

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF EDUCATION AND CULTURE



THE EDUCATION SECTOR DEVELOPMENT PROGRAMME

**REVISED FINANCIAL MANAGEMENT AND ACCOUNTING GUIDELINES FOR
THE SECONDARY EDUCATION DEVELOPMENT PLAN. 2004 - 2009**

BEDC, JANUARY 2005

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ABBREVIATIONS

ACGEN	Accountant General
BEDC	Basic Education Development Committee
BoQ	Bills of Quantities
CPO	Central Payment Office
CA	Chief Accountant
CEO	Chief Education Officer
CAG	Controller and Auditor General
LGA	Local Government Authority
TR	Transition Rate
SA	School Accountant
PMO	Prime Ministers Office
NGO	Non –Government Organization
IEC	Information Education and Communication
DG	Development Grant
CG	Capitation Grant
TIE	Tanzania Institute of Education
NECTA	National Examinations Council of Tanzania
PoA	Plan of Action
SA	School Accountant
PV	Payment Voucher
CD	Council Director
DPs	Development partners
DSE	Director of Secondary Education
FC	Foreign Currency (US Dollar, EURO Currency etc).
GDN	Goods Delivery Note
GRN	Goods Receive Note
HoS	Head of School
IFMS	Integrated Financial Management and Accounting Systems
LPO	Local Purchase Order
MoEC	Ministry of Education and Culture

MoF	Ministry of Finance
PO-RALG	Presidents Office Regional Administration and Local Government
PS	Permanent Secretary
PFA	Public Finance Act
RAS	Regional Administrative Secretary
RS	Regional Secretariats
SB	School Board
SMT	School Management Team
SPC	School Procurement Committee
SSO	School Supplies Officer
SEDP	Secondary Education Development Plan
SOE	Statement of Expenditure
ISC	Inter Ministerial Steering Committee
ESDP	Education Sector Development Programme
EDF	Education Development Fund

PART 1

APPLICATION OBJECTIVE AND PURPOSE:

1. **Name:** Financial Management and Accounting Guidelines for the Secondary Education Development Plan; Hereafter called 'the Guidelines'.

2. **Application**

1.1 The Guidelines shall apply to all Financial Management and Accounting undertaken by a secondary school and to the specified accounting needs under the SEDP.

1.2 The Guidelines shall not apply to the central level where the Public Finance Act No 6 of 2001 and its regulations shall apply.

3. **OBJECTIVE AND PURPOSE:**

2.1 **Objectives**

The major objective of the Guidelines is to put in place financial management and accounting procedures that are suitable, flexible and sustainable for the use of all resources provided under the SEDP. The guidelines enhances government system of accounting and control and is intended to facilitate the implementation of the SEDP. It emphasizes the requirements of the Integrated Financial Management System (IFMS) currently being used by the Government.

2.2 **Purpose**

The purpose of these financial guidelines is to enable those who will be involved in the day to day activities of the SEDP perform their duties in an orderly manner, transparently, effectively and efficiently while at the same time providing the necessary information for effective decision making.

The guidelines serve as a guidance to all individuals, schools and institutions implementing SEDP activities on financial procedures so that effective and efficient financial management systems are established and maintained .

The guidelines provide information on various aspects of financial management and administrative arrangements. They focus on responsibility and accountability,

disbursement procedures, accounting processes, resource management and reporting. They also provide formats of schedules that are necessary for implementing the requirements of the financial system.

PART 2

INSTITUTIONAL RESPONSIBILITIES

3.1 The Inter-Ministerial Steering Committee (IMSC)

The IMSC is responsible for ensuring a coordinated and sector wide approach to the ESDP. The committee will deal with policy matters, coordinate inter-ministerial matters and ensure consistence of the ESDP with other government policies. The Permanent Secretary in the PMO office chairs the committee. It draws its membership from sector ministries and key central ministries.

The roles of the Committee are to:

- (a). oversee the implementation, development and execution of decisions of national education policies,
- (b). monitor the ESDP,
- (c). provide high level inter-ministerial co-ordination,
- (d). ensure the ESDP including SEDP is consistent with broad Government policies.

3.2 The Basic Education Development Committee (BEDC)

The Basic Education Development Committee is responsible for overseeing the development of pre-primary, primary, secondary, teacher education, adult and non formal education ensuring that it complements the goals of the wider sector development ESDP. Within the basic education framework, BEDC has a role of guiding and overseeing the developments in primary and secondary education.

The responsibilities of BEDC in respect of the SEDP are to:

- (a). approve secondary and basic education plans in line with government policy.
- (b). collaborate with financing agencies and other stakeholders in the formulation and financing of planned activities.
- (c). make available technical and financial resources to support SEDP implementation.
- (d). pool Government and donor resources through the Education Development Fund (EDF) as part of the Treasury's Consolidated Account in the Bank of Tanzania.

- (e). endorse annual financial reports regarding budgets and the use of plan funds, and to take appropriate follow-up action.
- (f). annually review the key performance indicators in order to assess SEDP progress and to approve targets for the year.
- (g). institute and regularly review SEDP mechanisms for planning, management, monitoring and evaluation, and funding.
- (h). effectively collect and communicate educational information from and to the ministries and to the donors.
- (i). coordinate and oversee the management of an effective multi-media SEDP Information, Education and Communication Strategy (IEC).

3.3 Accountant General

The Accountant General (ACCGEN) as the overseer of the government accounting systems is responsible for:

- (a) Ensuring that in the course of implementation of the Guidelines, the requirements of the IFMS are observed.
- (b) Ensuring that financial management systems in the ministries are being managed properly.
- (c) The operation of the Foreign Currency (FC) holding account including the maintenance of proper records for the Account.
- (d) Issuing Exchequer Issue Notifications to the MOEC.
- (e) Instruct Banks to open new Bank Accounts for schools.

3.4 The National Audit Office:

The office of the Controller and Auditor General (CAG) has the responsibility of evaluating the compliance and effectiveness of the accounting procedures and controls.

3.5 President's Office - Regional Administration and Local Government (PO-RALG)

The PO-RALG is responsible for overall supervision of the Regions and Councils and shall carry out the following:

- (a) The Accounts staff in RS, the Council, follows the procedures provided in the Guidelines.
- (b) Regional Accountant will monitor compliance to the procedures laid down in the

Guidelines by the relevant accounting staff.

- (c) Participate as a joint stakeholder in the SEDP Audit and Review processes;
- (d) Participate in the inter-ministerial steering committee which oversees the implementation of SEDP;
- (e) Co-chair the Basic Education Development Committee (BEDC);
- (f) Communicate education information in its area of jurisdiction.
- (g) Collaborate with MOEC in monitoring of implementation of SEDP.

3.6 Ministry of Education and Culture (MOEC)

MOEC is responsible for the following:

- (a) Ensuring that the requirements laid down in the Guidelines are adhered to and applied consistently in the implementation of the SEDP
- (b) Developing and following up of matters relating to educational guidelines, standards and performance indicators.
- (c) Monitoring compliance to the procedures laid down in the Guidelines by the relevant accounting staff.
- (d) Developing Plan of Action formats for secondary schools and teachers Colleges.
- (e) Developing the formats for Schools SEDP reports.
- (f) Reviewing the Education Sector Plans with regard to their compliance with national sector policies and guidelines.
- (g) Advising PO-RALG on Council education performance.
- (h) Regulating the provision of education services in the country.
- (i) Supporting the Regional Secretariats on education issues.
- (j) Ensuring that SEDP reports are prepared and tabled to the BEDC on time.
- (k) Ensuring that all aspects of the SEDP implemented at Ministry level including capacity building and facilitation are done.
- (l) Designing modalities for monitoring and performance auditing of education sector services by Schools.
- (m) Supporting schools to comply and effectively adhere to accounting procedures and controls.
- (n) Preparing requests to the ACCGEN to issue Exchequer Issue Notifications and transfer funds to MOEC.
- (o) Disbursing SEDP funds to schools, Teacher Colleges, TIE, NECTA, RS and Councils.

3.7 Regional Secretariat:

The regional secretariat is an extension of PO-RALG in the regions. It has specialists to support services in social sectors, physical planning and engineering sectors, economic development sector and management sector. It assists the PO-RALG in executing its functions in the Council. In addition it will carry out the following roles:

- (a). Support and assist the Councils and Secondary schools in the preparation of SEDP development plans and Plans of Action.
- (b). Advise the Councils and Secondary schools on matters relating to preparation of SEDP performance reports.
- (c). Consolidate Council education plans, budgets and reports at regional level in line with statutory requirements.

3.8 The Local Government Authority

The Local Government Authority is responsible for:

- a) Carrying out situational analysis for education development in its area of jurisdiction by using information from school mapping reports,
- (b). Overseeing the preparation of Secondary school plans and budgets and consolidation school plans into the LGA education plan
- (c). Ensuring compliance with the procedures laid down in the Guidelines
- (d). Supporting the schools in safe keeping the funds made available to them.
- (e). Ensuring that the funds paid to the schools are used for planned activities.
- (f). Ensuring that school reports are prepared and submitted on time.
- (g). Preparing performance reports for the LGA, which is a consolidation of the school reports.
- (h). Preparing its own plans for capacity building and facilitation of the school activities.
- (i). Ensuring that government regulations and procedures are adhered to in the course of implementing the SEDP in the LGA.
- (j). Ensuring that all quarterly and annual financial and performance reports are sent to MOEC as required.

3.9 The Head of School (HoS)

The Head of School has the following responsibilities:

- (a). In collaboration with the School Management Team (SMT), prepares and updates school development plans and Plans of Action.

- (b). The Head of School will ensure compliance to the procedures laid down in the Guidelines.
- (c). Ensure safe custody of funds provided to the school including opening school bank accounts and operating them in line with procedures issued by the Treasury.
- (d). Ensure that activities approved by the BEDC are implemented as planned.
- (e). Prepares reports as instructed by the MOEC,
- (f). Submits to the MOEC all documents related to the plan implementation for accounting purposes.

PART 3

PLANNING, BUDGETING AND ACCOUNTING PROCEDURES:

4. ACCOUNTING CONVENTION

Accounting for SEDP follows the Public Finance Act No 6 of 2001 and its regulations as amended from time to time by the MoF.

5. SOURCES OF SEDP FUNDS:

Income for the SEDP will constitute the actual amount of funds contributed by the Central Government, World Bank, Development Partners, the LGAs, parents/guardians and contributions from local communities. These funds will be provided to schools as Development Grants (DG), Capitation Grants (CG) and recurrent expenditure.

6 Fixed Assets and Consumable Stores

Fixed Assets, books and consumable stores are procured and accounted for as per Public Procurement Act No 3 of 2001 and as elaborated in the SEDP Procurement Guidelines.

7 The school development plan

The purpose of a school development plan is to identify priority activities that the school wishes to accomplish in three years cycles.

A school plan shall be prepared within the framework of participatory planning and budgeting. The plan becomes part of the LGAs plan that are eventually approved by the Ministry of Education and Culture. In line with the decentralized management practices, the Local Government Authority (LGA) is to coordinate all education planning activities taking place in the LGAs.

All LGAs will be required to prepare Education Development plans that will show the actual education development needs of the LGA. The LGA plans will be consolidated from individual school plans including plans from Non-government Secondary Schools that have been selected to participate in the SEDP.

In Councils where new schools are needed, the LGA will prepare Development plans by using information in LGA School Mapping Reports for the first year. LGA Education Development plans will cover three years and broken into annual Plan of Action (PoA).

7.1 Preparation of annual budget

The annual budget is a financial plan prepared prior to a given financial year. The budget expresses the annual plan in monetary terms. The budget preparation process must follow existing government guidelines.

7.2 The objectives of the school budget are to:

- (i). Provide targets and standards against which the School can measure its performance.
- (ii). Provide a framework within which schools formalize and evaluate financially the development plans.
- (iii). Enable budget managers and SEDP coordinators to review past performance and set new targets on a regular basis.
- (iv). Involve management at all levels in the preparation of their own detailed plans within the framework of SEDP purpose so as to foster proper accountability.
- (v). Communicate plans to Ministry of Education and Culture and LGA.
- (vi). Assist the schools, Ministry of Education and Culture and LGA in evaluating the performance of management by reference to budgetary standards.

7.3 The budget:

In order to accomplish activities set out in the SEDP document, it will be necessary for the schools, LGAs and Ministry of Education and Culture to cost the activities on the basis of the inputs required to deliver them. A school shall be required to display annual expenditure reports on school notice boards for community information.

7.4 Budget Inputs may include:

- Travel for pupils to attend school related activities.
- Travel for teachers to attend school related activities.
- Telephone
- Catering
- Medical costs (First Aid Kit)

- Electricity
- Water
- Office supplies and services.
- Repair (locks for doors, painting expenses etc.)
- Security
- In-house seminar.
- Books: textbooks used by students: reference/library books used by teachers/students.
- Equipment: teaching aids, wall maps, globes, charts, science kits etc
- Equipment and stationery for administration and teaching (staplers, manilas, pens, glue
- Photocopy/duplicating machines.
- Laboratory equipment and chemicals.
- Other equipment (sports, cleaning, musical instruments).
- Computers and computer accessories.
- Motor vehicle maintenance and operating,
- Water facilities.
- Classroom construction.
- Major rehabilitation of buildings.
- Large scale furniture: class room and office furniture, desks, tables, chairs, shelves, laboratory equipment, computers etc.
- Teacher houses.
- Hostels

MOEC may direct the purchase of additional items.

Schools will be allowed to carry forward unspent cash balances at the end of the financial year. Such balances shall be reflected in the expenditure of the following financial year.

In the case of RS and LGAs the budget items will be in respect of capacity building and facilitation. Items involved include:

- (a). Training,
- (b). Travel and accommodation.
- (c). Office supplies and services.
- (d). Basic equipment.
- (e). Maintenance.
- (f). Publicity

7.5 The budget presentation formats

The school budget will indicate the quarterly requirements for each activity and for each quarter in the year.

The formats for presenting capital budgets are presented in **Annex 1**

8 Allocation of account codes for costs incurred at school and Ministerial levels.

- (a). The Chief Accountant of the MOEC will obtain account codes from ACGEN for purposes of recording SEDP activities. The codes should facilitate the preparation of SEDP Reports and Accounts.

- (b). The SA will obtain and use a set of accounting codes (list of expenditure/expense titles) from the MOEC Chief Accountant that they will use to record their activities. This move is intended to facilitate preparation of financial statements (income and expenditure statement, and statement of affairs).
- (c) The Sub-treasury will provide the schools with vote-books which will be used to record and control expenditure transactions.
- (d) The formats for presenting the budgets for the schools and MOEC are presented in **Annex 2**

On the basis of the school Plan of Action that has been dully approved by the School Board, each school will prepare its development budget. Cost estimates for this purpose will be issued by the MOEC as part of the guidelines for preparation of development plans and budgets.

PART 4

DISBURSEMENT AND PAYMENT PROCEDURES

9. THE GRANTS SYSTEM.

- (a) All Government Secondary schools and selected Non-Government schools that meet special criteria are eligible to receive the SEDP funds. The Schools will be allocated funds through a Grants system. The grants will be split into capitation grants and development grants. Schools will also receive funds to cover recurrent needs.
- (b) The capitation grant will cover the costs of books, teaching materials and teaching aids, laboratory equipment and chemicals, repairs, capacity building, school administration including stationary, and catering expenses where applicable. The grant is determined on a per head per year basis. The grant amount per student is 30,000/= in Government schools and 15,000/= in Non- Government schools.
- (c) Scholarship grants for pupils from poor households will be provided at the rate of 180,000/= per pupils per year. The grant covers school fees and other requirements which will facilitate proper participation in school activities.
- (d) The development grant for Secondary schools will cover costs for construction of new classrooms, Libraries, Toilets, Assembly Hall, Dispensary, laboratories, Teachers houses, Hostels and major rehabilitation of existing buildings and amenities. This grant will be based on the development budget prepared in line with the Council and school needs plan.
- (e) The grant amount for a classroom is Tshs 7m, Teacher's house Tshs 9m and the cost for construction of Libraries, hostels and laboratories according to Bills of Quantities.
- (f) For purposes of determining which Local Government Authority is to receive the development grant for the first year, LGAs with less than 35% transition rate (TR) to secondary will be given Development Grants to constructing classrooms and teachers housing to enable LGA attain the 35%TR level.

- (g) DG will be given to any persons/body committed to constructing a school or facilities for children with disabilities.
- (h) Communities will also contribute cash or in kind towards SEDP. Cash contributions will be collected according to procedures of collecting government revenue and deposited in the school Revenue Collection Account.
- (i) Contribution in kind will be recorded at the site and in the schools' reports. The recording can be in the form of number of "man-days" contributed or other physical measures of resources contributed. Estimated values can be assigned to such contributions for reporting purposes. The contributions shall not preclude any eligible pupils from enrolment and attending school.

10. THE DISBURSEMENT SYSTEM:

The MOEC will use existing government systems to make disbursements of SEDP funds through the School Development and Capitation Grant Accounts.

11 PAYMENT PROCEDURES FOR SCHOOLS

The schools shall observe the following procedures in making payments:

- (a) Payments shall be properly authorized and that sufficient funds are available to meet the expenditure after taking into account commitments. The Authorization signature shall be in ink or ball-point pen only.
- (b) The Head of School is the authorizing officer for all SEDP payments based on approved claims for payment. The Head of School shall be responsible for certifying the accuracy of all claims and shall be held personally accountable for miscarriage of this function.
- (c) The Head of School may designate in writing and by name specific persons who shall have the authority to sign payment vouchers on behalf, prescribing the financial limits and any other condition within which this authority may be exercised.
- (d) A Payment Voucher, in three copies shall be raised in favour of the supplier. Payment vouchers will be processed if sufficient uncommitted funds are available in the respective codes.

- (e) The Head of School as Authorization Officer is responsible for ensuring that the preparation of the payment voucher is in order. The schools will obtain all accountable documents from the Sub-Treasury.
- (f) All payments will be made by cheque.
- (g) Payments in respect of supply expenses shall be supported with the following:
 - A copy of the Purchase Order which accompanies the supplier's invoice.
 - The suppliers original invoice
 - Goods Received Note (GRN).
 - Delivery Note.

The Authorized Officer or a delegated appointee shall check these documents for accuracy before a payment voucher is written.
- (h) The school Accountant shall write a payment voucher and take it to the Authorized Officer for signature, after which a cheque shall be issued.
- (i) The school accountant shall maintain a cash book recording all the payments made.
- (j) The School Accountant shall maintain a register for recording all cheques that are issued to payees.
- (k) The cheque will then be handed over to the supplier accompanied with a copy of the payment voucher. Before cheques have been issued to a payee the paying officer will stamp the payment voucher and all supporting documents with a 'PAID' stamp and fill the number and date of the cheque on the relevant panels.
- (l) The School Accountant shall keep all cheques in monthly batches and all payment documents shall be kept in safe custody and may not be destroyed without the approval of the ACGEN and CAG.
- (m) The Head of School shall be allowed to maintain a standing imprest for meeting sundry expenses at school and shall be required to keep receipts for all purchases made. The receipts shall be used to replenish the standing imprest when the balance is nearing zero.
- (n) The standing imprest must be fully retired at the end of the Financial year.

PART 5

INTERNAL CONTROLS AND AUDITING

12 REPORTS AND RECORDS:

12.1 The School Report:

The school will prepare:

- (a) Quarterly and annual reports that show actual outputs in relation to planned outputs and any reasons for variations. The report will have a summary of implementation, total cash released and actual expenditure to-date. **See Annex 3 – 13.**
- (b) A quarterly statement of expenditure to be submitted to MOEC CA for monitoring purposes.

The schools may be allowed to carry over cash balances and activities from previous quarters.

The School report will be an input to the report prepared by the Council.

12.2 Objective of Internal Control:

The Accounting officer and Warrant Holders should ensure that internal controls are in place for accuracy and credibility of accounts. The following measures should be observed:

- (a) Having in place transparent financial and accounting policies that are reviewed regularly to make sure they are relevant and useful.
- (b) Ensuring that such policies are observed and applied diligently.
- (c) Instituting internal checks through separation of roles and functions in carrying out accounting duties.
- (d) Adoption of budgetary control measures by:
 - Establishing budgets for each functional responsibility
 - Continuously comparing actual performance with budgeted results.
 - Taking corrective action resulting from the comparison, either to ensure adherence to the defined objective or to agree on modification of the original plan.
- (d) Cross checking financial information with physical information.
- (e) Existence of strong audit function.
- (f) Having competent staff to undertake the various functions.
- (g) Strict follow-up on audit queries.
- (h) Use of organs established for the SEDP in making key decisions for
- (i) Having clear job descriptions for officers undertaking various responsibilities.

- (j) Reports thoroughly checked by the officer entrusted with the responsibility.
- (k) Taking prompt legal and disciplinary action against any officer found to be misusing SEDP resources.

13 AUDITING

The Councils, schools and Institutions receiving SEDP funds will have their accounts audited by Government Auditors.

13.1 Internal Audit

- (a) The SEDP will utilize the services of government internal auditors stationed at MOEC, Zones, Regions and Councils. The auditors will check the financial systems, operations and physical performance of the SEDP activities.
- (a) The auditors will examine the issue of enrolment. The enrolment figures reported by the schools form the basis of determining the capitation grant that goes to a school.
- (b) The internal auditors will visit the schools regularly to ensure that SEDP activities are running as planned.
- (c) The auditors will ensure that they report irregularities promptly and that they follow up on action taken by the School Board. The queries will be submitted in writing. The auditors should also seek written responses detailing action taken.
- (d) Where remedial action has not been taken and the problem persists, then the matter must be reported to the PS MOEC for further action.
- (e) The Head of School shall submit a summary of responses to queries made by the internal auditors during the month or quarter and a summary of actions taken by School to the Internal Auditor and copied to MOEC.

13.2 External Audit

- (a) The National Audit Office or an appointee auditor will carry out the statutory audit of the SEDP activities. The terms of reference for the appointee auditor will be prepared jointly by CAG and MoEC.
- (b) The audit of such financial statements shall include:

- (i) An assessment of the adequacy of accounting and internal controls systems to monitor expenditures and other financial transactions and ensure safe custody of SEDP-financed assets.
 - (ii) A determination as to whether the implementing agencies of SEDP activities have maintained adequate documentation on all relevant transactions.
 - (iii) Verification that expenditure submitted to the financiers is eligible for financing, and identification of any ineligible expenditures.
- (c) The Controller and Auditor General may, upon request by the MoEC and subject to such conditions as he may provide, authorize the accounts of an LGA receiving the grant to be audited by an auditor other than him. The PO-RALG has therefore a duty to ensure that the accounts of the LGA are audited as per the existing local government financial regulations. The auditing of all the schools allocated SEDP funds will be done at the schools.
- (d) The School and a LGA will be considered to have failed to submit acceptable audited statements of SEDP funds if:
- (i) The required audited financial statements are not received by the due date.
 - (ii) The auditor's opinion indicates deficiencies in the accounting and internal controls (including ineligible expenditure) or in the reliability of the financial statements.

The government will take appropriate measures as per PFA and Regulation No 6 of 2001 section 44.

14 AMENDMENT OF THE GUIDELINES

- 14.1 The Permanent Secretary of the Ministry of Education and Culture may by order of a circular, modify or alter these guidelines and their applications in such a manner and to such extent as may be necessary or expedient to bring the Guidelines into conformance with the PFA No 6 of 2001 and its prevailing regulations.

14.2 All other procedures in use other than the prevailing PFA and Regulations, for financial management and accounting shall cease and the guidelines contained in the Guidelines shall apply in the use of the SEDP funds.

ANNEXES

**RECURRENT BUDGET STATEMENT
CAPITATION GRANT FOR THE SCHOOL**

NAME OF SCHOOL:.....

YEAR:.....

(Values in Tshss.)

CODE DESCRIPTION	1 st quarter			2 nd quarter	3 rd quarter	4 th quarter	Total for the year (plus balance forward)
	Balance B/F	Year's qtr. capitation	Total for qtr.				
Books							
Teaching Materials							
Minor rehabilitation							
Sundry costs							
Total,							

Prepared by: Head of School Signed: _____ Date: _____ _____	Endorsed by: Chairperson, School Board Signed: _____ Date: _____
-----------------------------------------------------------------------	-------------------------------------------------------------------------

RECURRENT BUDGET STATEMENT
SUMMARY OF CAPITATION GRANT BY SCHOOL LINE

Name of Council: _____

YEAR: _____

Name of School	Student Enrolment	First quarter (Tshs).			2ND Quarter (Tshs).	3rd Quarter (Tshs).	Next 4th Quarter (Tshs).	TOTAL (Tshs). (plus balance forward)
		Balance B/F	Year's qtr. grant	Total for the qtr.				
1.								
2.								
3.								
4.								
"								
"								
100.								
Total								

Prepared by: Treasurer Signed: _____ Date: _____	Approved by: Council Director Signed: _____ Date: _____
---------------------------------------------------------	----------------------------------------------------------------

RECURRENT BUDGET STATEMENT
SUMMARY OF CAPITATION GRANT BY ITEM LINE

Name of Council: _____

Year: _____

ACCOUNT CODE	CODE DESCRIPTION	First quarter (Tshs).			2ND Quarter (Tshs).	3rd Quarter (Tshs).	Next 4th Quarter (Tshs).	TOTAL (Tshs). (plus balance forward)
		Balance B/F	Year's qtr. grant	Total for the qtr.				
	Books							
	Teaching Materials							
	Minor rehabilitation							
	Sundry costs							
Total								

Prepared by: Treasurer/DEO Signed: _____ Date: _____	Approved by: Council Director Signed: _____ Date: _____
-------------------------------------------------------------	----------------------------------------------------------------

RECURRENT BUDGET STATEMENT

**SUMMARY OF SCHOOL CAPITATION GRANT BY ITEM LINE
REGIONAL SECRETARIAT:**

NAME OF REGION:.....

YEAR:.....

Account Code	DESCRIPTION	1 st quarter			2ND Quarter	3rd Quarter	4th Quarter	TOTAL in Tshss. (plus balance forward)
		Balance B/F	Year's qtr. grant	Total for the qtr.				
	Books							
	Teaching Materials							
	Minor rehabilitation							
	Sundry costs							
	Total							
Prepared by: Regional Education Officer					Approved by: RAS			
Signed: _____ Date: _____					Signed: _____ Date: _____			

BUDGET PREPARATION FORM

DEVELOPMENT GRANT AT SCHOOL LEVEL

Name of School: _____

Enrolment in numbers: _____

Item 1: NEW CLASSROOMS

(Values in Tshs.)

ACTIVITY	Number of rooms	of cost per room	1 st quarter	2 nd quarter	3 rd quarter	4 th quarter	Total
NEW CLASSROOMS							
Total							

Item 2: MAJOR REHABILITATION WORK

Account code	Activity	Square meters	Cost per sq. meter	1st quarter	2nd quarter	3 rd quarter	4th quarter	Total
	Walls							
	Roofs							
	Pavements							
	Toilets							
	Doors							
Total cost								

Item 3: FURNITURE COSTS

Account code	Activity	Quantity required	Cost per unit	1st quarter	2 nd quarter	3 rd quarter	4th quarter	Total cost
	Chairs							
	Tables							
	Desks							
TOTAL								

Item 4 : TEACHER HOUSING

(Values in Tshs.)

ACTIVITY	Number of rooms	cost per room	1 st quarter	2 nd quarter	3 rd quarter	4th quarter	Total
Teacher housing							
Total							

CAPITAL BUDGET STATEMENT

THE DEVELOPMENT GRANT

Name of school: _____

(Values in Tshs.)

Account Code	DESCRIPTION	1 st quarter			2 nd quarter	3 rd quarter	4 th quarter	Total for the year (plus balance forward)
		Balance B/F	Year's qtr. Grant	Total for the qtr.				
	New classrooms							
	Hostel							
	Library							
	Laboratories							
	Major rehabilitation works							
	Furniture							
	Teacher housing							
	Total,							

<p>Prepared by: Head of School</p> <p>Signed: _____ Date: _____</p>	<p>Approved by: Chairperson, School Board</p> <p>Signed: _____ Date: _____</p> <p>Approved by: REO</p> <p>Signed: _____ Date: _____</p>
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CAPITAL BUDGET STATEMENT

SUMMARY OF DEVELOPMENT GRANT BY ITEM LINE

Name of COUNCIL: _____

(Values in Tshs.)

Account Code	CODE DESCRIPTION	1 st quarter (Tshs).			2 nd quarter (Tshs).	3 rd quarter (Tshs).	4 th quarter (Tshs).	Total (Tshs). (plus balance forward)
		Balance B/F	Year's qtr. Grant	Total for the qtr.				
	New classrooms							
	Hostel							
	Laboratories							
	Library							
	Major rehabilitation works							
	Furniture							
	Teacher housing							
	Others							
	Total							

Prepared by: Treasurer /DEO	Approved by: Council Director
Signed: _____ Date: _____	Signed: _____ Date: _____

CAPITAL BUDGET STATEMENT

SUMMARY OF DEVELOPMENT GRANT BY SCHOOL LINE

Name of COUNCIL: _____

(Values in Tshs.)

NAME OF SCHOOL	1 st quarter (Tshs).			2 nd quarter (Tshs).	3 rd quarter (Tshs).	4 th quarter (Tshs).	Total (Tshs). (plus balance forward)
	Balance B/F	Year's qtr. grant	Total for the qtr.				
1.							
2.							
3.							
4.							
5							
5							
"							
100							
Total							

Prepared by: Treasurer/DEO Signed: _____ Date: _____	Approved by: Council Director Signed: _____ Date: _____
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CAPITAL BUDGET STATEMENT

SUMMARY OF DEVELOPMENT GRANT BY ITEM LINE

REGIONAL SECRETARIAT

Year: _____

(Values in Tshs.)

Account Code	CODE DESCRIPTION	1 st quarter (Tshs).			2 nd quarter (Tshs).	3 rd quarter (Tshs).	4 th quarter (Tshs).	Total (Tshs). (plus balance forward)
		Balance B/F	Year's qtr. grant	Total for the qtr.				
	New classrooms							
	Hostel							
	Laboratories							
	Library							
	Major rehabilitation works							
	Furniture							
	Teacher housing							
	Others							
	Total							

Prepared by: Regional Education Officer	Approved by: Regional Administrative Secretary
Signed: _____ Date: _____	Signed: _____ Date: _____

**RECURRENT BUDGET STATEMENT
CAPACITY BUILDING AND FACILITATION**

Ministry/Region: - _____

YEAR: _____

(Amount in Tshs.)

ACCOUNTING CODE	DESCRIPTION	RESPONSIBILITY	1 ST QUARTER (Tshs).	2 ND QUARTER (Tshs).	3 RD QUARTER (Tshs).	4 TH QUARTER (Tshs).	TOTAL (Tshs). (plus balance forward)

Prepared by: CA/ Regional Accountant	Approved by Accounting Officer
Signed: _____ Date: _____	Signed: _____ Date: _____

**OUTPUT PROGRESS MONITORING REPORT
REPORT FOR DEVELOPMENT GRANT**

NAME OF SCHOOL/COUNCIL _____

For the Year _____

(IN PHYSICAL UNITS.)

	Annual plan	Actual output to-date	Variance to-date	Explanation for variances
DESCRIPTION OF ACTIVITY (Main categories only)				
1. Class room construction				
2. Major rehabilitation of class rooms				
3. acquisition of chairs				
4. Acquisition of tables				
5. Acquisition of desks				
6. Teacher housing				
7. Other				

Prepared by: Head of School /COUNCIL EDUCUCATION OFFICER	Approved by: Board Chair
	Signed: _____ Date: _____

FINANCIAL MANAGEMENT AND ACCOUNTING GUIDELINES FOR THE SECONDARY EDUCATION DEVELOPMENT PLAN FINAL23.doc

Annex 14

EXPENDITURE REPORT

(Summary and *different set for capitation and Development grant*)

REGIONAL SECRETARIAT/COUNCIL/SCHOOL

For the Quarter ended: _____

(IN Tshs.)

Account code	DESCRIPTION	Actual Expenditure		Budgeted expenditure		Variance		Remarks
		Year to date	Current Quarter	Year to date	Current Quarter	Year to date	Current Quarter	
	1. Books							
	2. Teaching Materials							
	3. Minor rehabilitation							
	4. Scholarship scheme							
	TOTAL							

Prepared by: Regional Education Officer/EDUCATION OFFICER/HoS
Signed: _____ Date: _____

Approved by: Permanent Secretary

Signed: _____ Date: _____

FINANCIAL MANAGEMENT AND ACCOUNTING GUIDELINES FOR THE SECONDARY EDUCATION DEVELOPMENT PLAN FINAL23.doc

Annex 15

CASH AND BANK REPORT

Ministry/ Council /School: _____

SN	Opening balance	Quarter's release	Quarter's withdrawals	Balance	Commitments	Uncommitted balance	Remarks
	(1)	(2)	(3)	(4)=1+2-3	(5)	(6)=4-5	(7)
1.							
2.							
3.							
4.							
5.							
"							
"							
114							
TOTAL							

Prepared by: HoS/ Council Treasurer/CA Signed: _____ Date: _____	Approved by: SB/CD/Permanent Secretary Signed: _____ Date: _____
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