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GAUTENG DEPARTMENT OF EDUCATION

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Date: 2000-02-25

CIRCULAR 13 / 2000

To: All Principals, staff and members of all school Governing Bodies ;
All Chief Directors and Directors at Head Office;
Regional Office and District Offices;
Head of all units and District Offices;
Teacher Organisations and Unions

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TOPIC:

Directives regarding the administering of a School Fund in terms of section 37(1) of the South African Schools Act 84 of 1996

ENQUIRIES: All enquiries related to this circular should be forwarded to Angie Nathane at (011) 355 – 0251
Or Willhemina Appel at (011) 355 - 0235

This circular will be made available in English, IsiZulu, Sepedi and Afrikaans
Le sekhula izotholakala nge-English, isiZulu, iSepedi nange-Afrikaans
Sekulara ye e tla hwetšega ka maleme a English, Sizulu, sepedi le Afrikaans
Hierdie omsendbrief sal in Engels, isiZulu, Sepedi en Afrikaans beskikbaar gestel word.

1. DEFINITIONS

In these directives, unless the context otherwise indicates, any expression to which a meaning has been assigned in the South African Schools Act, 1996 (Act 84 of 1996) (hereinafter referred to as "the Act"), shall have the same meaning assigned thereto–

"Distribution register," means a register that records all receipt books purchased and issued for use;
"Principal" means a principal of a public school or any person acting in such capacity;
"The Act" means the South African Schools Act 84 of 1996.

2. ADMINISTRATION OF THE SCHOOL FUND

2.1 Establishment of the school fund

2.1.1 A governing body of a public school shall establish and administer a school fund as contemplated in Section 37 of the Act.

2.1.2 Any fund that has been established and maintained by a School Governing Body, a School Committee, Trust Committee, School Fund Committee or Management Council before the date of the coming into operation of these directives is deemed to be a school fund in terms of these directives.

2.1.3 A Finance Committee shall be established by the school governing body and shall at least consist of the Chairperson of the school governing body, the Principal and a Treasurer.

2.1.4 The principal of a school, in consultation with the governing body, shall appoint a member of the administrative staff as bookkeeper for the school fund books. If there is no administrative staff employed at the school, the principal, in consultation with the governing body, may appoint a member of the teaching staff as bookkeeper for the school fund.

2.1.5 The governing body, assisted by the principal and the staff member designated by him or her, shall:

2.1.5.1. Keep records of funds received and spent; and of its assets, liabilities and financial transactions; and

2.1.5.2. Ensure that the school fund is administered in accordance with these directives and any other directives as may be issued by the Head of Department.

2.2. Contributions to the school fund

2.2.1 A school fund shall consist of moneys collected and received by the School Governing Body by means of –

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a) Bazaars, sales, concerts, other functions;
b) Donations, trusts and bequests to the school fund;
c) School fees;
d) The sale of garden, handicraft and needlework products which the learner has produced as part of his/her instructional programmes and for which the requirements are purchased out of the school fund;
e) Contributions by parents of learners with special needs:
f) State subsidy;
g) Proceeds from the sale of assets;
h) Any other income received by the public school.

2.3. Financial administration and bookkeeping

2.3.1 The financial year of a public schools shall be from 1 January to 31 December of every particular year.

2.3.2 A School Governing Body shall open a current banking account in the name of the school at the nearest registered commercial bank for all moneys under its control including trust funds.

2.3.4 The only address which may be used for such a banking account is that of the school .

2.3.5 The signatories of a bank account opened in terms of Section 37 of the Act shall be the chairperson of the school governing body, principal and the treasurer.

2.3.6 The principal shall. on a daily basis. bring into account all moneys received on behalf of the school. and. as far as possible. deposit all the moneys on the day of receipt or at the earliest opportunity. but not later than 5 days of receipt thereof. in the account of the school with the registered commercial bank concerned.

2.3.7 No School Governing Body shall. under any circumstances. overdraw its banking account. In the event of an overdraw. the Gauteng Department of Education may not be used as guarantor for such an overdraft..

2.3.8 Cash cheques may be issued only for the purpose of replenishment of the petty cash account: provided that receipts and invoices are available to support petty cash withdrawals.

2.3.9 The treasurer shall ensure that the bookkeeper maintains a proper cash book. either manually or computerised. (as far as possible a three column. single page cash book) in which particulars of all moneys received. receipt numbers. deposits. payments and cheque numbers are contained. All transactions shall be recorded in the cash book and reconciled on a monthly basis:

2.3.10 Receipts shall be issued immediately for all moneys received. from whatever source. and invoices shall be obtained for all moneys expended.

2.3.11 The treasurer shall only use one official receipt book at any given time. The receipt book must be numbered sequentially.

2.3.12 Receipts shall be made out in their serial number order and no alterations to the name and amount in words and figures are permissible unless initialed.

2.3.13 Receipts shall be made out in triplicate. The school stamp shall be used in all cases. A computerised receipt is acceptable only in the event of it containing the name of the school and the logo.

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2.3.14 If a mistake is made on a receipt, the original shall be cancelled and kept in the receipt book for inspection and audit purposes.

2.3.15 Particulars of receipts issued by the bookkeeper shall be entered daily in the cashbook.

2.3.16 The principal shall record, in a distribution register, the serial numbers of all receipt books purchased and issued.

2.3.17 All payments shall be made only on submission of invoices which reflects the name of the person or firm to whom payment is to be made, the nature and date of the claim of services rendered and the amount due; only original invoice(s) and tax invoices are acceptable for all payments. No photocopy invoices can be used for payment except tax copy invoices. All payments must be against budgeted expenditure.

2.3.18 A contract register must be kept at all times and be used for payment of lease agreements.

2.3.19 Debts incurred, contrary to the provisions of any national or provincial law, shall not be charged against the school fund. School Governing Body members who, according to the minutes, voted in favour of the resolution to incur such debts shall be jointly and severally liable for these debts.

2.3.20 The Department shall not be liable for any debt incurred by the School Governing Body contrary to the provisions of any national or provincial law.

2.3.21 No personal loans shall be made from the school fund under any circumstances or for any reason.

2.3.22 The School Governing Body may grant approval for the principal to keep a petty cash account, in an amount not exceeding One Thousand Rand (R1000. 00), which amount shall be reviewed annually, according to an imprest account system.

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2.4. Appropriation of school funds

With due regard to the conditions of any donation, bequest or trust, school funds may only be only used for the purposes as set out in Section 37(6) of the Act.

2.5 Checking of registers

2.5.1 The chairperson or any member of such School Governing Body may call upon the treasurer at any reasonable time, to produce the books of account, registers, receipts books, cash on hand and any other statements or documents in respect of the school fund for examination.

2.5.2 If, in an examination, any incorrect entries or other arithmetical or accounting errors are found, the chairperson of the School Governing Body or member appointed by the School Governing Body shall take the necessary steps to correct the situation.

Circular Approval Route Form

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CIRCULAR: DIRECTIVES REGARDING THE ADMINISTERING OF A SCHOOL FUND IN TERMS OF SECTION 37 (1) OF THE SOUTH AFRICAN ACT 84 OF 1996

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