

School Financial Management Manual



**Ministry of Education and Training
Republic of Vanuatu
2022**

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Acronyms

GAEA	non-Government Assisted Education Authority
IAU	Internal Audit Unit
MFEM	Ministry of Finance & Economic Management
MoET	Ministry of Education & Training
PEB	Provincial Education Board
PEO	Provincial Education Office
PFEM	Public Finance & Economic Management
PSET	Post-School Education & Training
SFMM	Schools Financial Management Manual
SSP	School Strategic Plan
VEMIS	Vanuatu Education Management Information System
VNPF	Vanuatu National Provident Fund

Foreword

It is with great pleasure that I present to you the revised Schools Financial Management Manual. The Schools Financial Management Manual (SFMM) is intended to assist Principals, school finance officers, the members of the school council (SC) and the school community association (SCA), and other school administrators to understand the financial management requirements needed in their schools and to assist them to be more accountable in managing public funds. The Manual's financial management requirement applies to all types of schools: kindergarten (or ECCE) primary, secondary government or non-government-assisted or private schools and PSET institutions, that are registered with the Ministry of Education & Training (MoET), and receives public money, such as grants, fee subsidy, government stimulus packages, parental contribution, various types of school fees, money from fundraisings, donations, or any other means of money from the public received and spent by the school.

Since all funds collected by the schools are defined to be trust money they must be spent as stipulated in the Public Finance & Economic Management (PFEM) Act, the PFEM Regulations and the Ministry of Education & Training (MoET) Grant Code. The SFMM and support documents, such as the SFMM Lesson Plans, the SFMM Principals Self-Learning Module, and the SFMM Training Package supplements the MoET Grant Code.

It is important that all Principals and school administrators fulfil the requirements as contained in the manual as it is prepared with the intention of improving accountability, transparency and enhancing proper management of school funds, to promote better understanding and cooperation between the Principal and school administrators.

It is hoped that this manual will be a practical tool for the Principal and school administrators to make reference to, to assist them in improving the daily management of a school.


Mr. Bergmans Iati
Director General



Introduction

A school receives public money in the form of school grants, fees or any other monies collected by the schools. As per subsection 43(1) of the PFEM Act 2009, public money is the property of the State.

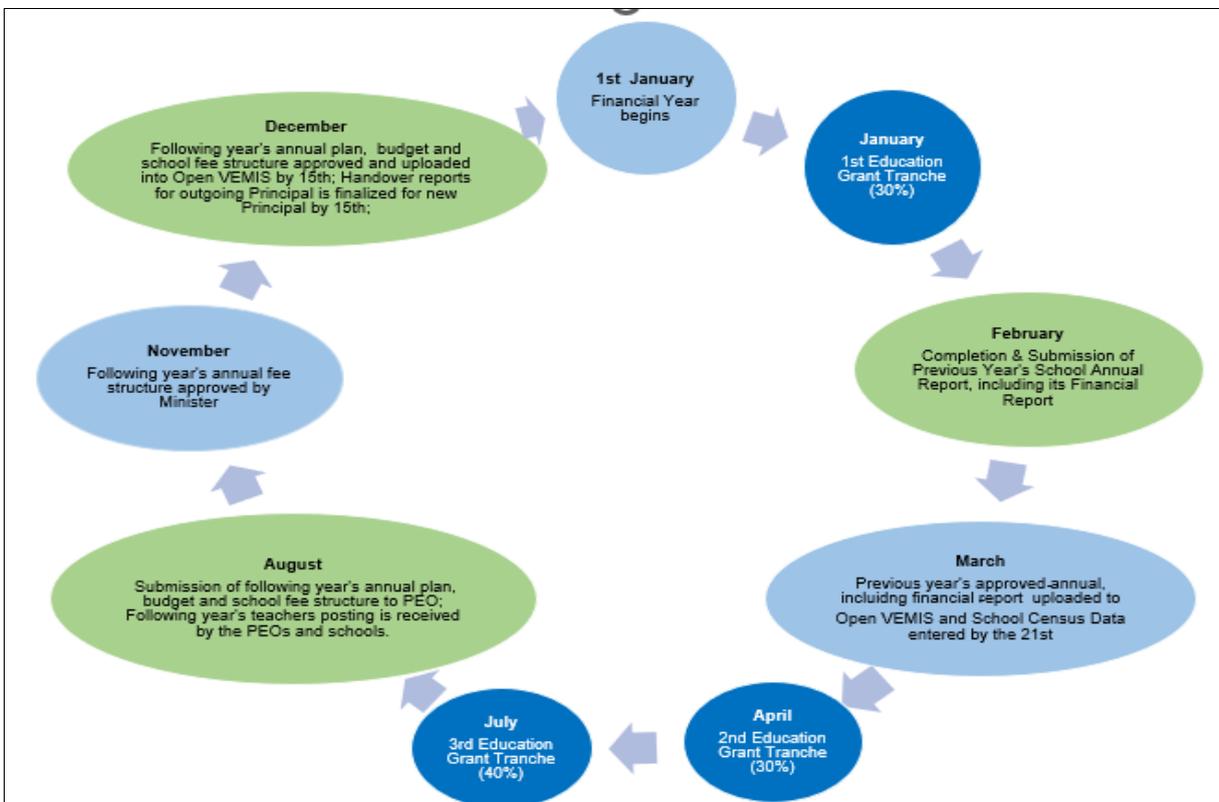
Schools are responsible for the management of these funds, as well as other funds collected from the community and from other sources. Principals must manage the affairs of the school in a way that ensures proper accountability and promotes the efficient, effective and ethical use of resources and money. Principals are reminded to practice prudent financial management and to ensure there is good management, strong accountability, accurate estimate of expenditure to be made, honesty, maturity and responsibility in the manner you receive the school money and how you spend the school money throughout the year.

The Ministry of Finance & Economic Management (MFEM) Finance Regulations Part 4 on Financial Management Information Systems (FMIS) Paragraph 10, requires the Director General of the Ministry of Finance & Economic Management to approve any agency operating its own financial management systems. In addition, Paragraph 11 states that all payments, receipts and other accounting transactions must be entered into an approved FMIS. As such, the Ministry of Education & Training (MoET) developed the Open VEMIS Finance Module to ensure that all schools must enter all accounting transactions into Open VEMIS, throughout the year, to be able to record and report on public money being collected and used in a school. Schools are not to purchase any other education management software.

In this Manual, a school may refer to an ECCE centre, a primary school, a secondary school, or a post-school education & training institution, that is registered with the Ministry of Education & Training or with the Vanuatu Qualification Authority.

A school funding cycle is outlined in the following figure.

Figure 1: School Funding Cycle



1

School Finance Policy



The Principal must be familiar with all relevant legislations, policies and manuals governing the management of the school, including the Grant Code and the School Financial Management Manual, which have updated versions uploaded in Open VEMIS. All schools must have a finance policy in place to guide Principals and school finance officers in acquiring sound financial management practices over their school finances. An example of a school finance policy is in Annex 1 of this Manual. Schools may either use this generic policy or adapt it to suit their specific needs.

All Principals are required to publicly display their school finance policy and latest financial reports to the school community, to improve accountability within the schools.

The school finance policy must be prepared by the Principal, with the assistance of a school finance officer, school staff, and members of the School Council.

The School Council will approve the school finance policy.

2

Finance Procedures



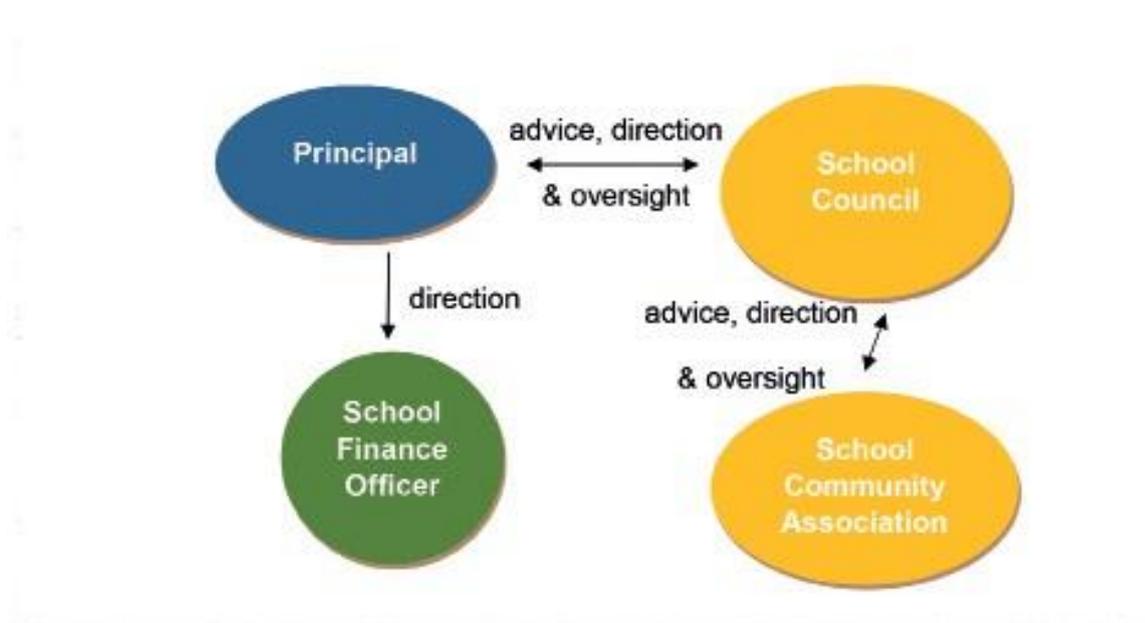
Following the establishment of a school finance policy, the Principal must ensure that detailed finance procedures are in place, to assist the Principal, and the school finance officer in implementing the school policy.

An example of school finance procedures is found in Annex 2 of this manual.

2.1 Roles and Functions of School Staff and the School Council

The roles and functions of the school staff and the School Council in managing school finances are crucial in the day-to-day operations of a school.

Figure 2: School Management Governance Structure



ii) Principal

The Principal will be the person who has been appointed by the Teaching Service Commission to be responsible for the day to day administrative, professional and academic activities of the school. The Principal must be transparent and accountable in managing the school's affairs,

In relation to finances, the Principal is responsible for the compliant and efficient management of school funds. This means the Principal is responsible for approving all expenditure, the proper receipt of all income and the ethical management of all funds held in trust. The Principal will have the overall responsibility to developing a school plan, its budget, monitoring the implementation of the plan against budget, and reporting on the plan and budget.

The Principal is responsible to ensure that the current year's annual report, including the financial report is completed and approved before 15th December.

In the event that the Principal may change, the Principal will also ensure that the school's annual report, including the school's annual financial report, is approved and ready to be handed over to either the new Principal, in the presence of the Provincial Education Office (PEO), or direct to the PEO, to be handed over to the new Principal, before 15th December. If the TSC approves the change of Principal during the academic year, then the outgoing Principal must ensure that all handover notes must be prepared before he/she leaves the school.

(ii) The School Finance Officer

The school finance officer is any persons appointed to administer the financial affairs of a school under the direction of the Principal. The school finance officer must have weekly meetings with the Principal. This will allow them to discuss on how the school is operating financially, and whether the school is spending money, in accordance with the school plan.

While the role of the Principal is to implement School Council decisions on how the school money is managed, it is the role of the school finance officer to assist the Principal do this. In smaller schools, the Principal may also be the school finance officer, though is advisable that a school staff member or a member of the school community, be delegated the responsibility of managing the school finances. This is to be approved by the School Council.

The school finance officer will not be a signatory to the school's bank accounts, unless the school finance officer is also the Principal.

The school finance officer will be employed on a merit basis, through external advertisement of the position, and contracted by the School Council. The role and expectations of a school finance officer are outlined in the job description found in Annex 3.

(iii) School Council

The Education Authority will refer to either the Provincial Education Board (PEB) or the Government Assisted Education Authority (GAEA).

An Education Authority is responsible to establish a School Council for each school to assist the Principal in the management and administration of the school. The School Council must meet regularly, or at least, once a term, to assist to implement and monitor the School Strategic Plan, within its planned budget. The Principal is responsible to upload the minutes of the School Council meetings in Open VEMIS.

The School Council is responsible for employing trained or qualified teaching staff, administrative and ancillary staff of a school, such as the school cook, school finance officer, and so forth.

A member of the School Council is not entitled to any salary or other remuneration, including by way of allowances, for his or her services.

Subject to the availability of funds at a school, a member of the School Council is to be refunded for expenses incurred when engaged on an approved business of the School Council. Any approved business of the school should be detailed and recorded in the minutes of the School Council. Principals should liaise with their respective Education Authority if they are in doubt of expenses which the school will need to refund to members of the School Council.

The School Council must approve the reconciled financial reports submitted by the Principal, prior to the financial reports being submitted to the Education Authority, on a monthly, quarterly and annual basis. In the absence of the Chairperson of the School Council, the chairperson may delegate approval of reports to another member of the School Council or by an officer in the PEO.

(iv) School Management Team

In schools with large enrolment, the school management team will also be part of the planning and budgeting process of the school. The school management team may include, but not limited to the Principal, the Deputy Principals, and the Head of Departments in the school. This will allow for all relevant academic and administration components of a school to be included and financed in the school plan, to enable a quality, equitable and inclusive education for all children.



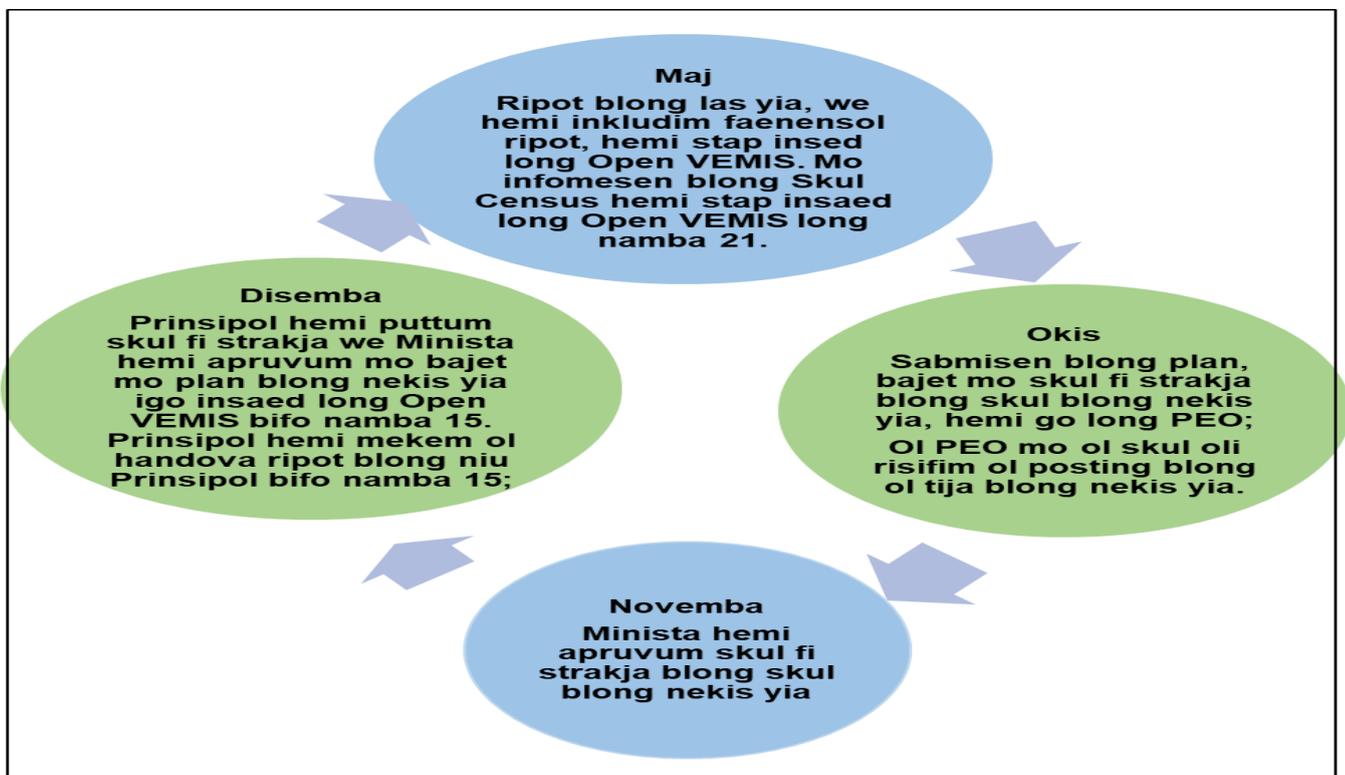
A school budget is the financial aspect of a school's annual plan. The Principal shall prepare an overall budget for the school, with the assistance of the school finance officer, for any year based on historical financial data, and on the School Strategic Plan (SSP).

The SSP is developed to ensure that it achieves one of the Government objectives to ensure that all children have access to quality education. The SSP must be clear and detailed in guiding the school budget priorities, as well as play a monitoring role of the impact of expenditures within a school.

Once approved, the school budget shall be uploaded in Open VEMIS using the budget entry form.

It is important that the School Council must approve the budget prior to the start of a school financial year, which begins 1st of January.

Figure 3: Budget Cycle



3.1 Budget Formulation

Step One: Review of Previous Year's Budget

In March the budget and expenditure from the previous year is reviewed by the Principal with assistance from the School Finance Officer to determine which areas of the SSP were under or over resourced and to analyse specific items of expenditure. A copy of the School Account Structure is outlined in Annex 4.

If applicable, any savings from the previous year's budget can be invested in a Savings Account or a Fixed Deposit Account for the school.

Step Two: Cost the Annual Plan

In August a determination of the costs of implementing the following year's annual plan, based upon the SSP, is made. A decision is made as to how the anticipated funding (education tranches plus additional revenue) is to be allocated across the plan. This is done by the Principal with assistance from the School Finance Officer.

Input should be sought from Heads of Departments and the Maintenance Foreman in relation to activities they have planned for the following year.

Step Three: Prepare the budget

In August the school budget is prepared in the format outlined in Annex 5 of the Manual. Importantly the budget must not plan for a deficit.

The budget should also include a reserve fund, being an amount held in case of emergency. The amount of this reserve fund is determined by the School Council.

Step Four: Annual plan Approval

Once the annual plan and budget is prepared, they are presented to the School Community Association (SCA), and the School Council (SC) for approval. Any changes suggested by the School Council are made by the Principal.

This must occur before the school financial year begins on January 1.

Step Five: MOET Fee Approval

If the budget calls for fees that may or may not exceed the maximum set by MoET, then a request for the fees to be approved must be sent to the Minister of Education and Training. It is only when the fees have been approved that they can be put in the budget and charged to students.

Step Six: PEO Approval and Open VEMIS uploading

Once the plan is approved it is uploaded onto Open VEMIS, using the entry form below.

OPEN VEMIS - HARMONY SCHOOL (0554501) log out

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str Payments Petty Cash Receipts Docs Grants

Upload SCHOOL Documents for This School - All activity is recorded. You are currently located at this address 10.255.134.254
 These documents are NOT visible by other schools. To see and share documents with other schools click on Resources and go to the VEMIS Library. The biggest file you can upload is 512000kb. You will get an error if you attempt a larger file.

Step 1) Pick your document: Step 2) Pick the document shell:
 Step 3) Comment: Step 4)

No documents loaded

The budget structure (receipts and payments) must be approved by the School Council before the budget can be spent in a year. Once it is approved by the School Council, then the Principal must input this information into Open VEMIS, using the following forms.

STEP 1: Click on School tab. Select Budget Structure. Select year to input budget structure eg 2021. Click on “Create New Budget Not on This List”.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str Payments Petty Cash Receipts Docs Grants

Existing Budget Structure

Budgets in Year:
 If you see a big blue arrow, click on the arrow to see other Budgets. You can only see 10 Budgets per page. Use the big blue arrows to move through many pages of Budgets for this year. Use the Year selector above to see Budget in another year.

Receipts
 2023
 2022
 2021
 No receipts budget for this year

Payments
 2020
 2019
 2018
 2017
 No payment budget for this year

Cette page n'est pas traduite en français. Votre patience est appréciée.

STEP 2: Add the different accounts for the budget structure for the school for the year, categorized under Receipts (Income) or under Payments (Expenditure) eg for 2021. Click on “Add”.

OPEN VEMIS - HARMONY SCHOOL (0554501)

[Home](#)
[Staff](#)
[Establishment](#)
[Classes/Students](#)
[Reports >](#)
[Manage Teacher Accounts](#)
[Resources](#)
[Help >](#)

School - click on the menu items below to show various information on this school

[Basic](#)
[Finance](#)
[Bank Trans](#)
[Asset Mgmt](#)
[Budget Str](#)
[Payments](#)
[Petty Cash](#)
[Receipts](#)
[Docs](#)
[Grants](#)

School Budget Structure

Year:
 For School Type:
 Account Type:
 Account:
 Description:
 Budget:

[Add](#)

[Cancel](#)

STEP 3: *Input all the different accounts for the school budget, either as Receipts or Payments, as approved by the School Council*

OPEN VEMIS - HARMONY SCHOOL (0554501)

[Home](#)
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[Reports >](#)
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[Resources](#)
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School - click on the menu items below to show various information on this school

[Basic](#)
[Finance](#)
[Bank Trans](#)
[Asset Mgmt](#)
[Budget Str](#)
[Payments](#)
[Petty Cash](#)
[Receipts](#)
[Docs](#)
[Grants](#)

Existing Budget Structure

Budgets in Year:

[Create New Budget Not on This List](#)

If you see a big blue arrow, click on the arrow to see other Budgets. You can only see 10 Budgets per page. Use the big blue arrows to move through many pages of Budgets for this year. Use the Year selector above to see Budget in another year.

Receipts

Year	Budget Amount	Account	Account Code	Account Type	For SchoolType	Description	Last Saved By
2021	2500000	Government Fee Subsidy	7CR21002	Receipt	Primary	Grants	0554501 Edit Delete
2021	20000	Hire of school assets/equipments	7CR31025	Receipt	Primary	Hire of Rooms	0554501 Edit Delete
2021	1500000	Building Development Fee	7CR11022	Receipt	Primary	Building library/ICT room	0554501 Edit Delete
2021	37500	Caution fees	7CR11003	Receipt	Primary	75 new students x 500 vatu	0554501 Edit Delete
2021	600000	Other Student Cash Receipts/Income	7CR11012	Receipt	Primary	300 students x 2,000 vatu for Staff Salary	0554501 Edit Delete

Payments

Year	Budget Amount	Account	Account Code	Account Type	For SchoolType	Description	Last Saved By
2021	6000	Bank Charges	BCP21002	Payment	Primary	Bank Charges	0554501 Edit Delete
2021	600000	Others	BCP21018	Payment	Primary	Petty Cash Payments	0554501 Edit Delete

STEP 4: View budget structure for Harmony. Go to Reports. Click on Financial. Click on Budget Structure.

STEP 5: Select Date. Select School Type. Select Budget Report Type. Select Report Type, whether detailed or summary. Then click on either “Get PDF” or “Get Excel” to view Report.

STEP 6: View Budget Report in detailed form.

Year	Account Type	Account Type Name	Account Code	Account Name	For School Type	Description	Budgeted Amount (VUV)
Province Shefa							
School Authority: Shefa PEB							
School: Harmony School (0554501)							
Receipts							
2021	Cash Receipts	Government	7CR21002	Government Fee Subsidy	Primary	Grants	2,500,000
2021	Cash Receipts	Other	7CR31025	Hire of school assets/equipments	Primary	Hire of Rooms	20,000
2021	Cash Receipts	Other	7CR31034	Staff House Rent	Primary	2 staff x 15,000 vatu per month x 12 months	360,000
2021	Cash Receipts	Student	7CR11022	Building Development Fee	Primary	Building library/ICT room	1,500,000
2021	Cash Receipts	Student	7CR11003	Caution fees	Primary	75 new students x 500 vatu	37,500
2021	Cash Receipts	Student	7CR11012	Other Student Cash Receipts/Income	Primary	300 students x 2,000 vatu for Staff Salary	600,000
						Receipts Total:	5,017,500
Payments							
2021	Cash Payments	Admin	8CP21002	Bank Charges	Primary	Bank Charges	6,000
2021	Cash Payments	Admin	8CP21018	Others	Primary	Petty Cash Payments	600,000
2021	Cash Payments	Admin	8CP21003	Caution fee refund	Primary	Caution Fee Refund to exiting students	50,000
						Payments Total:	656,000
						School Total:	4,361,500
						EA Total:	4,361,500
						Province Total:	4,361,500
						Overall Total:	4,361,500



STEP 7: View budget structure for Harmony. Go to Reports. Click on Financial. Click on Budget Structure. Select "Summary".

Open VEMIS Budget Structure Summary Report			
As of: 2021			
For School: Harmony School (0554501) PS/ENG/Shefa For Province --All-- Authority: --All-- SchType: Primary			
Account Code	Account Description	Budget Amount (VUV)	
Receipts			
7CR10000	Student	2,137,500	
7CR20000	Government	2,500,000	
7CR30000	Other	380,000	
Total Receipts		5,017,500	
Payments			
8CP20000	Admin	656,000	
Total Payments		656,000	
Receipts Less Payments (VUV)		4,361,500	
Approved by School Council (circle one): YES / NO			
Signed By:	Name	Date	Signature
School Finance Officer			
Principal			
Chairman/Chairlady of School Council			
Date submitted to PEO:	<input type="text"/>		
Date Received & Verified by Provincial Finance Officer:	<input type="text"/>		
Date Report Approved by PEO:	<input type="text"/>		

This completes the entry of the school budget for Harmony School for 2021 in Open VEMIS.

Budget Management

Budgets must be managed in accordance with the financial procedures, an example of which is found in Annex 2.

It is important to remember that budgets must be monitored regularly and be a standard item in School Council meetings.

School Income (Receipts)



Income is the money received by the school.

The school can receive money in the following ways:

- i. Cash
- ii. Direct debit

Only the school finance officer or the Principal, should the Principal also be the finance officer, may receive school income.

It must be remembered that all money received by a school is held in trust on behalf of the school and must be administered in accordance with the rules in this manual.

4.1 Handling Funds

Each of the steps below are described in greater detail in the draft Finance Procedures in Annex 2.

Step 1: Receiving Funds

Funds are to be received by the School Finance Officer, who must immediately write a receipt for the funds:

- (i) Cash – written for the person paying the money
- (ii) Direct Debit / Bank Transfer – the amounts are recorded in a separate receipt book (“can be labelled Direct Banking Receipts Book”), which records only deposits paid through the school bank account. The receipt is written and provided to the payee if they are on the same island or scanned and emailed if the person is elsewhere.

Cash or school income must only be received in the school office, so that the individual can be receipted immediately, as evidence that money has been paid to the school.

Parents are now encouraged to pay for fees direct to the school’s bank accounts.

All receipts must be stamped with the official school stamp, to confirm that schools have received the fund.

Step 2: Recording

At the end of each day all receipts shall be recorded in Open VEMIS using the form below. If your school does not have access to Open VEMIS, then the receipts are entered in the main cashbook (which may be either a physical book or a digital file).

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str Payments Petty Cash **Receipts** Docs Grants

Enter RECEIPTS here Receipt IDs are generated for all school receipts, not just this school. See Reports menu for financial reports.

Show Existing Receipts Reconcile Receipts

Receipt ID: NEW

Date: 05/02/21 Receipt No: 466

Received Cash From: Philip Kalo Receipt Type: cash receipt

Description: Donation for school boat

Detail Lines for this Receipt

Chart of Accounts: Other - Fund Raising

Receipt is For School Type: Primary

Detail Amount (VUV): 4000 No dollar/VUV signs or commas.

Add NEW Receipt Clear/ Start New Receipt

Last Saved By: Receipt Amount (VUV): 0 VUV When:

The receipts are to be recorded under the appropriate income headings: Government, Student or Other Income. The details of a school's Chart of Accounts is enclosed in Annex 4.

Step 3: Banking

Funds that are collected are stored in a secure cashbox until they are able to be banked. This is covered in Chapter 8: Banking.

4.2 School Fees

School fees are the money paid by parents to schools. While school fees are being phased out, they are still being collected by different schools.

The maximum level of school fees, for each category (Tuition, Boarding, Lunch and other fees) are prescribed through a Regulation Order signed by the Minister of Education & Training. This can be viewed in Open VEMIS, under the "Online Library" resources.

Fees may only exceed these limits if approval is given by the Minister of Education & Training (see 3A Budget Formulation).

During the period while a school contribution is still expected from parents, schools will need to develop, in consultation with their school community, a policy on dealing with parents who do not pay a school contribution. This policy must be approved by the School Council, at the beginning of the school year. Schools are reminded that excluding students from attending schools, because parents have not paid their contributions, is a contradiction to the Regulation Order signed by the Minister and the policy of increasing access to education.

The school fee structure must be approved by the Minister of Education & Training before the fees can be charged to parents. Once it is approved by the Minister of Education & Training, then the Principal must input the approved school fee structure into Open VEMIS, using the following forms.

STEP 1: Click on Classes/Students tab. Select year to view classes eg 2021. Select year to input fee structure eg Year 1, Stream A. Click on Fee Structure.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School Staff Establishment **Classes/Students** Reports > Manage Teacher Accounts Resources Help >

Classes - Set up the classes at your school Select a class below to view the students in that class.

Add and view classes for this year -> **2021** You can change this year to add and view classes in a different year.

To add a new class, pick the Class/Form, the Stream and the Teacher below and click Create This NEW Class.

If the teacher is not on the list, do not pick any teachers.

If you have any questions please call the IT Office for assistance.

Year: **1** Teacher: Pick a Teacher from this list IF POSSIBLE...
 Art Stream: Science Stream:
 Stream: **A** Assistant Teacher: OPTIONAL Assistant Teacher from this list...

Or, current classes this year are below.

Year	Class	Stream	Art Strm	Sci Strm	Students	Teacher
2021	1	A	No	No	2	Unknown VIEW Class/Studentinfo DeleteTheClass ChangeStream/Teacher(s) Fee Structure

STEP 2: Add the different fees to be charged for each year level. Click on "Add" until you have input all the different fees to be charged per year level, as approved by the Minister of Education & Training.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School Staff **Classes/Students** Reports > Manage Teacher Accounts Resources Help >

Class - Year: 2021 Class: 1 Stream: A Teacher: Unknown

[Student List](#) [Add Student to This Class](#) [Change the Class/Stream/Teacher/Fees](#) [Attendance](#) [Subjects](#) [Carry Over](#) [Class Audit](#) [Att Rep](#) [BMI](#)

Class Fee Structure

Account:
 Fee:
 Fee Description:

Fee Amount	Account	Account Code	Fee Description
500	Caution fees	7CR11003	Delete
2,000	Other Student Cash Receipts/Income	7CR11012	Delete
3,000	Building Development Fee	7CR11022	Delete

STEP 3: View fee structure for Year 1A. Go to Reports. Click on Financial. Click on Fee Structure.

The screenshot shows the Open VEMIS interface for Harmony School (0554501). The 'Reports' menu is expanded, and the 'Financial' option is selected. The 'Fee Structure' option is highlighted in blue. The interface includes a navigation bar, a sidebar menu, and a main content area with various report options.

STEP 4: Select year eg 2021. Select Class eg Class1, Stream A. And option for viewing will be in either PDF or excel form.

Open VEMIS School Fee Structure Report

As of: 2021

For School: Harmony School (0554501) PS/ENG/Shefa For Province --All--
Authority: --All-- SchType:



Year	Head Account Code	Account Code	Account Name	Fee Amount (VUV)
Province Shefa				
School Authority: Shefa PEB				
School: Harmony School (0554501)				
Class Level: 1				
2021	7CR10000	7CR11003	Caution fees	500
2021	7CR10000	7CR11012	Other Student Cash Receipts/Income	2,000
2021	7CR10000	7CR11022	Building Development Fee	3,000
			Class Total:	5,500
			School Total:	5,500
			EA Total:	5,500
			Province Total:	5,500
			Overall Total:	5.500

This shows that Harmony School charges 5,500 vatu per student in Year 1A. Fees charged were 500 vatu for caution fee, 2,000 vatu for other fees and 3,000 vatu for building development fee. The fee charges per student will appear in the school fee structure, if this applies to all students in the school, and will be reflected in the budget structure. Note that each class must input their own school fee structure input into Open VEMIS.

Once the school fee structure for each individual class has been entered into Open VEMIS, then the school can now receipt all parents that have paid for their child's school fees in Open VEMIS, using the following forms.

Paying for School Fees

All payment of students fees must be input into Open VEMIS, for each student. This will allow the school to record and report on all student fees collected.

STEP 1: Select "Classes/Students tab. Select Year. Select class that the student is in by clicking on "VIEW Class/StudentInfo".

OPEN VEMIS - HARMONY SCHOOL (0554501)

School Staff Establishment **Classes/Students** Reports > Manage Teacher Accounts Resources Help >

Classes - Set up the classes at your school Select a class below to view the students in that class.

Add and view classes for this year-> **2021** You can change this year to add and view classes in a different year.

To add a new class, pick the Class/Form, the Stream and the Teacher and click Create This NEW Class.

If the teacher is not on the list, do not pick any teachers.

If you have any questions please call the IT Office for assistance.

Year: **1** Teacher: Pick a Teacher from this list IF POSSIBLE...
 Art Stream: Science Stream:
 Stream: **A** Assistant Teacher: OPTIONAL Assistant Teacher from this list...
 Create This NEW Class

Or, current classes this year are below.

Year	Class	Stream	Art Strm	Sci Strm	Students	Teacher
2021	1	A	No	No	2	Unknown VIEW Class/StudentInfo DeleteTheClass ChangeStream/Teacher(s) Fee Structure

STEP 2: Select student that is paying for fees eg Tungon Junior. Click on "ViewStudentInfo".

OPEN VEMIS - HARMONY SCHOOL (0554501) Connectez - Out

Établissement Personnel **Classes/Étudiants** Rapports > Gérer les comptes des enseignants Ressources Aide >

Classe - Year: 2021 Class: 1 Stream: A Teacher: Unknown

Liste des étudiants Ajouter un élève à cette classe Changer la classe/le cours/l'enseignant/les frais Présence Sujets Reporter Audit de classe Rap de prés IMC

Student List - the list of students currently in the class

7 students in the class are listed below (red highlights not current as of today). VANSTA Class Exams are listed below

Surname	First Name	DoB	Student ID	Birth Reg. (passport) No.	
ALBERT	Matthew	03/07/2015	148716	544121	ViewStudentInfo Subjects are listed below
IAUMA	Victor	16/09/2016	224372	UNKNOWN	ViewStudentInfo No subjects selected for this class
Nasu	Gray	16/09/2015	201322	UNKNOWN	ViewStudentInfo
Natapei	Eunice	27/03/2016	207401	UNKNOWN	ViewStudentInfo
Simon	Charley	12/08/2017	226426	724824	ViewStudentInfo
Situ	Albert	11/05/2015	215678	UNKNOWN	ViewStudentInfo
Tungon	Junior	24/03/2016	212530	631844	ViewStudentInfo

STEP 3: Click on the Fees tab. Note the relevant student information that must be completed are (i) Birth Registration No, for student and (ii) Boarder. For a boarder you must either select (a) Boarder –the student is a boarding student, and will eat breakfast, lunch and dinner in school; (b) Day Boarder – the student only eats lunch in school; and (c) Not a Boarder – the student does not eat any meals in the school.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School Staff Establishment **Classes/Students** Reports Manage Teacher Accounts Resources Help

Student Details For: Tungon, Junior Student ID: 212530 Date of Birth: 24/03/2016

Basic Information Subjects Home Life Disability Move/Remove Attendance **Fees** Financial Assistance Health Siblings Student Record Consent Form Transf Letter Discipline Notes

Basic Information - for the student above. * The Birth Certificate number is the BDM number. Or, provide a passport number for non-citizens.

Student ID: 212530 Birth Reg (or passport) No.: 631844 Gender: Male Attended ECE:

First Name: Junior Other Name: Saki Joe Ethnicity: Vanuatu

Surname: Tungon Mother's name: Violet Laan Date of Birth: 24/03/2016

Show details for: Year: 2021 Class: 1 Stream: A

Term	Start Date	End Date	Student started term normally	Student finished term normally
Term 1	01/02/2021	07/05/2021	<input type="checkbox"/>	<input type="checkbox"/>
Term 2	24/05/2021	20/08/2021	<input type="checkbox"/>	<input type="checkbox"/>
Term 3	06/09/2021	03/12/2021	<input type="checkbox"/>	<input type="checkbox"/>

New Student: Repeater: Boarder:

Citizenship of Student: Unknown NOT FUNDED Island of Origin: Paama

Transport: Had yearly health check: Had Dental Check:

Consent School Activities: Consent Health Check: Consent Dental Check: Consent Swimming: Consent Sports: Consent Excursions:

Created by: 0554501 Created when: 10/01/2022 13:59:00 Leaver:

Last Saved by: 0554501 Last Saved when: 10/01/2022 13:59:00 Save and Go To Class Cancel Save

Cette page n'est pas encore traduite en français. Votre patience est appréciée.

STEP 4: Select the Year eg 2021. The page will show the total fee structure for the class level, which is entered at the start of the year.

It shows that Harmony School charges 5,500 vatu per student in Year 1A: 500 vatu for caution fee, 2,000 vatu for other fees and 3,000 vatu for building development fee. It shows the current total fees paid by the student to the school in the current year, and it shows the remaining fees to be paid by the student to the school in the current year.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School Staff Establishment **Classes/Students** Reports Manage Teacher Accounts Resources Help

Student Details For: Tungon, Junior Student ID: 212530 Date of Birth: 24/03/2016

Basic Information Subjects Home Life Disability Move/Remove Attendance **Fees** Financial Assistance Health Siblings Student Record Consent Form Transf Letter Discipline Notes

School Fees Received

Record fees paid by this student in this class. Use the Financial Assistance page to record financial assistance given to the student. This page is for recording fees paid by the student to the school. Fees are for this year Change the year to see fees from other years. You can run reports on school fees from the reports menu under Students.

Overall Amount to be paid by this student to this school this year: VT5,500

Enter the amount paid by the student: (VT) Received on this date: Receipt Number:

Do not enter dollar signs or commas for the amount.

Pick the Fee Type: Discount Applied:

In this Class: Receipt Type:

Current total fees paid by student to this school this year: VT0

This student does not have any fees recorded for this year.

Remaining fees to be paid by student to this school this year: VT5,500

Cette page n'est pas encore traduite en français. Votre patience est appréciée.

Step 5: Enter the amount of fees paid by Junior Tungon eg Junior's parents pays 2,300 vatu only as partial payment of fees in Term 1 2021.

Principal will now decide that of the 5,500 vatu fee charged to a parent, what fees will Junior's parents have paid for eg 500 vatu will be for caution fees, and the remaining 1,000 vatu will be for other fees and 800 vatu will be for building development fees. Entries will be as follows:

- (i) Enter caution fee for 500 vatu. Input date that Junior paid for his fees, and the manual cash receipt number issued to Junior. Select his Class and select the receipt type. As Junior paid for his fees at school, and school will be depositing to the bank, it will be a bank receipt.

Note that if Junior paid for his fees direct to the bank account, then this would be a bank receipt.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School Staff Establishment **Classes/Students** Reports > Manage Teacher Accounts Resources Help >

Student Details For: Tungon, Junior Student ID: 212530 Date of Birth: 24/03/2016

Basic Information Subjects Home Life Disability Move/Remove Attendance **Fees** Financial Assistance Health Siblings Student Record Consent Form Transf Letter Discipline Notes

School Fees Received

Record fees paid by this student in this class. Use the Financial Assistance page to record financial assistance given to the student. This page is for recording fees paid by the student to the school. Fees are for this year: 2021 Change the year to see fees from other years. You can run reports on school fees from the reports menu under Students.

Overall Amount to be paid by this student to this school this year: VT5,500

Enter the amount paid by the student(VT) Received on this date: Receipt Number:
Do not enter dollar signs or commas for the amount.

Pick the Fee Type: Discount Applied:

In this Class: Receipt Type:

Current total fees paid by student to this school this year: VT0 Remaining fees to be paid by student to this school this year: VT5,500

This student does not have any fees recorded for this year.

Cette page n'est pas encore traduite en français. Votre patience est appréciée.

Then click on "Add This Amount", until you have completed the other fees payment details.

Note that the fees payment is summarized, and it will also show how much Junior has paid, and how much Junior has yet to pay. Continue to complete the fees payment for Junior.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School Staff Establishment **Classes/Students** Reports > Manage Teacher Accounts Resources Help >

Student Details For: Tungon, Junior Student ID: 212530 Date of Birth: 24/03/2016

Basic Information Subjects Home Life Disability Move/Remove Attendance **Fees** Financial Assistance Health Siblings Student Record Consent Form Transf Letter Discipline Notes

School Fees Received

Record fees paid by this student in this class. Use the Financial Assistance page to record financial assistance given to the student. This page is for recording fees paid by the student to the school. Fees are for this year: 2021 Change the year to see fees from other years. You can run reports on school fees from the reports menu under Students.

Overall Amount to be paid by this student to this school this year: VT5,500

Enter the amount paid by the student(VT) Received on this date: Receipt Number:
Do not enter dollar signs or commas for the amount.

Pick the Fee Type: Discount Applied:

In this Class: Receipt Type:

Current total fees paid by student to this school this year: VT500 Remaining fees to be paid by student to this school this year: VT5,000

Trans ID	Schivo	Note	Date	Receipt No	Income Type	Account	Account Code	Discount %	Income Amount (VUV)	Reconciled	Last Saved By	Last Saved When
147451	USS3001	Year: 2021 Class: 1 Stream: A	05/02/2021	R00001256	cash receipt	Caution fees	7CR11003	0	500	No	0554501	16/01/2022 15:20:00

Cette page n'est pas encore traduite en français. Votre patience est appréciée.

- (ii) Enter Other fee for 1,000 vatu. Input date that Junior paid for his fees, and the manual cash receipt number issued to Junior. Select his Class and select the receipt type. As Junior paid for his fees at school, it will be a bank receipt.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School Staff Establishment **Classes/Students** Reports > Manage Teacher Accounts Resources Help >

Student Details For: Tungon, Junior Student ID: 212530 Date of Birth: 24/03/2016

Basic Information Subjects Home Life Disability Move/Remove Attendance **Fees** Financial Assistance Health Siblings Student Record Consent Form Transf Letter Discipline Notes

School Fees Received

Record fees paid by this student in this class. Use the Financial Assistance page to record financial assistance given to the student. This page is for recording fees paid by the student to the school. Fees are for this year: 2021 Change the year to see fees from other years. You can run reports on school fees from the reports menu under Students.

Overall Amount to be paid by this student to this school this year: VT5,500

Enter the amount paid by the student:(VT) Received on this date: Receipt Number:

Do not enter dollar signs or commas for the amount.

Pick the Fee Type: Discount Applied: 0

In this Class: Receipt Type:

Current total fees paid by student to this school this year: VT1,500 Remaining fees to be paid by student to this school this year: VT4,000

Trans ID	SchNo	Note	Date	Receipt No	Income Type	Account	Account Code	Discount %	Income Amount (VUV)	Reconciled	Last Saved By	Last Saved When
147452	0554501	Year:2021 Class: 1 Stream: A	05/02/2021	R00001256	cash receipt	Other Student Cash Receipts/Income	7CR11012	0	1000	No	0554501	16/01/2022 15:28:00
147451	0554501	Year:2021 Class: 1 Stream: A	05/02/2021	R00001256	cash receipt	Caution fees	7CR11003	0	500	No	0554501	16/01/2022 15:26:00

- (iii) Enter Development fee for 800 vatu. Input date that Junior paid for his fees, and the manual cash receipt number issued to Junior. Select his Class and select the receipt type. As Junior paid for his fees at school, it will be a bank receipt.

Then click on “Add This Amount”, until you have completed the other fees payment details.

Note that the fees payment is summarized, and it will also show how much Junior has paid, and how much Junior has yet to pay. Continue to complete the fees payment for Junior.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School Staff Establishment **Classes/Students** Reports > Manage Teacher Accounts Resources Help >

Student Details For: Tungon, Junior Student ID: 212530 Date of Birth: 24/03/2016

Basic Information Subjects Home Life Disability Move/Remove Attendance **Fees** Financial Assistance Health Siblings Student Record Consent Form Transf Letter Discipline Notes

School Fees Received

Record fees paid by this student in this class. Use the Financial Assistance page to record financial assistance given to the student. This page is for recording fees paid by the student to the school. Fees are for this year: 2021 Change the year to see fees from other years. You can run reports on school fees from the reports menu under Students.

Overall Amount to be paid by this student to this school this year: VT5,500

Enter the amount paid by the student:(VT) Received on this date: Receipt Number:

Do not enter dollar signs or commas for the amount.

Pick the Fee Type: Discount Applied: 0

In this Class: Receipt Type:

Current total fees paid by student to this school this year: VT2,300 Remaining fees to be paid by student to this school this year: VT3,200

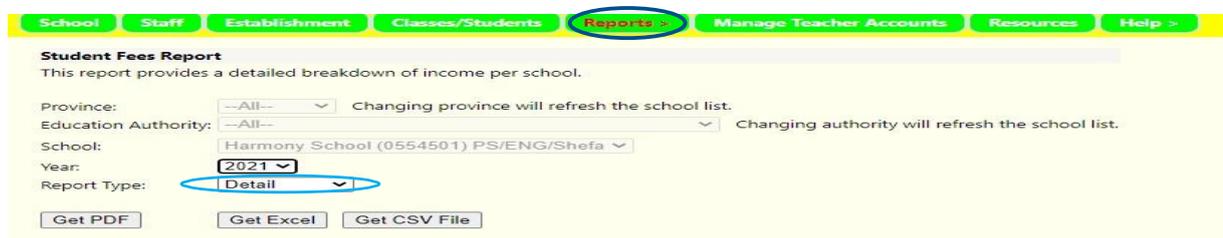
Trans ID	SchNo	Note	Date	Receipt No	Income Type	Account	Account Code	Discount %	Income Amount (VUV)	Reconciled	Last Saved By	Last Saved When
147453	0554501	Year:2021 Class: 1 Stream: A	05/02/2021	R00001256	cash receipt	Building Development Fee	7CR11022	0	800	No	0554501	16/01/2022 15:29:00
147452	0554501	Year:2021 Class: 1 Stream: A	05/02/2021	R00001256	cash receipt	Other Student Cash Receipts/Income	7CR11012	0	1000	No	0554501	16/01/2022 15:28:00
147451	0554501	Year:2021 Class: 1 Stream: A	05/02/2021	R00001256	cash receipt	Caution fees	7CR11003	0	500	No	0554501	16/01/2022 15:26:00

Once school fee payments are entered, it shows that of the 5,500 vatu school fee for the year, Junior has paid 2,300 vatu, and he has a remaining balance of 3,200 vatu yet to pay.

Step 6: View the school fee structure report. Click on Reports tab. Select Financial. Select Student Fees Report.



Step 7: To get Detailed School Fee Report. Select Year. Select Detail. The report can be viewed as PDF, excel or CSV file.



The report shows the list of all students in the class, with the fee structure, approved by the Minister. The report also shows how much has been paid, by the different type of fees, and the outstanding fees to be paid, by each student.

Open VEMIS Student Fees Detailed

For School: Harmony School (0554501) PS/ENG/Shefa

For: 2021



Account Code	Account	Fee Due	Fees Paid	Outstanding
Shefa				
0554501 Harmony School				
1 A				
148716	ALBERT	Matthew		
7CR11001	Annual Student Boarding fees	10,000	0	10,000
7CR11022	Building Development Fee	3,000	3,000	0
7CR11003	Caution fees	500	500	0
7CR11012	Other Student Cash Receipts/Income	2,000	0	2,000
Student Total		15,500	3,500	12,000
201322	Nasu	Gray		
7CR11022	Building Development Fee	3,000	0	3,000
7CR11003	Caution fees	500	500	0
7CR11012	Other Student Cash Receipts/Income	2,000	1,600	400
Student Total		5,500	2,100	3,400
207401	Natapei	Eunice		
7CR11022	Building Development Fee	3,000	3,000	0
7CR11003	Caution fees	500	500	0
7CR11012	Other Student Cash Receipts/Income	2,000	1,100	900
Student Total		5,500	4,600	900
212530	Tungon	Junior		
7CR11022	Building Development Fee	3,000	800	2,200
7CR11003	Caution fees	500	500	0

Open VEMIS Student Fees Detailed

For School: Harmony School (0554501) PS/ENG/Shefa



For: 2021

7CR11012	Other Student Cash Receipts/Income	2,000	1,000	1,000
Student Total		5,500	2,300	3,200
215678	Situ	Albert		
7CR11022	Building Development Fee	3,000	100	2,900
7CR11003	Caution fees	500	500	0
7CR11012	Other Student Cash Receipts/Income	2,000	2,000	0
Student Total		5,500	2,600	2,900
224372	IAUMA	Victor		
7CR11022	Building Development Fee	3,000	0	3,000
7CR11003	Caution fees	500	500	0
7CR11012	Other Student Cash Receipts/Income	2,000	2,000	0
Student Total		5,500	2,500	3,000
226426	Simon	Charley		
7CR11022	Building Development Fee	3,000	1,900	1,100
7CR11003	Caution fees	500	500	0
7CR11012	Other Student Cash Receipts/Income	2,000	0	2,000
Student Total		5,500	2,400	3,100
Class Total		48,500	20,000	28,500
School Total		48,500	20,000	28,500
Province Total		48,500	20,000	28,500

Step 8: To get Summary School Fee Report. Select Year. Select Summary. The report can be viewed as PDF, excel or CSV file. The report shows the summary of student fees by individual students, by class, by school and by province.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School
Staff
Establishment
Classes/Students
Reports >
Manage Teacher Accounts
Resources
Help >

Student Fees Report

This report provides a detailed breakdown of income per school.

Province: Changing province will refresh the school list.

Education Authority: Changing authority will refresh the school list.

School:

Year:

Report Type:

The following screen will show:

Open VEMIS Student Fees Summary

For School: Harmony School (0554501) PS/ENG/Shefa

For: 2021



			Fee Due	Fees Paid	Outstanding
Shefa					
0554501	Harmony School				
Class: 1 A					
148716	ALBERT	Matthew	15,500	3,500	12,000
201322	Nasu	Gray	5,500	2,100	3,400
207401	Natapei	Eunice	5,500	4,600	900
212530	Tungon	Junior	5,500	2,300	3,200
215678	Situ	Albert	5,500	2,600	2,900
224372	IAUMA	Victor	5,500	2,500	3,000
226426	Simon	Charley	5,500	2,400	3,100
Class Total			48,500	20,000	28,500
School Total			48,500	20,000	28,500
Province Total			48,500	20,000	28,500

The school fee report is summarized by class, by school and by province. So each school must ensure that all the school fee structure and payments by each student must be entered into Open VEMIS.

Step 9: To get Summary School Fee Report. Select "By Account".

OPEN VEMIS - HARMONY SCHOOL (0554501)

School Staff Establishment Classes/Students **Reports >** Manage Teacher Accounts Resources Help >

Student Fees Report
This report provides a detailed breakdown of income per school.

Province: --All-- Changing province will refresh the school list.
 Education Authority: Shefa PEB Changing authority will refresh the school list.
 School: --All--
 Year: 2021
 Report Type: **By Account**

Get PDF Get Excel Get CSV File

The following screen will show:

Open VEMIS Student Fees By Account

For School: Harmony School (0554501) PS/ENG/Shefa

For: 2021



		Fee Due	Fees Paid	Outstanding
Shefa				
0554501	Harmony School			
Class: 1 A				
7CR11001	Annual Student Boarding fees	10,000	0	10,000
7CR11003	Caution fees	3,500	3,500	0
7CR11012	Other Student Cash Receipts/Income	14,000	7,700	6,300
7CR11022	Building Development Fee	21,000	8,800	12,200
Class Total		48,500	20,000	28,500
School Total		48,500	20,000	28,500
Province Total		48,500	20,000	28,500

Step 10: To print Invoice for student at the start of the year, select "Invoice".

OPEN VEMIS - HARMONY SCHOOL (0554501)

School Staff Establishment Classes/Students **Reports >** Manage Teacher Accounts Resources Help >

Student Fees Report
This report provides a detailed breakdown of income per school.

Province: --All-- Changing province will refresh the school list.
 Education Authority: Shefa PEB Changing authority will refresh the school list.
 School: --All--
 Year: 2021
 Report Type: **Invoice**

Get PDF Get Excel Get CSV File

The following screen will show:

School Fee Invoice				Date: 16/01/2022	
0554501		Harmony School			
Class: 1 A					
Student ID	Surname	First Name	Date of Birth	Birth Cert ID	
212530	Tungon	Junior	24/03/16	631844	
<u>Fee Details</u>					
Account Code	Account		Fee Due		
7CR11012	Other Student Cash Receipts/Income		2,000		
7CR11022	Building Development Fee		3,000		
7CR11003	Caution fees		500		
Totals:			5,500		

Step 11: To print a reminder for student during the year, select "Reminders".

OPEN VEMIS - HARMONY SCHOOL (0554501)

School
Staff
Establishment
Classes/Students
Reports >
Manage Teacher Accounts
Resources
Help >

Student Fees Report

This report provides a detailed breakdown of income per school.

Province: Changing province will refresh the school list.

Education Authority: Changing authority will refresh the school list.

School:

Year:

Report Type:

The following screen will show:

Reminder Notice				Date: 16/01/2022	
0554501		Harmony School			
Class: 1 A					
Student ID	Surname	First Name	Date of Birth	Birth Cert ID	
212530	Tungon	Junior	24/03/16	631844	
<u>Fee Details</u>					
Account Code	Account	Fee Due	Fees Paid	Outstanding	
7CR11012	Other Student Cash Receipts/Income	2,000	1,000	1,000	
7CR11022	Building Development Fee	3,000	800	2,200	
7CR11003	Caution fees	500	500	0	
Totals:		5,500	2,300	3,200	

For schools that do not have access to Open VEMIS, there is no set format for a fee register but most schools use class lists, individual cards for each student, or computer spreadsheets. The register includes receipts of fees for the various students, normally by year levels, and shows the total amount payable for respective fees charged by a school.

Following is a sample of a manual fees register for a student:

Fees Register

Student's Name:		Date of Birth:	Place of Birth:		Student ID Photo (Attach here)		
Island:		Province:	Student ID No:				
Year 1: 2021							
Annual Fee	Amt (VT)	Term 1 Receipt	Amt (VT)	Term 2 Receipt	Amt (VT)	Term 3 Receipt	Total
Tuition Fee							
Boarding Fee							
Insurance Fee							
Lunch Fee							
Other Fees							
Total Fees							

Process for Fees Paid In-Kind

In some schools, school fees are "paid" in local produce or by manual labour rather than by money, this is called Fees In-Kind. This method should only be accepted as a last resort. The method of accounting for this is detailed below:

- (a) A value, agreed by the parent or guardian and the school, is given to the goods or services to be provided by the parents or guardian.
- (b) The school pays cash to the parent or guardian for the goods or services provided. The school will record this as a cash payment for goods or services provided.
- (c) The parent or guardian, in return, pays for the outstanding fees to the school. The school will record this as cash received for the student's fees, and will receipt the parent or guardian for the cash received.
- (d) The school will then update the student's fees register, in Open VEMIS.

Criteria for Fees Paid In-Kind

The following are general criteria for schools to consider when allowing a parent or guardian to pay for fees in-kind:

- The School Council must have a list of the value of local products, labor or materials that will be accepted as payment for fees in-kind by parents;

- The Fee In-Kind method of payment need to be approved by each Principal, for the same or different schools which the children are enrolled in;
- Single parents who do not have a paid job or who have a low income eg a widow;
- Parents who are not able to work and earn an income for the family because they are medically unfit. They will need to be certified by a medical staff, working within the local area, that they are not able to work;
- Parents who are affected after a disaster; and
- Any other criteria as identified by Principal and approved by the School Council. For example, a blind parent who may be dependent on his/her child's eyes to guide them each day, then the student will not pay fees.

All criteria for Fees In-Kind, will need to be approved by the School Council. and uploaded into Open VEMIS, using the following form:

The screenshot shows the Open VEMIS interface for Harmony School (0554501). The top navigation bar includes links for School, Staff, Establishment, Classes/Students, Reports, Manage Teacher Accounts, Resources, and Help. Below this, a secondary navigation bar lists various school management categories like Basic, Finance, Bank Trans, Asset Mgmt, Budget Str, Payments, Petty Cash, Receipts, Docs, and Grants. The main content area is titled 'Upload SCHOOL Documents for This School' and includes a warning about file size (512000kb). The upload process is shown in four steps: Step 1 (Pick your document) with a 'Choose File' button and 'No file chosen' text; Step 2 (Pick the document shelf) with a dropdown menu set to 'Supporting financial documents'; Step 3 (Comment) with a text box containing 'Criteria for Fees in Kind'; and Step 4 (Upload) with 'Upload' and 'Refresh' buttons. The status at the bottom indicates 'No documents loaded'.

4.3 School Grants

In most cases, the bulk of the school income will comprise of the annual school grant that is paid to schools. To receive the school grant, a school must meet the relevant criteria specified in the Grant Code. All schools must spend the grants according to the criteria outlined in the Grant Code. This can be viewed in Open VEMIS, under the “Online Library” resources. In the situation where the Principal fails to meet a school grant criteria, the PEO will be responsible to manage the school’s cheque book, or to freeze the bank account of a school, until the school complies with the school grant criteria, and the school can accurately record, reconcile and prepare proper and timely reports on the school money.

The grants are paid direct to the schools authorized bank account. The schools are required to receipt the school grant, in a separate receipt book, dedicated for all income paid directly to the school account.

The grants are paid to support the operations of the school, thus must be used for activities contained within the approved School Strategic Plan (SSP).

The Principal can quickly view how much the school has received in Open VEMIS. This can be done by clicking on the “Grants” tab, and selecting the year, with the option to view the grant payments in either PDF or excel version.

The following table shows the actual grant paid to Seaside Community Primary School by September 2022.

OPEN VEMIS - SEA SIDE COMMUNITY PRIMARY (0554328) Exit School View log out

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str Payments Petty Cash Receipts Docs **Grants**

School Income Including Grants
List of grants recieved.
Total For the Year: VT 5,326,700 Get PDF Get Excel
2022

Transaction ID	Grant Amount	Transaction Date	Grant Type	Cheque
FT222028WSDR	VT 760,060	21/07/2022	2022 PS Tranche 3	
FT22202WGPCK	VT 544,377	21/07/2022	2022 SS Tranche 3	
FT22118HFN19	VT 656,820	28/04/2022	2022 PS Tranche 2	
FT221189L21N	VT 1,953,000	28/04/2022	2022 TFS Tranche 2	
FT2211885RC2	VT 377,813	28/04/2022	2022 SS Tranche 2	
FT2204669T7G	VT 377,810	15/02/2022	Sec Schl Grant Tranche 1 2022	
FT22041X0FDN	VT 656,820	10/02/2022	2022 PS Tranche 1	

The Principal is also required to print the School Grant Certificate, after each grant payment, and place on the school notice board for the school community to be able to see this information.

This can be done by selecting Reports, selecting Financial, and selecting Grant Certificate.

OPEN VEMIS - SEA SIDE COMMUNITY PRIMARY (0554328)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str Payments Petty Cash Receipts Docs Grants

Reports > Financial > Grant Certificate

Number of Students: 221
Number of Teachers: 17
Number of Classes: 42
Number of Teachers without VEMIS Pass: 0
Number of Unregistered Teachers: 0

Financial

Grant Certificate

Select the year to show grants paid to the school. You have the option to select either a PDF or excel version. The following report will be shown.

Government of Vanuatu Ministry of Education & Training



SCHOOL GRANT CERTIFICATE

This is to confirm that

Name of School: Sea Side Community Primary



Education Authority: Presbyterian Church of Vanuatu VEMIS ID: 0554328 Island: Efate

Education Authority Type: Church (Government Assisted) Authorized Level: 1 2 3 4 5 6 Province: Shefa

Bank Account Number 1: 0087030001
Bank Account Number 2: 0087030002

The School received the following School Grant and/ or Tuition Fee Subsidy in 2022

Grant	Amount
2022 PS Tranche 3	760,060
2022 SS Tranche 3	544,377
2022 PS Tranche 2	656,820
2022 TFS Tranche 2	1,953,000
2022 SS Tranche 2	377,813
Sec Schl Grant Tranche 1 2022	377,810
2022 PS Tranche 1	656,820
Total	5,326,700



Bergmans Iati
Director General

4.4 Loss and Non-Collection of Fees

Loss of fees refers to money which is stolen from the school or mis-used by a member of the school community.

Loss of fees should be reported immediately to the appropriate Education Authority, through the School Council. The Education Authority will then inform the appropriate authorities of this loss, and penalties may be imposed.

Non-collection of fees refers to parents who have not completed their children’s fees or contributions to the schools.

Penalties for non-collection of fees are normally agreed to in the general school meeting, which includes school staff, parents and members of the school community. The penalties agreed to in this meeting should be noted in the minutes of the general school meeting, and submitted to the School Council for approval.

This can be referred to in the Regulation Order as approved by the Minister. *A copy of the latest amendment to the Regulation Order can be viewed in Online Resources in Open VEMIS.*



Step 1: Identify a need

The first thing is to identify what is required and whether this is something that is (i) required to support the school and (ii) is something that is allowed to be purchased in accordance with the school finance policy. This should be confirmed by the Principal. This must also be included in the School Strategic Plan and must be budgeted for.

Step 2: Identify a Budget

Once the good or service is determined to be appropriate, the School Finance Officer needs to check the budget to ensure sufficient funds are available.).

Step 3: Obtain Quotes

Principals are to comply with the internal procurement process and limits on payments of goods and services, before a cheque can be issued for the payment of goods and services.

For smaller purchases (less than VT100,000), 2 quotes will be required and purchases where only one supplier is available, a single quote is sufficient though the reason for there being only one quote must be included in the payment voucher. For purchases less than VT 500,000 three quotes should be obtained, with the best quote (be it in terms of quality, price, timing or a combination) is selected.

For purchases over VT 500,000 that is approved by the School Council and is outlined in the School Strategic Plan, the Principal shall engage the services of the MoET Procurement Unit, and must have the Director General MoET's approval.

If MoET has an agreement with a preferred supplier, there is no need for a quotation as the price will be predetermined and provided to the school at the start of the preferred supplier contract.

For purchases over VT 10,000,000, this must have the approval of the Central Tenders Board (CTB), Ministry of Finance & Economic Management, through the MoET Procurement Unit.

A Principal will be held accountable and will be personally liable to pay for goods and services if the above process is not followed, and is not within the School Strategic Plan.

Further information on Procurement can be found in the MoET Procurement Manual.

Step 4: Place an Order

An order book (either a manual or digital record) is used when placing school orders.

When placing the order, the original order voucher is given to the supplier and a copy is retained in the book.

When delivering the items ordered, the copy retained in the book is used to check whether items ordered are received.

Following is a sample of school order voucher.

<u>Order Voucher</u>	
Name of School: _____	
Order No. _____	
Date: _____	
Name of Supplier: _____	
Details of Goods and Services Ordered	
Quantity	Description of Goods/Service
I hereby certify that Harmony School has placed orders for the above goods for an amount of _____ _____vatu.	
_____	_____
Name & Signature of School Finance Officer	Name & Signature of Principal
	+ Official School Stamp

Principals will be responsible to order goods or services on behalf of the school. Schools are requested to liaise with the relevant education authorities to confirm a preferred supplier for goods or services that are procured frequently. If a contract is raised between a supplier and the school, the Principal will be responsible to pay the supplier according to the terms of the contract. It is important to note that if the Principal transfers from one school to another, any contract between the school and supplier, will need to be maintained, as the Principal signed the contract on behalf of the school. So any new Principal will need to respect the terms and conditions within the contract signed between the former Principal and the preferred supplier, and complete any outstanding payments which are owing to the suppliers.

Step 5: Enter the Payment Details into Open VEMIS

The details of each payment are entered using the Payments Form on Open VEMIS. An example of this entry form is below. If an asset is being purchased, the asset box must be ticked, as shown below.

If a payment is from petty cash, then the “Petty Cash” form must be used instead. An example of this form is in Chapter 7, Petty Cash.

Step 6: Payment Voucher

The general rule is that payments should be made by cheque or direct bank transfer and must be supported by documents that prove that the payment was for goods and services properly ordered and invoiced, and that school funds are available for the purchases.

A payment voucher must support each payment and these vouchers filed in cheque order number for audit check.

The Payment Voucher can be printed at the school using the “Print Saved Payment Voucher” button on the Payments tab.

Payments must never be made from cash collections. The only time a cash payment can be made is through the petty cash system.

- **A copy of the supplier's invoice must be attached to support the payment voucher.** If an invoice cannot be obtained, the supplier must sign the voucher as "claimant" for the money.
- The person receiving the goods must sign the voucher to show that there was no problem with delivery. The school finance officer should also check the rates charged and all other calculations on the invoice.
- If three quotations were used, then the quotations should form part of the supporting documents kept with the school's copy of the payment voucher for any future audit.
- All payments must be input into Open VEMIS, with justified invoices/receipts attached to the payment voucher. This is evidence of payments of goods or services for the school.
- **Recording of an asset:** If an asset (equipment or furniture,) is being purchased, a record should be maintained, preferably in the School Assets Register and the details of each asset is entered using the Asset Management form on Open VEMIS. The school finance officer must ensure that the goods are paid from the correct budget activity. Click on Asset Management to get to Assets form. The details of the asset must be completed using this form.

The screenshot displays the Open VEMIS interface for Harmony School (0554501). The top navigation bar includes a 'log out' button and a menu with items: School, Staff, Establishment, Classes/Students, Reports >, Manage Teacher Accounts, Resources, and Help >. Below this, a secondary menu highlights 'Asset Mgmt' among other options like Basic, Finance, Bank Trans, Budget Str, Payments, Petty Cash, Receipts, Docs, and Grants. The 'School Asset Management' section is active, with 'Assets' highlighted. The 'School Equipment' form is shown, featuring a dropdown for 'View Equipment acquired in the school in year:' set to '2021'. The form contains several input fields: Asset ID (with 'NEW' as a default), Asset Description, Name of Supplier, Total or Estimated Cost, Transaction No., Date Purchased/donated, Proposed Replacement Date, Depreciation Rate (0 percent), Serial Number, Asset Type (dropdown), Asset Location (dropdown), Qty Good (0), Qty Satisfactory (0), and Qty Poor (0). There are also fields for 'Last Saved By' and 'When:'. At the bottom, there are buttons for 'Add School Equipment' and 'Cancel/Start New'.

Step 7: Authorisation

- The Principal must certify and authorize the payment voucher, to verify the amount and the goods to be bought then pass it on to the school finance officer for a cheque to be issued.
- The Principal will not advance any school money to any politician.
- Each cheque issued, or direct transfer made, must have a payment voucher. In schools where there are no school finance officers, the Principal must make an effort to get someone else to check all the calculations, invoices, and so forth. One person should not do the ordering, checking and payment of goods. It is recommended that the math or accounting teacher be used to segregate these duties.
- There needs to be two signatures to sign the payment voucher at any one time, with the Principal usually being the final person to sign.
- The cheque is paid directly to the supplier/claimant, preferably through a bank transfer.
- Payments to suppliers must be prioritized according to the school plan and needs.
- In the case of direct salary payments, a letter authorizing payment of salary to staff bank accounts can be issued, and enclosed with a payment voucher to confirm payment of services for a certain period. The letter will authorize the bank to transfer money from the school bank account to the respective staff bank accounts.
- All payment vouchers must be filed according in order of payments made, and must be kept in a safe and secure place.

A sample of a school cheque book is shown here.

Date: _____	 National Bank <i>Vanuatu's Own Bank</i> P.O Box 249 Port Vila, Vanuatu	_____ 20
To: _____		Pay _____ or Bearer
_____		the sum of _____
_____		_____
Fwd: _____		_____
Amt: _____		_____
Bal: _____	_____	
15	15	50 000XXX001
		Harmony School

Each school will have a cheque book for making payments to suppliers of goods and services to the school. Thus, school cheque books are not to be issued in any staff members' or School Council members' name.

Each school must have three signatories – the Principal, the Chairman of the School Council and one other person nominated by the School Council. For any withdrawal or transfer from one of these accounts two of these three people must sign the cheque or transaction slip.

If the school wishes to change the signatories to the school bank accounts at any time, the Ministry of Education & Training (MoET), through the Provincial Education Office, must be advised immediately in writing of the proposed new signatories to the account. The MoET will seek approval from the Director General of the Ministry of Finance & Economic Management to implement the changes to the bank account signatories held with the National Bank of Vanuatu.

- Only one cheque-book should be used for one bank account at one time.
- As another control over cheque-books, records of issues of cheque-books in a "Cheque Book Register" must show the progressive numbers, when it was issued, when the book was finished, and provision for an audit notation.
- Avoid writing "Pay Cash" when paying suppliers, as cheques may get misplaced and another person may cash the cheque. The limit on the "Pay Cash" cheques for schools will be up to the amount of 50,000 vatu per withdrawal.
- The cheque-book must be kept in a locked drawer at all times. Unused cheque-books and unused cheque-butts must be kept in a secure place.
- No open cheques are to be issued at any one time, that is no cheques are to be signed before the details, such as supplier name, amount and date, are completed on the cheque, and no support documents, such as quotations or invoices, are attached.
- All cheques issued by the school should be crossed 'Not Negotiable'. This means that a cheque must be paid into a bank account of the person for whom you are writing the cheque to.
- The loss of a cheque book or a cheque leaf must be reported immediately to the National Bank of Vanuatu branch closest to the school or to the Internal Audit Unit at the Ministry of Education & Training.
- Principals are not allowed to apply for a bank overdraft facility.
- If a cheque is found to have been made in error or not in accordance with the Grants Code, each cheque signatory will be held personally accountable.



It is advised that Principals and school finance officers need to be familiar with the relevant sections of the Employment Act, to minimize the risk of legal action taken against the school by staff that are not happy with the terms and conditions of work in a school environment.

The School Council may employ additional trained or qualified teaching staff, administrative, or ancillary staff, like school finance officers, secretaries or typists, cooks, grounds men, cleaners, or maintenance staff. In most cases schools will have to find the money to pay for the additional staff from their own resources. Certain internal controls need to be followed, to ensure that recruitment and payroll records for these staff are properly documented.

It should be emphasized that only teachers who are registered with MoET are to be engaged as teaching staff.

According to Part 6, Section 22 (1) of the Employment Act, no employee shall be required to work for more than 44 hours or 6 days in any week, or more than 8 hours in any day, excluding meal and tea times.

All schools are encouraged to have a signed periodic contract agreement with individual staff. A sample of a Periodic Contract Agreement for a staff employed by the School Council can be found in Open VEMIS.

Note that staff, including government paid teachers, are able to do additional tasks as assigned by the Principal.

6.1 Staff Time Logbook

A time logbook should be set up and kept in the school administration office and staffs, including staff on the government payroll, are required to sign the logbook on a daily basis. Schools can be flexible as long as the total working hours per week is up to 40 hours. For example, start at 7:30am, finish 12 noon, restart at 1:00pm and end at 4:30pm. Other staffs may be recruited on a contracted basis and hours of work may vary.

Staff will be entitled to a break of 1 hour for a meal, for example from 12 noon to 1.00 pm, and a tea break of 20 minutes or 2 tea breaks of 10 minutes each.

The following is an example of a staff time logbook.

Harmony School Staff Time Logbook									
Date	Name of Staff	Start	Signature	Finish	Signature	Start	Signature	Finish	Signature
		(am)		(am)		(pm)		(pm)	

Staff must not sign the logbook for another member of staff.

If the school has the equipment, electronic biometric sign-ins can be used.

6.2 Pay advice

A statement of pay advice should be prepared so that each staff can determine how his/her net pay is calculated. A pay advice must accompany every payment made to the staff, and a duplicate copy should be retained by the school for recording purposes.

Staff can be paid in cash, cheque or by direct transfer into a staff's bank account.

All schools must maintain all payroll records and other relevant documents of a staff for up to 3 years. Refer to Employment Act, Section 17.

It is recommended that staff be paid on a fortnightly basis. Thus, in a school year beginning January 1st to December 31st, there will be 26 pay periods for the school to consider per staff.

The following is an example of a pay advice.

Pay Advice

Name of School _____	
VNPF No: _____	
Name of Worker: _____	Job Title: _____
Pay period From: _____ To: _____	
Salary Rate per Fortnight: _____ vatu	
Normal Weekly Hours: _____	
Overtime Pay: _____ hours = _____ vatu	
Other Allowances Due:	
_____	= _____ vatu
_____	= _____ vatu
Deductions:	
VNPF =	_____ vatu
Absences =	- _____ vatu
Advance of Salary =	- _____ vatu
Housing =	_____ vatu
Others =	_____ vatu
Net Salary To Be Paid: _____ vatu	
Total Amount in Words: _____	
Date: _____	
Received By	_____
	<i>Name & Signature School Staff</i>
Witnessed By	_____
	<i>Name & Signature Principal/School Finance Officer + Official School Stamp</i>

According to Part 5, Section 1 of the Employment Act, no deductions to salary must be made, unless agreed with the staff.

Overtime

With regards to overtime, a staff member may only claim for overtime if the staff has been asked by the Principal to work overtime, to perform a certain task. Only the Principal will approve over-time for members of staff, if it will contribute to improving the learning environment of the students. No payments for overtime will be paid if there is no approval from the Principal before the work is being undertaken. The Principal should refer to *Employment Act, Part VI, Section 26 on Overtime Pay*.

For overtime work on public holidays or Sundays, the minimum rate will be 1.5 times the normal hourly rate.

For the purposes of paying overtime to staff during normal working days, overtime will be paid at the rate of 1.25 times the normal hourly rate for the first four hours, and 1.5 times the normal hourly rate for more than 4 hours of work. VNPF deduction will include (Fortnightly Gross Salary + Overtime Pay) x 4%. If an employee only works during the normal hours of work, then the VNPF deduction will only be calculated at 4% of the fortnightly gross salary.

6.3 Modes of Payment

The following are methods in which the school can make payment to each employee on each pay day. Schools are advised to use the method, which is best, fast and safe for the employees.

a. Payment by Cash

Some schools pay their staff in cash. A cheque is drawn for the total amount of the net pay. This cheque is then cashed at the bank with a request that the amount be made of each denomination, for example 10 @ VT 5,000, 4 @ VT 1,000, 2 @ VT 500, 1 @ VT 20. Each staff receives a pay packet with his or her respective net pay inside. The staff checks to see if the net pay matches with his/her amount on the pay advice, and signs it to show that he/she is satisfied with the amount received.

b. Payment by Cheque

Some schools pay their staff by cheques. A separate cheque is written out for each staff's net pay. A pay advice accompanies the cheque. This method overcomes the problem of having to handle cash, which is time-consuming, and provides greater control because the cheque butts are proof of payments.

c. Bank Transfer

In this case, staff salaries are deposited directly to their bank accounts. Because the money is transferred from the school bank account to the staff bank account, there is no worry about handling cash or drawing individual cheques. However, a pay advice must be given to the staff.

6.4 Controls over Payroll

Because wages represent a major expense to any schools it is most important that adequate controls be implemented. Staff should not be paid more than that to which they are entitled and controls should also ensure that amounts are not paid to “ghost” staff. In addition, Principals are not allowed to “pay cash advance” to staff.

The following control measures should therefore be implemented to prevent malpractices occurring in the payment of wages:

- Adequate supervision of the time book. This is to ensure that staffs are not signing in and out for others.
- Staff should sign a receipt to prove that they have received their correct pay.
- There should be adequate separation of duties. Duties should be arranged so that one staff does not perform two of the following functions:
 - Recording of time worked
 - Preparation of the payroll register
 - Recording entries in the books of accounts
 - Keeping of personnel records

In addition to this, all staff details need to be uploaded onto VEMIS. This is done by the MoET Teacher Management Unit for permanent staff and by the VEMIS officer, at the Provincial Education Office, for teaching and other staff paid from school funds.

The Principal should refer to the staff list to determine that the staff being paid to be at the school are the same people. Furthermore, Principals can refer to the establishment list on VEMIS to determine what the government staff allocation for the school is, using this form.

OPEN VEMIS - HARMONY SCHOOL (0554501) Exit School View log out

School Staff **Establishment** Classes/Students Reports > Manage Teacher Accounts Resources Help >

Establishment Control
Security is currently disabled to allow testing and review.

Position Number	Establishment Formula	Position Type	Job	Status	Saved By	Saved When	Teacher ID	Teacher Name
3930	Leadership	Principal (Primary)		Financial Visa Approved	jwhippy_priesc	10/01/2022 14:18:00		Edit Delete
3931	Teacher	Teacher (Primary)		Financial Visa Approved	jwhippy_priesc	10/01/2022 14:19:00		Edit Delete

[Add New \(Requires Financial Visa\)](#) [Org Chart](#)

6.5 Accounting for Payroll

The payroll register is the source of information for entries into VEMIS. The amount of expense to the school for salaries is the gross amount paid and not the net amount paid. The Principal is required to pay the staff VNPF contribution direct to VNPF on a monthly basis, and not allow for arrears to accumulate. Staff is responsible to ensure that he/she is registered with the VNPF.

6.6 Leave

Leave is to be calculated in accordance with the provisions of the Employment Act.

There are different types of leave (Annual, Sick, Maternity and Leave Without Pay). The treatment of these is described in detail in the Draft Finance Procedures in Annex 2.

The most common form of leave is Annual leave, the calculation for which is described as follows:

6.6.1 Annual Leave

Any staff of the school that has been in continuous employment with the school for 1 to 6 years, is entitled to 1.25 working days per month for each year of employment, pay in full. Any staff of the school that has been in employment with the school for 7 to 19 years, is entitled to 1.75 working days per month for each year of employment, pay in full. *Refer to Employment Act, Part VII, Section 29, Amendment 33 of 2009.*

In addition, staff will also be entitled to paid leave for all public holidays (*Extract from the Casual Manual Employees No. 5 of 1985*).

On another note, if a staff's contract comes to an end, and he/she has a few days of annual leave remaining, then the School Council is obliged to pay the remaining balance of the leave outstanding (note that leave may accumulate for a period of two (2) years)

Example of Leave Calculated for less than 6 years:

Mr. Joel has worked for the school from 15th January 2019 to 20th December 2020 and has a monthly salary of 38,720 vatu. Mr. Joel's leave entitlement is calculated as follows:

Less than 6 years of work:

15th January 2019 – 20th December 2020: 1 year 11 months 5 days

15th January 2019 to 14th January 2020: 1 year

15th January 2020 to 15th December 2020: 11 months

16th December 2020 to 20th December 2020: 5 days

Total: 1 year, 11 months and 5 days = 23 months and 5 days

Thus, for this period that he worked, Mr. Joel is entitled to 28.77 days annual leave

Calculated as:

23 months: 23 months x 1.25 days per month = 28.77 days

5 days: 5/30 days x 1.25 = 0.21 days;

Total days = 28.77 + 0.21 days = 28.98 days.

During the period he worked, Mr. Joel took 25 working days leave. At the end of his contract he had 3.98 days leave outstanding (28.98 days leave entitlement – 25 days leave taken).

The annual leave entitlement that will be paid to Mr. Joel will be calculated as

follows: Daily Rate: 38,720 vatu / 22 working days in a month = 1,760 vatu per day

1,760 vatu x 3.98 days outstanding leave = 7,005 vatu

Thus, Mr. Joel will be paid 7,005 vatu for his outstanding leave not taken, in addition to his severance package.

Example of Leave Calculated for over 6 years:

Ms. Kessah has worked for the school from 15th January 2011 to 10th December 2020 (9 years, 10 months and 25 days) and has a monthly salary of 45,000 vatu. Ms. Kessah's leave entitlement is calculated as follows:

Up to 6 years of work:

15th January 2011 – 14th January 2017: 6 years = 72 months (6 years x 12 months per year) Total: 72 months x 1.75 working days per month = 126 days leave

Over 6 years of work:

15th January 2017 – 14th January 2020: 3 years = 36 months (3 years x 12 months per year)

15th January 2020 to 15th November 2020 = 10 months

16th November 2020 to 10th December 2020 = 25 days

Total: 3 years, 10 months, 25 days = 46 months and 25 days

Thus, for this period that she worked, Ms. Kessah is entitled to 81.96 days annual leave (46 months x 1.75 days per month = 80.5 days and 25/30 days x 1.75 days per month = 1.46 days).

Calculated as:

46 months: 46 months x 1.75 days per month = 80.5 days

25 days: 25/30 days x 1.75 = 1.46 days;

Total days = 80.5 days + 1.46 days = 81.96 days).

Total Leave Entitlement

126 days + 81.96 days = 207.96 days leave

Thus, for this period that she worked, Ms. Kessah would have been entitled to 207.96 days annual leave.

During the period she worked, Ms. Kessah took 145.5 working days leave. At the end of her contract she has 62.46 days (207.96 days – 145.5 days) leave outstanding. The annual leave entitlement that will be paid to Ms. Kessah will be calculated as follows:

Daily Rate: 45,000 vatu / 22 working days in a month = 2,045 vatu per day

2,045 vatu x 62.46 days outstanding leave = 127,731 vatu

Thus, Ms. Kessah will be paid 127,731 vatu for her outstanding leave not taken, in addition to her severance allowance.

6.6.2 Sick Leave

According to Part 6, Section 34 of the Employment Act, any staff who has been in continuous employment with the same employer for the more than 12 months shall be entitled in every year to 21 working days leave on full pay on grounds of illness. A medical certificate must be provided to the school, certifying the illness.

6.6.3 Maternity Leave

According to Part 6, Section 36 of the Employment Act, the school shall allow a woman employee to leave her work upon production by her of a medical certificate that her confinement is likely to take place within 6 weeks, and shall not permit her to work during the 6 weeks following her confinement.

A woman employee shall be entitled to be paid not less than 66% of the remuneration she would have earned had she not been absent.

The school will be responsible to pay for any replacement staff, during this period.

A woman employee will be allowed to nurse her child 2 times during the day, for half an hour each, and shall be counted as working hours and will be paid accordingly. This will be until the child reaches the age of 24 months.

6.6.4 Leave without Pay

A Principal may allow a staff to take leave without pay, but this is not encouraged.

6.7 Minimum Wage Requirement

The minimum wage is subject to adjustment and all Principals are encouraged to liaise with the Labour Department on the most recent level.

As of September 2019, the minimum wage requirement for Vanuatu has been set at 220 vatu per hour. As school staff are recruited through the School Council, all School Councils are expected to pay their staff according to this minimum legal requirement. The minimum wage for a worker can be determined according to daily or monthly rate in the following way:

Minimum Hourly Rate:	220 vatu per hour
Minimum Working Hours per Day:	8 hours
Minimum Daily Rate:	$220 \text{ vatu} \times 8 = 1,760 \text{ vatu}$
Working Days in a Month:	22 working days
Minimum Monthly Rate:	$22 \text{ working days} \times 1,760 \text{ vatu} = 38,720 \text{ vatu}$

Standard Calculation of Fortnightly or Twice-Monthly Salary for a Staff at the Minimum Wage Rate:

Since it is encouraged that all schools should pay their staff on a fortnightly basis, the following is a calculation on the amount to be paid to a staff earning the minimum wage of 38,720 vatu per month, in a year.

$$\begin{aligned} 38,720 \text{ vatu per month} \times 12 \text{ months} &= 464,640 \text{ vatu per year} \\ 464,640 \text{ vatu per year} / 26 \text{ pay days in a year} &= 17,871 \text{ vatu per fortnight} \end{aligned}$$

If schools consider paying their staff two times every month, for example on the 15th and 30th of every month, then based on the minimum wage, a staff should receive 19,360 vatu each payday as there will only be 24 paydays in a given year.

$$38,720 \text{ vatu} / 2 \text{ paydays per month} = 19,360 \text{ vatu}$$

Note

Even though the wages may differ for different staff, the above calculation will be used to determine how much a staff is paid either every fortnight or two times in a month.

6.8 Calculation for Deduction to Provident Fund

It is important to note that according to the Vanuatu National Provident Fund (VNPF) Act, an eight percent (8%) contribution is to be paid towards his or her provident fund which is maintained by the VNPF. Of this 8%, 4% is paid by the employer and the remaining 4% is paid by the staff.

Example: Mr. Micah receives a monthly salary of 56,000 vatu. His provident fund will be deducted directly from the 56,000 vatu as follows:

Monthly salary:	56,000 vatu
Provident fund:	4 % of 56,000 vatu
	= $4 / 100 \times 56,000$ vatu
	= 2,240 vatu

Thus, Mr. Micah will only receive 53,760 vatu (56,000 vatu – 2,240 vatu) of his total monthly salary.

The other 4% is paid by the school of 2,240 vatu. Thus, the total contribution to be paid to the Vanuatu National Provident Fund for Mr. Micah, at the end of the month is 4,480 vatu (2,240 vatu x 2).

An employee is responsible to register with the VNPF.

It must be noted that all School Councils must make sure that any employee who receives more than VT3,000 a month, must be registered with the Vanuatu National Provident Fund. It must also be noted that the 8% contribution for the provident fund is paid directly to the VNPF and not to the staff. The school must not allow the VNPF contribution to accumulate past a month.

6.9 Severance Allowance

(Refer to Employment Act, Part XI)

School Councils normally recruit their staff on a contract basis. The Employment Act prescribes that such workers are not to be engaged for more than 3 years. Refer to Employment Act, Paragraph 15. Amendment 33 of 2009 of the Employment Act, states that a one month severance allowance will be paid to an employee for every 12 months that he or she has worked.

Upon the completion of a staff contract, the school will pay their severance allowance as follows:

Example:

Mr. Ernie has worked with Harmony School from 4th February 2017 to 29th November 2020. He is employed at 50,000 vatu per month. Calculate his severance allowance.

Mr. Ernie has worked for:

3 years (4th February 2017 to 3rd February 2020),

9 months (4th February 2020 – 4th November 2020) and

24 days (5th November – 29th November 2020).

Standard Calculation:

Considering Mr. Ernie earns 50,000 vatu per month, he will be entitled to 50,000 vatu for every 12 months (or 1 year) that he has worked as an employee of the school.

Entitlement for Period Worked:

Period Worked from 04.02.2017 to 29.11.2020 = 3 years 9 months 24 days

3 years:	50,000 vatu x 3 years	= 150,000 vatu
9 months:	50,000 vatu x 9 / 12 months	= 37,500 vatu
24 days:	50,000 vatu x 24 / 365 days	= <u>3,288 vatu</u>

Total Severance Entitlement: = **190,788 vatu**

6.10 Notice of Termination of Contract

The employment of a staff on contract will normally terminate on the last day of the period agreed in the contract or once the job or work is completed.

The School Council may terminate a staff employed by the School Council, either verbally or may be written, at any given time, in the following situation:

- i. Staff working for at least 3 years, notice will not be less than 3 months;
- ii. Staff working, in intervals, for over 14 days, notice will be not less than 14 days before the end of the month; or if staff working, in intervals, for less than 14 days, notice will at least equal to the interval;
- iii. If the School Council pays the staff the full salary for the period of notice specified, then notice of termination will not need to be given.

Following a serious misconduct, the School Council may dismiss the staff without notice and without compensation in lieu of notice. But the School Council must give the staff an opportunity to respond to the charges, before he/she can be dismissed.

Note

If the school were to terminate a staff immediately as the school will be closing due to some unexpected emergency, a staff will need to be paid the period of notice as contained within his or her contract. Normally, this would be 2 weeks, for employees working less than 3 years, and 3 months for employees who have worked over 3 years.

Example 1

A volcanic eruption has resulted in the immediate closure of the school. Staff member, Ms. Caroline has worked for the school for only 8 months and is on the minimum wage. As she has worked for less than 3 years, she is entitled to two weeks pay in lieu of the notice period in addition to her severance pay.

Minimum wage = 1,760 vatu per day (220 vatu per hour)

$1,760 \text{ vatu} \times 10 \text{ days} = 17,600 \text{ vatu}$

The 17,600 vatu would be paid in addition to Ms. Caroline's severance allowance, if Ms. Caroline was not served with a notice by the school.

Example 2

Mr. Jorj has been working for the same school for the past 12 years. His current salary is 50,000vatu per month. As he has been working for the school for more than 3 years, his pay in lieu of the notice period is calculated as:

$50,000 \text{ vatu} \times 3\text{-month notice} = 150,000 \text{ vatu}$

The 150,000 vatu would be paid in addition to Mr. Jorj's severance allowance as he was not served with a notice by the school.



7.1 Petty Cash

The purpose of establishing a petty cash is to easily record the payment and recording of expenses that are too small to require the drawing of a cheque.

A limit of five thousand vatu (5,000 vatu) is placed on the minimum for a cheque to be drawn, and payment under this amount is made through the petty cash fund.

Details on the management of petty cash are in Annex 2, Draft Financial Procedures.

Steps Involved In Controlling and Recording Petty Cash

1. Establish the petty cash fund.
2. Record petty cash expenditures.
3. Balance petty cash book and draw a reimbursement cheque.

Step 1 is only carried out when a petty cash fund is being set up at the beginning of a school year, or the petty cash amount is changed. Steps 2 and 3 are carried out continually throughout the year.

Step 1: Establish the petty cash fund

The School Council must approve the initial amount of the petty cash for a school. The petty cash limit is up to 50,000 vatu (unless otherwise approved by MoET). This amount paid in advance of expenditure can vary depending on the frequency of the petty cash transactions and the size of the school.

- The petty cash record is kept separate from the main cash book.
- The fund is managed through the Petty Cash form on VEMIS.
- The amount of each voucher must be entered in the appropriate field.

The entry in Open VEMIS is as follows.

Establish a petty cash for the school, at the beginning of the school year.

Click on the Payments Tab and enter the petty cash details in the relevant boxes. *Note that for petty cash transactions, schools will need to develop an invoice relating to the petty cash, which may include the year and number eg PC2021-001. Once entered, click on "Add New Payment". As it is a small school, Harmony School will establish a petty cash of only 20,000 vatu for the year*

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str **Payments** Petty Cash Receipts Docs Grants

Enter PAYMENTS here - Payment IDs are generated for all school payments, not just this school. See Reports menu for financial reports.

Show Existing Payments Print Saved Payment Voucher Reconcile Payments

Payment Detail ID: NEW

Date: 15/02/2021 Payment Type: bank payment

Asset: Cheque Number: 0005

or: Direct bank payment

Detail Lines for this Payment

Supplier's Name: Petty Cash Invoice Number: 15/02/2021

Detail Amount (VUV): 20000 No dollar/VUV signs or commas. VAT: Yes No

Payment Description: Establishment of petty cash for 2021

Chart of Accounts: Admin - Other Administrative expenses Source of Financing: Government

Expenses Type: Normal Operations Payment is For School Type: Primary

Add NEW Payment Clear/ Start New Payment

Payment Amount (VUV): 0 VUV

Last Saved By: When:

Once entered, click on "Add New Payment", and the following screen will appear, showing the summary of the payment at the end of the table.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str **Payments** Petty Cash Receipts Docs Grants

Enter PAYMENTS here - Payment IDs are generated for all school payments, not just this school. See Reports menu for financial reports.

Saved! Voucher Number: 172240 --- BUT --- THE YEAR OF THE PAYMENT WAS NOT THIS YEAR!! Click Show Existing Expenses if this is not right

Show Existing Payments Print Saved Payment Voucher Reconcile Payments

Payment Detail ID: 172240

Date: 15/02/2021 Payment Type: bank payment

Asset: Cheque Number: 0005

or: Direct bank payment

Detail Lines for this Payment

Supplier's Name: Invoice Number:

Detail Amount (VUV): No dollar/VUV signs or commas. VAT: Yes No

Payment Description:

Chart of Accounts: Source of Financing: Government

Expenses Type: Normal Operations Payment is For School Type: Primary

Update Payment Clear/ Start New Payment Add Detail

Invoice Number	Supplier's Name	Payment Desc	Account Desc	Head Account Desc	Amount (VUV)	VAT (VUV)	Total (incl. VAT)	School Type	Expenses Type	Financing Source
15/02/2021	Petty Cash	Establishment of Petty Cash for 2021 for Harmony School	Other Administrative expenses Admin		20000	0	20,000	Primary	Normal Operations	Government

Payment Amount (VUV): VUV20,000

Last Saved By: When:

Step 2: Record petty cash expenditures

Expenditure should be reported accurately and entered into the correct expenditure column.

This can be done using the Petty Cash form on VEMIS.

This is a different form from the Payments form, which is used for payments not involving petty cash.

The following petty cash payments occurred during the month of February 2021.

February 16:	Stamps were bought from Vanuatu Post for VT 2,370, and receipt no. 465 was received.
February 18:	Paper was bought from Microtech for photocopying maths curriculum for VT 3,400, on invoice no. 23.
February 20:	Payment of local food products at the market for VT 2,000, and receipt no. 568 was received.
February 22:	Science equipment bought for the science lab for VT 3,600 at Pacific Suppliers Ltd, and receipt no. 98 was received.
February 25:	Office stationery for the month was purchased from Stop Press at VT 1,910, on invoice no. 239.
February 27:	Payment of paint to refurbish English classroom VT 2,335, paid to Asian Paints, and receipt no 101 was received.
February 28:	Reimbursement of petty cash on Cheque No. 0009.

Click on the Petty Cash Tab and note the petty cash details and the relevant boxes to be filled out. Once an entry is complete, click on "Add Detail".

Add the payments made from the petty cash for the month of February 2021. Note that at the end of the month the total petty cash spent was 15,615 vatu and cash on hand is 4,385 vatu, as shown in the following screen.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str Payments **Petty Cash** Receipts Docs Grants

Enter PETTY CASH here - Payment IDs are generated for all school payments, not just this school. See Reports menu for financial reports.

Show Existing Payments

Petty Cash Payment ID: 1119
 Petty Cash Date From: 01/01/2021 Current Cheque Amt: 20000 Brought Forward: VUV0
 Petty Cash Date To: 28/02/2021 End of Year Retirement Amount: 0 Clear/ Start New Petty Cash

Total Petty Cash Spent: **VUV15,615**
 Cash on Hand: **VUV4,385**

Payment Detail ID: 172241
 Date: 16/02/2021
 Asset:

Detail Lines for this Payment

Supplier's Name: Receipt Number: VAT Rate: 15 %
 Detail Amount (VUV): No dollar/VUV signs or commas. VAT: Yes No
 Payment Description:
 Chart of Accounts: Source of Financing: Select source of financing
 Expenses Type: Select Expenses Type Payment is For School Type: Select School Type
 Save Payment Clear/ Start New Payment Add Detail

Pmt ID	Pmt Date	Invoice Number	Supplier's Name	Payment Desc	Account Desc	Head Account Desc	Amount (VUV)	VAT (VUV)	Total (incl. VAT)	School Type	Expenses Type	Financing Source
172241	16/02/2021	465	Vanuatu Post	Stamp for letters to send to PEO & MoET	Stationery	Admin	2061	309	2,370	Primary	Normal Operations Government	Edit Delete
172241	16/02/2021	23	Microtech	Photocopying maths curriculum	Maths	Ed Supplies	2957	443	3,400	Primary	Normal Operations Government	Edit Delete
172241	16/02/2021	568	Local Market	Payment of local food products at the market	Food and drinks	Boarding	2000	0	2,000	Primary	Normal Operations Government	Edit Delete
172241	16/02/2021	98	Pacific Suppliers Ltd	Payment of science equipment for the science lab	Science	Ed Supplies	3130	470	3,600	Primary	Normal Operations Government	Edit Delete
172241	16/02/2021	239	Stop Press	Stationery for the office	Stationery	Admin	1661	249	1,910	Primary	Normal Operations Government	Edit Delete
172241	16/02/2021	101	Asian Paints	Paint to repaint English classroom	Class / Administrative rooms Op and Maint		2030	305	2,335	Primary	Normal Operations Government	Edit Delete

Payment Amount (VUV): **VUV15,615**
 When: 16/01/2022 17:57:00

Last Saved By: 0554501

Step 3: Balance the petty cash book and draw a reimbursement cheque

When reimbursing the petty cash, it is important that the amount on the cheque equals the total expenditure on the petty cash worksheet.

This is found in VEMIS on the Petty Cash sheet at the top right-hand corner titled "Total Petty Cash Spent".

Total petty cash spent in February 2021 was 15,615 vatu, thus the amount of petty cash to be refunded is 15,615 vatu. This will add on to the 4,385 vatu petty cash that is currently on hand and will bring the petty cash float to 20,000 vatu, to be used from March. This will be paid from cheque 009.

Click on Payments tab and complete the form.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str **Payments** Petty Cash Receipts Docs Grants

Enter PAYMENTS here - Payment IDs are generated for all school payments, not just this school. See Reports menu for financial reports.

Show Existing Payments Print Saved Payment Voucher Reconcile Payments

Payment Detail ID: 172221
 Date: 28/02/2021
 Asset:

Payment Type: bank payment
 Cheque Number: 009
 or: Direct bank payment

Detail Lines for this Payment

Supplier's Name: Invoice Number: VAT Rate: 15 %
 Detail Amount (VUV): No dollar/VUV signs or commas. VAT: Yes No
 Payment Description:
 Chart of Accounts: Source of Financing: Select source of financing
 Expenses Type: Select Expenses Type Payment is For School Type: Select School Type
 Save Payment Clear/ Start New Payment Add Detail

Invoice Number	Supplier's Name	Payment Desc	Account Desc	Head Account Desc	Amount (VUV)	VAT (VUV)	Total (incl. VAT)	School Type	Expenses Type	Financing Source
PC-02/21	Petty Cash	Petty cash replenishment	Others	Admin	15615	0	15,615	Primary	Normal Operations Government	Edit Delete

Payment Amount (VUV): **VUV15,615**
 When: 15/11/2021 13:20:00

Last Saved By: 0554501

Once replenished, we start again the entries of the petty cash payments in the petty cash tab.

This process is repeated throughout the year. At the end of the school year, the remaining petty cash must be deposited back into the school bank account.

Step 4: Petty Cash Report

A report on Petty Cash can be viewed in Open VEMIS. Select Reports. Select Financial. Select Payment Summary Listing.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various info:

- Basic
- Finance
- Bank Trans
- Asset Mgmt
- Budget
- Receipts
- Docs
- Grants

Welcome! Show these dashboard indicators for: 2022

To begin, you can download the Instruction Manual found [HERE](#)
[See the latest Open VEMIS updates by clicking HERE](#)

School Year	Opening Balance	Receipts	Payments
2022	VT1,856,000	VT0	VT0
Totals:	VT1,856,000	VT0	VT0

Number of Students: 0
 Missing Birth Cert (or passport) Numbers: 0
 Number of teachers: 0
 Teacher Pupil Ratio (poss partial data): N/A
 Number of Classes: 1
 Number of Teachers Without VNPF Nos: 0
 Number of Unregistered Teachers: 0
 Pupil per Square Metre: **not possible to calculate due to missing building data.**

School ECCE Primary Secondary Province National

Students:	0	0	0	0	0	0
Student Days Absent:	0	0	0	0	0	0

This school does not have students registered in other schools at the same time
 You last logged on 16/01/2022 17:23:00 from computer address 10.255.134.254

Payment Summary Listing

Select dates for the petty cash report. Select Payment Type. Select Account. Either tick on Summary Report or Petty Cash.

OPEN VEMIS - HARMONY SCHOOL (0554501)

Province: --All-- Changing province will refresh the school list.
 Education Authority: --All-- Changing authority will refresh the school list.
 School: Harmony School (0554501) PS/ENG/Shefa

From: 01/02/2021
 To: 28/02/2021
 Payment Type: cash payment

Account: --All--
 Admin - Advertisement
 Admin - Bank Charges
 Admin - Caution fee refund
 Admin - Cleaning Services
 Admin - Contingency fund
 Admin - Entertainment

Summary Report:
 Petty Cash:

Get PDF | **Get Excel** | Get CSV File

Hold down the CTRL key while clicking to select more than one school if several schools are listed.

Tick on Petty Cash to get the detailed petty cash report. Option to get the report in PDF, excel or CSV file. Click on “Get Excel” and the following report shows:

Voucher ID	Supplier Name	Detail Desc	Amount (VUV)	VAT (VUV)	Account	Account Code	Financial Code	Financial Desc
Open VEMIS Payment Summary Listing								
For School: Harmony School (0554501) PS/ENG/Shefa (see Grant Worksheet Report for grant calculation details)								
For: 01/02/2021 to 28/02/2021 For: cash payment								
Shefa								
Harmony School (0554501)								
172241		16/02/21	Cheque: PettyCash		Petty Cash ID: 1119	cash payment	Asset: No	Reconciled: No
	Vanuatu Post	Stamp for letters to send to PEO & MoET	2,061	309	Stationery	8CP21038	8CP20000	Admin
	Microtech	Photocopying maths curriculum	2,957	443	Maths	8CP41018	8CP40000	Ed Supplies
	Local Market	Payment of local food products at the market	2,000	0	Food and drinks	8CP31003	8CP30000	Boarding
	Pacific Suppliers Ltd	Payment of science equipment for the science lab	3,130	470	Science	8CP41024	8CP40000	Ed Supplies
	Stop Press	Stationery for the office	1,661	249	Stationery	8CP21038	8CP20000	Admin
	Asian Paints	Paint to repaint English classroom	2,030	305	Class / Administrative rooms	8CP51013	8CP50000	Op and Maint
		Voucher Amt (VUV): 15,615	13,839	1,776				
		Totals This School: 15,615	13,839	1,776				
		Report Total: 15,615	13,839	1,776				

Tick “Summary Report” and “Petty Cash” to get summary petty cash report.

Open VEMIS Payments Summary Report

For School: Harmony School (0554501) PS/ENG/Shefa (see Grant Worksheet Report for grant calculation details)

For: 01/02/2021 to 28/02/2021



Account Code	Payment Voucher Desc	Amount (VUV)	VAT (VUV)	Total (VUV)
8CP20000	Admin			
8CP21038	Stationery	3,722	558	4,280
		3,722	558	4,280
8CP30000	Boarding			
8CP31003	Food and drinks	2,000	0	2,000
		2,000	0	2,000
8CP40000	Ed Supplies			
8CP41018	Maths	2,957	443	3,400
8CP41024	Science	3,130	470	3,600
		6,087	913	7,000
8CP50000	Op and Maint			
8CP51013	Class / Administrative rooms	2,030	305	2,335
		2,030	305	2,335
		13,839	1,776	15,615

7.2 Cash Book Entries

Prior to banking it is important that the cash book be reviewed to ensure all transactions are entered.

All non-petty cash payments will be entered under Open VEMIS as they must be accompanied by a printed payment voucher.

Principals are required to record all income received and expenditure paid by the school in Open VEMIS, using the Receipts and Payments tabs in Open VEMIS.

Receipts Tab

OPEN VEMIS - HARMONY SCHOOL (0554501)

School
Staff
Classes/Students
Reports >
Manage Teacher Accounts
Resources
Help >

School - click on the menu items below to show various information on this school

Basic
Finance
Bank Trans
Asset Mgmt
Budget Str
Payments
Petty Cash
Receipts
Docs
Grants

Enter RECEIPTS here Receipt IDs are generated for all school receipts, not just this school. See Reports menu for financial reports.

Show Existing Receipts
Reconcile Receipts

Receipt ID: NEW

Date: Receipt No:

Received Cash From: Receipt Type:

Description:

Detail Lines for this Receipt

Chart of Accounts:

Receipt is For School Type:

Detail Amount (VUV): No dollar/VUV signs or commas.

Add NEW Receipt
Clear/ Start New Receipt

Receipt Amount (VUV): **0 VUV**
When:

Last Saved By:

Payments Tab

OPEN VEMIS - HARMONY SCHOOL (0554501)

School
Staff
Classes/Students
Reports >
Manage Teacher Accounts
Resources
Help >

School - click on the menu items below to show various information on this school

Basic
Finance
Bank Trans
Asset Mgmt
Budget Str
Payments
Petty Cash
Receipts
Docs
Grants

Enter PAYMENTS here - Payment IDs are generated for all school payments, not just this school. See Reports menu for financial reports.

Show Existing Payments
Print Saved Payment Voucher
Reconcile Payments

Payment Detail ID: NEW

Date: Payment Type:

Asset: Cheque Number:

or: Direct bank payment

Detail Lines for this Payment

Supplier's Name: Invoice Number: VAT Rate: 15 %

Detail Amount (VUV): No dollar/VUV signs or commas. VAT: Yes No

Payment Description:

Chart of Accounts: Source of Financing:

Expenses Type: Payment is For School Type:

Add NEW Payment
Clear/ Start New Payment

Payment Amount (VUV): **0 VUV**
When:

Last Saved By:

Example: Harmony School Receipts and Payments for February 2021

The following income and expenditure was received and paid by the school during the month of February 2021.

February 1:	Opening balance for Harmony School as per bank statement is VT 200,000.
February 2:	Pay Wong Sze Sing Store for Invoice 27 for students ration for VT 120,000 on Chq No. 0001.
February 5:	Staff house rent paid into the school account; VT 200,000; Receipt No. 1 to 20.
February 6:	Pay Shell Pacific for fuel for VT 48,000 on Chq No. 0002. Received receipt No.561.
February 8:	Pay Luganville Stationery for stationery for VT 100,000 on Chq No. 0003, for Invoice 97.
February 9:	Donation received and deposited into the school account; VT 250,000; Receipt No. 21 to 50.
February 12:	Pay Lo Chan Moon Store for rations for VT 60,000 on Chq No. 0004, for Invoice 369.
February 15:	Establish Petty Cash for the School at 20,000 vatu on Chq No. 0005.
February 15:	Pay Staff Wages for VT 75,000 on Chq No. 0006 for 1st –15th February.
February 16:	Fees for hire of school hall deposited into the school account; VT 265,000; Receipt No. 51 to 100.
February 17:	Fees paid to school account; VT 20,000; Receipt No 101 to 110.
February 20:	Pay Shell Pacific for Fuel; VT 48,000; Chq No. 0007. Received receipt No. 876.
February 22:	Staff house rent paid deposited into the school account; VT 300,000; Receipt No.111 to 200.
February 25:	Pay Sharper Image for Computer Set for Staff for VT 120,000 on Invoice 76; Chq No. 0008.
February 28:	Replenish petty cash fund for VT 15,615; Chq No. 0009. (Refer to Part 5: Petty Cash Book).
February 28:	Direct Donation received from Minister of Education for VT 150,000 for school development; paid through the school bank account. Receipt No. 201.
February 28:	Pay Staff wages for VT 75,000 on Chq No. 0010 for 16th- 28th February.
February 28:	Pay VNPF staff contribution for the month of February, for 12, 000 vatu on Chq No. 0011 (Note: 4% deducted from staff salary and other 4% is paid by the school).

Step 1: Enter all income for the month of February 2021 in the cash book.

Select the Receipts tab. Note the income details and the relevant boxes to be filled out. Once one entry is complete, click on “Add New Receipt”.

Once completed all entries for income, click on “Show Existing Receipts” to show all income received. Select Year eg 2021. Select month eg February.

This will also show whether the income has been reconciled with the school bank statement or not.

Transaction #	Date	Amount (VUV)	Description	Receipt Type	Receipt No	Cash From	Last Saved By	Reconciled
147669	17/02/2021	500	School Fee for Victor IAUMA Year: 2021 Class: 1 Stream: A	Bank receipt	R108-9	0554501	No	Delete Details
147668	17/02/2021	2,000	School Fee for Victor IAUMA Year: 2021 Class: 1 Stream: A	Bank receipt	R108-9	0554501	No	Delete Details
147667	17/02/2021	500	School Fee for Charley Simon Year: 2021 Class: 1 Stream: A	Bank receipt	R110	0554501	No	Delete Details
147666	17/02/2021	1,900	School Fee for Charley Simon Year: 2021 Class: 1 Stream: A	Bank receipt	R110	0554501	No	Delete Details
147665	16/02/2021	500	School Fee for Albert Situ Year: 2021 Class: 1 Stream: A	Bank receipt	R107	0554501	No	Delete Details
147664	16/02/2021	2,000	School Fee for Albert Situ Year: 2021 Class: 1 Stream: A	Bank receipt	R107	0554501	No	Delete Details
147663	16/02/2021	100	School Fee for Albert Situ Year: 2021 Class: 1 Stream: A	Bank receipt	R107	0554501	No	Delete Details
147662	16/02/2021	500	School Fee for Eunice Natapei Year: 2021 Class: 1 Stream: A	Bank receipt	R106	0554501	No	Delete Details
147661	16/02/2021	3,000	School Fee for Eunice Natapei Year: 2021 Class: 1 Stream: A	Bank receipt	R106	0554501	No	Delete Details
147660	16/02/2021	1,100	School Fee for Eunice Natapei Year: 2021 Class: 1 Stream: A	Bank receipt	R106	0554501	No	Delete Details

School - click on the menu items below to show various information on this school

List Existing Receipts

Receipts in Year: 2021 Reconcile Receipts Create New Receipts Not on This List
 Receipts in Month: February

If you see a big blue arrow, click on the arrow to see other Income transactions. You can only see 10 transactions per page. Use the big blue arrows to move through many pages of transactions for this year. Use the Year selector above to see Income transactions in another year. Transactions are listed in date order.

Transaction #	Date	Amount (VUV)	Description	Receipt Type	Receipt No	Cash From	Last Saved By	Reconciled
147659	15/02/2021	500	School Fee for Gray Nasu Year: 2021 Class: 1 Stream: A	Bank receipt	R104-5		0554501	No
147658	15/02/2021	1,600	School Fee for Gray Nasu Year: 2021 Class: 1 Stream: A	Bank receipt	R104-5		0554501	No
147657	14/02/2021	500	School Fee for Matthew ALBERT Year: 2021 Class: 1 Stream: A	Bank receipt	R103		0554501	No
147656	14/02/2021	3,000	School Fee for Matthew ALBERT Year: 2021 Class: 1 Stream: A	Bank receipt	R103		0554501	No
147655	15/02/2021	800	School Fee for Junior Tungong Year: 2021 Class: 1 Stream: A	Bank receipt	R101-2		0554501	No
147654	15/02/2021	1,000	School Fee for Junior Tungong Year: 2021 Class: 1 Stream: A	Bank receipt	R101-2		0554501	No
147653	15/02/2021	500	School Fee for Junior Tungong Year: 2021 Class: 1 Stream: A	Bank receipt	R101-2		0554501	No
147652	28/02/2021	150,000	Donation from Minister of Education to school development	Bank receipt	201	Minister of Education	0554501	No
147651	22/02/2021	300,000	Staff house rent for 15-28 Feb paid to account	Bank receipt	111-200	Staff	0554501	No
147650	16/02/2021	265,000	Fees for hire of school hall paid to school account	Bank receipt	51-100	School Community	0554501	No

School - click on the menu items below to show various information on this school

List Existing Receipts

Receipts in Year: 2021 Reconcile Receipts Create New Receipts Not on This List
 Receipts in Month: February

If you see a big blue arrow, click on the arrow to see other Income transactions. You can only see 10 transactions per page. Use the big blue arrows to move through many pages of transactions for this year. Use the Year selector above to see Income transactions in another year. Transactions are listed in date order.

Transaction #	Date	Amount (VUV)	Description	Receipt Type	Receipt No	Cash From	Last Saved By	Reconciled
147649	09/02/2021	250,000	Donation received in school account	Bank receipt	21-50	General Public	0554501	No
147648	05/02/2021	200,000	Staff house rent paid to school account	Bank receipt	1 - 20	Staff	0554501	No

Step 2: Enter all expenditure for the month of February 2021 in the cash book.

Select the Payments tab. Note the payment details and the relevant boxes to be filled out. Once one entry is complete, click on “Add New Payment”.

Once completed all entries for expenditure, click on “Show Existing Payments” to show all expenditure paid. Select Year eg 2021. Select month eg February.

This will also show whether the expenditure has been reconciled with the school bank statement or not.

Trans ID	Date	Cheque Number	Payment Type	Amount (VUV)	VAT (VUV)	Total Amount (VUV)	Last Saved By	Reconciled
Edit 172218	28/02/2021	010	bank payment	75,000	0	75,000	0554501	No
Edit 172221	28/02/2021	009	bank payment	15,615	0	15,615	0554501	No
Edit 172216	20/02/2021	007	bank payment	48,000	0	48,000	0554501	No
Edit 172215	15/02/2021	006	bank payment	75,000	0	75,000	0554501	No
Edit 172220	15/02/2021	005	bank payment	20,000	0	20,000	0554501	No
Edit 172213	08/02/2021	003	bank payment	100,000	0	100,000	0554501	No
Edit 172211	06/02/2021	002	bank payment	48,000	0	48,000	0554501	No

Note that the cashbook is not ruled off at the end of the last transaction until the cashbooks have been reconciled with the bank statement.



Each school should only have bank accounts which are approved by the Director General of the Ministry of Finance & Economic Management (MFEM), as per subsection 43(4) of the Public Finance and Economic Management Act 2009, 'the PFEM Act'.

Banking needs to be done as often as possible to reduce the amount of cash on the school premises. This varies depending on how far away the local bank is located.

Step 1: Balance the Receipt Book

Prior to banking, the school finance officer will have to balance the receipt book with the cash on hand. The following steps will have to be closely followed:

1. The school finance officer will have to rule off the receipt book and add the amount since the last banking.
2. On the back of the last receipt, the school finance officer must enter the total of all the receipts and make a notation:
 - Date of First Receipt to Last Receipt
 - Number of First Receipt to Last Receipt
 - Total Amount of Receipts
 - Date Cash was banked
3. The cash on hand should be counted. The amount should agree with the amount already entered in the receipt book.
4. If the amount does not agree, then all additions must be re-checked. If necessary, the school finance officer must go back to individual receipt entries.
5. Ensure that all the receipts are recorded in Open VEMIS, as shown in 7.2.
6. If the receipts equal the cash on hand then the banking can be done. If the amounts still do not match the cash on hand, then further inquiry must be done on why there is a difference in the receipts calculated and the cash to be deposited. A substantial difference must be reported to the PEO immediately, if there is no justification for the differences in the receipts recorded and the cash collected.

Note:

Funds that have been recorded in the "Direct Banking Receipt Books", such as direct bank deposits for payment of fees, bank interest, and government grant – are not included.

Step 2: Collect All Cash

All the cash that is not part of the petty cash balance is to be collected and banked. Schools are not encouraged to receive any cheques from parents or any other persons, for payment of fees or for any other services provided by the school. These funds should not be used to top-up petty cash.

As such money must be banked intact, meaning all cash must be banked before it can be used. If the school needs cash outside of petty cash then it must withdraw cash from the bank.

At no stage should cheques of any kind be substituted for cash.

Step 3: Batching of Cash Received or School Fees

In some schools, parents still come to the school office to pay for school fees. The Principal or School Finance Officer will be required to receipt fees received by the parent, and will be expected to bank the cash received.

In Section 4.2 School Fees, it shows the steps to recording and reporting on fees paid by parents at the school. According to the school fee structure for Harmony School for Class 1A, it is 5,500 vatu.

Year	Head Account Code	Account Code	Account Name	Fee Amount (VUV)
Province Shefa				
School Authority: Shefa PEB				
School: Harmony School (0554501)				
Class Level: 1				
2021	7CR10000	7CR11003	Caution fees	500
2021	7CR10000	7CR11012	Other Student Cash Receipts/Income	2,000
2021	7CR10000	7CR11022	Building Development Fee	3,000
Class Total:				5,500

The parent of Junior Tungon in Class 1A came to pay for Junior's fees at the school for 2,300 vatu, and was receipted, as follows. Building development fee @ 800 vatu, other student income @ 1,000 vatu and caution fees @ 500 vatu.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School | Staff | Establishment | Classes/Students | Reports | Manage Teacher Accounts | Resources | Help

Student Details For: Tungon, Junior Student ID: 212530 Date of Birth: 24/03/2016

Basic Information | Subjects | Home Life | Disability | Move/Remove | Attendance | Fees | Financial Assistance | Health | Siblings | Student Record | Consent Form | Transf Letter | Discipline | Notes

School Fees Received
Record fees paid by this student in this class. Use the Financial Assistance page to record financial assistance given to the student. This page is for recording fees paid by the student to the school. Fees are for this year: 2021 Change the year to see fees from other years.
You can run reports on school fees from the reports menu under Students.

Overall Amount to be paid by this student to this school this year: VT5,500

Enter the amount paid by the student:(VT) Received on this date: Receipt Number:
Do not enter dollar signs or commas for the amount.

Pick the Fee Type:
In this Class: Discount Applied:

Receipt Type:

Current total fees paid by student to this school this year: VT2,300 **Remaining fees to be paid by student to this school this year: VT3,200**

Trans ID	SchNo	Note	Date	Receipt No	Income Type	Account	Account Code	Discount %	Income Amount (VUV)	Reconciler	Last Javeed By	Last Javeed when
147453	0554501	Year: 2021 Class: 1 Stream: A	05/02/2021	R00001256	cash receipt	Building Development Fee	7CR11022	0	800	No	0554501	16/01/2022 15:29:00
147452	0554501	Year: 2021 Class: 1 Stream: A	05/02/2021	R00001256	cash receipt	Other Student Cash Receipts/Income	7CR11012	0	1000	No	0554501	16/01/2022 15:28:00
147451	0554501	Year: 2021 Class: 1 Stream: A	05/02/2021	R00001256	cash receipt	Caution fees	7CR11003	0	500	No	0554501	16/01/2022 15:26:00

The school fee report for Junior Tungon shows that he has a balance of 3,200 vatu yet to pay.

0554501		Harmony School		
Class: 1 A				
Student ID	Surname	First Name	Date of Birth	Birth Cert ID
212530	Tungon	Junior	24/03/16	631844
Fee Details				
Account Code	Account	Fee Due	Fees Paid	Outstanding
7CR11012	Other Student Cash Receipts/Income	2,000	1,000	1,000
7CR11022	Building Development Fee	3,000	800	2,200
7CR11003	Caution fees	500	500	0
Totals:		5,500	2,300	3,200

At the end of the day, the Principal will be required to bank all the cash that has been received at the school. The Principal will need to perform batch the fees received for the day, so he will be able to reconcile this with the amount that is banked. To batch the receipts collected, the Principal will go to the “Receipts” tab, click on “Reconcile Receipts”.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str Payments Petty Cash **Receipts** Docs Grants

Enter RECEIPTS here Receipt IDs are generated for all school receipts, not just this school. See Reports menu for financial reports.

Show Existing Receipts **Reconcile Receipts**

Receipt ID: NEW
 Date:
 Received Cash From:
 Description:

Receipt No:
 Receipt Type:

Detail Lines for this Receipt
 Chart of Accounts:
 Receipt is For School Type:
 Detail Amount (VUV): No dollar/VUV signs or commas.

Add NEW Receipt Clear/ Start New Receipt

Last Saved By: Receipt Amount (VUV): 0 VUV
 When:

The following screen will appear. Select “Batch Year: 2021”.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str Payments Petty Cash Receipts Docs Grants

Receipts Batching Receipt Reconciling

List of Receipt Batches

Create NEW

You can filter the list of batches by YEAR of batch

Batch Year: 2021

Batch ID	Batch Name	Batch Year	Batch Description	Amount
No data found				

The following screen will appear, showing the list of all money received and recorded by the school in the month.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various information on this school

- Staff
- Classes/Students
- Reports
- Manage Teacher Accounts
- Resources
- Help
- Basic
- Finance
- Bank Trans
- Asset Mgmt
- Budget Str
- Payments
- Petty Cash
- Receipts
- Docs
- Grants
- Receipts Batching
- Receipt Reconciling

Create Receipt Batches

To create a receipt batch, enter name of batch and select transaction records from the gridview below.

Batch Year

Batch Name *

Batch Description

Select Records to Batch

	Income Trans ID	School ID	Trans Date	Trans Note	Receipt Number	Received From	Income Type	Amount
<input type="checkbox"/>	147669	0554501	17/02/2021 00:00:00	School Fee for Victor IAUMA Year: 2021 Class: 1 Stream: A	R108-9		Bank receipt	500
<input type="checkbox"/>	147668	0554501	17/02/2021 00:00:00	School Fee for Victor IAUMA Year: 2021 Class: 1 Stream: A	R108-9		Bank receipt	2,000
<input type="checkbox"/>	147667	0554501	17/02/2021 00:00:00	School Fee for Charley Simon Year: 2021 Class: 1 Stream: A	R110		Bank receipt	500
<input type="checkbox"/>	147665	0554501	16/02/2021 00:00:00	School Fee for Albert Situ Year: 2021 Class: 1 Stream: A	R107		Bank receipt	500
<input type="checkbox"/>	147664	0554501	16/02/2021 00:00:00	School Fee for Albert Situ Year: 2021 Class: 1 Stream: A	R107		Bank receipt	2,000
<input type="checkbox"/>	147663	0554501	16/02/2021 00:00:00	School Fee for Albert Situ Year: 2021 Class: 1 Stream: A	R107		Bank receipt	100
<input type="checkbox"/>	147662	0554501	16/02/2021 00:00:00	School Fee for Eunice Natapei Year: 2021 Class: 1 Stream: A	R106		Bank receipt	500
<input type="checkbox"/>	147661	0554501	16/02/2021 00:00:00	School Fee for Eunice Natapei Year: 2021 Class: 1 Stream: A	R106		Bank receipt	3,000
<input type="checkbox"/>	147660	0554501	16/02/2021 00:00:00	School Fee for Eunice Natapei Year: 2021 Class: 1 Stream: A	R106		Bank receipt	1,100
<input type="checkbox"/>	147659	0554501	15/02/2021 00:00:00	School Fee for Gray Nasu Year: 2021 Class: 1 Stream: A	R104-5		Bank receipt	500
<input type="checkbox"/>	147658	0554501	15/02/2021 00:00:00	School Fee for Gray Nasu Year: 2021 Class: 1 Stream: A	R104-5		Bank receipt	1,600
<input type="checkbox"/>	147657	0554501	14/02/2021 00:00:00	School Fee for Matthew ALBERT Year: 2021 Class: 1 Stream: A	R103		Bank receipt	500
<input type="checkbox"/>	147656	0554501	14/02/2021 00:00:00	School Fee for Matthew ALBERT Year: 2021 Class: 1 Stream: A	R103		Bank receipt	3,000
<input type="checkbox"/>	147655	0554501	15/02/2021 00:00:00	School Fee for Junior Tungon Year: 2021 Class: 1 Stream: A	R101-2		Bank receipt	800
<input type="checkbox"/>	147654	0554501	15/02/2021 00:00:00	School Fee for Junior Tungon Year: 2021 Class: 1 Stream: A	R101-2		Bank receipt	1,000
<input type="checkbox"/>	147653	0554501	15/02/2021 00:00:00	School Fee for Junior Tungon Year: 2021 Class: 1 Stream: A	R101-2		Bank receipt	500
<input type="checkbox"/>	147652	0554501	28/02/2021 00:00:00	Donation from Minister of Education to school development	201	Minister of Education	Bank receipt	150,000
<input type="checkbox"/>	147651	0554501	22/02/2021 00:00:00	Staff house rent for 15-28 Feb paid to account	111-200	Staff	Bank receipt	300,000
<input type="checkbox"/>	147650	0554501	16/02/2021 00:00:00	Fees for hire of school hall paid to school account	51-100	School Community	Bank receipt	265,000
<input type="checkbox"/>	147649	0554501	09/02/2021 00:00:00	Donation received in school account	21-50	General Public	Bank receipt	250,000
<input type="checkbox"/>	147648	0554501	05/02/2021 00:00:00	Staff house rent paid to school account	1 - 20	Staff	Bank receipt	200,000

Save

Cancel

3.1 Enter the year that you would like to perform the batching.

3.2 Enter the batch name. Recommended to use Date of Batching eg 05/02/2021, type of receipt eg Fees; and Receipt Numbers, eg R00001256. Note that in a school, you may be batching a few receipt numbers at one time.

3.3 Enter the batch description. Eg School Fee Collected 14 to 17 Feb 2021.

3.4 Tick the receipt records that you want to batch, and click on “save”.

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str Payments Petty Cash Receipts Docs Grants

Receipts Batching Receipt Reconciling

Create Receipt Batches

To create a receipt batch, enter name of batch and select transaction records from the gridview below.

Batch Year: 2021
 Batch Name: School Fee 17 Feb 2021
 Batch Description: School Fee for 14th to 17th February 2021 paid to bank account

Select Records to Batch	Income Trans ID	School ID	Trans Date	Trans Note	Receipt Number	Received From	Income Type	Amount
<input checked="" type="checkbox"/>	147669	0554501	17/02/2021 00:00:00	School Fee for Victor IAUMA Year: 2021 Class: 1 Stream: A	R108-9		Bank receipt	500
<input checked="" type="checkbox"/>	147668	0554501	17/02/2021 00:00:00	School Fee for Victor IAUMA Year: 2021 Class: 1 Stream: A	R108-9		Bank receipt	2,000
<input checked="" type="checkbox"/>	147667	0554501	17/02/2021 00:00:00	School Fee for Charley Simon Year: 2021 Class: 1 Stream: A	R110		Bank receipt	500
<input checked="" type="checkbox"/>	147666	0554501	17/02/2021 00:00:00	School Fee for Charley Simon Year: 2021 Class: 1 Stream: A	R110		Bank receipt	1,900
<input checked="" type="checkbox"/>	147665	0554501	16/02/2021 00:00:00	School Fee for Albert Situ Year: 2021 Class: 1 Stream: A	R107		Bank receipt	500
<input checked="" type="checkbox"/>	147664	0554501	16/02/2021 00:00:00	School Fee for Albert Situ Year: 2021 Class: 1 Stream: A	R107		Bank receipt	2,000
<input checked="" type="checkbox"/>	147663	0554501	16/02/2021 00:00:00	School Fee for Albert Situ Year: 2021 Class: 1 Stream: A	R107		Bank receipt	100
<input checked="" type="checkbox"/>	147662	0554501	16/02/2021 00:00:00	School Fee for Eunice Natapei Year: 2021 Class: 1 Stream: A	R106		Bank receipt	500
<input checked="" type="checkbox"/>	147661	0554501	16/02/2021 00:00:00	School Fee for Eunice Natapei Year: 2021 Class: 1 Stream: A	R106		Bank receipt	3,000
<input checked="" type="checkbox"/>	147660	0554501	16/02/2021 00:00:00	School Fee for Eunice Natapei Year: 2021 Class: 1 Stream: A	R106		Bank receipt	1,100
<input checked="" type="checkbox"/>	147659	0554501	15/02/2021 00:00:00	School Fee for Gray Nasu Year: 2021 Class: 1 Stream: A	R104-5		Bank receipt	500
<input checked="" type="checkbox"/>	147658	0554501	15/02/2021 00:00:00	School Fee for Gray Nasu Year: 2021 Class: 1 Stream: A	R104-5		Bank receipt	1,600
<input checked="" type="checkbox"/>	147657	0554501	14/02/2021 00:00:00	School Fee for Matthew ALBERT Year: 2021 Class: 1 Stream: A	R103		Bank receipt	500
<input checked="" type="checkbox"/>	147656	0554501	14/02/2021 00:00:00	School Fee for Matthew ALBERT Year: 2021 Class: 1 Stream: A	R103		Bank receipt	3,000
<input checked="" type="checkbox"/>	147655	0554501	15/02/2021 00:00:00	School Fee for Junior Tungon Year: 2021 Class: 1 Stream: A	R101-2		Bank receipt	800
<input checked="" type="checkbox"/>	147654	0554501	15/02/2021 00:00:00	School Fee for Junior Tungon Year: 2021 Class: 1 Stream: A	R101-2		Bank receipt	1,000
<input checked="" type="checkbox"/>	147653	0554501	15/02/2021 00:00:00	School Fee for Junior Tungon Year: 2021 Class: 1 Stream: A	R101-2		Bank receipt	500
<input type="checkbox"/>	147652	0554501	28/02/2021 00:00:00	Donation from Minister of Education to school development	201	Minister of Education	Bank receipt	150,000
<input type="checkbox"/>	147651	0554501	22/02/2021 00:00:00	Staff house rent for 15-23 Feb paid to account	111-200	Staff	Bank receipt	300,000
<input type="checkbox"/>	147650	0554501	16/02/2021 00:00:00	Fees for hire of school hall paid to school account	51-100	School Community	Bank receipt	265,000
<input type="checkbox"/>	147649	0554501	09/02/2021 00:00:00	Donation received in school account	21-50	General Public	Bank receipt	250,000
<input type="checkbox"/>	147648	0554501	05/02/2021 00:00:00	Staff house rent paid to school account	1 - 20	Staff	Bank receipt	200,000

Save Cancel

The following screen will show, summarizing the fees batched, and will give the option to either edit or delete the information.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str Payments Petty Cash Receipts Docs Grants

Receipts Batching Receipt Reconciling

List of Receipt Batches

Create NEW

You can filter the list of batches by YEAR of batch

Batch Year 2021

Batch ID	Batch Name	Batch Year	Batch Description	Amount	
20	School Fee 17 Feb 2021	2021	School fee for 14th to 17th February 2021 paid to	20,000	Edit Delete

Step 4: Make the Deposit

Banking should be done using duplicate deposit forms. These forms will include details of all cash that make up the banking. The forms also require a signature of the person doing the banking.

Deposit Books

Each school is required to apply for a deposit book, to record all deposits that the school makes, and must be completed before the banking of school funds. While doing the banking, the bank teller keeps the original and the copy is kept in the deposit book for recording purposes.

Step 5: Bank Reconciliation

A bank reconciliation is a comparison between the bank statement and school records. It confirms to the school the amount of cash it has available, which is important as otherwise cheques may be written without sufficient funds in the bank account to cover them.

Bank statements are received once a month from the bank, or can be viewed anytime on Open VEMIS. As per subsection 43(6) in the PFEM Act, the Director General MFEM may demand the manager of a bank to disclose the records of the bank accounts operated by a school. The NBV has agreed to provide transactional banking services for the schools, as agreed between NBV, Director General MFEM and the Director General MoET.

If the bank has made an error, the school must notify the bank's branch closest to the school and the MoET Internal Audit Unit.

Whenever the school makes a cash deposit or cash withdrawal from the bank, it is recorded by both the school and bank at the same time. However, when a cheque is deposited it is only recorded by the bank as a deposit when the cheque is cleared (confirmed to have funds and the money transferred). Similarly, when the school writes a cheque the amount is recorded immediately by the school but the bank is unaware of it until the cheque is presented to the bank.

Hence bank reconciliations are undertaken to determine

- (i) None of the cheques received are dishonoured;
- (ii) Cash deposits have been credited to the school's account;
- (iii) Cheques written by the school are yet to be presented to the bank;
- (iv) Activities on the account (bank charges and interest) which the school is unaware, and any direct transfers received (such as school grants).

At regular intervals, usually monthly, the bank sends a bank statement to the school. It sets out the opening balance of the school, all the transactions for the period, and the closing balance of the account.

The balance of the bank statement should show a credit balance, meaning the school has funds in the bank. If the final balance of the bank statement is debit (overdraft), it indicates that the school owes the bank money. Schools are encouraged to always ensure that there is sufficient funds in the school's bank account.

School finance officers should prepare a bank reconciliation statement on a monthly basis, or as regularly as possible for more remote schools, to ensure that monthly financial reports may also be prepared and submitted to the Principal.

The following is a sample of a bank reconciliation statement.

Open VEMIS Bank Reconciliation Statement			
For School: Harmony School (0554501) PS/ENG/Shefa			
For: 01/01/2021 to 31/01/2021			
Bank Closing Balance (VUV)	0		
Add: Deposits not yet credited			
Less: Unpresented Cheques	0		
	0		
Debit Balance as per Cash Book (VUV)	0		
Approved by School Council (circle one): YES / NO			
Signed By:	Name	Date	Signature
School Finance Officer			
Principal			
Chairman/Chairlady of School Council			
Date submitted to PEO:			
Date Received & Verified by Provincial Finance Officer:			
Date Report Approved by PEO:			

Notes on the bank reconciliation statement:

- Bank Closing Balance is the closing balance in your bank statement for the month of which you are preparing your bank reconciliation.
- The 'deposits not yet credited' (b) are items not ticked in the Bank Receipts column in the Open VEMIS receipts reconciliation tab and represents deposits that have been recorded in the school cash book but have not yet been paid into the school bank account. If these deposits are paid into the school bank account it would increase the amount of money owed to the school by the bank, and so the amount is added when preparing the bank reconciliation statement.
- The 'unpresented cheques' (d) are the items not ticked in the Bank Payments column in the Open VEMIS payments reconciliation tab and represents cheques that the school has paid to any supplier, that have not yet been presented to the bank by the supplier. If these were to pass through the bank, they would decrease the amount owed by the bank to the school and so the amount is subtracted when preparing the bank reconciliation statement.
- The final 'debit balance as per cash book' (i) should equal to the school's cash book balance (Total Receipts – Total Payments = Credit as per Cash at Bank account); and means that the bank owes money to the school.

EXAMPLE: Bank Reconciliation for Harmony School for February 2021

In order for the school to be able to do the bank reconciliation for Harmony School for February 2021, the school will need the bank statement for Harmony School for the period February 2021, and the Bank Transaction statement from Open VEMIS for Harmony School for February 2021. The bank statement will be provided by the National Bank of Vanuatu on a monthly basis.

Normally, the Internal Audit Unit within the Ministry will upload the bank statements to Open VEMIS so schools are able to reconcile their records each month.

The following is the Bank Statement for Harmony School for the period February 2021, and a copy of the Open VEMIS cash receipts & payments for Harmony School for February 2021.

		National Bank			
		<i>Vanuatu's Own Bank</i>			
HARMONY SCHOOL P.O. Box X01 PORT VILA		Head Office:	Rue de Paris, P.O. Box 249, Port Vila, Vanuatu		
		Telephone:	(678) 22201 – Facsimile: (678) 27227		
		Email:	nationalbank@vanuatu.com.vu		
		Swift:	NBOVVUVU		
Account Type: SAVINGS ACCOUNT					
Account Number: 000 – XXXX – 001					
Currency: VUV					
Date	Description	Chq No	Debit/Credit	Balance	
01 FEB 21	OPENING BALANCE			200,000 Cr	
04 FEB 21	Cheque Payment	0001	120,000 Dr	80,000 Cr	
05 FEB 21	Cash Deposit		200,000 Cr	280,000 Cr	
06 FEB 21	Bank Statement Fee		500 Dr	279,500 Cr	
06 FEB 21	Cheque Payment	0002	48,000 Dr	231,500 Cr	
07 FEB 21	Deposit Fees for Mr. Bee		15,000 Cr	246,500 Cr	
09 FEB 21	Cash Deposit		250,000 Cr	496,500 Cr	
12 FEB 21	Deposit Fees for Mrs. Cat		20,000 Cr	516,500 Cr	
15 FEB 21	Staff Wages	0006	75,000 Dr	441,500 Cr	
15 FEB 21	Cheque Payment	0005	20,000 Dr	421,500 Cr	
16 FEB 21	Cash Deposit		265,000 Cr	686,500 Cr	
16 FEB 21	Dishonored Cheque for Mrs. Rat		10,000 Dr	676,500 Cr	
17 FEB 21	Cash Deposit		20,000 Cr	696,500 Cr	
21 FEB 21	Cheque Payment	0007	48,000 Dr	648,500 Cr	
22 FEB 21	Cash Deposit		300,000 Cr	948,500 Cr	
24 FEB 21	Cheque Payment	0003	100,000 Dr	848,500 Cr	
26 FEB 21	School Fee Subsidy		1,000,000 Cr	1,848,500 Cr	
27 FEB 21	Deposit Fees for Mr. Frog		5,000 Cr	1,853,500 Cr	
28 FEB 21	Interest Earned		2,500 Cr	1,856,000 Cr	
28 FEB 21	Cheque Payment	0009	15,615 Dr	1,840,385 Cr	
28 FEB 21	Cheque Payment	0010	75,000 Dr	1,765,385 Cr	

Step 6: Compare the credit amounts in the bank statement with the Cash Receipts in the cash book

Select Receipts tab. Click on “Reconcile Receipts”.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str Payments Petty Cash **Receipts** Docs Grants

Enter RECEIPTS here Receipt IDs are generated for all school receipts, not just this school. See Reports menu for financial reports.

Show Existing Receipts **Reconcile Receipts**

Receipt ID: NEW

Date: Receipt No:

Received Cash From: Receipt Type:

Description:

Detail Lines for this Receipt

Chart of Accounts:

Receipt is For School Type:

Detail Amount (VUV): No dollar/VUV signs or commas.

Add NEW Receipt Clear/ Start New Receipt

Receipt Amount (VUV): 0 VUV

Last Saved By: When:

This will show the cash book on the left hand side, and the bank statement on the right hand side.

Select the date eg 01/02/2021 to 28/02/2021. Tick the receipt details that appear in the cash book and the bank statement. Click on “Refresh”. The following income details for the month of February 2021 will show.

For purposes of the receipting of fees as shown in Step 3, the following screen will show the “batching of fees” for banking. Normal process of reconciling will be followed to confirm that cash received at school appears in the bank statement.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str Payments Petty Cash **Receipts** Docs Grants

Receipts Batching **Receipt Reconciling**

RECEIPT RECORDS

Account:

Display: 30 rows Type:

From: 01/02/2021 To: 28/02/2021

Amt From: Amt To:

Text: Include Reconciled

Amount	Trans #	Date	Description	Receipt Type	Receipt No	Rec
200,000	147648	05/02/2021	Staff house rent paid to school account	Bank receipt	1 - 20	<input type="checkbox"/>
250,000	147649	09/02/2021	Donation received in school account	Bank receipt	21-50	<input type="checkbox"/>
265,000	147650	16/02/2021	Fees for hire of school hall paid to school account	Bank receipt	51-100	<input type="checkbox"/>
300,000	147651	22/02/2021	Staff house rent for 15-28 Feb paid to account	Bank receipt	111-200	<input type="checkbox"/>
150,000	147652	28/02/2021	Donation from Minister of Education to school development	Bank receipt	201	<input type="checkbox"/>

BANK TRANSACTIONS

Include Reconciled:

Display: 30 rows Type:

From: 01/02/2021 To: 28/02/2021

Amt From: Amt To:

Text: Refresh

Txn ID	Txn Date	Addnl. Text	Txn Desc	Cheque No	DR	Amnt	Rec
40000001	05/02/21		Cash Deposit			200,000	<input type="checkbox"/>
40000004	07/02/21	School Fee payment	Deposit Fees for Mr. Bee			15,000	<input type="checkbox"/>
40000005	09/02/21		Cash Deposit			250,000	<input type="checkbox"/>
40000006	12/02/21		Deposit fees for Mrs Cat			20,000	<input type="checkbox"/>
40000009	16/02/21		Cash Deposit			265,000	<input type="checkbox"/>
40000011	17/02/21		Cash Deposit			20,000	<input type="checkbox"/>
40000013	22/02/21		Cash Deposit			300,000	<input type="checkbox"/>
40000015	26/02/21		School Fee Subsidy			1,000,000	<input type="checkbox"/>
40000016	27/02/21		Deposit Fees for Mr. Frog			5,000	<input type="checkbox"/>
40000017	28/02/21		interest Earned			2,500	<input type="checkbox"/>

BATCH TRANSACTIONS

Amount	Batch ID	Batch Year	Batch Name	Batch Description	Reconcile
20,000	20	2021	School Fee 17 Feb 2021	School fee for 14th to 17th February 2021 paid to	<input type="checkbox"/>

Tick the receipt details in the cash book that match the receipt details in the bank statement, and vice-versa. The following will show:

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str Payments Petty Cash Receipts Docs Grants

Receipts Batching Receipt Reconciling

RECEIPT RECORDS

Account: --All--

Display: 30 rows Type: --All--

From: 01/02/2021 To: 28/02/2021

Amt From: Amt To:

Text: Include Reconciled

Amount	Trans #	Date	Description	Receipt Type	Receipt No	Rec
200,000	147648	05/02/2021	Staff house rent paid to school account	Bank receipt	1 - 20	<input checked="" type="checkbox"/>
250,000	147649	09/02/2021	Donation received in school account	Bank receipt	21-50	<input checked="" type="checkbox"/>
265,000	147650	16/02/2021	Fees for hire of school hall paid to school account	Bank receipt	51-100	<input checked="" type="checkbox"/>
300,000	147651	22/02/2021	Staff house rent for 15-28 Feb paid to account	Bank receipt	111-200	<input checked="" type="checkbox"/>
150,000	147652	28/02/2021	Donation from Minister of Education to school development	Bank receipt	201	<input type="checkbox"/>

BATCH TRANSACTIONS

Amount	Batch ID	Batch Year	Batch Name	Batch Description	Reconcile
20,000	20	2021	School Fee 17 Feb 2021	School fee for 14th to 17th February 2021 paid to	<input checked="" type="checkbox"/>

BANK TRANSACTIONS

Include Reconciled:

Display: 30 rows Type: All

From: 01/02/2021 To: 28/02/2021

Amt From: Amt To:

Text: Refresh

Txn ID	Txn Date	Addnl Text	Txn Desc	Cheque No	DR	AMT	Rec
40000001	05/02/21		Cash Deposit			200,000	<input checked="" type="checkbox"/>
40000004	07/02/21	School Fee payment	Deposit Fees for Mr. Bee			15,000	<input type="checkbox"/>
40000005	09/02/21		Cash Deposit			250,000	<input checked="" type="checkbox"/>
40000006	12/02/21		Deposit fees for Mrs Cat			20,000	<input type="checkbox"/>
40000009	16/02/21		Cash Deposit			265,000	<input checked="" type="checkbox"/>
40000011	17/02/21		Cash Deposit			20,000	<input checked="" type="checkbox"/>
40000013	22/02/21		Cash Deposit			300,000	<input checked="" type="checkbox"/>
40000015	26/02/21		School Fee Subsidy			1,000,000	<input type="checkbox"/>
40000016	27/02/21		Deposit Fees for Mr. Frog			5,000	<input type="checkbox"/>
40000017	28/02/21		interest Earned			2,500	<input type="checkbox"/>

Identify the items not ticked in the bank statement and in the cash book.

Items not ticked in the bank statement:

February 07	Fees for Mr. Bee – Matthew	VT 15,000
February 12	Fees for Mrs. Cat - Eunice	VT 20,000
February 26	School Fee Subsidy	VT 1,000,000
February 27	Deposit Fees for Mr. Frog - Victor	VT 5,000
February 28	Interest Earned	VT 2,500
February 28	Cash Deposit R/No. 201	VT 150,000

Note

The most important portion of the Bank Transactions form is the Bank Receipts Column. This is the amount actually deposited in the bank and corresponds to the amount on the deposit slip.

Step 7: Compare the debit amounts in the bank statement with the Bank Payments column of the Open VEMIS Bank Transactions

Select Payments tab. Click on “Reconcile Payments”.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str **Payments** Petty Cash Receipts Docs Grants

Enter PAYMENTS here - Payment IDs are generated for all school payments, not just this school. See Reports menu for financial reports.

Show Existing Payments Print Saved Payment Voucher Reconcile Payments

Payment Detail ID: NEW

Date: Payment Type:
 Asset: Cheque Number:
 Direct bank payment

Detail Lines for this Payment

Supplier's Name: Invoice Number: VAT Rate: 15 %
 Detail Amount (VUV): No dollar/VUV signs or commas. VAT: Yes No
 Payment Description:
 Chart of Accounts: Source of Financing: Select source of financing
 Expenses Type: Select Expenses Type Payment is For School Type: Select School Type
 Add NEW Payment Clear/ Start New Payment

Payment Amount (VUV): 0 VUV
 Last Saved By: When:

This will show the cash book on the left hand side, and the bank statement on the right hand side.

Select the date eg 01/02/2021 to 28/02/2021. Tick the receipt details that appear in the cash book and the bank statement. Click on “Refresh”. The following income details for the month of February 2021 will show.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str **Payments** Petty Cash Receipts Docs Grants

PAYMENTS RECORDED

Account: --All--
 Display: 30 rows Type: --All--
 From: 01/02/2021 To: 28/02/2021
 Amt From: Amt To:
 Text: Include Reconciled:

Amount (VUV)	Trans ID	Date	Payee	Cheque Number	Payment Type	Account Heading	Account	Invoice No	Rec
120,000	172222	02/02/21	Wong Sze Sing	001	bank payment	Boarding	Food and drinks	27	<input type="checkbox"/>
48,000	172211	06/02/21	Shell Pacific	002	bank payment	Op and Maint	Petrol	561	<input type="checkbox"/>
100,000	172213	08/02/21	Luganville Stationery	003	bank payment	Admin	Stationery	97	<input type="checkbox"/>
12,000	172245	11/02/21	VNPF	0011	bank payment	Personnel	Superannuation Fund	28/02/2021	<input type="checkbox"/>
60,000	172243	12/02/21	Lo Chan Moon Store	0004	bank payment	Boarding	Food and drinks	369	<input type="checkbox"/>
20,000	172230	15/02/21	Petty Cash	005	bank payment	Admin	Others	PC-01/21	<input type="checkbox"/>
75,000	172215	15/02/21	Staff Wages	006	bank payment	Personnel	Administration Staff	WGS-FEB01	<input type="checkbox"/>
48,000	172216	20/02/21	Shell Pacific	007	bank payment	Op and Maint	Petrol	876	<input type="checkbox"/>
120,000	172244	25/02/21	Sharper Image	0008	bank payment	Op and Maint	Staffroom equipment	76	<input type="checkbox"/>
15,615	172221	28/02/21	Petty Cash	009	bank payment	Admin	Others	PC-02/21	<input type="checkbox"/>
75,000	172218	28/02/21	Staff Wages	010	bank payment	Personnel	Administration Staff	WGS-FEB02	<input type="checkbox"/>

BANK TRANSACTIONS

Cheque No: Include Reconciled:
 Display: 30 rows Type: All
 From: 01/02/2021 To: 28/02/2021
 Amt From: Amt To:
 Text: Refresh

Trn_ID	Trn_Date	Admnl_Text	Cheque_No	DR	Amnt	Rec
30000010	04/02/21	0001		-	120,000	<input type="checkbox"/>
40000002	06/02/21			-	500	<input type="checkbox"/>
40000003	06/02/21	0002		-	48,000	<input type="checkbox"/>
40000007	15/02/21	0006		-	75,000	<input type="checkbox"/>
40000008	15/02/21	0005		-	20,000	<input type="checkbox"/>
40000010	16/02/21			-	10,000	<input type="checkbox"/>
40000012	21/02/21	0007		-	48,000	<input type="checkbox"/>
40000014	24/02/21	0003		-	100,000	<input type="checkbox"/>
40000018	28/02/21	0009		-	15,615	<input type="checkbox"/>
40000019	28/02/21	0010		-	75,000	<input type="checkbox"/>

Tick the payment details in the cash book that match the receipt details in the bank statement, and vice-versa. The following will show:

OPEN VEMIS - HARMONY SCHOOL (0554501)

Home Staff Establishment Classes/Students Reports > Manage Teacher Accounts Resources Help >

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str **Payments** Petty Cash Receipts Docs Grants

PAYMENTS RECORDED

Account: --All--
 Display: 30 rows Type: --All--
 From: 01/02/2021 To: 28/02/2021
 Amt From: Amt To:
 Text: Include Reconciled:

Amount (VUV)	Trans ID	Date	Payee	Cheque Number	Payment Type	Account	Heading	Account	Invoice No	Rec
120,000	172222	02/02/21	Wong Sze Sing	001	bank payment	Boarding	Food and drinks	27		<input checked="" type="checkbox"/>
48,000	172211	06/02/21	Shell Pacific	002	bank payment	Op and Maint	Petrol	561		<input checked="" type="checkbox"/>
100,000	172219	08/02/21	Luganville Stationery	003	bank payment	Admin	Stationery	97		<input checked="" type="checkbox"/>
12,000	172245	11/02/21	VNPF	0011	bank payment	Personnel	Superannuation Fund	28/02/2021		<input type="checkbox"/>
60,000	172243	12/02/21	Lo Chan Moon Store	0004	bank payment	Boarding	Food and drinks	369		<input type="checkbox"/>
20,000	172220	15/02/21	Petty Cash	005	bank payment	Admin	Others	PC-01/21		<input checked="" type="checkbox"/>
75,000	172215	15/02/21	Staff Wages	006	bank payment	Personnel	Administration Staff	WGS-FEB01		<input checked="" type="checkbox"/>
48,000	172216	20/02/21	Shell Pacific	007	bank payment	Op and Maint	Petrol	876		<input checked="" type="checkbox"/>
120,000	172244	25/02/21	Sharper Image	0008	bank payment	Op and Maint	Staffroom equipment	76		<input type="checkbox"/>
15,615	172221	28/02/21	Petty Cash	009	bank payment	Admin	Others	PC-02/21		<input checked="" type="checkbox"/>
75,000	172218	28/02/21	Staff Wages	010	bank payment	Personnel	Administration Staff	WGS-FEB02		<input checked="" type="checkbox"/>

BANK TRANSACTIONS

Cheque No:
 Display: 30 rows Type: All
 From: 01/02/2021 To: 28/02/2021
 Amt From: Amt To:
 Text: Refresh

Txn ID	Txn Date	Addnl Text	Cheque No	DR	Amnt	Rec
30000010	04/02/21		0001		-120,000	<input checked="" type="checkbox"/>
40000002	06/02/21				-500	<input type="checkbox"/>
40000003	06/02/21		0002		-48,000	<input checked="" type="checkbox"/>
40000007	15/02/21		0006		-75,000	<input checked="" type="checkbox"/>
40000008	15/02/21		0005		-20,000	<input checked="" type="checkbox"/>
40000010	16/02/21				-10,000	<input type="checkbox"/>
40000012	21/02/21		0007		-48,000	<input checked="" type="checkbox"/>
40000014	24/02/21		0003		-100,000	<input checked="" type="checkbox"/>
40000018	28/02/21		0009		-15,615	<input checked="" type="checkbox"/>
40000019	28/02/21		0010		-75,000	<input checked="" type="checkbox"/>

Items not ticked in the bank statement:

February 06	Bank Fee	VT 500
February 16	Dishonored Cheque: Mrs. Rat	VT 10,000

Items not ticked in the Cash Book

February 12	Pay LCM for Students Ration Chq. 0004	VT 60,000
February 25	Pay Sharper Image for Computer Chq. 0008	VT 120,000
February 28	Pay VNPF for staff contribution for Feb 2009 Chq.0011	VT 12,000

Make sure that you check not only the amounts but also the cheque numbers. For example, there are two cheques made out for VT 120,000: Cheque No 0001 and 0008. It is important to tick the correct one.

Step 8: Enter the Transactions on the Bank Statement but not yet on Open VEMIS

All of the items not ticked on the Bank Statement are now entered into the Receipts and Payments section of Open VEMIS as they appear on the Bank Statement.

To obtain the total of the Cash Book, all items that are not ticked in the Bank Statement, as identified in Step 6 and Step 7, are added into the Cash Book, as seen in the following Cash Book.

i. Adjust the Receipts cash book.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str Payments Petty Cash Receipts Docs Grants

Receipts Reconciling

RECEIPT RECORDS

Account: --All--
 Display: 30 rows Type: --All--
 From: 01/02/2021 To: 28/02/2021
 Amt From: Amt To:
 Text: Include Reconciled

Amount	Trans #	Date	Description	Receipt Type	Receipt No	Rec
200,000	147648	05/02/2021	Staff house rent paid to school account	Bank receipt	1 - 20	<input checked="" type="checkbox"/>
15,000	147670	07/02/2021	School Fee for Matthew ALBERT Year: 2021 Class: 1 Stream: A	Bank receipt	BR001	<input checked="" type="checkbox"/>
250,000	147649	09/02/2021	Donation received in school account	Bank receipt	21-50	<input checked="" type="checkbox"/>
20,000	147671	12/02/2021	School Fee for Eunice Natapei Year: 2021 Class: 1 Stream: A	Bank receipt	BR002	<input checked="" type="checkbox"/>
265,000	147650	16/02/2021	Fees for hire of school hall paid to school account	Bank receipt	51-100	<input checked="" type="checkbox"/>
300,000	147651	22/02/2021	Staff house rent for 15-28 Feb paid to account	Bank receipt	111-200	<input checked="" type="checkbox"/>
1,000,000	147673	26/02/2021	Tuition fee subsidy for 2021 at 30% paid	Bank receipt	BR003	<input checked="" type="checkbox"/>
5,000	147672	27/02/2021	School Fee for Victor IAUMA Year: 2021 Class: 1 Stream: A	Bank receipt	BR004	<input checked="" type="checkbox"/>
2,500	147674	28/02/2021	Interest earned February 2021	Bank receipt	BR005	<input checked="" type="checkbox"/>
150,000	147652	28/02/2021	Donation from Minister of Education to school development	Bank receipt	201	<input type="checkbox"/>

BANK TRANSACTIONS

Include Reconciled:
 Display: 30 rows Type: All
 From: 01/02/2021 To: 28/02/2021
 Amt From: Amt To:
 Text: Refresh

Trxn_ID	Trxn_Date	Addnl_Text	Trxn_Desc	Cheque_No	DR	Amt	Rec
40000001	05/02/21		Cash Deposit			200,000	<input checked="" type="checkbox"/>
40000004	07/02/21	School Fee payment	Deposit Fees for Mr. Bee			15,000	<input checked="" type="checkbox"/>
40000005	09/02/21		Cash Deposit			250,000	<input checked="" type="checkbox"/>
40000006	12/02/21		Deposit fees for Mrs Cat			20,000	<input checked="" type="checkbox"/>
40000009	16/02/21		Cash Deposit			265,000	<input checked="" type="checkbox"/>
40000011	17/02/21		Cash Deposit			20,000	<input checked="" type="checkbox"/>
40000013	22/02/21		Cash Deposit			300,000	<input checked="" type="checkbox"/>
40000015	26/02/21		School Fee Subsidy			1,000,000	<input checked="" type="checkbox"/>
40000016	27/02/21		Deposit Fees for Mr. Frog			5,000	<input checked="" type="checkbox"/>
40000017	28/02/21		interest Earned			2,500	<input checked="" type="checkbox"/>

BATCH TRANSACTIONS

Amount	Batch ID	Batch Year	Batch Name	Batch Description	Reconcile
20,000	20	2021	School Fee 17 Feb 2021	School fee for 14th to 17th February 2021 paid to	<input checked="" type="checkbox"/>

Once entry is complete, reconcile the cash book with the bank statement again.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str Payments Petty Cash Receipts Docs Grants

Receipts Reconciling

RECEIPT RECORDS

Account: --All--
 Display: 30 rows Type: --All--
 From: 01/02/2021 To: 28/02/2021
 Amt From: Amt To:
 Text: Include Reconciled

Amount	Trans #	Date	Description	Receipt Type	Receipt No	Rec
200,000	147648	05/02/2021	Staff house rent paid to school account	Bank receipt	1 - 20	<input checked="" type="checkbox"/>
15,000	147670	07/02/2021	School Fee for Matthew ALBERT Year: 2021 Class: 1 Stream: A	Bank receipt	BR001	<input checked="" type="checkbox"/>
250,000	147649	09/02/2021	Donation received in school account	Bank receipt	21-50	<input checked="" type="checkbox"/>
20,000	147671	12/02/2021	School Fee for Eunice Natapei Year: 2021 Class: 1 Stream: A	Bank receipt	BR002	<input checked="" type="checkbox"/>
265,000	147650	16/02/2021	Fees for hire of school hall paid to school account	Bank receipt	51-100	<input checked="" type="checkbox"/>
300,000	147651	22/02/2021	Staff house rent for 15-28 Feb paid to account	Bank receipt	111-200	<input checked="" type="checkbox"/>
1,000,000	147673	26/02/2021	Tuition fee subsidy for 2021 at 30% paid	Bank receipt	BR003	<input checked="" type="checkbox"/>
5,000	147672	27/02/2021	School Fee for Victor IAUMA Year: 2021 Class: 1 Stream: A	Bank receipt	BR004	<input checked="" type="checkbox"/>
2,500	147674	28/02/2021	Interest earned February 2021	Bank receipt	BR005	<input checked="" type="checkbox"/>
150,000	147652	28/02/2021	Donation from Minister of Education to school development	Bank receipt	201	<input type="checkbox"/>

BANK TRANSACTIONS

Include Reconciled:
 Display: 30 rows Type: All
 From: 01/02/2021 To: 28/02/2021
 Amt From: Amt To:
 Text: Refresh

Trxn_ID	Trxn_Date	Addnl_Text	Trxn_Desc	Cheque_No	DR	Amt	Rec
40000001	05/02/21		Cash Deposit			200,000	<input checked="" type="checkbox"/>
40000004	07/02/21	School Fee payment	Deposit Fees for Mr. Bee			15,000	<input checked="" type="checkbox"/>
40000005	09/02/21		Cash Deposit			250,000	<input checked="" type="checkbox"/>
40000006	12/02/21		Deposit fees for Mrs Cat			20,000	<input checked="" type="checkbox"/>
40000009	16/02/21		Cash Deposit			265,000	<input checked="" type="checkbox"/>
40000011	17/02/21		Cash Deposit			20,000	<input checked="" type="checkbox"/>
40000013	22/02/21		Cash Deposit			300,000	<input checked="" type="checkbox"/>
40000015	26/02/21		School Fee Subsidy			1,000,000	<input checked="" type="checkbox"/>
40000016	27/02/21		Deposit Fees for Mr. Frog			5,000	<input checked="" type="checkbox"/>
40000017	28/02/21		interest Earned			2,500	<input checked="" type="checkbox"/>

BATCH TRANSACTIONS

Amount	Batch ID	Batch Year	Batch Name	Batch Description	Reconcile
20,000	20	2021	School Fee 17 Feb 2021	School fee for 14th to 17th February 2021 paid to	<input checked="" type="checkbox"/>

ii. Adjust the Payments cash book

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str **Payments** Petty Cash Receipts Docs Grants

PAYMENTS RECORDED

Account: --All--
 Display: 30 rows Type: --All--
 From: 01/02/2021 To: 28/02/2021
 Amt From: Amt To:
 Text: Include Reconciled:

Amount (V/U)	Trans ID	Date	Payee	Cheque Number	Payment Type	Account	Heading	Invoice No	Rec
120,000	172222	02/02/21	Wong Sze Sing	001	bank payment	Boarding	Food and drinks	27	<input checked="" type="checkbox"/>
48,000	172211	06/02/21	Shell Pacific	002	bank payment	Op and Maint	Petrol	561	<input checked="" type="checkbox"/>
100,000	172213	08/02/21	Luganville Stationery	003	bank payment	Admin	Stationery	97	<input checked="" type="checkbox"/>
12,000	172245	11/02/21	VNPF	0011	bank payment	Personnel	Superannuation Fund	28/02/2021	<input type="checkbox"/>
60,000	172243	12/02/21	Lo Chan Moon Store	0004	bank payment	Boarding	Food and drinks	369	<input type="checkbox"/>
20,000	172220	15/02/21	Petty Cash	005	bank payment	Admin	Others	PC-01/21	<input checked="" type="checkbox"/>
75,000	172215	15/02/21	Staff Wages	006	bank payment	Personnel	Administration Staff	WGS-FEB01	<input checked="" type="checkbox"/>
48,000	172216	20/02/21	Shell Pacific	007	bank payment	Op and Maint	Petrol	876	<input checked="" type="checkbox"/>
120,000	172244	25/02/21	Sharper Image	0008	bank payment	Op and Maint	Staffroom equipment	76	<input type="checkbox"/>
15,615	172221	28/02/21	Petty Cash	009	bank payment	Admin	Others	PC-02/21	<input checked="" type="checkbox"/>
75,000	172218	28/02/21	Staff Wages	010	bank payment	Personnel	Administration Staff	WGS-FEB02	<input checked="" type="checkbox"/>

BANK TRANSACTIONS

Cheque No: Include Reconciled:
 Display: 30 rows Type: All
 From: 01/02/2021 To: 28/02/2021
 Amt From: Amt To:
 Text: Refresh

Table of Bank Transactions:

Trn ID	Trn Date	Addnl Text	Cheque No	DR	Amnt	Rec
30000010	04/02/21		0001	-120,000		<input checked="" type="checkbox"/>
40000002	06/02/21			-500		<input checked="" type="checkbox"/>
40000003	06/02/21		0002	-48,000		<input checked="" type="checkbox"/>
40000007	15/02/21		0006	-75,000		<input checked="" type="checkbox"/>
40000008	15/02/21		0005	-20,000		<input checked="" type="checkbox"/>
40000010	16/02/21			-10,000		<input checked="" type="checkbox"/>
40000012	21/02/21		0007	-48,000		<input checked="" type="checkbox"/>
40000014	24/02/21		0003	-100,000		<input checked="" type="checkbox"/>
40000018	28/02/21		0009	-15,615		<input checked="" type="checkbox"/>
40000019	28/02/21		0010	-75,000		<input checked="" type="checkbox"/>

Cette page n'est pas encore traduite en français. Votre patience est appréciée.

Once entry is complete, reconcile the cash book with the bank statement again.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget Str **Payments** Petty Cash Receipts Docs Grants

PAYMENTS RECORDED

Account: --All--
 Display: 30 rows Type: --All--
 From: 01/02/2021 To: 28/02/2021
 Amt From: Amt To:
 Text: Include Reconciled:

Amount (V/U)	Trans ID	Date	Payee	Cheque Number	Payment Type	Account	Heading	Invoice No	Rec
120,000	172222	02/02/21	Wong Sze Sing	001	bank payment	Boarding	Food and drinks	27	<input checked="" type="checkbox"/>
48,000	172211	06/02/21	Shell Pacific	002	bank payment	Op and Maint	Petrol	561	<input checked="" type="checkbox"/>
500	172246	06/02/21	NBV		DirectPayment	Admin	Bank Charges	1001	<input checked="" type="checkbox"/>
100,000	172213	08/02/21	Luganville Stationery	003	bank payment	Admin	Stationery	97	<input checked="" type="checkbox"/>
12,000	172245	11/02/21	VNPF	0011	bank payment	Personnel	Superannuation Fund	28/02/2021	<input type="checkbox"/>
60,000	172243	12/02/21	Lo Chan Moon Store	0004	bank payment	Boarding	Food and drinks	369	<input type="checkbox"/>
20,000	172220	15/02/21	Petty Cash	005	bank payment	Admin	Others	PC-01/21	<input checked="" type="checkbox"/>
75,000	172215	15/02/21	Staff Wages	006	bank payment	Personnel	Administration Staff	WGS-FEB01	<input checked="" type="checkbox"/>
10,000	172247	16/02/21	Mrs. Rat		DirectPayment	Admin	Bank Charges	1002	<input checked="" type="checkbox"/>
48,000	172216	20/02/21	Shell Pacific	007	bank payment	Op and Maint	Petrol	876	<input checked="" type="checkbox"/>
120,000	172244	25/02/21	Sharper Image	0008	bank payment	Op and Maint	Staffroom equipment	76	<input type="checkbox"/>
15,615	172221	28/02/21	Petty Cash	009	bank payment	Admin	Others	PC-02/21	<input checked="" type="checkbox"/>
75,000	172218	28/02/21	Staff Wages	010	bank payment	Personnel	Administration Staff	WGS-FEB02	<input checked="" type="checkbox"/>

BANK TRANSACTIONS

Cheque No: Include Reconciled:
 Display: 30 rows Type: All
 From: 01/02/2021 To: 28/02/2021
 Amt From: Amt To:
 Text: Refresh

Table of Bank Transactions:

Trn ID	Trn Date	Addnl Text	Cheque No	DR	Amnt	Rec
30000010	04/02/21		0001	-120,000		<input checked="" type="checkbox"/>
40000002	06/02/21			-500		<input checked="" type="checkbox"/>
40000003	06/02/21		0002	-48,000		<input checked="" type="checkbox"/>
40000007	15/02/21		0006	-75,000		<input checked="" type="checkbox"/>
40000008	15/02/21		0005	-20,000		<input checked="" type="checkbox"/>
40000010	16/02/21			-10,000		<input checked="" type="checkbox"/>
40000012	21/02/21		0007	-48,000		<input checked="" type="checkbox"/>
40000014	24/02/21		0003	-100,000		<input checked="" type="checkbox"/>
40000018	28/02/21		0009	-15,615		<input checked="" type="checkbox"/>
40000019	28/02/21		0010	-75,000		<input checked="" type="checkbox"/>

Step 9: Prepare the bank reconciliation statement

Go to the Reports tab on Open VEMIS and in the finance section you will find the bank reconciliation tab. This will automatically generate a bank reconciliation statement that forms part of monthly financial reporting for the school.

Select Reports. Select Finance. Select Bank Reconciliation.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans Asset Mgmt Budget **Reports** Manage Teacher Accounts Resources Help

Schools >
 Maps >
 Early Warning Reports >
 Data Quality Reports >
 School Holidays and Term Dates >
 School Contact List >
 Students >
 Surveys >
 Staff >
Financial >
 Grant Calculator pre-2021 >
 Grant Criteria >
 Grant Certificate >
 Receipts Summary Listing >
 Student Fees Report >
 Payment Summary Listing >
 Reconciled Cash Flow >
Bank Reconciliation >
 Budget Structure >

Basic - basic information for the school

Smartstream No. Type: Primary School Phone: ENG Phone: Efate Fax: Email: Website: Address: Authority: PEB_SHEFA Authority Type: Government of Vanuatu Ownership: Government of Vanuatu Registration: Closed: No Est Bank Acct: 0010000001 Savings Bank Acct: Temporary Learning Space: No Registered to Offer:

Save

Insert dates required for bank reconciliation eg 01/02/2021 to 28/02/2021. Select type of bank account. Normally school reconcile with the cheque account. Click on either “Get PDF” or “Get Excel”.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School Staff Establishment Classes/Students Reports > Manage Teacher Accounts Resources Help >

School Bank Reconciliation Statement

Province: --All-- Changing province will refresh the school list.

Education Authority: --All-- Changing authority will refresh the school list.

School: Harmony School (0554501) PS/ENG/Shefa

From: 01/02/2021

To: 28/02/2021

Using Bank Account: Cheque

Get PDF Get Excel

Bank Reconciliation Statement

Open VEMIS Bank Reconciliation Statement	
For School: Harmony School (0554501) PS/ENG/Shefa	
For: 01/02/2021 to 28/02/2021	
Bank Closing Balance (VUV)	1,765,385
Add: Deposits not yet credited	150,000
Less: Unpresented Cheques	(192,000)
	1,723,385
Debit Balance as per Cash Book (VUV)	1,723,385



Bank reconciliations may also be prepared manually as described earlier in this chapter.

8.1 Saving Account Book

Schools may operate a savings account book which may be used to hold money that the school does not need immediately, and the moneys kept in the savings account will earn interest for the school. The only transactions allowed on the savings accounts are transfers from the cheque account and back to the cheque account.

The savings account may not be used for general deposits and payments.

Saving account books are not to be issued in any staff members' or School Council members' name. Each school must have three signatories – the Principal, the Chairman of the School Council and one other person nominated by the School Council. For any withdrawal or transfer from one of these accounts to one of these three people must sign the cheque or transaction slip.

If the school wishes to change the signatories to the school bank accounts at any time, the Ministry of Education & Training (MoET), through the Provincial Education Office, must be advised immediately in writing of the proposed new signatories to the account. The MoET will seek approval from the Director General of the Ministry of Finance & Economic Management to implement the changes to the bank account signatories held with the National Bank of Vanuatu.

Savings Accounts should be managed in accordance with provisions in the financial procedures, an example of which is found in Annex 2.



9.1 Monthly Reporting

After reconciling the bank transactions in Open VEMIS, the school finance officer is required to prepare a financial report, showing cash receipts and cash payments, for the school on a monthly basis. The Principals are required to submit this report to the School Council, which is then submitted to the respective Provincial Education Office for approval, by the Provincial Education Board (PEB). Once approval is granted by the PEB, the signed report is uploaded into Open VEMIS.

Schools are required to prepare their financial report in the format provided in Open VEMIS, for monthly reporting

Information on the list of payments and receipts can be found on Open VEMIS via the “Reports” module. Select Report. Select Financial. Select Reconciled Cash Flow.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School
Staff
Establishment
Classes/Students
Reports >
Manage Teacher Accounts
Resources
Help >

School Bank Reconciliation Statement

Province: Changing province will refresh the school list.

Education Authority:

School:

From:

To:

Using Bank Account:

Cette page n'est pas encore traduite en français. Votre patience est appréciée.

[Schools >](#)

[Maps](#)

[Early Warning Reports >](#)

[Data Quality Reports](#)

[School Holidays and Term Dates](#)

[School Contact List](#)

[Students >](#)

[Surveys >](#)

[Staff >](#)

[Financial >](#)

[Grant Calculator pre-2021](#)

[Grant Criteria](#)

[Grant Certificate](#)

[Receipts Summary Listing](#)

[Student Fees Report](#)

[Payment Summary Listing](#)

[Reconciled Cash Flow](#)

[Bank Reconciliation](#)

Insert dates required for reporting eg 01/02/2021 to 28/02/2021, for monthly reporting.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School Staff Establishment Classes/Students Reports Manage Teacher Accounts Resources Help

Reconciled Cash Flow Report - Statement of receipts and Payments
 This report provides a summary cash flow report for a selected date range. Select just one month to get a monthly report.
 This report will list all transactions or only **RECONCILED** transactions.

Province: --All-- Changing province will refresh the school list.
 Education Authority: --All-- Changing authority will refresh the school list.
 School: Harmony School (0554501) PS/ENG/Shefa
 From: 01/02/2021
 To: 28/02/2021
 Using Bank Account: Cheque
 Include Bank Balance
 Include only Reconciled Transactions
 Report Type: Monthly Report
 Get PDF Get Excel

Option (i) Without ticking “Include Bank Balance” and “Include only Reconciled Transactions”, the following will show.

Open VEMIS RECONCILED Cash Flow Report
 For School: Harmony School (0554501) PS/ENG/Shefa
 For: 01/02/2021 to 28/02/2021

Account Code	Account Description	Amount (VUV)
Cash Receipts		
7CR10000	Student	1,055,000
7CR20000	Government	1,000,000
7CR30000	Other	172,500
Total Cash Receipts		2,227,500
Cash Payments		
8CP10000	Personnel	(162,000)
8CP20000	Admin	(146,115)
8CP30000	Boarding	(180,000)
8CP50000	Op and Maint	(216,000)
Total Cash Payments		(704,115)
Cash Receipts Less Cash Payments (VUV)		1,523,385

Option (ii) Ticking “Include Bank Balance” and not ticking the “Include only Reconciled Transactions”, the following will show.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School Staff Establishment Classes/Students Reports Manage Teacher Accounts Resources Help

Reconciled Cash Flow Report - Statement of receipts and Payments
 This report provides a summary cash flow report for a selected date range. Select just one month to get a monthly report.
 This report will list all transactions or only **RECONCILED** transactions.

Province: --All-- Changing province will refresh the school list.
 Education Authority: --All-- Changing authority will refresh the school list.
 School: Harmony School (0554501) PS/ENG/Shefa
 From: 01/02/2021
 To: 28/02/2021
 Using Bank Account: Cheque
 Include Bank Balance
 Include only Reconciled Transactions
 Report Type: Monthly Report
 Get PDF Get Excel

Open VEMIS RECONCILED Cash Flow Report

For School: Harmony School (0554501) PS/ENG/Shefa

For: 01/02/2021 to 28/02/2021



Account Code	Account Description	Amount (VUV)
Cash Receipts		
7CR10000	Student	1,055,000
7CR20000	Government	1,000,000
7CR30000	Other	172,500
	Total Cash Receipts	2,227,500
Cash Payments		
8CP10000	Personnel	(162,000)
8CP20000	Admin	(146,115)
8CP30000	Boarding	(180,000)
8CP50000	Op and Maint	(216,000)
	Total Cash Payments	(704,115)
	Cash Receipts Less Cash Payments (VUV)	1,523,385
	Bank Opening Balance (VUV)	200,000
	Bank Closing Balance (VUV)	1,856,000
	Calculated Closing Balance (VUV)	1,723,385
	Difference (VUV)	132,615

Note: 192,000 + 90,615 (chq # 9 & 10) - 150,000 = 132,615

Option (iii) Ticking "Include Bank Balance" and the "Include only Reconciled Transactions", the following will show.

OPEN VEMIS - HARMONY SCHOOL (0554501)

[School](#) [Staff](#) [Establishment](#) [Classes/Students](#) [Reports >](#) [Manage Teacher Accounts](#) [Resources](#) [Help >](#)

Reconciled Cash Flow Report - Statement of receipts and Payments

This report provides a summary cash flow report for a selected date range. Select just one month to get a monthly report. This report will list all transactions or only **RECONCILED** transactions.

Province: Changing province will refresh the school list.

Education Authority: Changing authority will refresh the school list.

School:

From:

To:

Using Bank Account:

Include Bank Balance

Include only Reconciled Transactions

Report Type:

Open VEMIS RECONCILED Cash Flow Report

For School: Harmony School (0554501) PS/ENG/Shefa

For: 01/02/2021 to 28/02/2021



Account Code	Account Description	Amount (VUV)
Cash Receipts		
7CR10000	Student	1,055,000
7CR20000	Government	1,000,000
7CR30000	Other	22,500
Total Cash Receipts		2,077,500
Cash Payments		
8CP10000	Personnel	(150,000)
8CP20000	Admin	(146,115)
8CP30000	Boarding	(120,000)
8CP50000	Op and Maint	(96,000)
Total Cash Payments		(512,115)
Cash Receipts Less Cash Payments (VUV)		1,565,385
Bank Opening Balance (VUV)		200,000
Bank Closing Balance (VUV)		1,856,000
Calculated Closing Balance (VUV)		1,765,385
Difference (VUV)		90,615

Note: Cheques No. 9 & 10 = 90,615 vatu

Cash Flow

A cash flow budget is a forecast of the cash position of the school for the immediate period ahead. For example, a month or a complete year. It is prepared to show the forecast of the expected flow of money in and out of a school bank account.

A cash flow report shows the pattern of income and expenditure over a certain period. The cash flow has two parts. It should show the budget amounts or planned amounts for the school, and the actual amounts or actual performance for the school over a certain period. The cash flow for a school should be reviewed every 4 months so that changes can be made, to reflect changes in prices of goods or supplies, cost or policy changes within the school.

All monthly cash flow reports must include a comparison of budget and actual amounts for the year to date and a forecast for the end of the year. This can be found in the Reports tab on Open VEMIS.

OPEN VEMIS - HARMONY SCHOOL (0554501)

[School](#) [Staff](#) [Establishment](#) [Classes/Students](#) [Reports >](#) [Manage Teacher Accounts](#) [Resources](#) [Help >](#)

Reconciled Cash Flow Report - Statement of receipts and Payments

This report provides a summary cash flow report for a selected date range. Select just one month to get a monthly report. This report will list all transactions or only **RECONCILED** transactions.

Province: Changing province will refresh the school list.

Education Authority: Changing authority will refresh the school list.

School:

From:

To:

Using Bank Account:

Include Bank Balance

Include only Reconciled Transactions

Report Type:

Click on “Get Excel” and you will get the following report, showing budget and actual amounts for the month.

Open VEMIS School Budget Structure Report									
As of: 2021									
For School: Harmony School (0554501) PS/ENG/Shefa For Province --All-- Authority:									
									
Year	Account Type	Account Type Name	Account Code	Account Name	For School Type	Description	Budgeted Amount (VUV)	Actual Amount (VUV)	Variance (VUV)
Province Shefa									
School Authority: Shefa PEB									
School: Harmony School (0554501)									
Receipts									
2021	Cash Receipts	Government	7CR21002	Government Fee Subsidy	Primary	Grants	2,500,000	1,000,000	1,500,000
2021	Cash Receipts	Other	7CR31025	Hire of school assets/equipments	Primary	Hire of Rooms	20,000	5,000	15,000
2021	Cash Receipts	Student	7CR11002	Annual Student Tuition fees	Primary	Annual Fees	1,500,000	1,213,000	287,000
Receipts Total:							4,020,000	2,218,000	1,802,000
Payments									
2021	Cash Payments	Admin	8CP21002	Bank Charges	Primary	Bank Charges	6,000	500	5,500
2021	Cash Payments	Admin	8CP21018	Others	Primary	Petty Cash Payments	600,000	35,615	564,385
Payments Total:							606,000	36,115	569,885
School Total:							3,414,000	2,181,885	1,232,115
EA Total:							3,414,000	2,181,885	1,232,115
Province Total:							3,414,000	2,181,885	1,232,115
Overall Total:							3,414,000	2,181,885	1,232,115

9.2 Annual Reporting for Schools

Schools are expected to produce an annual financial report, which should reach the Ministry by end of February each year.

All annual cash flow reports must include a comparison of budget and actual amounts for the year to date and a forecast for the end of the year. The cash flow for a school should be reviewed every 4 months so that changes can be made, to reflect changes in prices of goods or supplies, cost or policy changes within the school.

The format for annual reports is the same as for the monthly reports, just covering all 12 months. Information on the list of payments and receipts can be found on Open VEMIS via the “Reports” module. Select Report. Select Financial. Select Reconciled Cash Flow.

The screenshot shows the Open VEMIS interface for Harmony School (0554501). The top navigation bar includes 'School', 'Staff', 'Establishment', 'Classes/Students', 'Reports', 'Manage Teacher Accounts', 'Resources', and 'Help'. The 'Reports' menu is open, listing various options: Schools >, Maps, Early Warning Reports >, Data Quality Reports, School Holidays and Term Dates, School Contact List, Students >, Surveys >, Staff >, Financial >, Grant Calculator pre-2021, Grant Criteria, Grant Certificate, Receipts Summary Listing, Student Fees Report, Payment Summary Listing, Reconciled Cash Flow, and Bank Reconciliation. The 'Financial >' and 'Reconciled Cash Flow' options are circled in red. The main content area shows a 'School Bank Reconciliation Statement' form with fields for Province, Education Authority, School, From, To, and Using Bank Account. A message at the bottom states: 'Cette page n'est pas encore traduite en français. Votre patience est appréciée.'

The same 3 options outlined in monthly report will also be available in preparing an annual report. The only changes will be the required dates eg 01/01/2021 to 31/12/2021.

The screenshot shows the 'Reconciled Cash Flow Report - Statement of receipts and Payments' form in the Open VEMIS interface. The form includes fields for Province, Education Authority, School, From, To, and Using Bank Account. The 'From' and 'To' date fields are circled in red and contain the values '01/01/2021' and '31/12/2021' respectively. The 'Report Type' is set to 'Annual Report'. A message at the bottom states: 'Cette page n'est pas encore traduite en français. Votre patience est appréciée.'



The Vanuatu Government has made and continues to make large investments into schools. Buildings, furniture and equipment all represent a substantial investment.

Each school also carries stock of library books, computers, tools, science equipment, cooking utensils and equipment, bedding and beds, sporting equipment and an endless list of further items all representing a large investment which has never had a value recorded. The school should treat these assets in the same way as it treats cash that is with care, so as to ensure against losses.

The school is encouraged to perform a stock-take of all assets at least twice a year, in June and December. The exercise of stock-take can be delegated to staff in the school.

10.1 Asset Register

It is very important that a register of equipment, furniture and buildings owned by the school should be recorded.

- Inventory in teachers' houses or in administrative staff houses should be checked at the beginning of the year before the staff moves in and at the end of the year when the staff moves out. Items that cannot be found must be fully investigated. If the item has been stolen or if other malpractice has occurred the Provincial Education Board or Assisted Authority must be notified immediately so that appropriate action can be taken. A signing order between the bank and the teacher may exist to ensure that damaged or lost goods is deducted from the teachers' salary directly into the school account.
- Library assets (books, computers and furniture) must also be registered.
- Assets are to be labelled as school property.
- The Principal may delegate the task of recording assets to staff in the school. For example, a teacher may be responsible to record, update and report on all the assets of the class that he/she is normally teaching in.

The assets are entered into Open VEMIS using the Asset Form:

OPEN VEMIS - HARMONY SCHOOL (0554501) log out

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans **Asset Mgmt** Budget Str Payments Petty Cash Receipts Docs Grants

School Asset Management

Buildings WASH **Assets** Land Lease

School Equipment

View Equipment acquired in the school in year: 2021

Asset ID:	NEW	Asset Description:	Wooden School chairs	Transaction No:	172209
Name of Supplier:	QLTY Office Supplies	Total or Estimated Cost:	80000	Depreciation Rate:	10 percent
Date Purchased/donated:	02/02/21	Proposed Replacement Date:	02/02/31	Asset Location:	classroom
Serial Number:	n/a	Asset Type:	Chair	Qty Good:	40
Qty Good:	40	Qty Satisfactory:	40	Qty Poor:	0
Last Saved By:		When:		<input type="button" value="Add School Equipment"/> <input type="button" value="Cancel/Start New"/>	

Asset ID	Equipment	Type	Supplier	Good	Satisfactory	Poor	Location	Est Cost	Asset	Voucher ID	Acquisition Date	Depreciation	Serial Number	Description	Pmt Invoice No	Pmt Cheque Number	Pmt Voucher ID
EJ00078									Asset not registered								172209

Edit Payment made Asset not registered EJ00078 Direct Payment 172209 Delete

10.2 Purchase of Assets

Important points to note in purchasing of fixed assets:

1. **Authorization:** As the purchase of fixed asset is a major investment, higher level management must authorize the purchase. Note the procurement limitations as outlined in Section 5 of this manual. Purchases that exceed 500,000 vatu, must be submitted to the MoET for the MoET Director General's approval.
2. **Selection:** As the purchase of fixed assets may commit the school to large payments and ownership over several accounting period, it is important that all facts are known before purchasing, such as the reliability of the asset, anticipated cost, cost of delivery and so forth. Warranty on assets must also be considered. This will include whether the supplier will be able to service or repair the asset, if it has a minor fault or is damaged and will need to be replaced.
3. **Proof of Ownership:** The purchase of fixed assets is usually accompanied by proof of ownership.

10.3 Storage of Assets

Control over the storage of assets must be exercised in the following area:

1. **Location:** The register must identify the assets owned and their designated location. Regular checks must be carried out to ensure that the assets are in the correct place.
2. **Maintenance:** It is important that assets are kept in good working conditions.
3. **Physical Disposal:** All assets are recorded in the register so that they are identifiable, and that there is further control in the disposal of the assets. This could take place by outright sale, tender, or scrapping. This is to be decided by the School Council, or a sub-committee nominated by the School Council to decide on the disposal of assets.

10.4 Loaning Assets

In maintaining good local community relationships schools will want to loan assets to local community groups. This is no longer allowed.

Only in exceptional cases, can the school loan its assets. The loaning of assets must be written within the school policy. In such cases, the School Council must approve this request prior to the loaning of assets. This must be documented. The school must ensure that an agreement form must be completed and signed for by the borrower so that the officer responsible for the item can explain where the item is at any one time. It should also be documented for the borrower be responsible for any damage to the equipment. The school may also charge a hire fee for loaning of assets. A sample agreement form is outlined in Annex 6.

10.5 Asset Management

All surpluses, obsolete and unserviceable items are to be assessed by the School Council. This includes purchases of new assets, or replacement of assets, or the disposal of assets.

Decisions taken by the School Council regarding the purchasing or disposal of an asset must be approved in writing by the School Council.

The role of the School Council is to:

- Identify the asset to be purchased or disposed of;
- Recommend how to purchase or dispose of the asset;
- Consult with the Education Authority, if the Ministry has a preferred supplier to supply assets, such as equipment and furniture, to the schools;
- Advertise the asset for sale, if it is to be sold; and
- Ensure that proceeds of the sale of the asset are recorded in the school cash book and paid to the school account.
- Ensure that the purchase of a new asset, and disposal of an asset, is recorded in Open VEMIS.

10.6 Land Lease

All schools must make sure that information relating to land, including land owners, land lease and other relevant must be input into the Land Lease tab, using the following form.

OPEN VEMIS - HARMONY SCHOOL (0554501)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans **Asset Mgmt** Budget Str Payments Petty Cash Receipts Docs Grants

School Asset Management

Buildings WASH Assets **Land Lease**

Land Lease Details

No land lease data...

An example can be seen below for Neramb PS, in Malekula.

This shows the following information which schools will need to be informed to pay annual rent to the correct land owners:

- Lease Holder
- Land Agreement Type: Special Lease (this is normal for all educational institutions)
- Has Surveyed
- Land Title No.
- Land Premium

OPEN VEMIS - NERAMB (042955)

School - click on the menu items below to show various information on this school

Basic Finance Bank Trans **Asset Mgmt** Budget Str Payments Petty Cash Receipts Docs Grants

School Asset Management

Buildings WASH Assets **Land Lease**

Land Lease Details

Lease Holder	Agreement Type	Has Surveyed	Land Title	Land Premium	Current Land Rent
Govt	Special Lease	Yes	09/0932/001	4,200,000	61,000

Accountable Documents Register



The register controls the documents used in the school system, such as receipt books, cheque books and so forth.

The following is a sample of an accountable documents register.

Harmony School	
Cheque Book Register	
Cheque Account Name: _____	
Cheque Account Number: _____	
Cheque Numbers From: _____	To _____
Start Dates From _____	To _____
Cheque Book under the responsibility of _____	
Signature of Responsible Officer _____	

Note:

A similar documents register can be prepared for receipt books, order books or other books used. This register must be uploaded onto Open VEMIS using the “Docs” tab.

OPEN VEMIS - HARMONY SCHOOL (0554501) log out

School
Staff
Establishment
Classes/Students
Reports >
Manage Teacher Accounts
Resources
Help >

School - click on the menu items below to show various information on this school

Basic
Finance
Bank Trans
Asset Mgmt
Budget Str
Payments
Petty Cash
Receipts
Docs
Grants

Upload SCHOOL Documents for This School - All activity is recorded. You are currently located at this address **10.255.134.254**

These documents are NOT visible by other schools. To see and share documents with other schools click on Resources and go to the VEMIS Library. **The biggest file you can upload is 512000kb. You will get an error if you attempt a larger file.**

<p>Step 1) Pick your document: <input type="text" value="Choose file: Harmony - A...egister.docx"/></p> <p>Step 3) Comment: <input type="text" value="Accountable Documents Register"/></p>	<p>Step 2) Pick the document shelf: <input style="border: 1px solid black;" type="text" value="Other School docs"/></p> <p>Step 4) <input type="button" value="Upload"/> <input type="button" value="Refresh"/></p>
---	---

Filing



The Principal is responsible to ensure that all school documents are properly filed and stored in a safe place at all times. Filing can be done by organizing documents in separate files. For example, all your staff listing will be filed separately. The school inventory listing will have its separate filing. For payments, support documents can be filed, according to cheque numbers.

Proper filing and document of school information will assist the Principal to continue to check and verify information relating to the school.

Principals are encouraged to procure filing cabinets, or stationery that will allow proper filing of documents in a school.

Scanning of school documents is also encouraged and can be uploaded into Open VEMIS, or into a separate file kept at the school.

New Principals are required to maintain all information and records that was kept by the former Principal, for up to a period of fifteen (15) years.

VEMIS School Survey



Each year the Principal must input into Open VEMIS, the updated status concerning their school's facilities, curriculum materials, teachers' information, social data and financial data.

The School Census Day is 21st March of each year, thus all Principals are required to input all teachers and students data in Open VEMIS, on this date. All information in Open VEMIS are required to be verified by the Principal by 31st March each year.

Based on this input, the VEMIS officer, in each of the PEOs, are required to verify the information, to avoid duplicate entries in the system, by 31st May each year.

Upon completion of the data entry, the Policy & Planning Unit compiles the Annual Digest, which is disseminated to all stakeholders. In addition, the Finance Unit uses the validated data to pay grants to schools.



14.1 Risks

There are risks that that schools face and it is the responsibility of Principal and School Council to ensure that these risks are identified and managed.

There are many risks which can affect the school, students, staff, infrastructure or the school community.

Each school must have a risk matrix and a fraud control plan which is to be updated in January of each year and uploaded into Open VEMIS.

Risk Matrix

Schools face a number of risks and it is important to identify these in order to both recognize the risk and introduce mitigating strategies to manage the risk.

A risk matrix is designed to identify major risks and to determine how likely they are to occur (Low/Medium/High) and the impact they will have.

Common risks include:

- a. (Weather events (such as cyclones)
- b. (Other natural disasters (such earthquakes, volcano)
- c. Lack of teaching staff
- d. Poor quality of teaching staff
- e. Lack of learning materials
- f. Students/Staff injuries caused by poor infrastructure
- g. Grant funding not being received

Example: Insufficient Number of Teachers

A school in TORBA has identified a risk relating to teaching staff. If a teacher is unwell or must leave it may take several months for a relief teacher to be sourced as the school is remote. The risk is medium but the impact is high. As a mitigating strategy the school makes an agreement with a nearby school to share teachers until a replacement is found if either school suffers a shortage.

The Risk Matrix is to be prepared in the format below:

Risk	Likelihood of Occuring (L/M/H)	Impact (L/M/H)	Mitigating Strategy
Example: Teacher requires medical treatment in Port Vila	Low	High	Sufficient flexibility in time-table to allow for additional classes for a covering teacher. Seek permission from PEO to share teachers with a nearby school until a replacement is found

Fraud Control Plan

Fraud is defined by the Financial Regulations 2021 as “an intentional act or omission designed to obtain a benefit or cause a loss by deception or other improper means.”

Schools need to develop a fraud control plan to ensure the chances of fraud occurring are minimized.

Fraud Prevention

These are activities that are designed to reduce the risk of fraud.

Examples include: Fraud awareness training for staff and school committees, conflict of interest declarations, financial systems assessment, addressing issues raised from an audit, adherence to financial procedures, transparency on financial decisions including procurement, publication of grant conditions.

Fraud Detection

These are activities that detect fraud.

Examples include: Review of complaints, internal assessment of financial anomalies, financial audit

Below is a template for the school fraud control plan.

Activity	Description	Timeframe	Responsibility
Fraud Prevention	Example: Comply with Grant Code	January to December	Principal
Fraud Detection	Example: IAU audit report	Respond within IAU timeframe	Principal

14.2 Audit

Schools are subject to audit from the MOET Internal Audit Unit.

For purposes of Audit, all school financial records are maintained for a period of fifteen (15) years. This means the school needs to ensure it has a place to safely file and store such records.

The school may be scheduled for an audit, in which case it will be informed by the MoET Internal Audit Unit of an impending audit and the timing of the visit.

A school may also request an audit if there is an issue it feels requires investigation.

Schools may also be subject to spot audits. These are unplanned audits and may occur with very little notice.

When an audit report is received, the Principal must inform the School Council on the details of the audit as well as any corrective actions that are undertaken in response to the audit.

Audit Response

Audits provide schools with feedback on aspects of their financial management systems that need strengthening. It is important that schools act on the recommendations from the Audit and report back to MOET Internal Audit Unit on corrective actions taken.

Provincial Education Offices assist with audit responses so schools need to liaise with their PEOs to seek assistance where required. PEO Inspectors and School Improvement Officers may also follow-up on audit recommendations, so it is recommended to include them in correspondence with the MoET Internal Audit Unit.

The school is given 2 weeks, from the date which they have received the report, to respond to the audit. Principals may call or email the IAU to request extension to their response, depending on the urgency of the audit and the complexity of the issues that need to be addressed.

A list of common problems encountered during audits can be found in Annex 7.

Handover Report



A Principal may either transfer, resign or retire from the Principal position, at any time during the year. It is important to stress that Principals must prepare “handover” reports for the new Principal that will replace him/her in a school.

15.1 Handover Documents

- Approved School Strategic Plan
- Approved School Finance Policy and Finance Procedures
- Approved School Annual Report for past and current year
- Approved School Financial Report for past and current year
- Past Audit Report and responses to Audit Report
- All relevant financial documents to support receipt of funds, or payment for goods and services
- All cheque books, order books, deposit books
- List of school inventory
- List of accountable documents register
- Listing of School Staff, detailing their status, positions and salary grades (teaching, administration and auxiliary staff)
- And any other documents which may be requested by the PEO or the incoming Principal

It is important for the out-going Principal to accurately update all the schools records before he/she leaves the school. This will be inclusive of the schools financial records.

15.2 Handover Ceremony

A normal handover ceremony will happen between the out-going Principal and the in-coming Principal, in the presence of the PEO, before the outgoing Principal will leave the school.

In the absence of an in-coming Principal, the out-going Principal will be required to perform the handover to the PEO. The PEO will be responsible to manage the school, including its financial operations and records, until a new Principal arrives at the school.

Offences



It is important that Principals must ensure that all staff members, members of the School Council and the School Community Association are aware of the requirements of the Grant Code and the Schools Financial Management Manual, which supplement the Public Finance & Economic Management Act & Regulations. It is necessary for all involved to comply with these requirements.

Any persons who fail to carry out any duties or responsibilities as required under these regulations, commits an offense against these regulations. Any persons who commit an offense, may be subject to a disciplinary action by the Director General MFEM and/or Director General MoET and/or by the Teaching Service Commission, following the recommendation of the PEO and/or the Director responsible.



The Principal needs to have constant access to accurate financial information in order to make decisions on issues that will involve dependence on money. Inaccurate and outdated financial cash book will definitely deprive the school in its progressive development. The Principal must ensure that the financial records are kept accurately and up dated at all times by the school finance officer to facilitate the Principal in making good decisions with regards to spending of the school funds.

It is vital that all staff of the school are informed of the financial management processes and procedures to adhere to, to ensure that accountability and use of public money is well managed. The school finance officer and the Principal must be familiar with all the relevant books that are to be used in maintaining the school finances.

The Principal shall establish an overall budget plan for the following year based on identified major areas of expenditure. With accurate recordings the books will provide a sound foundation for preparation of the following year's budget estimates. The school finance officer is expected to advise the Principal to any insight on external events that may affect the school finances.

Maintenance of payroll records employed by the school is important. School staff needs to be familiar with the Employment Act, which sets the guidelines on the recruitment and termination of staff, in order to avoid legal disputes that may arise with disgruntled staff. A good working relationship should be maintained between staffs within the school community at all times.

All financial records and asset registers kept by the school are to be maintained accurately and kept in a secure place. This is to ensure that the Ministry or the Education Authority concerned closely monitors school finances and investments in schools.

Principals through their School Councils must provide regular administrative and financial reports to the provincial boards or education authorities. Any issues that may arise will need to be addressed by the appropriate authority. The School Community Association needs to be informed of the common issues identified in school audit visits. This will assist them in improving administrative and financial management controls within their schools.

As schools develop, school communities become more participatory in school activities, school staff professional skills improve, and students' well-being are catered for. It is encouraged that Principals and the School Councils develop appropriate school policies, which will reflect the relevant legislations and policies developed by the Ministry, which will improve good working practices within the school, and improve communication from schools to the appropriate education authority. And will enhance sound financial and administrative management within the schools.

ANNEX 1

Sample of School Finance Policy

Purpose

The purpose of this policy is to ensure school finances are managed in a manner that ensures the greatest education outcomes while adhering to the compliance requirements of the Ministry of Education & Training (MoET).

Policy Statement

The school manages and reports its finances in accordance with relevant legislation, financial guidance from the Ministry of Finance & Economic Management (MFEM) and international public sector accounting standards.

Internal controls manage risk and guidance is provided to schools to reduce downstream risk.

Principles

- Transparency: MOET will encourage open reporting to the public and stakeholders in such a manner that the information is simple, understandable and able to foment discussion on the use of resources for education outcomes
- Efficiency: Financial procedures will be adapted so that they result in the most efficient flow of funds and are turn used in the most effective manner possible. This will include allowing for different procedures and practices for schools without access to banking and/or internet facilities.
- Sustainability: Systems and procedures will be prepared in a way that can be sustained without the need for outside assistance
- Devolution: Provincial Education Offices, Education Authority Offices and Schools will be encouraged to take expanded roles in the management of finances in the education sector.

Transparency

1. The School has a policy of financial transparency. All school financial information and grant compliance information will be uploaded onto Open VEMIS and made available in either hard or soft copy for the members of the School Council
2. Open VEMIS is to be used as the primary financial management system and for reporting.

Authority

3. Authority for managing school finances resides with the Principal.
4. Delegation for financial management can only be made with the approval of the School Council

Conformance

5. The school will conform with all legislative and regulatory requirements. Any changes to these requirements that impact the financial operations of the school will be implemented within the time frame allowed by the regulatory authority.

Budgeting

6. All budget items will support the School Strategic Plan (SSP). If an item outside of the SSP needs to be procured, then the SSP must be updated and approved by the School Council followed by the budget before any expenditure occurs.
7. Budgets will only contain contributions to savings for projects with the expressed permission of the School Council.
8. All budget information will be uploaded to Open VEMIS as soon as approved by the School Council.
9. Budgeting will take into account the forecasted flow of income.

Expenditure

10. All expenditure must be for the operations and improvement of the school and the learning experience of students.
11. Any conflicts of interest arising in an expenditure must be declared before the expenditure can take place. This must be written on the payment voucher in a clear manner that the internal auditor or School Council member can understand.
12. Expenditure must be within the limits set by the budget approved by the School Council.
13. All procurement will conform with MOET procurement guidelines.
14. Only teaching staff who are registered with the Teacher Services Commission may be engaged to teach students.

Income

15. Fees will be applied equitably. Additional fees will not be charged for students with disabilities or other attributes that increase costs to the school.
16. "Fees in Kind" will only be used in exceptional circumstances and will be avoided where possible.
17. All cash collected will be banked as soon as possible. The School will minimize the amount of the cash held on the premises.
18. Penalties for non-payment of fees will be decided in a general school meeting. Penalties should not impact the ability of the student to attend school, during the school year.

Gifts

19. Any donations or gifts will be treated as school income to be either banked or recorded as an asset in the school asset register.

Relevant documents to this policy:

- *MOET Finance Policy*
- *MOET Procurement Policy*
- *Education Act & Regulations*
- *MoFEM Financial Regulations*
- *Bi-Annual Department of Labour Minimum Wage Regulatory Amendment*
- *School Finance Procedures*

ANNEX 2

Sample of School Finance Procedures

Authorization

1. At the start of each year the Principal will confirm the list of authorized signatories for bank accounts with the school council.
2. Changes in bank signatories will be confirmed with the relevant bank immediately after confirmation of signatories by the school council. Relevant steps to follow:
 - Changes to signatories must be confirmed in a school council meeting, and minutes of meeting must be provided;
 - Each signatory must provide 2 copies of their identity eg VNPF card, National ID card, drivers license, etc
 - Names on the identity cards must be the same;
 - PEO must write support letter to confirm the change of names; and
 - Relevant Director must write support letter to confirm the change of names.

Budget

3. The Principal must ensure that the following procedures are followed in using school funds:
4. The Principal will ensure a draft annual budget for the following year is prepared for consideration by the school council by November 30 each year.
5. Budget line items must conform to school policies, the Education Act and all other relevant legislation.
6. Major areas of expenditure must be identified and prioritized, according to the school's forecasted cash flow.
7. The school council will consider and pass an approved budget by December 20 each year.
8. The approved budget will be uploaded onto Open VEMIS, with the Provincial Education Office notified, immediately after approval.
9. Budget meetings shall be held once a month between the Principal and the school finance officer.
10. At the beginning of each year major areas of expenditure must be identified and prioritized, according to the school's forecasted cash flow.
11. Should expenditure exceed a school's income level, then expenditure should be stopped until budgets are re-written and accurate income levels determined, expenditure reduced, income increased or a combination thereof.

Income

12. A receipt must be issued immediately upon receiving cash.
13. For cheque payments, a receipt should only be issued once the bank has cleared the cheque to ensure that there are adequate funds in the payer's account.
14. The receipt form must be written in duplicate (by the use of carbon paper).
15. If for some reason, the receipt is cancelled the original copy must be retained and cancelled with the duplicate.
16. The receipt form itself should be official and pre-numbered on both the original and duplicate. The receipt should have the school's name on the original. This can be done by rubber stamp or by printing special receipts.
17. If money is received through the mail or the bank the details shall be immediately entered into Open VEMIS. You should immediately write a receipt (in a separate receipt book specifically used for this purpose) and mail it to the person who sent the money as acknowledgement of money received.

18. All details from receipts must be entered into Open VEMIS prior to banking
19. Total funds received are to be deposited intact into the school's bank account. All cash received must be banked prior to being used by the school.
20. Funds received in the form of school fees must also be entered into a specific register designed for this purpose.
21. Any "fees-in-kind" are to be recorded on a separate form designed for this purpose. They are to be entered into Open VEMIS as shown in the manual.

Expenditure

22. The Principal must authorize all payments that are to be made by the school. If and when authority to approve expenditure has been delegated to other persons those delegations should be clearly written and understood by the school staff and the school council members.
23. The school finance officer must ensure all expenditure is within the limit set by the annual budget and the appropriate budget line is being used.
24. All non-petty cash payments must be accompanied by a payment voucher form, produced using Open VEMIS. A copy of the supplier's invoice must be attached to support the payment voucher. If an invoice cannot be obtained, the supplier must sign the voucher as "claimant" for the money.
25. The person receiving the goods must sign the payment voucher to show that there was no problem with delivery. The school finance officer should also check the rates charged and all other calculations on the invoice. If an asset (equipment or furniture,) is being purchased, a record should be entered in the School Assets Register on Open VEMIS.
26. At least three written quotations should be obtained from three suppliers for items worth VT 100,000 or more. The quotations should form part of the supporting documents attached to the payment voucher. If only a single quote is able to be obtained, then reasons for this are to be included with the payment voucher.
27. The MOET Procurement Unit is to be engaged for purchases above VT500,000.
28. The Principal must certify and authorize the voucher, to verify the amount and the goods to be bought then pass it on to the school finance officer for a cheque to be issued. Each cheque issued must have a payment voucher. One person should not do the ordering, checking and payment of goods. If the school finance officer is not present, then a responsible teacher shall be used to segregate these duties.
29. Two joint signatures are required to sign the payment voucher at any one time, and where practical the principal be the final person to sign.
30. Non-petty-cash payments are to be made by cheque or direct bank transfer to the claimant.
31. The Principal will not advance any school money to any politician.

Banking

32. Banking shall occur once a week, or as often as practical.
33. Money must be banked intact, meaning the total amount received by the school finance officer, either in cash or cheque, must be banked before it can be used.
34. Money must be banked in the form it was received. This means that if the money was received in the form of a cheque it must be banked in the form of a cheque. If money was received in the form of cash, then it must be banked as cash.
35. Under no circumstances are personal cheques to be substituted for cash.
36. Money must be banked using duplicate deposit forms, which are available from the bank. The person undertaking the banking must be the one to sign the deposit forms.
37. Bank reconciliations are to be undertaken for each month as soon as the bank statement is available.

38. Only one savings account book should be used for one bank account at one time.
39. "Savings Account Book Register" shall be formed to show the progressive details of when each book was issued, when the book was finished, and provision for an audit notation.
40. The savings account book must be kept in a secured place at all times.
41. All withdrawals from the savings account must match the expenditure of funds as detailed in the payments report on Open VEMIS.
42. Two joint signatures are required to sign a withdrawal form at any one time, and that the head of a school be the final person to sign when practical. The total number of signatories shall not exceed three.
43. If a savings account book is lost it must be reported immediately to the National Bank of Vanuatu branch closest to the school or to the Internal Audit Unit at the Ministry of Education & Training.
44. Any surplus funds at the end of the year may be deposited into the school term deposit account if a planned longer-term school procurement requires such funds.
45. Bank reconciliations shall be undertaken at the end of every month, or whenever bank statements are received.

Cheque books

46. Only one cheque book should be used for one bank account at one time.
47. A "Cheque Book Register" shall be created which must show the progressive numbers, when it was issued, when the book was finished, and provision for an audit notation.
48. At no time shall "Pay Cash" be written on a cheque when paying suppliers.
49. The cheque book must be kept in a locked drawer at all times. Unused cheque books and unused cheque-butts must be kept in a secure place.
50. No open cheques are to be issued.
51. Two joint signatures required to sign a cheque at any one time, and that the head of a school usually be the final person to sign. The total number of signatories shall not exceed three.
52. All cheques issued by the school should be crossed 'Not Negotiable'. This means that a cheque must be paid into a bank account of the person for whom you are writing the cheque to.
53. The loss of a cheque book or a cheque leaf must be reported immediately to the National Bank of Vanuatu branch closest to the school or to the Internal Audit Unit at the Ministry of Education.
54. If a cheque is found to have been made in error or not in accordance with the Grants Code, each cheque signatory will be held personally accountable.

Petty cash

55. The petty cash records are to be entered in the Petty Cash form on Open VEMIS.
56. The school finance officer and the Principal are the only people allowed to have access to the fund.
57. The petty cash fund should not exceed VT 50,000. Higher balances will be decided and approved by the school council, at the beginning of each year.
58. The petty cash float should be maintained at the same amount at all times.
59. For each amount of fund spent an entry will be made into Open VEMIS
60. Each entry into Open VEMIS must be accompanied by evidence of expenditure, such as a receipt, and kept in a separate folder specifically for petty cash receipts.

61. Petty cash funds should be kept in a petty cash box under lock and key and kept in a secure place.
62. Petty cash funds kept by the school are strictly for school use only and not for private or personnel use.
63. The school finance officer should reimburse the petty cash only if he/she has:
 - (i) Reconciled the cash plus vouchers to the float.
 - (ii) Summarized the expense accounts to be debited.

Payroll

64. The establishment register is to be maintained on Open VEMIS.
65. Ancillary staff under contract from the school are to be paid using the payment module on Open VEMIS. Payment Vouchers will act as 'pay advice' for ancillary staff.
66. Payments are to be made in accordance with the schedule outlined in the contract.
67. Leave provisions are to be applied in accordance with the Employment Act.
68. Maternity Leave requires a medical certificate stating that the birth of her unborn child (this is called confinement) will probably take place within six (6) weeks. Any staff will not be permitted to work for a period of 6 weeks before her confinement and 6 weeks after her confinement.
69. Payment during maternity leave is to be adjusted as per requirement in the Employment Act.
70. Notice of dismissal shall not be given to an employee who is on maternity leave or who remains absent as a result of illness certified by a medical practitioner to arise out of pregnancy or confinement and rendering her unfit for work. Provided that such additional absence from work shall not exceed three (3) weeks. Refer to Employment Act, Section 37.
71. If additional annual leave is remaining when a staff's contract comes to an end then the school council is obliged to pay the remaining balance of the leave outstanding (note that leave may accumulate for a period of two (2) years).
72. Staff shall be reminded each year to take their annual leave.
73. Leave without pay may be granted to a staff by the Principal on the grounds of illness, urgent private affairs or on compassionate grounds.
74. Anytime that the minimum wage, as prescribed by the Ministry of Labor, is adjusted the Principal will amend any effected contracts and the school budget accordingly. Changes to the budget will be confirmed by the School Council and the new budget uploaded onto Open VEMIS.

Reporting

75. Reports must be approved by the Principal and the Chair of the School Council. In the absence of the Chair of the School Council, the PEO may approve the report, considering that all documents are in order.
76. Uploading to Open VEMIS of School Committee approved monthly, quarterly and annual financial reports for the Provincial Education Boards (PEBs) or Government Assisted Education Authorities (GAEAs).

Auditing

77. Financial records shall be filed for 15 years for the purpose of MOET Internal Audit.

ANNEX 3

Sample of School Finance Officer Criteria, Key Responsibilities and Agreement

i. Tentative Criteria to Recruit a School Finance Officer

School recommendation to employ a School Finance Officer

- A teaching Principal may contract a school finance officer depending on budget and included in school strategic plan (SSP) and fee structure approval;
- School enrolment must be over 200, including ECCE enrolment;
- School finance officer must be computer literate;
- An incentive may be provided for a teaching Principal to be the school finance officer, upon approval from the Teaching Service Commission (TSC);
- Cluster of small enrolment schools, with difficult access to internet or administrative assistance can collectively employ a school finance officer to rotate between the schools, according to an approved and agreed schedule. And the agreement must state cost of wages, VNPF, severance and any other staff entitlement, to be planned and budgeted for by the schools;
- School finance officer may be contracted for a few hours each day, depending on the school budget and plan.

ii. Key Responsibilities and Performance Measures for a School Finance Officer

1. Preparation of Budget

- Assist the Principal in preparing budget estimates for the following year and upload to Open VEMIS.
- Providing accurate information on expenditures and incomes for the past year and at least up to half of the present year.
- Give informed projections on expenditures and incomes for the following year taking into consideration inflation and so forth.
- Get costing for projects initiated by the school.

2. Expenditures and Incomes

- All expenditure & income must be processed through Open VEMIS.
- All commitments and expenditures must be settled as quickly as is possible within that month.
- All money collected must be receipted immediately and banked before it is spent.
- Keep records of all money collected by any association within the school to ensure that it is used for its intended purpose.

3. Control

- Must assist to set up systems that will better monitor and effectively get better value for money, e.g. use of the school truck.
- Ensure that the Principal spend money or collect revenues according to the budget as approved by the council with reference to budget vs actual reports from Open VEMIS.
- Report any irregularity to the council if the Principal doesn't listen to you.
- Maintain the asset registry control for the school.

4. Bank Accounts

- The school must only operate a school account which has been approved by the Director General, of the Ministry of Finance & Economic Management.
- Any money collected by any groups in the school should be banked and records control via bookkeeping.
- All money must be banked before it is used.
- Principal or any staffs must not be allowed to walk around with the school cheque books with leaves previously signed by one signatory, or a pre-signed withdrawal slip without you as school finance officer firstly entering the amount, and the details of the supplier.

5. Reporting

- Report to the Principal weekly on expenditures and incomes.
- Provide monthly cash flow reports to the head of school.
- Provide monthly income and expenditure statements to the head of school.
- Provide an annual financial report to the head of school for the approval of the school council, and the Education Authority.
- Assist the Principal to fill out the section on School Finance in the annual school survey.

iii. Sample Agreement with School Finance Officer

This contract was made on this _____ day of the month of _____, year _____.
Contract is made between:

_____ School, represented by Mr. Tomasi, Principal, herein called the Employer on one hand;

and

Ms. Audrey herein called the employee on the other hand.

Whereby the employer has offered, and the employee has accepted, the post of _____
(*job title*) upon the following conditions:

1. That this post as offered, and accepted is hereby entered into contract commencing from _____ to _____ (*include start and end dates*).
2. That during the course and duration of his employment, the employee shall be remunerated on a fortnightly basis at the rate of _____ *vat* (*may include monthly rate*).
3. This contract agreement is only for the period as indicated above. If the employee is to remain beyond the said period then another separate contract agreement for such an extension has to be mutually agreed upon.
4. That the post of _____ (*job title*) includes the following duties and responsibilities:
 - To provide effective and efficient services to the school.
 - Performing other duties as directed by the head of school.
 - List other duties and responsibilities.
 - Adhere to guidelines within the Schools Financial Management Manual.

Note:

An attached job description must be attached and signed by all 3 parties involved.

5. That the school finance officer will be entitled to the following:
 - Superannuation payable to the Vanuatu National Provident Fund (VNPF), as per the VNPF Act;
 - Severance payable according to the Employment Act;
 - Leave entitlement according to the Employment Act; and/or
 - Any other benefits as approved by the School Council.

Hereby signed by:

Ms. Audrey
Employee

Date

Mr. Tomasi, Principal of School
Employer

Date

And Witnessed By:

Mr. Waisea
Chairman of School Council

Date

ANNEX 4

Schools Chart of Accounts

4.1 Summary of Schools Chart of Accounts

Schools Chart of Accounts

Headings	Account Codes		
	Level 1	Level 2	Level 3
Cash Receipts	7CR00000		
Students Cash Receipts		7CR10000	
* All students related cash receipts			From 7CR11001
Government Cash Receipts		7CR20000	
* All government related cash receipts			From 7CR21001
Other Cash Receipts		7CR30000	
* All other cash receipts			From 7CR31001

Headings	Account Codes		
	Level 1	Level 2	Level 3
Cash Payments	8CP00000		
Personnel Cash Payments		8CP10000	
* All personnel related cash payments			From 8CP11001
Administration Cash Payments		8CP20000	
* All administration related cash payments			From 8CP21001
Boarding Cash Payments		8CP30000	
* All boarding related cash payments			From 8CP31001
Education Supplies Cash Payments		8CP40000	
* All education supplies related cash payments			From 8CP41001
Operations & Maintenance Cash Payments		8CP50000	
* All operations & maintenance related cash payments			From 8CP51001
Development Cash Payments		8CP60000	
* All development related cash payments			From 8CP61002

4.2 Detail of Schools Chart of Accounts

School Financial Management Manual Chart of Accounts

Account Code	Account Heading	Account Description
7CR00000	CASH RECEIPTS	
7CR00010	Receipts Suspense Account	Cash that are in "transit" and are still waiting to be confirmed to be charged against correct receipts account
7CR00011	Receipts Suspense Account	Cash that are in "transit" and are still waiting to be confirmed to be charged against correct receipts account
7CR10000	Student Cash Receipts	Cash that are received by the school to pay for all costs related to students learning
7CR11001	Annual Student Boarding fees	Covers student's accommodation and meal costs
7CR11002	Annual Student Tuition fees	Covers teaching fees
7CR11003	Caution fees	Caters as a "safety" measure for damage to school assets or equipment
7CR11004	Computer Fees	Covers computer and IT related services
7CR11005	Day Services	Covers day services that day students with no lunch on campus are receiving
7CR11006	Exam Levy	Covers examination or assessment fees
7CR11007	Fines (Library, Late Registration etc)	Covers Library fines of overdue books and Late registration fees
7CR11008	Insurance fees	Covers for incidents that may or may not happen, eg student injury
7CR11009	Internet Fees	Covers use of internet by students in school
7CR11010	Library Fees	Covers Library services
7CR11011	Lunch fees	Covers lunch for students who opt to have lunch in schools
7CR11012	Other Student Cash Receipts/Income	Covers any other income that may derived from students, which will cover expenses incurred by the school on behalf of the students
7CR11013	Outstanding Fees	Covers payment of outstanding fees from previous year
7CR11014	Sale of Uniforms fees	Covers standard school uniform sold by a school
7CR11015	Student Representative Council (SRC) fees	Covers any social, academic, Christian Fellowship, Sports activities that students organize
7CR11016	Student Contact Book	Covers annual student contact book publication
7CR11017	Student Pocket Money	Covers money that parents pay as their children's pocket money into the schools' bank account during the academic year. School will be responsible to cash the money and give to the student.
7CR11018	Student Trips	Covers student academic excursions eg field trips, surveys, etc

7CR11019	Teaching Practice Fees	Covers Teaching Practice services eg Teaching Practice allowance to be given to student during Teaching Practice
7CR11020	Tutoring Extra Classes	Covers extra classes paid by parents for teachers to provide additional teaching lessons to students
7CR11021	Student Admission Fees	Covers admission for new students to a school
7CR11022	Building Development Fee	Covers maintenance of school buildings
7CR20000	Government Cash Receipts	Cash that is received by the school from the Government
7CR21001	Government Operating Grant	Partly covers administrative expenses incurred by the school
7CR21002	Government Fee Subsidy	Government subsidizes part of the fees charged by schools to parents
7CR21003	Government Staff Salary Grant	Partly covers salary and related expenses for staff (teacher, administrative or auxiliary staff) that are employed by school council
7CR21004	Other Government Cash Receipts/Income	Covers other income that may be derived from the government, For example, government may assist in providing 50% grant to school for purchase a staff computer
7CR30000	Other Cash Receipts	Cash that is received by the school from other individuals, organisations, donor partners, and others,
7CR31001	General Grant	Covers administrative expenses incurred by the school
7CR31002	Other Staff Salary Grant	Covers salary and related expenses for staff that are employed by the school council
7CR31003	Other Administrative Salary Grant	Covers salary and related expenses for administration staff that are employed by the school council
7CR31004	Other Ancillary Staff Grant	Covers salary and related expenses for ancillary staff that are employed by the school council
7CR31005	Other Teaching Staff Grant	Covers salary and related expenses for teaching staff that are employed by the school council
7CR31007	Church Operating Grant	Partly covers administrative expenses incurred by the school
7CR31008	Church Staff Salary Grant	Partly covers salary and related expenses for staff (teacher, administrative or auxiliary staff) that are employed by school council.
7CR31009	Church Fee Subsidy	Church subsidizes part of the fees charged by schools to parents
7CR31010	Other Church Income	covers other income that may be derived from the government, For example, government may assist in providing 50% grant to school for purchase a staff computer
7CR31011	Church Members Contribution	Church members contribute through fundraising activities or church offerings to assist in operations of schools
7CR31012		
7CR31013	Donor Partners Operating Grant	Partly covers administrative expenses incurred by the school
7CR31014	Donor Partners Staff Salary Grant	Partly covers salary and related expenses for staff (teacher, administrative or auxiliary staff) that are employed by school council.
7CR31015	Donor Partners Fee Subsidy	Church subsidizes part of the fees charged by schools to parents
7CR31016	Other Donor Partners Income	Covers other income that may be derived from the government, For example, government may assist in providing 50% grant to school for purchase a staff computer

7CR31017	Application Forms	Covers application fees for new student entry into a school, including transfers
7CR31018	Bank interest	Interest earned by the school in maintaining a positive bank account balance
7CR31019	Cake sale, music night, spell-a-thon, etc	All other fundraising Income
7CR31020	Equity Program Grant	Covers any programs that promotes equity in school
7CR31021	Fund Raising	Additional funds raised to cater for a particular school project, for example, school fencing. This should be indicated in the school's annual plan.
7CR31022	Funds transferred from other school bank account	Money transferred from school's main cheque account into the other schools bank accounts
7CR31023	Funds transferred to main school bank account	Money transferred from other schools bank accounts into the school's main cheque account
7CR31024	Government Competition Grant	Contribution from the Government towards a school competition
7CR31025	Hire of school assets/equipment	Hire of classrooms, halls, kitchen, dormitories, general maintenance equipment, etc
7CR31026	Miscellaneous Grant	Contribution towards any program/activity at the school
7CR31027	Other Income Outstanding	Covers outstanding income from previous year
7CR31028	Other non-government or non-student income	Additional income that may come from other sources to cater for additional expenses that are incurred by the school. For example, MP funding, and so forth.
7CR31029	Photocopy	Covers personal copying or printing by student or staff
7CR31030	Sale of Products	Money received by the school during sale of schools' products eg farming, gardens, woodwork, etc
7CR31031	Sale of school furniture, asset or equipment	School selling used furniture, asset & equipment (broken chairs, broken iron sheets, used timber, etc)
7CR31032	School Bus	Money collected from the school bus
7CR31033	School Shop / School Canteen / Kitchen income	Covers money collected from the sale of goods in the school shop/school canteen or kitchen
7CR31034	Staff House Rent	It is the monthly rental for staff houses, as approved by the school council, which will partly cover the maintenance costs for the staff houses
7CR31035	Stationery	Money collected from selling stationery to students or staff
7CR31036	Student Uniforms	Covers payment of students school uniforms, including shoes, ties, jumpers, etc
7CR31037	School Transport	Money collected from other school transport
8CP00000	CASH PAYMENTS	
8CP00010	Payments Suspense Account	Cash that are in "transit" and are still waiting to be confirmed to be charged against correct payments account
8CP00011	Payments Suspense Account	Cash that are in "transit" and are still waiting to be confirmed to be charged against correct payments account

8CP10000	Personnel Cash Payments	Covers personnel emoluments for staff members employed by the school council. The various categories are:
8CP11001	Administration Staff	Covers salaries & other entitlements for administration staff
8CP11002	Ancillary Staff	Covers salaries & other entitlements for ancillary staff
8CP11003	Extra classes incentives	Covers additional allowances paid to staff who teach extra classes
8CP11004	Head of Department Allowances	Covers additional allowances paid to staff for managing a department within the school
8CP11005	Other personnel expenses	Covers other expenses related to staff
8CP11006	Primary High Enrollment incentive	Covers additional allowances paid to staff who are teaching a primary class of over 40 students
8CP11007	Residential Assistance Allowances	Covers allowances paid to nominated students to supervise and monitor other boarding students
8CP11008	Secondary Teachers incentives	Covers additional allowances paid to staff who are teaching additional secondary subjects
8CP11009	Superannuation Fund	Covers VNPF payments for staff to VNPF
8CP11010	Teachers appraisals	Covers additional allowances paid to staff for undertaking staff appraisals
8CP11011	Teaching Staff	Covers salaries & other entitlements for teaching staff
8CP11012	Terminal Benefits	Covers staff benefits for staff who have ended their services with the school eg severance, outstanding leave entitlement, ...
8CP20000	Administrative Cash Payments	Covers various administrative expenses that are incurred by the school. The different expenditure accounts are:
8CP21001	Advertisement	Covers adverts, posters, articles, messages to media (radio, newspaper), printery, or other outlets
8CP21002	Bank Charges	Covers fees that are charged by the bank for maintaining a bank account with them
8CP21003	Caution fee refund	Covers refund of caution fee which students pay when they first enroll at the school
8CP21004	Cleaning Services	Covers cleaning materials, equipment, services for cleaning the school compound, buildings
8CP21005	Entertainment	Covers expenses to cater for social entertainment
8CP21006	Examination & Assessment	Covers expenses related to examination or assessment in schools
8CP21007	Exhibition Exercises	Covers cost of displaying student or staff work for the public
8CP21008	Financial Services	Covers financial services that are requested to assist the school
8CP21009	Graduation	Covers graduation charges
8CP21010	Insurance - student	Covers insurance fees for students
8CP21011	Insurance - vehicle	Covers insurance fees for vehicles
8CP21012	IT services	Covers the cost of information technology equipment, materials, maintenance
8CP21013	Land Lease Rental	Covers land lease rental for the school
8CP21014	Music night	Covers the expenses of organizing a music night

8CP21015	Office Equipment Maintenance	Covers maintenance for office equipment
8CP21016	Office Furniture	Covers furniture expenses
8CP21017	Other Administrative expenses	Covers any other administration expenses
8CP21018	Others	Covers other administrative expenses
8CP21019	Photocopy Supplies	Covers photocopy supplies to operate the photocopy machine
8CP21020	Photocopying	Covers photocopying for administration purposes
8CP21021	Postage & Freight	Covers postage & freight via air, sea
8CP21022	Public Relations	Covers expenses for relating to publicity
8CP21023	Public Relations - Business Studies	Covers expenses for relating to publicity - Business Studies
8CP21024	Public Relations - Construction	Covers expenses for relating to publicity - Construction
8CP21025	Public Relations - Hospitality	Covers expenses for relating to publicity - Hospitality
8CP21026	Public Relations - Mechanics	Covers expenses for relating to publicity - Mechanics
8CP21027	Public Relations - Commerce	Covers expenses for relating to publicity - Commerce
8CP21028	Refund - Others	Other fees that need to be refunded eg rental fee
8CP21029	Refund Boarding Fees	Covers refund of boarding fees that may have been overpaid, or student is no longer boarding
8CP21030	Refund of fees for deferred students	Covers refund of fees for students that have asked to defer their study programs
8CP21031	Refund Pocket Money	Covers payment of pocket money to students that are paid through the school account by the student's parents
8CP21032	Refund Student Fees	Covers refund of fees to students that may have been overpaid, refunded as student has transferred to another school, or student has requested to defer schooling
8CP21033	Reserve Fund	Covers savings of school fund
8CP21034	Resource Centre	Covers expenses for establishing, improving, maintaining a resource centre where books, computers, other equipment is kept which can be used by the students and staff
8CP21035	School Council	Covers expenses for the school council
8CP21036	School uniforms	Covers the purchasing of uniforms
8CP21037	Staff Club	Covers staff gathering whether social, spiritual or academic
8CP21038	Stationery	Covers stationery for administration purposes
8CP21039	Student Services	Covers any other services for students eg counselling
8CP21040	Students Contact Book	Covers expenses to prepare, develop and distribute student contact book
8CP21041	Students Council	Covers any funds that the students council is requesting towards any of their activities
8CP21042	Subscriptions	Covers fees that are charged to schools for joining another organization, club, association

8CP21043	Taxes	Covers any taxes charged on any goods or services paid by the school
8CP21044	Teaching Practice	Covers payment of expenses towards teaching practices
8CP21045	Telephone & Internet	Covers telephone charges, refill cards, internet charges
8CP21046	Term Deposit Transfer	Covers fees for transferring money from savings account to term deposit account
8CP21047	Travel	Covers travelling for any staff or student to attend any activities, meetings, workshops
8CP21048	Contingency fund	Covers any unforeseen event, emergency or incident that occurs in the school.
8CP21049	Games Fees	Covers any fees charged for any games held at the school, provincial, national or international level.
8CP21050	Refreshment	Covers the cost of providing refreshment for any official functions or meetings held for school purposes.
8CP21051	Equipment	Covers cost of procurement school equipment
8CP30000	Boarding Cash Payments	Covers boarding expenses that are incurred by students who board:
8CP31001	Building Maintenance	Covers maintenance for boarding facilities
8CP31002	Canteen	Covers expenses in establishing and operating a school canteen
8CP31003	Food and drinks	Covers food and drinks for students
8CP31004	Medical Fees	Covers medical expenses that are spent if students are sick and need medical attention
8CP31005	Other boarding expenses	Covers any other boarding expenses which are spent
8CP31006	Student Activities	Covers expenses for activities organised for the students
8CP31007	Supplies and Equipment	Covers purchasing of supplies and equipment used
8CP40000	Education Supplies Cash Payments	Covers educational activities that will assist in improving a student's learning
8CP41001	Accounting	Covers expenditure to teach Accounting
8CP41002	Auto Mechanics	Covers expenditure to teach Auto Mechanics
8CP41003	Biology	Covers expenditure to teach Biology
8CP41004	Business Studies	Covers expenditure to teach Business Studies
8CP41005	Carpentry & Joinery	Covers expenditure to teach Carpentry & Joinery
8CP41006	Chemistry	Covers expenditure to teach Chemistry
8CP41007	Cultural Day	Covers expenses spent for the day including prices/gifts
8CP41008	Development Studies	Covers expenditure to teach Development Studies
8CP41009	Electrical	Covers expenditure to teach Electrical

8CP41010	English	Covers expenditure to teach English
8CP41011	French	Covers expenditure to teach French
8CP41012	General Mechanics	Covers expenditure to teach General Mechanics
8CP41013	Geography	Covers expenditure to teach Geography
8CP41014	History	Covers expenditure to teach History
8CP41015	Hospitality & Catering	Covers expenditure to teach Hospitality & Catering
8CP41016	Library	Covers expenses for library materials and supplies
8CP41017	Masonry	Covers expenditure to teach Masonry
8CP41018	Maths	Covers expenditure to teach Maths
8CP41019	Open Day	Covers expenses spent for the day including prices/gifts
8CP41020	Other Education Supplies Expenses	Covers any other expenditure relating to education supplies
8CP41021	Photocopy	Covers photocopy of materials to be used in a class
8CP41022	Physical Education	Covers materials to teach Physical Education
8CP41023	Physics	Covers expenditure to teach Physics
8CP41024	Science	Covers expenditure to teach Science
8CP41025	Short Course	Covers expenditure to teach any short courses
8CP41026	Social Science	Covers expenditure to teach Social Science
8CP41027	Sports	Covers materials for sport activities eg School sport, provincial sporting events, national sporting events
8CP41028	Student Stationery	Covers purchasing of stationery
8CP41029	Tourism	Covers expenditure to teach Tourism
8CP41030	Textbooks	Covers the purchasing of new textbooks for the school
8CP41031	Reprinting of textbooks	Covers the reprinting of existing textbooks for the school
8CP50000	Operations & Maintenance Cash Payments	Covers operations and maintenance expenses incurred by the school to cover the following areas:
8CP51001	Diesel Oil	Covers cost of purchasing diesel oil
8CP51002	Electricity	Covers expenses to cover electricity costs
8CP51003	Gas	Covers cost of purchasing gas
8CP51004	Kerosene	Covers cost of purchasing kerosene

8CP51005	Petrol	Covers cost of purchasing petrol
8CP51006	Water	Covers cost of purchasing water
8CP51007	Administrative Rooms Maintenance	Covers maintenance and repair costs related to administrative rooms
8CP51008	Asset Maintenance Contract	Covers asset maintenance and repair costs
8CP51009	Auto Mechanics Maintenance	Covers auto mechanics maintenance and repair costs
8CP51010	Bus Maintenance	Covers maintenance and repair costs of bus
8CP51011	Business Studies Maintenance	Covers business studies maintenance and repair costs
8CP51012	Carpentry & Joinery Maintenance	Covers maintenance and repair costs related to carpentry and joinery
8CP51013	Class / Administrative rooms	Covers maintenance and repair costs related to classrooms
8CP51014	Classroom furniture	Covers maintenance and repair costs related to classroom furniture
8CP51015	Computers (Maintenance)	Computer maintenance and repair costs for computers and computer related equipment
8CP51016	Electrical Maintenance	Covers maintenance and repair costs of electrical equipment
8CP51017	Equipment Maintenance Contract	Covers maintenance and repair costs of contracting a third party to maintain equipment
8CP51018	Furniture	Covers costs of maintaining or repairing furniture
8CP51019	General equipment Maintenance	Covers maintenance and repair cost for general equipment
8CP51020	General Mechanics Maintenance	Covers maintenance and repair cost for general mechanics
8CP51021	Generators Maintenance	Covers maintenance and repair cost for generators
8CP51022	Grounds Maintenance	Covers maintenance and repair cost for grounds
8CP51023	Hospitality/Catering Maintenance	Covers maintenance and repair cost for hospitality & catering
8CP51024	Masonry Maintenance	Covers maintenance and repair cost for masonry
8CP51025	Other Operations & Maintenance Expenses	Covers maintenance and repair cost for other assets or equipment
8CP51026	Science Lab Maintenance	Covers maintenance and repair cost of a science lab
8CP51027	Sport Facility Maintenance	Covers maintenance and repair cost of a sport facility
8CP51028	Staffroom maintenance	Covers maintenance and repair cost for a staffroom
8CP51029	Teacher and staff houses Maintenance	Covers maintenance and repair cost for teachers and staff houses
8CP51030	Tourism Maintenance	Covers maintenance and repair cost for tourism
8CP51031	Tractors Maintenance	Covers maintenance and repair cost for tractors
8CP51032	Trucks Maintenance	Covers maintenance and repair cost for trucks
8CP51033	Vehicles Maintenance	Covers maintenance and repair cost for vehicles

8CP51034	Quad Bikes Maintenance	Covers maintenance and repair cost for quad bikes
8CP51035	Buses	Covers cost of purchasing a bus
8CP51036	Cars/Vehicles	Covers cost of purchasing a car/vehicle
8CP51037	Computers	Covers cost of purchasing a computer and related IT materials for school, including laptops, keyboard, mouse, printers, hard drive, screens and so forth
8CP51038	Generators	Covers cost of purchasing a generator
8CP51039	Other heavy duty trucks	Covers cost of purchasing a heavy duty truck
8CP51040	Tractors	Covers cost of purchasing a tractor
8CP51041	Trucks	Covers cost of purchasing a truck
8CP51042	Labor Contract	Covers cost of labour contracted to an external party
8CP51043	Others	Covers cost of other expenditure related to operations and maintenance
8CP51044	Photocopy package	Covers cost of contract for purchasing and maintaining the photocopy machine
8CP51045	Staffroom equipment	Covers cost of staffroom equipment
8CP51046	Staffroom furniture	Covers cost of staffroom furniture
8CP51047	Teacher and staff houses	Covers cost of teacher and staff houses
8CP51048	Toilets maintenance	Covers cost of the maintenance of the school toilets
8CP51049	Bathroom maintenance	Covers cost of the maintenance of the school bathroom
8CP51050	School hall maintenance	Covers cost of the maintenance of the school hall
8CP51051	School canteen maintenance	Covers cost of the maintenance of the school canteen
8CP51052	School Fencing	Covers cost of the maintenance of the school fencing
8CP60000	Development Cash Payments	Covers additional costs of developing school buildings and facilities as approved by the School Council or School Community Association
8CP61001	Classroom	Covers costs of developing or improving a classroom
8CP61002	Computer Lab	Covers costs of developing or improving a computer lab
8CP61003	Donor - Australian	Covers costs to assist any Australian funded projects at the school
8CP61004	Donor - French	Covers costs to assist any French funded projects at the school
8CP61005	Donor - New Zealand	Covers costs to assist any New Zealand funded projects at the school
8CP61006	Donor - Others	Covers costs to assist any other donor funded projects at the school
8CP61007	Donor - United Nations	Covers costs to assist any United Nations funded projects at the school
8CP61008	Library	Covers costs to developing or improving a library

8CP61009	Multimedia Technology	Covers costs to developing or improving facilities or equipment related to media
8CP61010	Other Development Expenses	Covers any other development costs at the school
8CP61011	Other Project	Covers minor ongoing projects at the school
8CP61012	Scholarship Scheme	Covers costs of maintaining a program for providing scholarship for students
8CP61013	Science Laboratory	Covers costs of developing or improving a science laboratory
8CP61014	Sport Facility	Covers costs of developing or improving a sport facility
8CP61015	Staff House	Covers costs of developing or improving a staff house

ANNEX 5

School Budget Structure

School Budget Structure

	<i>Account Name</i>	<i>Amount (VT)</i>
CASH RECEIPTS		
Student		
Government		
Other		
TOTAL CASH RECEIPTS		
CASH PAYMENTS		
Personnel		
Administration		
Student Boarding		
School Development		
Education Supplies		
Operations & Maintenance		
TOTAL CASH PAYMENTS		
RECEIPTS less PAYMENTS		

Note: The account names for individual budget items can be found on Open VEMIS using the "Budget Str" tab.

ANNEX 6

Borrowing Agreement Form

BORROWING AGREEMENT FORM (sample)

This lending agreement is made between _____ (name of school) and _____ (name of individual or group of person(s)).

Purpose of Borrowing: _____

Asset(s) to be Borrowed: _____

Quantity to be Borrowed: _____

Date Asset will be Borrowed: _____

Date Asset will be Returned: _____

No. of Days of Loan: _____

Conditions of Borrowing School Property

- Asset will be borrowed only for the purpose that it was requested for;
- Asset will be returned in good condition, straight after it is used for the stated purpose above;
- Any damaged asset will be replaced, with recommended supplier and price, as agreed with Principal, within a week, of damage;
- Fees will be paid before asset is borrowed;
- Fee charged for _____ (quantity of asset) _____ (name of asset) will be _____ vatu per day; An additional fee of 50% per day, of the agreed amount, will be charged if the asset is returned after the due date;
- Deposit fee must be paid before the asset is taken and is refundable only after asset(s) have been returned to the school;

Total Fees Charged: _____ vatu

Total Deposit Fee: _____ vatu

I, _____, (name of individual or group of person(s)) agree to the conditions of the loan and will be responsible for the asset borrowed from the school, and for any damages to the asset.

Signed: _____

Name of individual or group of person(s)

Approved by: _____

Principal of School

Date of Agreement: _____

ANNEX 7

Common Problems Encountered by MOET INTERNAL AUDIT

	Key Control Indicators	Common Issues Identified During School Audits	Good Practice Recommendations
	FINANCIAL GOVERNANCE AND MANAGEMENT		
1	There is a school council (S/C)	<ul style="list-style-type: none"> S/C do not exist in a school. S/C not approved by the Provincial Education Board (decisions made by unapproved bodies are vulnerable to subsequent legal challenge). Principal has dismissed the S/C without approval from the PEB/EA. 	<ul style="list-style-type: none"> The relevant EA/PEB should establish a School Council for each school to assist the Principal in the management and administration of the school (see EA S.40 (1)). The Principal should assist in identifying members of a S/C but only the PEB/EA should appoint and dismiss them.
2	The membership of any school council includes: <ul style="list-style-type: none"> -the principal; -representatives of the community; -mixed gender. 	<ul style="list-style-type: none"> Lack of transparency in membership selection procedures by PEB/EA. No female representation in the S/C. 	<ul style="list-style-type: none"> Procedures for identifying members of a S/C should ensure that all interested parents and community representatives are offered an opportunity to participate. The membership of a S/C must wherever possible include both male and female members (EA S.40 (2a)).
3	The school council meets at least once every term.	<ul style="list-style-type: none"> Infrequent S/C meetings during the school academic year. Payment of sitting allowances to members of School Council is practiced. 	<ul style="list-style-type: none"> The Principal in consultation with the relevant EA/PEB should convene a meeting of the S/C at least once per term. Members attending S/C meetings should receive actual reasonable actual expenses not an allowance as is required by the S.40 (4&5) of the Education Act 2014.

4	Written minutes of meetings are kept that record decisions made.	<ul style="list-style-type: none"> • No minutes of S/C meetings. • Decisions in relation to financial issues not recorded in S/C meetings. • This area is capable of improvement. Minutes are important in that they provide evidence of decisions taken by committees/councils many of which will have financial consequences e.g budget approval, level school fees/parental contribution, payment authorisation. 	<ul style="list-style-type: none"> • The Principal should maintain minutes for all S/C meetings and these should include all decisions taken by the S/C that have financial implications. • Each set of minutes should be approved as a correct record at the following meeting of the S/C. After their approval by the S/C a copy of the minutes should be signed by the Chair of the S/C to evidence their completeness and accuracy. • Signed minutes should be retained securely at the school. • Signed minutes must be uploaded into Open VEMIS.
5	Minutes of the school council indicate that it receives and approves:		
a)	-School Strategic Plan (SSP)	<ul style="list-style-type: none"> • No written or approved School Strategic Plan (SSP) for the school to operate on, during the school academic year. • Development plan within the SSP are not costed. • No approval of development plan by the S/C. 	<ul style="list-style-type: none"> • A costed School Strategic Plan (SSP) for the next 3-5 years should be prepared for and approved by the S/C. • The SIP should be uploaded into Open VEMIS.
b)	-The annual budget	<ul style="list-style-type: none"> • No written budget submitted to the S/C by the Principal for the year. • No approval of the budget by the S/C. 	<ul style="list-style-type: none"> • The Annual Budget should be submitted by the Principal to, and approved by, the S/C.
c)	-The level of any parental contributions \ fees	<ul style="list-style-type: none"> • The school fee structure for basic education is seen as mandatory. • The school fee structure for secondary education do not conform with the requirement of the Education Act No. 9 of 2014 and Regulation Order No. 44 dated 2005, and related amendments 	<ul style="list-style-type: none"> • The school fee structure of a school should conform with the requirements of the Education Act No. 9 of 2014 and Regulation Order No. 44 dated 2005, and related amendments, and should be formally approved by the SCA, the S/C, PEB/EA before the final

		<ul style="list-style-type: none"> • The school fee structure for a school is not agreed by the S/C. 	approval by the Minister of Education & Training.
	-Comparisons of budget and actual income and spending that include commitments	<ul style="list-style-type: none"> • Financial reports do not include both budgeted and actual expenses to allow them to be compared. • The S/C do not receive financial reports which include the comparisons of budgeted and actual expenses for a period. 	<ul style="list-style-type: none"> • Financial reports to the S/C should allow a comparison of budgeted and actual expenses. • All financial reports should be properly filed and maintained for future audits.
d)	-Retrospective lists of individual transactions	<ul style="list-style-type: none"> • The School Council does not have an opportunity to review details of individual income or payment transactions. 	<ul style="list-style-type: none"> • Financial reports to the School Council need not include these but details of individual transaction in the previous period must be available. • Open VEMIS printed Cashbook must be made available to all School Council members and School Council members must be given the opportunity to examine the records of individual transactions at S/C meetings.
6	At least one member of the school council is a cheque signatory or otherwise signatories involved in approving payments	<ul style="list-style-type: none"> • The School Principal is not an authorised signatory for the school's main bank account • No member of the S/C is a cheque signatory to the school's main bank account. • The member of the S/C who is a cheque signatory lives too far away to carry out their role effectively. 	<ul style="list-style-type: none"> • There should normally be three authorised signatories to the schools bank account. Each cheque should be signed by two of these three. The authorised signatories should include the Principal and at least one member of the S/C who lives within close proximity to the school. The Principal should normally be the last person to sign off on the cheque.
7	A financial report approved by the school council and PEO are uploaded into Open VEMIS.	<ul style="list-style-type: none"> • No financial report is submitted to the S/C each term for approval. • The financial report which is NOT approved by the S/C and PEO is uploaded into Open VEMIS • No financial reports are uploaded in Open VEMIS. 	<ul style="list-style-type: none"> • At the end of every term, a Financial Report approved by the S/C should be made available to, and approved by the PEO. • Approved Financial Report must be uploaded to the School Open VEMIS by the Principal/School finance officer.

8	Final accounts are presented annually to the school council for approval. Copies of the approved accounts are uploaded into Open VEMIS.	<ul style="list-style-type: none"> • Final accounts are not submitted to the S/C for approval. • Final accounts approved by the S/C are not submitted to the PEO. 	<ul style="list-style-type: none"> • Copies of the Schools' final accounts approved by the S/C should be uploaded into the Open VEMIS by Principal/School finance officer.
9	Responsibilities and duties of council members have been communicated to each council members (eg signed acceptance of listing of duties and responsibilities).	<ul style="list-style-type: none"> • Many appointed School Council members are not made aware of their responsibilities. • This is an area where clarification is needed. Section 40 (2) of the Education Act requires an Education Authority or Provincial Education Board to determine the functions of the School Councils which varies between schools. • At many primary schools the treasurer of the school council has taken responsibility for collecting contribution/fees, making payments and maintaining all accounting records leaving the Principal with little control over the school's financial resources. 	<ul style="list-style-type: none"> • MoET through the PEO, Education Authority Director, Principal, SBM, should raise awareness on the roles or responsibilities of School Council members. • Section 36 of Education Act, Accountability of school fees, states that only: <ul style="list-style-type: none"> (1) The Principal of a school is responsible for the collection of fees payable for any matter mentioned in subsection 35(1).

	OVERALL INTERNAL CONTROL STRUCTURE		
10	Financial procedures include a clear scheme of delegation, financial limits for single item expenditure, virements, and tendering etc.	<ul style="list-style-type: none"> • There is no clear statement of the respective responsibilities of the S/C and the Principal. 	<ul style="list-style-type: none"> • Respective responsibilities as outlined in the Ministry of Education & Training School Financial Management Manual should be applied.
11	All financial transactions involve at least two people e.g. there are at least two people are involved in the process of recording, invoicing and banking income).	<ul style="list-style-type: none"> • The S/C, Principal and the school finance officer do not provide clear segregation of duties and some checks and balances over individual transactions. 	<ul style="list-style-type: none"> • No single person should be responsible for all aspects of a financial transaction. In the case of income the Principal should ensure that the amounts deposited to the bank equal the amounts collected. The Principal should sign orders for all commitments made and should also authorize payment vouchers for all payments. Cheques must require a double signature (see above).
12	Staff and members of the school council are trained and/or exposed to proper financial management practices.	<ul style="list-style-type: none"> • Either the Principal/ school finance officer and/or S/C do not have enough financial training and are unable to provide the required checks and balances over each other's activities. • Principal and S/C members may have enough general financial training but are unaware of the limitations to operate within the school's budget. 	<ul style="list-style-type: none"> • The Principal makes efforts to raise financial management standards at the school level. • Possibilities include: <ul style="list-style-type: none"> ○ Implement the recommendations within this document; ○ Ensure that a copy of this new version of School Financial Management Manual is widely known and distribute to all schools; ○ Seek assistance from the relevant PEO; ○ Apply for inclusion in School Financial Management Workshops and similar MoET initiatives. • Administration and Financial Management Training should be included as part the standard teacher training provided by School of Education (SoE).

			<ul style="list-style-type: none"> • Refresher on school financial management training for Principals and school finance officers should be conducted in each province.
13	Written school procedures have been reviewed and updated within the last 12 months.	<ul style="list-style-type: none"> • There are no written financial procedures • Written financial procedures existed but are out of date. 	<ul style="list-style-type: none"> • Wherever possible, the procedures contained in the Ministry of Education Schools' Financial Management Manual are to be implemented in schools.
14	<p>The financial records maintained include:</p> <ul style="list-style-type: none"> -budget papers; -fee register; -receipt books; -cash book; -payment vouchers; -asset register; -investment register; -financial reports; -final accounts. 	<ul style="list-style-type: none"> • All financial records are not maintained by the Principal • Records are maintained but are not up to date (e.g. asset register, Open VEMIS cashbook) 	<ul style="list-style-type: none"> • All of the financial records described within the Ministry of Education Schools' Financial Management Manual should be maintained • Open VEMIS cashbook must be updated ON A DAILY BASIS by the Principal.
15	Documentation is stored securely for current and previous years.	<ul style="list-style-type: none"> • No clear policy for the length of document retention in schools. • Accountable documents (receipts books, deposits books, fee registers, assets register etc) are not stored for future reference • Documents go missing during handovers of Principals, or there is no handover at all. • There is no secure storage for documents. 	<ul style="list-style-type: none"> • All accountable documents (receipts books, deposits books, fee registers, assets register etc) should be stored until they are audited and any audit queries are fully resolved. • All accountable documents should be handed over when staff changes, especially in the case of Principals. • All accountable documents should be stored in a locked and secure environment.
	ASSET CONTROL		
16	The asset register is up to date.	<ul style="list-style-type: none"> • There is an asset register, in Open VEMIS, but it is not up to date. 	<ul style="list-style-type: none"> • The school should maintain an up to date Assets Register to record each school asset (office equipment, school equipment including computing equipment etc...) and the Register

		<ul style="list-style-type: none"> • New asset is recorded briefly eg: serial numbers of computing equipment, but records do not show who the asset was purchased for. 	<ul style="list-style-type: none"> • should include serial numbers where these are available. • All new equipment/asset purchased from 2021 onwards must be updated into the ASSET TAB in Open VEMIS.
17	School policy prohibits the use of school property for private purposes.	<ul style="list-style-type: none"> • Many schools receive small amounts of income by hiring out their assets (meeting room, school hall, lawnmower, LBF, video etc.) • Many school assets are used outside official hours and also for private purposes. 	<ul style="list-style-type: none"> • In all cases rental of school assets must have their rental rates approved by the School Council. • Schools must include a procedure, in the school policy, on the borrowing of school assets.
18	There is an investment register providing a schedule of current investments.	<ul style="list-style-type: none"> • Term deposits not recorded in an Investment Register. 	<ul style="list-style-type: none"> • All term deposits should be recorded in an Investment Register.
19	Any asset disposal receipts are accounted for and, if financed by grant aid are notified to the MoET.	<ul style="list-style-type: none"> • There are no procedures in place for disposal of school assets that raises many complaints in school communities. 	<ul style="list-style-type: none"> • The Principal must apply procedures for disposal of assets, as approved by MoET.
20	Cash is held securely when not in use.	<ul style="list-style-type: none"> • Cash is locked in a filing cabinet but not in a secure cash box. 	<ul style="list-style-type: none"> • All cash should be held in a secure cash box to which access to the keys is restricted.
FINANCIAL RECORDS			
INCOME			
21	Income collection procedures for all sources of income include:		
a)	-The school issues an official pre-numbered receipt for all income received.	<ul style="list-style-type: none"> • Receipts are not issued for all parental contribution/fees received in cash • Income paid directly into the school's bank account are not always receipted • Other income (e.g. hire charges are not receipted). 	<ul style="list-style-type: none"> • Receipts should be issued for all income received by the school. • Separate receipt books should be used for fees received by cash. Where a receipt is not issued and/or cancelled, the original of the cancelled receipt should be attached with the copy within the receipt book.

			<ul style="list-style-type: none"> • All receipts must be stamped with the official school stamp.
b)	-All accountable documents including receipt books are accounted for	<ul style="list-style-type: none"> • The issue of accountable documents such as receipt, order and cheque books etc is not recorded in an accountable documents register raising the possibility that the loss of a receipt book could go undetected. 	<ul style="list-style-type: none"> • Each accountable document should be marked with a unique, sequential number using a pen with indelible link. The issue of each accountable document should then be recorded in an accountable documents register containing the following information: <ul style="list-style-type: none"> ○ the date of issue of the accountable document ○ the number marked on the document ○ in the case of cheque-books the start and finishing cheque number ○ the officer to whom the document was issued ○ the signature of a responsible officer.
c)	-The receipt book is totalled to indicate amounts banked.	<ul style="list-style-type: none"> • Amounts banked do not reconcile to receipts issued. 	<ul style="list-style-type: none"> • The total cash incomes receipted must be banked intact. Cash income should not be used directly for cash payment.
22	School fees: arrangements for the collection of school fees include the following:		
a)	-The fee structure reflects government guidelines	<ul style="list-style-type: none"> • Fee levels exceed those specified in Education Regulation Order No 44 of 2005. • The calculation of remission for additional children is not calculated on a percentage basis as outlined in the Regulation Order. 	<ul style="list-style-type: none"> • Education Regulation Order No. 44 of 2005 section 19 (2) issued under the Education Act number 21 of 2001 states: <ul style="list-style-type: none"> • “For the purposes of...the act, all primary schools must not charge any type of school fee. However school committees may impose some form of non-compulsory donations from parents and guardians.” • For secondary schools maximum fee levels and remission arrangements should be as set out in the Regulation Order. • School Management must encourage parents to pay fees directly to the school bank account.

b)	-There is an up to date register of parental contributions/fees	<ul style="list-style-type: none"> • No register of fees due and paid is maintained • The fee register is out of date. 	<ul style="list-style-type: none"> • The Principal should maintain an up to date register of fees due and collected (and by implication unpaid). • The Principal must input the approved school fee structure into Open VEMIS. • The Principal must update all fees payment into Open VEMIS, for each individual student.
c)	-Steps are taken to collect unpaid fees.	<ul style="list-style-type: none"> • Schools allow large arrears to accumulate before requesting parents to pay the arrears in fees. • Schools apply inconsistent practices with regard to the exclusion of children for non-payment of fees. 	<ul style="list-style-type: none"> • Schools should monitor fee payment levels constantly and enlist the support of the S/C and community to collect arrears from parents at an early stage • In accordance with the EA S.35(5) the Principal should exclude a child for non-payment of fees only after consultation with the relevant Ed. Auth. or PEB.
23	<p>School lettings arrangements include the following:</p> <ul style="list-style-type: none"> -The school has a lettings policy and a charge out rate approved by the S/C that at least covers all costs. -All income from lettings is banked intact and entered in the cash book in Open VEMIS. 	<ul style="list-style-type: none"> • Rates for the hire of school resources are not approved by the S/C • Receipts are not issued and records are not maintained for income collected from the hire of school resources • Income received from the whole of the school is not entered in the cash book. 	<ul style="list-style-type: none"> • All rates for the hire of school assets should be approved by the S/C. A receipt should be issued for every letting fee collected. • Letting fees should be deposited in the schools' bank account with other income and included in the cash book and any subsequent reconciliation of the bank statement to the cash book.
SALARIES & WAGES			
24	<p>Arrangements for staff (e.g. teachers) appointed by the MoET include the following features:</p> <ul style="list-style-type: none"> -Staff teaching at the school are those that have been officially posted to it; -Staff are paid in accordance with the relevant staff rules (e.g. PSC,TSC); 	<ul style="list-style-type: none"> • There is delay in processing staff appointment documents which results in the under payment of staff • There is delay in notifying the PEO and the MoET of changes in staff terms and conditions, especially staff terminations, and overpayments to staff. 	<ul style="list-style-type: none"> • Principals and PEOs are to process staff terminations promptly to avoid making overpayments. • The staff must receive a pay advice and check if the actual net pay received matches with his/her amount on the pay advice, and must sign a

	<ul style="list-style-type: none"> -Changes in staff terms and conditions (including staff terminations) are actioned accurately and promptly and do not result in overpayments; -Staff are paid promptly; 	<ul style="list-style-type: none"> • Staff wages paid in cash do not have evidence of staff signing to confirm the amount received with the amount recorded. 	<p>receipt to show that he/she is satisfied with the amount received.</p>
25	<p>Ancillary staffing transactions are properly authorised.</p>	<ul style="list-style-type: none"> • Staff and his/her salary rate not approved by the School Council 	<ul style="list-style-type: none"> • All local staff appointments and salary rates must be approved by the School Council. • All the individuals who might be suitable for the position should be given the opportunity to apply.
26	<p>Arrangements for staff appointed locally include the following features:</p> <ul style="list-style-type: none"> -The appointment and pay rate are approved by the S/C; -Recruitment arrangements are competitive; -Locally financed staff are paid at least the minimum wage; -Where there is time – related or special payments these are accurate & properly authorised. -VNPF contributions are paid promptly and accurately -Salaries, wages and VNPF contributions are recorded in the cash book promptly. 	<ul style="list-style-type: none"> • Recruitment arrangements are not competitive • Locally financed staff are not issued with contracts • Staff are changed frequently to ensure that the community gains widely from the school's existence (this practice is particularly unsuitable for school finance officers who need considerable training and experience to operate successfully) • Locally financed staff are not paid at the national minimum wage • Time – related or special payments are not properly authorised. • Staff paid gross pay including VNPF contribution • Salaries, wages and VNPF contributions are not recorded in the Open VEMIS cash book promptly. 	<ul style="list-style-type: none"> • Every person appointed should sign a standard employment contract (a sample is contained in the School Financial Management Manual). • All staff should be paid, at least, at the national minimum wage. • Subject to satisfactory performance the minimum contract duration for a school finance officer should normally be four years. • VNPF contributions should be paid directly to VNPF and not to the employee. • All time sheets for staff appointed locally should be authorised by the employer. The employee should sign the relevant payment voucher to indicate receipt of their salary/wages. • All salaries, wages and VNPF contributions should be recorded in the Open VEMIS cash book promptly.
27	<p>Difficulties where there has been a change of Principal or school finance officer since the last</p>	<ul style="list-style-type: none"> • No evidence of proper handover arrangements when principal and/or school finance officer change. 	<ul style="list-style-type: none"> • Handover arrangements should be completed whenever a Principal or school finance officer changes.

	audit and/or there has been a handover during the year.	<ul style="list-style-type: none"> Records prior to the most recent handover are not retained. 	<ul style="list-style-type: none"> In the case of the absence of a newly appointed Principal, the outgoing Principal must make an official handing over to the School Council and the PEO/EA.
28	School funds/resources must not be advanced/used for the benefit of private individuals.	<ul style="list-style-type: none"> School allows individual to borrow money from the school. 	<ul style="list-style-type: none"> The school should not advance school funds to teacher paid by government, staff, S/C members and private individuals and should recover all overdue amounts.
	HOUSING		
29	Only currently employed teachers/staff and their families are housed in government houses.	<ul style="list-style-type: none"> Terminated teaching staff still occupy staff houses. 	<ul style="list-style-type: none"> Principal and S/C must resolve housing problems with PEO and staff involved.
30	Officers pay the correct amount for rent based on their salary, house type and condition of house.	<ul style="list-style-type: none"> Teachers owe schools rental fee for living in a staff house. Teachers do not pay rent on time. <p><i>(Teachers teaching in school do not receive housing allowance but pay rent to authorities for the houses that they occupy.)</i></p>	<ul style="list-style-type: none"> Government housing policy should be reviewed and amended to cater for these changes. Director for Education Services should instruct PEO, Principal and S/C that all staff occupying a house inside the school premises (<i>whether a government house or school-built house</i>) should make arrangement with the bank for direct payment of rent to the relevant school bank account.
	PURCHASES		
31	Procurement arrangements include the following: -The school always ensures that it obtains value for money from its purchases by adhering to financial reg's in relation to quotations/tendering etc.	<ul style="list-style-type: none"> -There is lack of competition when identifying suppliers to procure goods or services for the school. -Formal orders are not used by the school to order goods or services. 	<ul style="list-style-type: none"> The school administration should always obtain at least three (3) quotations from suppliers for prices comparison. If this cannot be done then a justification note should be attached to confirm payment to supplier. A formal ordering system should be implemented. At least, all orders should be in

	<p>-Authorised formal orders are raised in all circumstances.</p> <p>-An individual not involved in the ordering process always check deliveries and invoices to the original order.</p> <p>-All invoices are authorised in line with the scheme of delegation and evidenced as such before being paid.</p> <p>-Staff involved in the payment process are aware of and apply vat regulations regarding payments.</p> <p>-To avoid making duplicate payments invoices are always marked 'paid', marked with the cheque number and are filed securely.</p> <p>-All purchases are recorded in the cash book.</p> <p>-When cheques are signed, the supporting documentation (e.g. invoices) is always presented.</p> <p>-Cheques must never be pre-signed or made payable to cash.</p>	<p>-A single staff prepares requisitions, orders, receives goods, passes invoices for payment and reports on spending which provides too much opportunity to misuse funds.</p> <p>-No evidence of invoice authorisation is made before payment.</p> <p>-Payments not entered in cash book in Open VEMIS.</p> <p>-Payments to suppliers are not supported with payment vouchers.</p> <p>-Payment vouchers are not unauthorised by the Principal.</p> <p>-Cheques pre-signed (often by the chair of the S/C)</p> <p>-Payments due that have not yet been paid are not reported to the S/C giving an inflated view of the funds available to spend by the school.</p> <p>- Principal/School Council members use to travel frequently using school fund without approval of the S/C.</p>	<p>writing and authorised by the signature of the Principal.</p> <ul style="list-style-type: none"> • Prior to payment, s all invoices should be signed to indicate that goods and services have been received satisfactorily and in good condition. • Each payment should be supported by a payment voucher authorised by the Principal. • All Payment Vouchers must be supported by appropriate documentation. (invoices, receipts etc.). • All schools should from now on use PAYMENT VOUCHER (PV) generated by Open VEMIS and attach with invoices and receipts, upon payment of goods or services. • Auditor will be recommended for Principal to pay or recover ALL unjustified payments identified by the auditor. • The school finance officer should ensure that all purchases are recorded in the Open VEMIS cash book. • Open VEMIS Cashbook must be updated on a daily basis or weekly basis. • Prior to arrangement of travelling locally or overseas for school purposes only, the School Council must approve the travelling budget for air fare, accommodation, night allowances and any other payments that will be made, on behalf of the school.
	BANKING ARRANGEMENTS		
32	Banking arrangements include the following features:	<ul style="list-style-type: none"> • Schools operate multiple bank accounts making financial control too complicated to manage. 	<ul style="list-style-type: none"> • Each school should operate only one current account and, if necessary, a savings/investment

	<p>-Income is banked daily urban areas and at least every two weeks rural and remote areas</p> <p>-Cash is banked intact and in the form that the money was received in.</p> <p>-Bank reconciliations are prepared regularly (monthly).</p> <p>-Bank reconciliations and statements are independently reviewed.</p>	<ul style="list-style-type: none"> • Separate bank accounts are maintained for trading undertakings but transactions are not entered in the cash book and are excluded from reconciliation procedures. • Authorised bank signatories do not follow the ministry's guidelines and/or have not been updated e.g. changes in Principal or S/C members. • Income is not banked regularly and frequently. • Income collected as evidenced by receipts issued does not equal the amount banked in the same period. • Income collected is replaced by personal cheques. • Bank deposit slips are not retained securely. • Statements for bank accounts are not obtained monthly. • Bank transactions are not reconciled monthly to the cash book. • There is no independent review of the completeness and accuracy of bank reconciliations. 	<p>account for all income and payments including its trading undertakings.</p> <ul style="list-style-type: none"> • All bank accounts operated by a school must be in the name of the school. • There should normally be three authorised signatories of which at least one should be the Principal, and nominated members of the S/C. • All cash collected by the school should be banked regularly and frequently in the form in which it is received. • Bank statements should be obtained monthly and reconciled to Open VEMIS cash book entries. • The completeness and accuracy of bank reconciliations should be reviewed by someone independent of their preparation (e.g. by the Principal where a reconciliation is prepared by a school finance officer or by a member of the S/C where prepared by a Principal).
	GOVERNMENT GRANT		
33	Government grants are deposited into the bank account established for that purpose.	<ul style="list-style-type: none"> • Government grant is paid three times to schools established bank accounts. (30 % in January, 30% in April and 40% in July). 	<ul style="list-style-type: none"> • All grants and fees should be paid only to NBV newly established cheque account. • Grant Certificate must be printed out from Open VEMIS and displayed on the school noticeboard for public view.
34	Government grants are used for the purposes defined in the Grant Code.	<ul style="list-style-type: none"> • Schools use government grant to fund needs that are prioritised. 	<ul style="list-style-type: none"> • The school should use the school grant as determined in the Grant Code to implement the school strategic plan.

	PETTY CASH		
35	<p>The school maintains a petty cash system with the following features:</p> <ul style="list-style-type: none"> -The petty cash float is always held securely in the locked safe. -Only authorised personnel ever have access to the petty cash float. -Large petty cash payments are not permitted, payments are always supported by receipts, signed by the recipient and authorised member of staff. 	<ul style="list-style-type: none"> • No petty cash system is maintained (instead payments are financed directly from income e.g. fees). • Receipts are not retained for payments made. • Spending made from petty cash is not entered in the cash book. 	<ul style="list-style-type: none"> • A Petty Cash system should be in place to avoid direct spending of fees collected. • All spending from the petty cash must be supported by receipts and authorised by the Principal and/or the school finance officer. The administration must implement an effective filing system for invoices paid and petty cash receipts. • Individual payments from petty cash should be entered in the Open VEMIS cash book. • A maximum of 5,000VT per item is allowed to be paid from the petty cash, any amount that is more than 5,000VT will be issued with a cheque payment.
	VOLUNTARY SCHOOL FUND (eg SCA)		
36	Voluntary school funds are only used for the benefit of students.	<ul style="list-style-type: none"> • The treatment of donations in school accounts is not always consistent. 	<ul style="list-style-type: none"> • Voluntary school funds or donations should be used for the benefit of the students.
37	All voluntary accounts are independently maintained and reconciled monthly	<ul style="list-style-type: none"> • School maintains a separate bank account for school donations. 	<ul style="list-style-type: none"> • Voluntary school funds or donations should be banked only in the official school cheque account or savings account, kept with NBV.
38	Income received is always receipted, recorded into the accounts regularly banked.	<ul style="list-style-type: none"> • Cash received are not receipted or not banked or even recorded in the cash book. 	<ul style="list-style-type: none"> • Cash donations to individual school must be encouraged to be paid to the relevant school bank account rather than as a cash donation.
	COMMERCIAL & TRADING ACTIVITIES (undertaking)		
39	For all trading undertakings (e.g. school bus, farm, canteen etc) there are adequate and up to date procedures in place for safeguarding assets	<ul style="list-style-type: none"> • No control over the activities of trading undertakings and/or the use of their assets. • Poor standard of financial control over income and spending for trading undertakings. 	<ul style="list-style-type: none"> • Schools should run only trading activities that benefit their students. Where activities are based largely upon student labour, they must contain significant educational content.

	and for authorising and accounting for income and expenditure for trading undertakings.	<ul style="list-style-type: none"> • This is used as an opportunity to run private businesses and leads to misuse of school funds and/or assets. • Poor record keeping for income collected and spending. • Trading records held in separate bank accounts, omitted from cash book and not reported to the S/C showing no transparency in use of funds. • No accountability for the performance of trading activities. • Some projects rely heavily upon student labour but provide no educational content. 	<ul style="list-style-type: none"> • The S/C should approve the use of school funds or assets for trading purposes • The school's normal financial recording mechanisms and controls should apply to all trading income and spending. The school's main bank account should be used to deposit income from, and to finance spending for, trading undertakings. All financial transactions for trading undertakings should be recorded in the school's cash book in Open VEMIS. • The activities, finances and performance of trading undertakings should be reported to the S/C regularly.
	FINANCIAL REPORTING		
40	A financial report approved by the S/C is sent to the PEO as part of each end of term report and uploaded into Open VEMIS.	<ul style="list-style-type: none"> • Schools send their financial reports to the PEO without approval of the S/C. 	<ul style="list-style-type: none"> • Financial reports sent to the PEO must have the approval of the S/C. • Schools are required under the Grant Code and Education Act to provide financial reports to the PEO. • Only signed and approved School Final Financial Report must be uploaded into the Open VEMIS.
41	The formal accounts are presented annually to the PEO.	<ul style="list-style-type: none"> • School Principals do not understand how to prepare a financial report. 	<ul style="list-style-type: none"> • Schools are required under the Grant Code and Education Act to provide financial report to PEO. • School Principals must seek support from the PEO to update and maintain the schools cash book in Open VEMIS.
42	Encourage monitoring and reporting of use of school funds.	<ul style="list-style-type: none"> • Local monitoring and reporting practices are insufficient to provide financial transparency either to the S/C or to parents (who need to be 	<ul style="list-style-type: none"> • The Principal or school finance officer of each school must prepare a monthly income and expenditure report and must submit it to the school council for approval.

		assured that the funds, paid by them to the school, are used appropriately).	<ul style="list-style-type: none"> • Presentation of the school's financial report must be presented also to the School Community Association.
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