



MINISTRY OF EDUCATION, HERITAGE & ARTS

SCHOOL MANAGEMENT HANDBOOK 2020

FOR NON-GOVERNMENT SCHOOLS

*Education And Cultural Diversity For Empowered
and Sustainable Futures For All*

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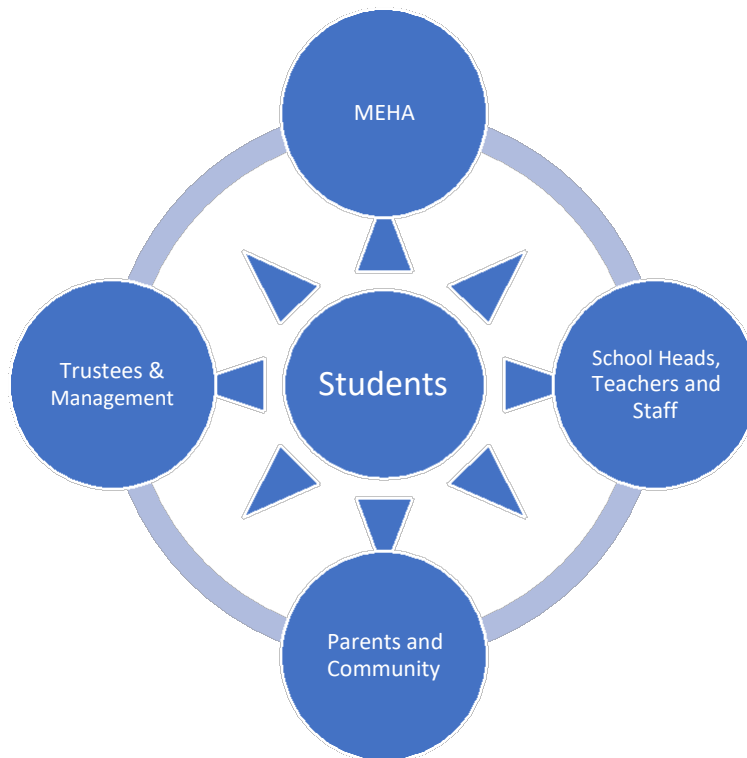
PART A

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, Heritage and Arts (MEHA).

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:



To assist the school in achieving its educational purpose, SMC 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, SMC members need to understand the purpose of the SMC and their roles and responsibilities as office bearers and members. The Principal, Head Teacher (known as School Heads) are the representatives of the MEHA at the school, and he/she must have a shared understanding with the SMC.

Part A of this Handbook provides SMC members and other stakeholders with the necessary information to understand school governance arrangements for Non-Government Schools and the role that they play.

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;¹
 - 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 PS 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.

¹ MEHA is now responsible for the employment of all teachers and school leaders

A3 SCHOOL GOVERNANCE ARRANGEMENTS

Individual school's governance arrangements are set out in a School Constitution, and the 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 SMC. 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 supported 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 MEHA.

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

- The interim management of the School in the event of the dissolution of the constitutionally elected SMC (e.g. for breaches of the constitution, serious problems with the SMC, land or infrastructure developments);
- Facilitation of the transition between the outgoing and the newly elected SMC 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. (i.e. persons holding 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 MEHA. School Heads are also required to forward the list of all SMC members and their contact addresses to the District Education Officer and Director Finance 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 and encourage diversity of members of the SMC, 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 strategic plan, annual plan and budget for the school;
- Ensure consultation with the School Head and MEHA on inviting Chief Guests to the school;
- Accountable for supervising/monitoring the use of school assets and finances, ensuring they are 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 use of school facilities for other purpose(s) ensuring that the operation of the school is not disrupted. Where there is disruption to learning and teaching likely to occur prior approval from the PSEHA must be obtained.

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 maintains 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 SMC in collaboration with the School Bursar/Administration Officer; and
- Provide other financial planning advice to the SMC as required.

The School Treasurer must have the appropriate skills and experience to be able to perform their role effectively (eg. Qualifications in accounting/administration and/or relevant work experience).

A3.3.5 Role of the Secretary

- Maintain accurate records of the business of all SMC 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 teachers and parents 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;
- Ensure consultation with the School Manager and MEHA on inviting Chief Guests to the school;
- Plan in collaboration with the SMC and advise the SMC 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 SMC 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 Manager);
- Monitor budget expenditure and prepare Virement Requests in consultation with SMC; and
- Act as the MEHA advisor to SMC.

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 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 Treasurer in presenting to the SMC and at the AGM.

The School Bursar/Administration Officer must have the appropriate skills and experience to be able to perform their role effectively. (eg. Qualifications in accounting/administration and/or relevant work experience).

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:

- Support the School Head in promoting education of their children;
- 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

- Support School Heads at all times and to be the first point of call for School Heads;
- Coordinate activities with other Ministries and work with School Heads to implement;
- Communicate MEHA expectations to School Heads, SMC, and other community members;
- Facilitate communication between the School Community and the MEHA;
- 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 in collaboration with the MEHA Grants Audit team.

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

- Develop policies, procedures and guidelines for schools;
- Provide support to School Heads and SMCs;
- Monitor school data/indicators to inform policy development;
- Conduct monitoring to ensure consistent application policies, procedures and guidelines across all districts in collaboration with the Divisional and District Offices; and
- Conduct audits/investigations of usage of grant funds as required.

A3.4 Code of Ethics for School Management Committee Members

SMC members are required to observe the code of ethics at all times when performing their duties. All SMC Members must sign the code of ethics upon their appointment, and the School Head will keep a copy of this for audit purposes.

1. Ensure observance of this code: A SMC 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 SMC 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 SMC Member should never take 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 SMC 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 SMC 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 SMC 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 SMC 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 SMC 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 SMC Member should carry out his or her duties in accordance with the Constitution and all laws, and with those lawful instructions and ethical standards and with the school constitution which relate to his or her functions.
10. Ensure respect for persons: A SMC 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 SMC 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.

A4SCHOOL 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, the SMC should be aware of the progress of students and work with the School Head 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 SMC 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; (e.g. improving exam results, supporting all students individually 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 MEHA'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 MEHA is a critical area for policy makers, education administrators, teachers, SMCs, 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 while ensuring transparency and accountability.

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 SMC and School Head are both accountable for ensuring that the school financial management procedures meet the MEHA's 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
- Financial Management Act 2004
- Finance Instructions 2010
- Various MEHA Policies

B2 TYPES OF SCHOOL GRANTS

The MEHA 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 and Inclusive Education Grant
- Per Capita Boarding Grant (Primary and 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 centres can apply)
- Primary and 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 Policies and Standard Operating Procedures. The grants listed are subject to budget allocations to MEHA each year.

B2.1 Free Education Grant (FEG)

All students with Fijian citizenship who 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-Fijian citizens and non-Fijian residents do not qualify for the FEG. Non-Fijian 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 FEG amount paid to each School will be determined by the number of students on the audited school roll and will not be adjusted for student transfers after the completion of the class audit in FEMIS. The amount of FEG paid per student shall be determined by an equitable formula approved by PSEHA, in consultation with the Hon. Minister for Education, Heritage and Arts. 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 FEG, MEHA directs that the funds are allocated as follows:

Allocation Category	Allowable expenditures included in this Category	% of Grant that must be spent on this allocation
Administration and Office Operations	Advertising costs, accounting/audit fees, bank charges, postal, conferences, travel & 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.	30%
Building and Compound Maintenance	Repairs and maintenance to school buildings and grounds, purchase of equipment for school upkeep, purchase and repairs to general school furniture and cleaning/sanitation services.	20%
IT, Computers and TEST Materials	Purchase of computers and IT equipment, purchase of computer lab furniture, maintenance of computers and IT equipment, connectivity enhancements, air conditioning for servers and relevant TEST equipment.	15%
Library and Text Books	Library books, text books (not already provided by MEHA), purchase of library furniture, library staffing costs (locally engaged), cataloguing and labelling, database hardware and software and other library costs.	10%
Physical Education, Arts, Music and Science Equipment	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.	10%
Teaching and Learning Materials	Stationery for learning and teaching purposes, newsprints, vanguards, dusters, chalk, whiteboards, markers, blackboard rulers, sellotapes, glue, blutac and plasticine.	15%

It is important to note that the allocation percentages prescribed in the tables apply on an annual basis (i.e. 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 (e.g. 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, in consultation with the Hon. Minister for Education, Heritage and Arts. 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 ECCE do not qualify for the ECCE Tuition Subsidy. If ECE Centres accept students outside the defined age range they must ensure they collect sufficient fees from the students to cover all costs related to them (e.g. 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:

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

B2.3 Special and Inclusive Education (SIE) Grant

SIE Grants are allocations of funds to special and inclusive schools or institutions that offer educational services in accordance with the MEHA's policies and priorities. In addition to the MEHA'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 or impairment 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 are driven by how many students with special needs are served or the magnitude of special education costs incurred. Funds are distributed according to the extent of the impairment. A child with moderate impairment receives extra and one with severe impairment receives more. This is confirmed by the verified disability disaggregation information on FEMIS. Data on the extent of the impairment 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, in consultation with the Hon. Minister for Education, Heritage and Arts. 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	Allowable expenditures included in this Category	% of Grant that must be spent on this allocation
Administration and Office Operations	As per the FEG allowable expenditures for this category above.	30%
Equipment, Aids and Resources	Wheelchairs, hearing aids, mobility aids, communication aids, communication devices, Braille machines, embossers, PECS Program, tactile resources	40%
Health, Welfare and Specialised Support	Shriners Clinic, Audiology Clinic, Phonak Clinic, vision and hearing testing, welfare care, specialized furniture and devices.	10%
Building & Compound Maintenance, Furniture, Vehicle and Transport	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.	10%
Sport and Recreational Activities	Sport/recreational equipment and facilities, travelling costs for recreational and sporting activities and other sporting activities.	10%

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, in consultation with the Hon. Minister for Education, Heritage and Arts. 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:

Allocation Category	Allowable expenditures included in this Category	% of Grant that must be spent on this allocation
Administration and Office Operations	As per the FEG allowable expenditures for this category above.	10%
Building and Compound Maintenance	As per the FEG allowable expenditures for this category above.	20%
Tools & Equipment	Tools, Workshop Equipment, Office Equipment.	20%
Consumable Items	Consumables for practical courses	30%
Graduation Expenses	Graduation tools and other graduation costs.	20%

B2.5 Per-Capita Boarding Grant (Primary and 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, in consultation with the Hon. Minister for Education, Heritage and Arts. 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 insufficient. 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.
- Those students who do not pass Year 12 and Year 13 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 forces 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, in consultation with the Hon. Minister for Education, Heritage and Arts.

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 as specified in B2 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 School Manager and the School Head. The 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:

Grant Condition	Frequency and Timing
Grant Agreement is in place between the school and MEHA.	Every 3 years
The School's audited Annual Financial Report (AFR) has been submitted to MEHA.	Annually - no later than 31 March of the subsequent year (the school financial year ends on 31 December – see B5.5.2 below)
The School has held an Annual General Meeting (AGM) where the AFR has been endorsed and the Minutes have been submitted to MEHA.	Annually - by 31 March of each year.
The class audit has been completed for all year levels in FEMIS. This confirms the student roll for that term.	Termly – Week 5 of Term 1, Week 4 of Term 2 and Week 4 of Term 3
The school is preparing the Monthly Funds Reconciliation in FEMIS	Monthly – by 10th day of the month

B3.3 Bank Accounts

Schools will open a separate bank account for each type of grant that is received from MEHA (eg. For each grant type specified under B2). The bank account must be in the name of the School and should refer to the type of grant it holds. Schools are encouraged to utilise electronic banking where possible but must ensure that at least two persons are required to approve each payment. Generally, a School will have three persons who can authorise online payments or cheques (in the case of the unavailability of a signatory). The signatories must come from the SMC, and would generally be drawn from the following positions:

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

If the signatories are related to each other, they must ensure that the potential conflict is declared to the PSEHA, and they do not authorise the same payment.

If the School has a cheque book, this 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). It is not permitted to deposit FEG funds in an overdraft account.

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 or the Ministry of Economy.

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 by when class audits are to be conducted.

Step 2 – Grant Compliance

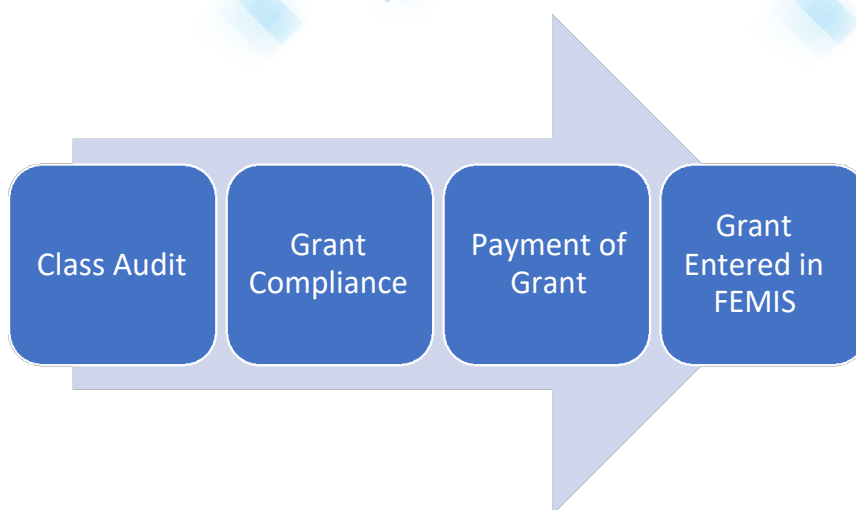
The MEHA Grants Unit will carry out compliance checks to ensure that all necessary Grant Payment Conditions prescribed in B4.2 have been met. Compliance status will be updated in FEMIS and a Grant Payment Schedule will be generated from FEMIS. Grants calculations on this report will be based on the audited 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 schools through FEMIS when grant payments have been processed.

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.



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 SMC 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 (e.g. 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 (e.g. 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/Administration Officer 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. Schools are prohibited from charging any extra fee to students receiving the FEG.

When collecting fees for Students who are not eligible for FEG and are enrolled in Schools will (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.

B4.3 Processes for Expenditure of Funds

Once the School has an annual plan and budget in place, the School Head and SMC 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, nor used to repay a loan that the School, Trustees or Controlling Authorities may have taken out. This is considered misappropriation of funds and will be treated as a criminal matter and reported to the Police.

Grant funds shall not be used to pay any teacher allowance that is paid by MEHA. Any officer involved in the procurement process, including School Heads, School Bursars/Administration Officers 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 Government. The current procurement methods and delegated authority for School grant expenditure is listed below.

Allocation Category	Procurement method	Approval of purchases
Up to \$1,000	Minimum of three competitive quotes (verbal quotes are acceptable when it is not practical to obtain written quotes)	Approved by School Head Certified by School Manager
From \$1,000 up to \$50,000	Minimum of three competitive quotes (written)	Planned purchases above \$1,000 shall be endorsed in the SMC Meetings (if not already approved in the School Budget by SMC) Approved by School Head Certified by School Manager
More than \$50,000	Public Tender	Planned tender endorsed by SMC Approved by School Tender Board Successful bidder name informed to PSEHA and Director Finance - MEHA

Schools found splitting purchases to circumvent the need to obtain written quotations/conduct a tender will be subject to procedures as outlined in B7.3.

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 relevant head of departments in the School and submitted to the School Head. The School Head will ensure that the proposed purchase is in accordance the Annual 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 SMC. The endorsement should be recorded in the SMC 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 with all necessary business licences. Schools should also ensure that the companies providing quotes are compliant with tax and Fiji National Provident Fund (FNPF) obligations.

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 a company letterhead, signed, and stamped by the supplier.

In some instances, it may not be possible to obtain three quotations (e.g. if there is a market limitation for the goods or services, or only one supplier accepts cheques/bank transfers). 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 procurement to be authorised and cheques/bank transfers 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 (e.g. 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/ Administration Officer will prepare a Purchase Order (Appendix 6) and submit to the School Head for approval. The Purchase Order must be generated from FEMIS (i.e. 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 (e.g. 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 (i.e. cash on delivery).

Step 5: Receipt of goods/services

The Administration Officer/School Bursar will be responsible for receiving and checking goods or services. To ensure an adequate separation of duties, where possible a separate officer should be responsible for certifying the goods have been received from 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 at 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/Administration Officer 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/remittance advice (attached after signing)
- Original receipts (attached after payment)

Each separate payment requires a separate payment voucher and separate cheque/remittance advice. 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/Administration Officer 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, the date of payment and the receipt number/PO number. If the School is utilising internet banking the bank transactions will be authorised by the electronic signatories, and the remittance advice will be filed with the payment voucher.

A separate file will be maintained for each allocation category and payment documentation will be filed within these in order of cheque number/remittance advice. Hard copies of payment documentation will be kept with the school and all audits/monitoring will be carried out at the school (i.e. 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.

Flowchart 2: Process for purchase of goods and services up to \$50,000



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 work).
- Representative from MEHA district office;
- Other members as required.

A meeting should be held at the planning stage with all tender board members to discuss the proposed tender process. All Tender Board members must sign a Confidentiality and Conflict of Interest Declaration (Appendix 17).

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 original 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 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 bids.
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 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 Tender Board may direct the Tender Board 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 Tender Board 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.
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.

Schools are responsible for the payment of all utilities in a timely manner. Schools must ensure that where Teacher Quarters are provided a tenancy agreement is in place and this states that Teachers will be responsible for the payment of utility costs. The School should also ensure that the utility account for the teachers quarters is transferred into the name of the occupying teacher.

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. However, any such request must be assessed by the Asset Monitoring Unit before such a virement is requested. 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 (i.e. requirements for building standards, cyclone resistance, OHS requirements etc);
- Before requesting virements for capital or starting any capital works, the School must demonstrate that it has sufficient funds to complete the works; and
- A full scope of works for capital works must be certified by a qualified engineer before calling for tender.

B4.3.7 Reimbursement for School Management Committee Members for costs incurred

SMC members may be reimbursed for necessary costs they incur in carrying out their duties (e.g. communication costs, transportation costs). The amounts reimbursed must be based on the actual costs incurred and should be supported by invoices, bills or receipts. The costs incurred should also be endorsed in a meeting of the SMC.

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 or bank transfer (e.g. purchasing 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 (e.g. 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/bank transfer in the name of the petty cash custodian². 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/ Administration Officer 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/Administration Officer 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
- If petty cash funds are lost or stolen, the custodian must immediately notify the Head of School and SMC to take further necessary action.

² Payments received for petty cash purposes should not be considered as income for taxation purposes.

B4.4.2 Cash Advances

The usual mode of payment by Schools is by bank transfer or 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 (e.g. 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/bank transfer will be prepared in the name of the staff member³ 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 cashes the cheque at a bank or withdraws the funds from the bank and then makes 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 for staff on the MEHA payroll; and
- The balance of any funds after making the purchases should be returned to the School Bursar/Administration Officer and then used to reimburse the petty cash float. A receipt will be issued by the School Bursar/Administration Officer 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/Administration Officer 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 three days. The School Bursar/Administration Officer 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 SMC. Where schools don't have access to FEMIS to prepare these reports, the reports should be prepared manually and included with the monthly report to the District Education Office and forwarded to the MEHA Grants Unit.

B4.5.2 Annual Reporting

The School is required to prepare an Annual Financial Report (Appendix 14) showing the use 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.

³ Payments received for advances should not be considered as income for taxation purposes.

Other funds such as canteen or fundraising must be reported separately from 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, Bank Confirmation Letter and AGM Minutes must be submitted to MEHA before 31 March of the following year – failure to submit on time may result in future grants being delayed or 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. (e.g. 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 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 purchased with from 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 purchased with Grant Funds must only be used for official purposes.

B4.6.3 Board of Survey

An annual board of survey must be conducted each year to verify the existence and condition of assets purchased using grant funds. These boards of survey must be conducted by three officers who are independent of the officer responsible for the custody of the assets and should include a SMC member. 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 purchased with Grant Funds 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 days.

B4.6.5 Management of Donated Assets

Donated assets with a value in excess of \$500 must be recorded in the School Asset Register on FEMIS. These assets must only be used for official purposes and covered in the School's annual board of survey. Approval from the Permanent Secretary must be obtained before disposing of any donated asset that was subject to a tax exemption for educational purposes when imported into Fiji.

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;
- Confirmation that any fundraising will be voluntary contributions;
- If capital works are to be undertaken, confirmation that all funds will have been raised prior to construction, that the plans have been approved by a certified engineer, that AMU has been consulted and supports the proposed construction and that all OHS requirements will be met during construction; 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 for any students or parents 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 Finance Unit via the District Education Office. All funds are to be deposited in the school development bank account. The project must start within three 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. Similarly, fundraising should be voluntary.

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

It is important that incoming School Managers, School Heads or School Bursars/Administration Officers 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)

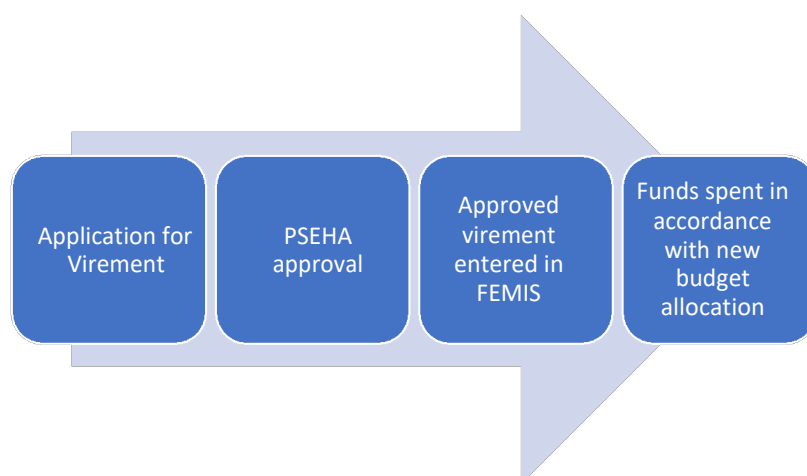
In some cases, it may not be possible for Schools to adhere to the percentages specified above in B2. A school can request a Transfer of Funds using the Application for Virement (Appendix 16). The school is required to identify the following on this form:

- 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 and the AMU where capital works are proposed. 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. Virements for Capital Expenditure will only be considered when Buildings and Compounds are maintained to an acceptable standard as determined by the Asset Management Unit. Virements for Capital Expenditure are not permitted to exceed 10% of the annual allocation of FEG for the respective School.

Flowchart 3: Virement process



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 (e.g. 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

The PSEHA has authority to centralise the administration of a schools grant under MEHA Grants Unit where it is determined the School is not able to manage its finances responsibly. Some examples where this decision may be taken may include (but are not limited to):

- Unaccounted funds are detected and the School is unable to explain;
- 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 SMC 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 (e.g. credit with suppliers).

The 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.

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

- Removal of key officers responsible for financial management (e.g. School Manager, School Head, or School Bursar/Administration Officer);
- 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 through visits to the school or via FEMIS. 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 policies;
- 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 SMC meeting. Schools that have financial issues to rectify after the monitoring exercise, must adhere to the time period given by MEHA to avoid being reprimanded for non-compliance.

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 with grants of less than \$5,000 per annum may be audited by any person with a degree in accounting. Proof of qualification and certification must be submitted with the AFR to MEHA Finance Grants annually. 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. A bank account confirmation letter should be obtained by the Auditor with details of the account name, account number and authorised signatories and this should be submitted to MEHA with the Annual Financial Report. 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 and/or 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.

The PSEHA upon receiving all the necessary documents regarding financial misuse or abuse shall refer the case to the Fiji Police or FICAC for their intervention and may refer the matter to the MEHA Performance and Discipline Unit for consideration in terms of the Disciplinary Guideline. The PSEHA shall act on any recommendations and reports received from the Fiji Police and/or FICAC. If the offender who has been convicted by a Court of Law is a teacher or an employee of the MEHA, the PSEHA shall with the concurrence of the Hon. Minister summarily terminate the employee's contract. 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

ECE - Early Childhood Education

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
- Appendix 17 – Confidentiality and Conflict of Interest Declaration

APPENDIX 1

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, following elections for SMC positions held at the AGM.
- 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

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- 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:
 - MEHA Officials.
 - 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.

APPENDIX 1

- 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.
- The Annual General Meeting shall be held at a place convenient for parents and other stakeholders to attend.
- 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)
 3. Audited Financial 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.

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- 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.

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11.2 Resolving Conflict

- 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

SIGNED: _____
Secretary

SIGNED: _____
Trustees

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

Effective Date: _____

APPENDIX 2A

ABC Primary School Annual Budget for the FEG Year ended 31 December 2020

Description	Budgeted Amount (FJD)
INCOME	
Free Education Grants	
Opening balance of grant at start of the year	
Fees from Non Eligible Students	
Sale of Assets Purchased from Grant Funds	<hr/>
	-
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	<hr/>
	-
Building and Compound Maintenance	
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	<hr/>
	-
IT, Computers and TEST materials	
Purchase of Computers & IT Equipment	
Purchase of Computer Laboratory Furniture	
Maintenance of Computers and IT equipment	
Connectivity Enhancements	
Tools (TEST)	
Utensils (TEST)	
Other IT, Computers and TEST	<hr/>
	-

APPENDIX 2A

	Budgeted Amount (FJD)
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	-

APPENDIX 2B

ABC Kindergarten Annual Budget for the ECCE Tuition Subsidy Year ended 31 December 2020

Description	Budgeted Amount (FJD)
INCOME	
ECCE Tuition Grants	
Opening balance of grant at start of the year	
Fees from Non Eligible Students	
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	
Building and Compound Maintenance	
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	
Nutrition (Milk and Fruits)	
Health and Nutrition [Milk, Fruits, etc]	
Recreational Resources and Facilities	
Outdoor Recreational Equipment	
Teaching and Learning Materials	
Learning and teaching provisions	
Total ECE Tuition Subsidy Expenditure	
Projected ECE Tuition Subsidy Surplus/Deficit	

APPENDIX 2C

ABC Primary School Annual Budget for Canteen/Fundraising for year ended 31 December 2020

Description	Budgeted Amount (FJD)
Canteen Income	
Lease/Rental Canteen Income	
Canteen Sales	
	-
Canteen Expenditure	
Purchase of supplies for canteen	
Labour costs for canteen workers	
	-
Projected Canteen Surplus/Deficit	-
Fundraising/Donations Income	
Donations	
Fundraising	
Facilities Hire	
	-
Fundraising/Donation Expenditure	
New Buildings	
Improvement/extension of buildings	
Building/compound Maintenance	
Furniture	
Other	
	-
Projected Funraising/Donations Surplus/Deficit	-

APPENDIX 2D

ABC Primary School Annual Budget for the SIE Grant for year ended 31 December 2020

	Budgeted Amount (FJD)
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	

APPENDIX 2E

ABC Secondary School Annual Budget for the Vocational Grant for year ended 31 December 202

	Budgeted Amount (FJD)
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

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

	Budgeted Amount (FJD)
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

REQUISITION VOUCHER

To.....

No.....

[illegible]

Requested by:

Approved by:

Signature: _____

Signature: _____

Name/Position: _____

Name/Position: _____

Date:.....20.....

Date:.....20.....

ABC Primary School
Verbal Quotation Form (for purchase)

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

Recommendation:

Verified by

..... (School Manager)

ABC Primary School
Evaluation Form (for written quotes b

<p>Recommendation/ Justification:</p>

Recommendation/ Justification:

Prepared by:

..... (Bursar)

Sign/Name & Date

Approved by:

..... (School Head)

Sign/Name & Date

Verified by:

..... (School Manager)

Sign/Name & Date

**ABC Primary School
Purchase Order**

Vendor Name and Address: _____

Order No. _____

Date: _____

Description of Goods/Services	Quantity	Unit Price	Total
<i>Items ordered via purchase orders must be quoted at the VAT exclusive price per item with the VAT shown separately.</i>	Order Amount		
	VAT (9%)		
	Total		

Ship to:	Approved by:		Certified by:

	School Head		School Manager
	<i>I certify that the above ordered items have been received in good condition and according to other specifications in this order</i>		
	Date of receipt:		
 School Bursar/Administration officer		

**ABC Primary School
Payment Voucher**

PV No: _____

Date: _____

Cheque No: _____

PAYEE: _____

AMOUNT: \$ _____

BUDGET ALLOCATION NO: _____

BUDGET ALLOCATION NO: _____

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 No. _____

Receipt amount: \$ _____

Three Quotes attached if over \$1000: YES/NO

Date of reconciliation: _____

Reconciled to bank statement YES/NO:

Date Bank Reconciliation: _____

ABC Primary School Allocation Logbook

[illegible]

ABC Primary School

No.....

PETTY CASH VOUCHER

Name:

Date:

Particulars	Amount	
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

School Name:		School No:	Total Grant:		\$
Education District:			Pretty Cash Allocation: \$		
Date	Description	Voucher # (Petty cash book)	Receipt (Yes)	Payment	Balance
	Opening Balance				
	Petty Cash Reimbursement				
	Total				
	Closing Balance Cash on Hand				

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

OFFICER RESPONSIBLE FOR THE ADVANCE:			
No	Details	Proposed Amount	
TOTAL AMOUNT ADVANCED			
Prepared by:		Approved by:	Verified by:
Date		Date	Date
<p>I acknowledge that I am responsible for the advance. I will use the funds as approved above and and I will provide receipts for all purchases. I will return any unspent funds to the School Bursar.</p> <p>Received by: _____ Date: _____</p>			

PART 2: ACQUITTAL OF FUNDS

No	Details	Proposed Amount
Total Expenditure		
Original Amount Advanced		
Balance of funds remaining		
<p>I confirm all receipts provided and balance of funds refunded to me</p> <p>Received by (School Bursar): _____</p>		
Prepared by (officer taking advance):		Approved by:
Date:		Date:
		Verified by:
		Date:

APPENDIX 12

ABC Primary School Monthly Funds Reconciliation as at 31 January 2020

Opening Fund Balance at 1 January 2020	<input type="text"/>
Add Funds Received	<input type="text"/>
Less Expenditure	<input type="text"/>
<i>Closing Fund Balance as at 31 January 2020</i>	<input type="text"/>
Bank Statement Balance as at 31 January 2020	<input type="text"/>
Add Deposits not yet credited	<input type="text"/>
Less Unpresented Cheques	<input type="text"/>
<i>Adjusted Bank Balance 31 January 2020</i>	<input type="text"/>
<i>Unaccounted Funds (closing fund balance less adjusted bank balance)</i>	<input type="text"/>

Prepared by:

School Bursar

Approved by:

School Head

Verified by:

School Manager

ABC Primary School
Budget Expenditure Report as at 31 January 2020

Funding Category	Original Allocation \$	Virements \$	Adjusted Allocation \$	Expenditure \$	Balance \$	Executive Rate %
Administration and Office Operation						
Building and Compound Maintenance						
IT, computers and TEST - materials						
Library Books and Text Books						
Physical Education, Arts, Music and Science Equipment						
Teaching and Learning Materials						
Total	\$ -	\$ -	\$ -	\$ -	\$ -	-

Prepared by:

.....
 (Bursar)

Approved by:

.....
 School Head

Verified by:

.....
 School Manager

APPENDIX 14

ABC Kindergarten Annual Financial Report for Year ended 31 December 2020

<i>Free Education Grant Fund Statement</i>	\$
Opening balance of FEG 1 January 2020	-
Free Education Grant Receipts	-
Less Payments	
Administration & Office Operations	-
Building and Compound Maintenance	-
IT, Computers and TEST materials	-
Library Books and Text Books	-
Physical Education, Arts, Music and Science Equipment	-
Teaching and Learning Materials	-
<i>Total FEG Expenditure</i>	-
Closing balance of FEG fund at 31 December 2020	-

[illegible]

APPLICATION FOR VIREMENT

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

School Name: District:

Virement Request No: Date:

Application is made for virement of funds to	Savings to be released from
Allocation Category:	Allocation Category:
Original Allocation (annual):	Original Allocation (annual): \$
Amount now applied for: \$	Amount of Savings to be applied: \$
Revised Total (proposed): \$	Revised Total (proposed): \$
Reasons for virement:	
Requested by: School Head	Acknowledged by: School Manager
Virement Approved/ Not Approved PERMANENT SECRETARY Ministry of Education, Heritage & Arts	For FEMIS Updating: MEHA/IT Date Received: Date entered into system: IT/ Grants Officer:

CONFIDENTIALITY AND CONFLICT OF INTEREST DECLARATION

Executive Summary

This form is targeted at getting specific information regarding tender evaluation committee's potential interests in the subject tender that is to be evaluated.

The intent of getting such confirmation is to ensure that the tender evaluation is carried out in a transparent manner with a view to avoid any fraudulent activities during and after the tender process. Please note the form will be retained for audit purposes.

Name:	
Position:	
Organisation:	
Tender:	
Role in the procurement activity:	

Confidentiality Questions

Do you have any actual, potential or perceived conflicts of interest? ☐ Yes ☐ No ☐ Potentially

Do you have any personal interest in this procurement/project? (e.g. you own share in a supplier or related company) ☐ Yes ☐ No ☐ Potentially

Are you are a relative or close friend of someone with a personal interest in the goods/service/works being purchased or could be personally affected by the procurement decision? (e.g. a family member is an employee or shareholder of a supplier) ☐ Yes ☐ No ☐ Potentially

Do you have any personal obligations, loyalties or bias that could influence the way you evaluate offers and recommend purchases? (e.g a close relationship with an employee of a supplier) ☐ Yes ☐ No ☐ Potentially

Have you been offered any special discounts, gifts, trips, hospitality, rewards or favours by suppliers of the goods or services being purchased? (e.g. free travel, gifts, free samples for your own use) ☐ Yes ☐ No ☐ Potentially

Are you aware of anything that could be perceived that you might be biased towards or against a particular supplier? ☐ Yes ☐ No ☐ Potentially

(e.g. you have expressed a strong views about a supplier, you worked for a supplier, you use a suppliers corporate box at a sports event) ☐ Yes ☐ No ☐ Potentially

Confidentiality responsibilities

All of the tender evaluation meeting discussions and material (written and electronic) are confidential and I agree to keep the information safe. I will not give this information to anyone outside the immediate tender team without prior approval from the School Management Committee and the Ministry of Education, Heritage and Arts.

Restrictions on contact with suppliers

I agree that my contact with the recommended supplier/contractor and service provider is restricted during the period of the tender evaluation and compilation of tender evaluation report and the tender submission. I understand that until the successful supplier/contractor and service provider has been announced by the tender board, I will not:

- ☐ pass information or make comments to them about the tender
- ☐ Share information about the tender to friends, families and co-workers
- ☐ receive any gift, gratuity, hospitality or any inducement from them
- ☐ Meet them or have any discussion about the tender.

Declarations of Conflict of Interest

Actual conflict of interest is where you already have a conflict. If you have answered yes or potentially to any of the above question, please provide details here otherwise sign the declaration

Potential conflict of interest is where the conflict is about to happen or could happen.

Perceived conflict of interest is where other people might reasonably think you are not being objective.

Evidence of any contribution to literature.

Your declaration

Declaration - I confirm that the above details are correct to the best of my knowledge and I make this declaration in good faith.

Signature: _____ Date:.....20.....

Witness by the Chairperson of the TEC Meeting - I confirm that I have received this declaration and noted the contents.

Signature: _____ Date:.....20.....





