by an approved auditor (see B7.2 below), and then presented and endorsed in school’s Annual General Meeting (AGM). Following this the Audited AFR and AGM Minutes must be submitted to MEHA before 31st March on the following year – failure to submit on time may result in future grants being withheld.

B4.6 Fixed Asset Management

A fixed asset is a long-term tangible piece of property or equipment that a school owns and uses for educational purposes. The benefit from a long-term asset is realised over several years. (eg. buildings, photocopiers, computers, tables and chairs, textbooks, laboratory equipment). Inventory
is the term for the consumable items used by schools to provide education (e.g., stationery, laboratory chemicals, and sporting equipment).

Fixed assets and inventories received by schools via donation or purchased using MEHA grant funds will be the property of the school, however they will be subject to the similar rules that apply to assets held by Government (unless the asset donor specifies alternative arrangements).

**B4.6.1 Recording of Fixed Assets and Inventory**

All fixed assets received via donation or purchased with grant funds with a value in excess of $500 must be recorded in the school Asset Register (Appendix 15). Assets with value below $500 and inventories should be recorded on an inventory register by the school.

**B4.6.2 Use of Assets**

Assets received via donation or purchased with Grant Funds must only be used for official purposes (unless the asset donor specifies alternative arrangements).

**B4.6.3 Board of Survey**

An annual board of survey must be conducted each year to verify the existence and condition of assets received via donation or purchased using grant funds. These boards of survey must be conducted by 3 officers who are independent of the officer responsible for the custody of the assets. A written record must be kept of each board of survey and must be signed and dated by the officers undertaking it. Assets which are not accounted for in the board of survey must be investigated to determine the appropriate recovery or write-off action. Any missing assets must be reported to the SMC and PSEHA within seven (7) days of completion of the board of survey.

**B4.6.4 Disposal of assets received via donation or purchased using grant funds**

Approval from PSEHA must be obtained before disposing of any fixed asset with an original cost of more than $500. Fixed assets may be disposed in the following ways:

- Sale of the fixed asset;
- Transfer the fixed asset to another school or state entity; or
- Scrapping the fixed asset.

The sale of assets must be carried out in a transparent and competitive way to ensure that maximum value for money is obtained. Any proceeds received from the sale of assets must be deposited into the Consolidated Fund account through the District Education Office and notified to the SMC and PSEHA within seven (7) days.

**B4.7 Fundraising**

Permission for fundraising will only be given in very special circumstances – only one fundraising per year is allowed. Any requests to conduct fundraising should be directed through the District Education Office for approval by PSEHA. The request to conduct fundraising should include the following information:

- Objective of the fundraising;
- Project for which funds are being raised and the projected amount (and an explanation as to why the FEG is unable to accommodate the project);
- Date of the proposed fundraising;
- Type of fundraising; and
- A copy of the School Plan and School Budget for the year.
If the fundraising is approved by PSEHA, the school is responsible for obtaining the necessary permits and licences. When carrying out the fundraising schools must ensure the following:

- Learning and teaching time must not be compromised;
- No financial target shall be set on any students to raise; and
- Health and safety issue must be observed

After the fundraising the schools should prepare a summary of funds raised and submit to Asset Management Unit via the District Education Office. All funds are to be deposited in the school development bank account. The project must start within 3 months of the funds being raised and the school must ensure quality assurance is maintained during the whole process.

Fundraising that is organized outside the school by other groups does not require permission from MEHA. This would include fundraising by old scholars, Women’s Groups, PFTA and the community. This is fundraising independent of the school, but for the benefit of the school.

B4.8 Processes to be followed for change-overs of key officers

It is important that incoming School Managers, School Heads or School Bursars ensure that all records are up to date prior to taking up their post. Checks to be conducted include:

- Ensuring that Monthly Fund Reconciliations have been prepared and the balance of funds reconciles to the cash at bank; and
- Payment documentation is complete for the period prior to their appointment.

It is recommended that the handover of responsibilities is documented and signed by the outgoing and incoming officers.

B5 VIREMENTS AND BALANCES OF FUNDS AT END OF THE YEAR

B5.1 Transfer of funds between Allocation Categories (Virement of Funds)

In some cases, it may not be possible for schools to be adhere to the percentages specified above in B2. A school can request a Transfer of Funds using the Application for Virement (Appendix 16). The school is required to identify the following on this form:

- Amount of requested virement;
- The allocation category on which the savings will be made;
- The allocation category the funds would be transferred to; and
- The reasons the transfer of funds being requested.

It must be demonstrated that there is no need to spend the funds as per the original purpose, and approval will only be granted in exceptional and/or unforeseen circumstances. The application should be submitted to the PSEHA through the District Education Office. The PSEHA must provide written approval transferring funds before they can be used for other purposes.

Whilst there is no standard allocation for Capital Expenditures in the FEG, it may be possible to request a Virement to use funds for this purpose if the urgent need for the infrastructure can be demonstrated.
B5.2 Balances of Grants at the end of the Financial Year

School Grants are expected to be utilised in the year in which they are provided. If there is a balance of any grant funds in the Audited Annual Financial Report that exceeds more than 10% of the annual grant amount, then this amount will be deducted from the grant the following year (from the Term 2 payment).

A small balance of up to 10% of the previous year grant may be carried forward to cover operational expenses in the first weeks of the following year before the Term 1 grant is provided. The same percentages for the utilisation will apply to the balance of carried forward funds (eg. for FEG 30% of carried forward balance can be used on Administration and Office Operations and 20% for Building and Compound Maintenance and so on).

B6 CENTRALISATION OF SCHOOL FINANCES

PSEHA has authority to centralise the administration of a schools grant under MEHA Grants Unit where it is determined the school is incapable of managing its own finances. Some examples where this decision may be taken may include (but be not limited to):

- Unaccounted funds are detected and unable to be explained by the School;
- Misuse of school resources has been detected by the MEHA Internal Audit team;
- Failure of the school to comply with applicable grant guidelines, policies and procedures;
- There is no properly elected School Management Committee in place;
- Failure to submit Audited Annual Financial Reports within stated timeframe; or
- The school has incurred significant financial obligations that it is unable to meet (eg. credit with suppliers).
PSEHA will inform the school in writing when a decision has been taken to centralise the administration of grants. The reasons for this should be outlined in the written notice, as well as recommended steps to resolve the issue.

Once centralised, grants will not be released to the school. All payment requests will need to be addressed to MEHA Grants Unit. MEHA will issue a separate set of guidelines for the management of Centralised Schools.

PSEHA has the authority transfer financial authority back to the school once key conditions set out have been met. Such conditions may include:

- Removal of key officers responsible for financial management (eg. School Manager, School Head, or School Bursar);
- Implementations of audit recommendations;
- Submission of necessary reports/information;

A full review of the school financial documents should be conducted by MEHA Internal Audit prior to transferring financial authority back to the school. A follow up review should be conducted within six months of transferring authority back to the school to ensure continued compliance with MEHA financial policies.

B7 OVERSIGHT OF GRANTS AND RESPONDING TO FRAUD AND CORRUPTION

B7.1 Internal Financial Monitoring by MEHA
MEHA will conduct routine financial monitoring of schools receiving grant funds. All school records must be made available to MEHA officials for scrutiny during their visits. The purpose of the monitoring visits is as follows:

- To monitor compliance with this Handbook and other MEHA policy;
- To ensure that all financial transactions have been recorded and reported by the school; and
- To identify areas where schools may require further support and training.

A summary of issues noted during these monitoring visits will be provided to the school head and school manager, and these issues should be tabled in a school committee meeting.

B7.2 External Audit of the Annual Financial Report
Schools receiving grants of more than $5,000 per annum must have their Annual Financial Report audited by an Auditor with a minimum qualification of Chartered Accountant. Schools receiving grants of less than $5,000 per annum may be audited by any person with a degree in accounting. The auditor selected to conduct the audit must be independent of the school and the audit must be conducted in accordance with the International Standards on Auditing issued by the International Federation of Accountants (IFAC).

The auditor must give a certificate confirming the audit and submit a report of the findings and recommendations. Discrepancies identified by the Auditor may prompt the Permanent Secretary for Education to institute disciplinary action or legal proceedings against the school or individuals
implicated. MEHA may issue further guidelines on the framework for conducting audits of schools as necessary.

B7.3 Responding to Fraud and Corruption
MEHA has a zero-tolerance approach to fraud and corruption in schools. It is mandatory for anyone suspecting fraud in a school to report this as soon as practically possible to MEHA. This report can be submitted to the District Office, Director Finance, PSEHA. The report should include the following information (where known):

- an account of the facts giving rise to the allegation(s);
- the names of the suspected offender(s), witness(es), relevant documents;
- A nominated contact officer.

Reports can be also be made anonymously to FICAC (https://ficac.org.fj/report.html). The zero-tolerance approach requires the MEHA to investigate the matter, prosecute offenders, seek recovery of losses and the application of appropriate penalties.
PART C – ACRONYMS USED IN THIS HANDBOOK

MEHA – Ministry of Education, Heritage and Arts
PSEHA – Permanent Secretary – Education, Heritage and Arts
SMC – School Management Committee
ECCE – Early Childhood Care and Education
PTFA – Parents, Teachers and Friends Association
FEMIS – Fiji Education Management Information System
AGM – Annual General Meeting
AFR – Annual Financial Report
OHS – Occupational Health and Safety
FEG – Free Education Grant
IT – Information Technology
TEST – Technology and Employment Skills Training
SIE – Special and Inclusive Education
WASH – Water, Sanitation and Hygiene
FMIS – Financial Management and Information System
VIP – VAT (Value Added Tax) Inclusive Price
FICAC – Fiji Independent Commission Against Corruption
NGO - Non-Government Organisations
PART D – LIST OF APPENDIXES

Appendix 1 – School Constitution Template
Appendix 2 – Annual Budget
Appendix 3 – Requisition Voucher
Appendix 4 – Verbal Quotation Form
Appendix 5 – Evaluation Form
Appendix 6 – Purchase Order
Appendix 7 – Payment Voucher
Appendix 8 – Allocation Logbook
Appendix 9 – Petty Cash Voucher
Appendix 10 – Petty Cash Reconciliation
Appendix 11 – Advance and Acquittal Form
Appendix 12 – Monthly Funds Reconciliation
Appendix 13 – Budget Expenditure Report
Appendix 14 – Annual Financial Report
Appendix 15 – Asset Register
Appendix 16 – Application for Virement
School Constitution Template

1.0 Name

The name of the School shall be the Name registered through MEHA with the registration number and physical address.

2.0 Purpose of the School

(Note to School Trustees/ Heads of Schools: clearly outline the purpose and objectives of the Institutions in alignment to relevant legislations and framework)

- Aligned to the relevant legislation and frameworks Education Act, 2013 Constitution
- Aligned to the MEHA Reform Pillars

2.0 CONTROLLING AUTHORITY

2.1 SCHOOL TRUSTEES

- There should be at least three (3) Trustees of the School.
- The trustees shall be the legal custodians of the School.
- Shall be responsible for the signing of the DEED OF TRUST before a Legal Practitioner, who will then provide a Legal Notification which needs to be submitted to MEHA.
- Shall be responsible for the interim management of the School in the event of the dissolution of the constitutionally elected School Management Committee.
- Shall facilitate the Handing over Process between the Outgoing and the newly Elected School Management Committee.
- Shall be liable for the appointment of the School Manager, as per Part VI of the Education Act.
- Shall be liable for the appointment of the interim Chairperson, who will be responsible for the election of new School Committee Members during the Annual General Meeting.
- School Trustee(s) shall be recognized formally only when they are registered.
- For appointment of new trustees, reference must be made to the Trustees Act 1966.

2.2 PLACE OF OFFICE

The office of the School Management Committee shall be at the school (give address____________________)

3.0 PURPOSE OF THE SCHOOL MANAGEMENT COMMITTEE

The objective(s) of the School Management Committee shall be to support the Head of School in ensuring the smooth running of the daily operations of the School.

(Note: Specific objectives aligned to the MEHA Reform Pillars to be clearly outlined in this Section)
4.0 MEMBERSHIP

The school management of the school shall be vested in a committee which shall consist of the following members:

i. A Chairperson/President
ii. A Vice Chairperson/ Vice President
iii. A School Manager
iv. A Treasurer
v. A Secretary/ Assistant Secretary
vi. The Head of School
vii. PTFA Representative

Gender equality should be considered when electing the above positions. Any reference in the constitutions that excludes women’s participation should be removed. Committees should encourage diversity, people of all ages, people of different religions, and people with a disability should actively encourage running for election.

All candidates for election should sign the child protection policy and submit a current Police clearance.

5.0 ELECTION

- The chairperson shall be appointed by the controlling authority at the time of election of the school committee or appointed.
- All elections of School Management Committee members shall be held at the Annual General Meeting.
- All parents/caregivers/ legal guardians with children actually enrolled in the school shall be eligible to vote in the election of the committee and shall be notified in writing at least fourteen (14) days in advance by the secretary of the date, time and place of the Annual General Meeting.
- Due to a conflict of interest, the following are not eligible for election to the School Management Committee:
  o MEHA Officials.
  o Spouse of a teacher, HOD, VP, AP, AHT or HOS.
  o A HOD, VP, AP, AHT or HOS from another school.
  o A sponsor or donor to the school.
- No membership levy or subscription fee to be paid by parents/ caregivers/ legal guardians whose children are enrolled in the school except for those who wish to become foundation.
- Committee members shall serve tenure of three years from the time they are elected. Membership shall be revoked based on conduct and performance.
- Election shall be by straight out contest or voting shall be by secret ballot.
- In the event of equality of vote, the election supervisor (interim Chairperson) shall convene a second vote immediately.
• All retiring members who are parents/caregivers/legal guardians of the dissolved SMC shall be eligible for re-election.
• Should a vacancy occur during the term of tenure (death, migration, resignation, non-performance) replacements shall be made by co-opting a member from within the school community for the remaining term of office of that member?
• In the event of the election of a new committee, proper handing over must be done between the outgoing and the newly appointed School Management Committee under the supervision of the School Head and a representative of the School Trustees.
• Interim Chairperson shall not be eligible for any position under the SMC.
• School Management positions are voluntary based.

6.0 COMMITTEE MEMBERS’ PERFORMANCE OF DUTIES

ROLES AND RESPONSIBILITIES OF SCHOOL MANAGEMENT COMMITTEE

6.1 Roles and Responsibilities of School Management Committee
• The roles and responsibilities of the SMC are set out in the School Management Handbook.

6.2 Non Performance of Duties of A Member Or SMC
• Should a member of the committee be found unable to carry out his or her duties effectively, E.g. non-attendance, negligence of duties; he or she shall tender in his or her resignation.
• Failure to adhere to the above will warrant another member or members of the committee to execute a vote of no confidence in the member once he or she has been given an opportunity to present relevant information.
• Should over 50% of those present at the meeting concur, the officer will be requested to step down from his/ her position.
• Should the SMC fail to perform according to the operational guidelines, the trustees in consultation with the PSEHA have the authority to dissolve the SMC.

7.0 MEETINGS

7.1 Annual General Meeting
• The Annual General Meeting shall be held each year before March 31st at the time and place decided by the SMC.
• At least 14 days’ notice of the AGM shall be given by the secretary, through the most convenient means, to all parents, legal custodians, guardians as defined in 3.0 of this constitution.
• At every Annual General Meeting no less than 30% of those eligible to cast votes must be present to form a quorum. However if the quorum is not reached upon the second call, the
meeting shall proceed after the third call with the assistance and support of the Divisional/District Office.

- The Annual General Meeting shall transact the following business:
  1. Minutes of the last Annual General Meeting
  2. Annual Report – (HoS and Manager’s report)
  4. Motions & Resolutions (if any)
  5. Election of Office Bearers (If applicable)
  6. Appointment of Auditor

7.2 Special General Meeting

- A Special General Meeting may be convened at any time at the discretion of the SMC in consultation with the trustees or at the request of 75% of eligible parents/caregivers as defined in 3.1 of this constitution. The objectives of a special general meeting shall be stated in writing at the time the request is put to the chairperson.
- The notice of the SGM shall be sent out at least 7 days before the meeting and shall set out the business to be transacted at the meeting.
- A quorum of no less than 50% is required to convene the SGM.
- All discussions at Special General Meetings shall be confined to matters on the agenda and decisions reached shall be valid.

7.3 School Management Committee Meeting

- The SMC shall meet on a monthly basis and when deemed necessary for the efficient running of the school.
- The secretary shall notify all members of the SMC in writing of the date, time and place of meetings of the SMC at least 7 days in advance.
- In the absence of the chairperson, the vice-chairperson deputizes as chair.
- At least 60% of the members of the SMC must be present to form a quorum.
- Any SMC member who is absent for 3 consecutive meetings without a genuine reason is deemed to have resigned.
- In the absence of the School Manager, the SMC shall appoint an Interim Manager from within the SMC; this should be notified to the district office and the HOS.

8.0 FINANCE

- The SMC shall pursue the objects stated in 3.2 and shall protect its funds against extravagant use and misappropriation.
- The SMC, in consultation with the school head, shall ensure the utilization of all Grants and funds received from other sources is carried out in accordance with the finance procedures as required by the MEHA.
- The SMC shall establish and maintain a bank account with any registered Bank for the purpose of handling the finances of the school.
• The SMC shall authorize three of its members to act as signatories to the Bank Account. At least two signatures shall always be required.
• The Financial Year shall be from January 1st to December 31st and the audited financial report shall be presented in the Annual General Meeting to be held by 31 March.

9.0 DISTRIBUTION OF THE CONSTITUTION

* All parents/caregivers/legal guardians must have access to copies of the MEHA approved School Constitution.

* A copy of the approved school constitution, together with any updates, shall be kept at the school and the district office.

10. CHANGING THE CONSTITUTION

This Constitution can only be changed provided that:
• Notice of the intended change is given in writing to the secretary in concurrence with School Trustees or the controlling authority, at least 21 days prior to the AGM or SGM called specifically for this purpose.
• Written notice has been given to all parents/caregivers/legal guardians, who actually have children enrolled at the school that the proposed change to the constitution is to be considered.
• 70% of those attending the AGM or SGM vote in favor of the change.
• The School Constitution shall be reviewed as per the specified date.

11. RELATIONSHIPS

The (insert name of school) SMC, in pursuit of the objects stated in 3.0, acknowledges that the effectiveness of a school depends largely on the quality of the relationships between its various individuals and groups; for example, between the HOS and manager, one member of staff and another, teachers and students, SMC members and teachers and parents.

11.1 Positive School Culture

The well-being of the school and the maintenance of a positive school tone are dependent on a professional and harmonious relationship between students, staff, parents and SMC members. Of particular importance is the relationship between each SMC member and the SMC committee as a whole with the staff. The SMC shall foster and promote the most professional, courteous and productive relationship possible.

Teacher performance and conduct shall remain as one of the key responsibilities of the Head of School. Any matters concerning teachers received by the SMC must be addressed through the HOS.

11.2 Resolving Conflict
APPENDIX 1

- Disagreements, complaints or conflicts which may arise between a SMC member and the HOS, or between a SMC member and parent or community member, should be resolved amicably. Failing to resolve at the School Level, MEHA will intervene.
- The Divisional/District Office must be notified immediately of any conflicts that cannot be resolved for their assistance and support.

12. AMENDMENT(S) TO CONSTITUTION

12.1 No amendments, additions or alterations in the constitution shall be valid unless:

- Notice of motion is submitted to the secretary for consideration at least 14 days prior to the AGM or SGM;
- The proposed amendment is circulated to all eligible voters at least 7 days prior to the meeting; and
- The proposed amendment is passed by a majority vote (70% of those present).

12.2 The School Constitution shall be reviewed after a minimum of 3 years or as advised by MEHA.

13. REPEAL AND REPLACEMENT

All former constitutions are replaced and repealed by this constitution, adopted at

____________________ on ______________ the ______________ day of ___________

SIGNED: ______________ ___________________ ______________
Chairperson Secretary Trustees

Approved by: _________________________ Permanent Secretary for Education, Heritage and Arts

Effective Date: ______________________
# ABC Primary School

## Annual Budget for the FEG Year ended 31 December 2020

<table>
<thead>
<tr>
<th>Description</th>
<th>Budgeted Amount (FJD)</th>
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<td><strong>INCOME</strong></td>
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<td>Free Education Grants</td>
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<td>Opening balance of grant at start of the year</td>
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<tr>
<td>Fees from Non Eligible Students</td>
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<tr>
<td>Sale of Assets Purchased from Grant Funds</td>
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<td><strong>EXPENDITURE</strong></td>
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<td><strong>Administration &amp; Office Operations</strong></td>
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<td>Office Stationeries</td>
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<td>Ink Toner</td>
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<td>Equipment Rental</td>
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<td>Electricity</td>
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<td>Petty Cash</td>
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<td>Other Administration and Office Expenses</td>
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<td>Wages/Salaries - Administration &amp; Office</td>
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<td>FNPF - Administration &amp; Office</td>
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<td><strong>Building and Compound Maintenance</strong></td>
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<td>Repairs &amp; Maintenance - buildings</td>
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<td>Repairs &amp; Maintenance - grounds</td>
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<td>Repairs and Maintenance - furniture</td>
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<td>Purchase of Equipment for school upkeep</td>
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<td>Purchase of Furniture</td>
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<td>Wages/Salaries - Building and Compound Maintenance</td>
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<td>FNPF - Building and Compound Maintenance</td>
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<td><strong>IT, Computers and TEST materials</strong></td>
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<td>Purchase of Computers &amp; IT Equipment</td>
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<td>Purchase of Computer Laboratory Furniture</td>
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<td>Maintenance of Computers and IT equipment</td>
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<td>Connectivity Enhancements</td>
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<td>Tools (TEST)</td>
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<td>Utensils (TEST)</td>
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<td>Other IT, Computers and TEST</td>
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</tbody>
</table>
### Library Books and Text Books
- Library Books
- Text Books
- Purchase of Library Furniture
- Librarian Wages
- FNPF - Librarian
- Database Hardware and Software
- Other Library Costs

### Physical Education, Arts, Music and Science Equipment
- Physical Education Equipment
- Travelling to Sports Meets
- Sports Uniforms
- Musical Instruments
- Arts Materials
- Science Equipment
- Registration Fees
- Other PE, Arts, Music and Science

### Teaching and Learning Materials
- Learning and teaching provisions

### Total FEG Expenditure

### Projected FEG Surplus/Deficit
ABC Kindergarten
Annual Budget for the **ECCE Tuition Subsidy** Year ended 31 December 2020

<table>
<thead>
<tr>
<th>Description</th>
<th>Budgeted Amount</th>
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<td><strong>Nutrition (Milk and Fruits)</strong></td>
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<td>Health and Nutrition [Milk, Fruits, etc]</td>
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<td><strong>Recreational Resources and Facilities</strong></td>
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<td>Outdoor Recreational Equipment</td>
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<td><strong>Teaching and Learning Materials</strong></td>
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<tr>
<td><strong>Total ECE Tuition Subsidy Expenditure</strong></td>
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<tr>
<td><strong>Projected ECE Tuition Subsidy Surplus/Deficit</strong></td>
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### ABC Primary School
Annual Budget for **Canteen/Fundraising** for year ended 31 December 2020

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<thead>
<tr>
<th>Description</th>
<th>Budgeted Amount (FJD)</th>
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<tbody>
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<td><strong>Canteen Income</strong></td>
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<tr>
<td>Lease/Rental Canteen Income</td>
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<tr>
<td>Canteen Sales</td>
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<tr>
<td><strong>Canteen Expenditure</strong></td>
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<tr>
<td>Purchase of supplies for canteen</td>
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<td>Labour costs for canteen workers</td>
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<tr>
<td><strong>Projected Canteen Surplus/Deficit</strong></td>
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| **Fundraising/Donations Income**     |                       |
| Donations                            |                       |
| Fundraising                          |                       |
| Facilities Hire                      |                       |
| **Fundraising/Donation Expenditure** |                       |
| New Buildings                        |                       |
| Improvement/extension of buildings   |                       |
| Building/compound Maintenance        |                       |
| Furniture                            |                       |
| Other                                |                       |
| **Projected Fundraising/Donations Surplus/Deficit** |                       |
# ABC Primary School

**Annual Budget for the SIE Grant for year ended 31 December 2020**

## INCOME
- Special Education School Grant
- Opening balance of grant at start of the year
- Sale of Assets Purchased from Grant Funds

## EXPENDITURE
### Administration & Office Operations
- Office Stationeries
- Ink Toner
- Equipment Rental
- Telephone/Fax
- Internet
- Electricity
- Water Rates
- Town/City Rates
- Travelling/Transportation
- Conferences
- Accounting/Audit Fees
- Bank Charges
- Cultural Function/Other Activities
- Entertainment & Refreshments
- Security
- Petty Cash
- Other Administration and Office Expenses
- Wages/Salaries - Administration & Office
- FNPF - Administration & Office

### Equipment, Aids and Resources
- Equipment
- Aids
- Resources

### Health, Welfare and Specialised Support
- Clinic Costs (Shriners Clinic, Audiology Clinic, Phonak Clinic)
- Vision and hearing testing
- Welfare care
- Specialized furniture and devices

### Building & Compound Maintenance, Furniture, Vehicle and Transport
- Repairs & Maintenance - buildings
- Repairs & Maintenance - grounds
- Repairs and Maintenance - furniture
- Purchase of Equipment for school upkeep
- Purchase of Furniture
- Cleaning / Sanitation
- Wages/Salaries - Building and Compound Maintenance
- FNPF - Building and Compound Maintenance
- Specialised WASH facilities
- Specialised vehicle costs
- Transport assistance for students

### Sport and Recreational Activities
- Sport/recreational equipment and facilities
- Travelling costs for recreational and sporting activities
- Other sporting activities

## Total SIE Grant Expenditure

## Projected SIE Grant Surplus/Deficit
# ABC Secondary School

**Annual Budget for the Vocational Grant for year ended 31 December 2020**

## INCOME
Vocational Tuition Grant  
Opening balance of grant at start of the year  
Sale of Assets Purchased from Grant Funds

## EXPENDITURE

### Administration & Office Operations
- Office Stationeries  
- Ink Toner  
- Equipment Rental  
- Telephone/ Fax  
- Internet  
- Electricity  
- Water Rates  
- Town/City Rates  
- Travelling/Transportation  
- Conferences  
- Accounting/Audit Fees  
- Bank Charges  
- Cultural Function/Other Activities  
- Entertainment & Refreshments  
- Security  
- Petty Cash  
- Other Administration and Office Expenses  
- Wages/Salaries - Administration & Office  
- FNPF - Administration & Office

### Tools & Equipment
- Tools  
- Workshop Equipment  
- Office Equipment

### Consumable items
- Consumable items

### Graduation Expenses
- Graduation tools  
- Other graduation expenses

### Total Vocational Grant Expenditure

### Projected Vocational Grant Surplus/Deficit
## APPENDIX 2F

### INCOME

- Per Capita Boarding Grant

### EXPENDITURE

- Rations for Boarding
- Boarding School Maintenance
- Other Boarding School Expenditure

### Projected Per-Capital Boarding Grant Surplus/Deficit

---

**ABC Primary School**

Annual Budget for the **Per-Capita Grant** for year ended 31 December 2020
ABC Primary School

REQUISITION VOUCHER

To: ..........................................................................................................................

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Description of goods/services requested and reasons for the request</th>
<th>Entered in store ledger on page</th>
<th>Unit of Measure</th>
<th>Quantity Required</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

Requested by: __________________________________________  Approved by: __________________________________________

Signature: __________________________________________  Signature: __________________________________________

Name/Position: ______________________________  Name/Position: ______________________________

Date: ___________________________  Date: ___________________________

APPENDIX 3
ABC Primary School
Verbal Quotation Form (for purchases up to $1,000)

I certify that I obtained the verbal quotations as listed above and the information is correct.

…………………………………………… (Administration Officer/School Bursar)
Sign/Name & Date
Recommendation:

<table>
<thead>
<tr>
<th>Supplier 1:</th>
<th>Supplier 2:</th>
<th>Supplier 3:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description of goods or service</td>
<td>Qty</td>
<td>Unit Price</td>
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<tr>
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<tr>
<td>Total VIP Price</td>
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</tbody>
</table>

Name and telephone number of Supplier Employee who provided verbal Quotation
Date and time verbal quotation provided:
Comments on Technical Specifications/Quality
Delivery lead time:

Approved by
……………………………(School Head)
Verified by
……………………………(School Manager)
## ABC Primary School
### Evaluation Form (for written quotes below $50,000)

<table>
<thead>
<tr>
<th>Description of goods or service</th>
<th>Qty</th>
<th>Unit Price</th>
<th>Total</th>
<th>Unit Price</th>
<th>Total</th>
<th>Unit Price</th>
<th>Total</th>
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</table>

**Total VIP Price**

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<th>Complies with Specifications (Y/N):</th>
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<tr>
<th>Delivery lead time:</th>
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</table>

**Recommendation/Justification:**

______________________________________________________________________________________________________________________

______________________________________________________________________________________________________________________

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<tr>
<th>Prepared by:</th>
<th>Approved by:</th>
<th>Verified by</th>
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</tbody>
</table>

……………………… (Bursar)  …………………………(School Head)  …………………………(School Manager)

**Sign/Name & Date**
ABC Primary School
Purchase Order

Vendor Name and Address:  

Order No. ____________________

Date _____________________

<table>
<thead>
<tr>
<th>Description of Goods/Services</th>
<th>Quantity</th>
<th>Unit Price</th>
<th>Total</th>
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</thead>
<tbody>
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</table>

*Items ordered via purchase orders must be quoted at the VAT exclusive price per item with the VAT shown separately.*

<table>
<thead>
<tr>
<th>Order Amount</th>
<th>VAT (9%)</th>
<th>Total</th>
</tr>
</thead>
</table>

Approved by:  

Certified by:  

........................................  ................................................

School Head                                  School Manager

Ship to:  

I certify that the above ordered items have been received in good condition and according to other specifications in this order

Date of receipt: ........................................

........................................

School Bursar/Administration officer
ABC Primary School
Payment Voucher

PV No. ____________________
DATE: ____________________ CHEQUE No. ____________________

PAYEE: ____________________ AMOUNT: $ ____________________

BUDGET ALLOCATION NO: _____________ BUDGET ALLOCATION: $ ____________________

TOTAL AMOUNT SO FAR SPENT ON BUDGET ALLOCATION: $ ____________________

BALANCE TO DATE ON BUDGET ALLOCATION: $ ____________________

DETAILS $ cents


PREPARED BY: APPROVED BY: VERIFIED BY:

................................................ ........................................... ...............................................

School Bursar School Head School Manager

________________________________________________________
Cheque Received by: ____________________ Date: ______________

Confirmed goods/services received as per quotation:

________________________________________________________
Date: ______________

Check list (Documents to be attached to Payment Voucher)

Receipt attached: YES/NO Receipt amount: $ ______________
Receipt No. ______________ Three Quotes attached if over $1000: YES/NO
Date of reconciliation (daily): ______________
Reconciled to bank statement YES/NO: Date Bank Reconciliation: ________
# ABC Primary School
## Allocation Logbook

## Allocation:

### Amount Allocated:

<table>
<thead>
<tr>
<th>Termlly Allocation</th>
<th>Term 1</th>
<th>Term 2</th>
<th>Term 3</th>
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<tbody>
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</tbody>
</table>

## Expenditure:

<table>
<thead>
<tr>
<th>Date</th>
<th>Particulars</th>
<th>Amount</th>
<th>Balance</th>
<th>Reference</th>
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</table>

## Ending Balance

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<th>Ending Balance</th>
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</tbody>
</table>
ABC Primary School
PETTY CASH VOUCHER

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Amount</th>
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<tbody>
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</table>

**TOTAL**

**C/F BALANCE**

Prepared By: ______________________  ____________  __________
Name  Sign  Date

Approved By: ______________________  ____________  __________
Name  Sign  Date

Received By: ______________________  ____________  __________
Name  Sign  Date

Paste the receipt below

Receipt shall be filled by the supplier. The receipts must contain the description of goods bought along with name and contact information of the Vendor.
# ABC Primary School

## Petty Cash Reconciliation

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Voucher # (Petty cash book)</th>
<th>Receipt (yes)</th>
<th>Payment</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Opening Balance</td>
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<tr>
<td></td>
<td>Petty Cash Reimbursement</td>
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<td>Total</td>
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<td>Closing Balance Cash on Hand</td>
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</tbody>
</table>

Amount to be Replenished

Cash on Hand
*Must be equal to petty cash float*
## ABC Primary School
### Advance and Acquittal Form

#### School Name:

#### School No:

#### Education District:

### PART 1: ADVANCE TO SCHOOL OFFICER

<table>
<thead>
<tr>
<th>No</th>
<th>Details</th>
<th>Proposed Amount</th>
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#### TOTAL AMOUNT ADVANCED

<table>
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<tr>
<th>Prepared by:</th>
<th>Approved by:</th>
<th>Verified by:</th>
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<tbody>
<tr>
<td>Date:</td>
<td>Date:</td>
<td>Date:</td>
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</tbody>
</table>

I acknowledge that I am responsible for the advance. I will use the funds as approved above and I will provide receipts for all purchases. I will return any unspent funds to the School Bursar.

#### Received by: Date:

### PART 2: ACQUITTAL OF FUNDS

<table>
<thead>
<tr>
<th>Date</th>
<th>Details</th>
<th>Amount:</th>
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</table>

#### Total Expenditure

#### Original Amount Advanced

#### Balance of funds remaining

I confirm all receipts provided and balance of funds refunded to me.

#### Received by (School Bursar): Date:

| Prepared by (officer taking advance): Approved by: Verified by: |
|---------------------------------|-----------------|-----------------|
| Date:                           | Date:           | Date:           |
ABC Primary School

*Monthly Funds Reconciliation as at 31 January 2020*

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Fund Balance at 1 January 2020</td>
<td></td>
</tr>
<tr>
<td>Add Funds Received</td>
<td></td>
</tr>
<tr>
<td>Less Expenditure</td>
<td></td>
</tr>
<tr>
<td><strong>Closing Fund Balance as at 31 January 2020</strong></td>
<td></td>
</tr>
<tr>
<td>Bank Statement Balance as at 31 January 2020</td>
<td></td>
</tr>
<tr>
<td>Add Deposits not yet credited</td>
<td></td>
</tr>
<tr>
<td>Less Unpresented Cheques</td>
<td></td>
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<tr>
<td><strong>Adjusted Bank Balance 31 January 2020</strong></td>
<td></td>
</tr>
</tbody>
</table>

*Unaccounted Funds (closing fund balance less adjusted bank balance)*

Prepared by:                                      Approved by:                                      Verified by

---

School Bursar                  School Head                  School Manager
## ABC Primary School

Budget Expenditure Report as at 31 January 2020

<table>
<thead>
<tr>
<th>Funding Category</th>
<th>Original Allocation $</th>
<th>Virements $</th>
<th>Adjusted Allocation $</th>
<th>Expenditure $</th>
<th>Balance $</th>
<th>Execution Rate %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration and Office Operation</td>
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<tr>
<td>Building and Compound Maintenance</td>
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<td>IT, computers and TEST - materials</td>
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<td>Library Books and Text Books</td>
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<td>Physical Education, Arts, Music and Science Equipment</td>
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<tr>
<td>Stationery</td>
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<tr>
<td><strong>Total</strong></td>
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Prepared by:  
Approved by:  
Verified by:

School Bursar  
School Head  
School Manager
## Free Education Grant Fund Statement

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening balance of FEG 1 January 2020</td>
<td>-</td>
</tr>
<tr>
<td>Free Education Grant Receipts</td>
<td>-</td>
</tr>
<tr>
<td><strong>Less Payments</strong></td>
<td></td>
</tr>
<tr>
<td>Administration &amp; Office Operations</td>
<td>-</td>
</tr>
<tr>
<td>Building and Compound Maintenance</td>
<td>-</td>
</tr>
<tr>
<td>IT, Computers and TEST materials</td>
<td>-</td>
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<tr>
<td>Library Books and Text Books</td>
<td>-</td>
</tr>
<tr>
<td>Physical Education, Arts, Music and Science Equipment</td>
<td>-</td>
</tr>
<tr>
<td>Teaching and Learning Materials</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total FEG Expenditure</strong></td>
<td>-</td>
</tr>
<tr>
<td><strong>Closing balance of FEG fund at 31 December 2020</strong></td>
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</tbody>
</table>

**Note:** Any other grants will have separate fund statements prepared in a similar fashion to this.
<table>
<thead>
<tr>
<th>Asset number</th>
<th>Asset Category</th>
<th>Asset Description</th>
<th>Make</th>
<th>Model</th>
<th>Serial Number</th>
<th>Mode of Acquisition</th>
<th>Date of Acquisition</th>
<th>Historical cost</th>
<th>Status</th>
<th>Department</th>
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</table>
# APPLICATION FOR VIREMENT

(TO BE SUBMITTED TO THE PSEHA THROUGH THE DISTRICT EDUCATION OFFICE)

**SCHOOL NAME/CODE:**

**DISTRICT:**

**VIREMENT REQUEST NO:**

**DATE:**

<table>
<thead>
<tr>
<th>Application is made for virement of funds to</th>
<th>Savings to be released from</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allocation Category:</td>
<td>Allocation Category:</td>
</tr>
<tr>
<td>Original Allocation (annual): $</td>
<td>Original Allocation (annual):$</td>
</tr>
<tr>
<td>Amount now applied for: $</td>
<td>Amount of Savings to be applied: $</td>
</tr>
<tr>
<td>Revised Total (proposed): $</td>
<td>Revised Total (proposed): $</td>
</tr>
</tbody>
</table>

**Reasons for virement:**

**Requested by:**

…………………………………..
School Head

**Acknowledged by:**

…………………………………..
School Manager

**Virement Approved/Not Approved**

For FEMIS Updating: MEHA/IT

Date Received: ………………………

Date entered into system: ………………………

**PERMANENT SECRETARY**

Ministry of Education, Heritage & Arts

Date

IT/Grants Officer: ……………………………