# WISDOM DREAM ACADEMY

## NURSERY, PRIMARY AND SECONDARY SCHOOL.

## SCHOOL FINANCE AND ACCOUNTING MANUAL

## ESTABLISHED IN THE YEAR 2024

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# INTRODUCTION

## PURPOSE AND SCOPE OF MANUAL

This manual is intended to be a guide for all WISDOM DREAM ACADEMY SCHOOL staff wherever they may be based. Compliance with the procedures in this manual will ensure accuracy in maintaining financial records, preparing financial statements, proper reporting and compliance with internal and external control procedures.

The Board of Directors, senior and project management staff, accounting and administrative staff, and the entire staff body will use this manual for reference. It will also be a source of reference for the Donors, external auditors and all other persons concerned with financial matters of the School.

## 1.0 <u>PLANNING AND BUDGETING</u>

The Management team of the School shall be responsible for the preparation of financial plans and budgets. This team must work with input from the Board of Directors, all staff and field actors (where applicable). The financial plans shall reflect the actual expenditures for the previous financial year(s), expected figures for the current year(s). All assumptions underlying the forecasts shall be indicated in the financial plans.

The Board of Directors, bearing in mind the requirements of the funding agencies, shall determine the budget planning and reporting cycles.

### 1.1 Budget Reports

Reports showing actual expenditure against budget shall be prepared every month by the finance office. The cumulative expenses against the budget shall be shown progressively from month to month and an annual summary shall be prepared at the close of every calendar year. Clear, justifiable and approved explanations for variances of actual expenses compared to budgeted expenditures will have to be compiled and reported. It is the responsibility of the officer responsible for finance to monitor the expenditures so that they remain within the budget lines and to advise the implementing staff appropriately.

All receipts and expenses on the local account shall be expressed in South Sudanese Pounds with a column translating them in the Dollar account. The overall budget and expenditure statements shall be expressed in Dollar terms.

### 1.2 Exchange rates

Expenditure made in South Sudanese Pounds must be translated into US Dollars for reporting purposes at the end of each month. The exchange rate used for a month will be decided by the rate applied by the bank to the monthly transfer from the US Dollar accounts to the local South

Sudanese Pound account. When more than one transfer is made, the rate applied to the largest transfer, will be the rate used for reporting purposes.

Occasionally a special transfer will be made for a specific large purchase e.g. vehicle purchase. In such cases the exchange rate of that transfer will be used to report on the specific purchase.

## 2.0 BANK AND CASH

### 2.1 Bank Transactions

All payments (with the exception of the approved petty cash float requests) will be handled through the bank.

The School shall maintain a USD account in a Bank approved by the Board of Directors where all receipts from the donations or grants will be deposited.

A local South Sudanese Pounds account (or accounts) will be maintained in the same Bank and will be used for local payments through the bank. A regular transfer of funds will be made preferably on monthly basis from the Dollar account to this account to meet the day-to-day transactions. Estimates of the amounts to be transferred will be based on projected local expenses.

The signatories to the Bank accounts of the School shall be chosen by the BoD with the Managing Director as the principal signatory. He shall sign with one staff from the accounts section and one program staff.

Except for petty cash replenishment and exceptional cases, cheques must always be crossed in order to ensure that they are deposited. The Board of Directors or Managing Director shall approve exceptional cases mentioned above. The authority of the Managing Director to approve such cases must be derived from the Board.

The Officer responsible finance will maintain a separate cashbook for each bank account. And at the end of each month, a statement reconciling the cashbook balance to the bank statement must be prepared for each account.

Under no circumstances should Bank accounts be overdrawn. In no circumstances whatsoever may a Cheque be signed before the full details of the Payee and the amount payable have been entered.

No payments should be made without adequate supporting documents such as invoices, receipts, and approved requisition forms etc. The finance officer should verify arithmetic accuracy, budgetary provision, and proper approvals before the cheques are submitted for signing.

For all payments, the officer in charge of finance must ensure that the payee signs the payment voucher to acknowledge receipt, and should obtain a formal receipt from the payee.

Details of every payment effected e.g. date, voucher reference; brief description of transaction, payee, and amount and cheque number must be entered in the cashbook

Vouchers, together with the invoices and other supporting documents relating to a payment must be filled in numerical order on a monthly basis. All the supporting documents and invoices must be properly filed and kept for audit purposes.

### 2.2 Signing of Cheques

The cheque signatories have a responsibility to satisfy themselves as to the correctness and validity of the payment. The verification should include:

- Correctness of procurement procedures
- Correctness and adequacy of supporting documentation
- Amount of payment
- Authorization levels

### 2.3 Cheque book

It is the responsibility of the officer in charge of finances of the School to ensure that cheque books are kept securely in a safe/cash box. Any loss of the cheque books should be reported to the Managing Director, the Bank and Police immediately.

All cheque books should be completed in ink, and no space should be left before or after the words or figures. Cheque stubs should be completed with the summary details of the cheque. Cheque stubs shall be securely kept with other financial records for audit purposes.

### 2.4 Cash Transactions

The general principle is that payments are handled as much as possible through the bank. Therefore petty expenditures and emergency payments will go through the petty cash.

All petty cash floats shall be maintained on impress system. The float levels shall be authorized and decided upon by the Officer in charge of finances of the School in consultation with the Managing Director and the Board.

A proper lockable cash box shall be made available. A separate cashbook shall be maintained for the petty cash floats. Petty cash vouchers shall be prepared and approved together with the supporting documentation before any expense is incurred through the petty cash float.
The Managing Director or the head of finance and administration shall do authorization for petty cash payments. The maximum payment from petty cash will not exceed 5000 SSP

When the cash balance in the cash box falls to less than 90% SSP the float will be replenished to return to the impress level.

**WISDOM DREAM ACADEMY SCHOOL**

**Fund/Advance Request**

**Date of Request:**

**Name:** **Designation:**

**Purpose of Advance:**

**Duty Station:**

| Date | Description | Quantity | Unit Cost (USD/SSP) | Amount USD/SSP | Amount Approved |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Total** | | | | | |

Prepared by: ___________________________ Sign:___________________

Approved by: ___________________________ Sign:____________________

*Remarks: (e.g specify the exchange rates used, always attached bureau transaction receipt):*

At the end of every month the cash holder will summarize the expenses and receipts.

Petty cash counts shall be done regularly at least at the end of each week. Petty cash reconciliation should be completed, reconciling the amount counted to the petty ca sh book balance and signed by two people.

**WISDOM DREAM ACADEMY SCHOOL**

**Refund Request/Advance Rectification Form**

Reference Payment Voucher #____________________________

**Name:** Designation:

Purpose of Advance:

Duty Station:

| Date | Receipt # | Vendor | Description | Qty. | Unit Cost SSP/USD | Amount paid SSP/USD |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | **Total Expenditures** | |

**Total Advance**

**Balance Payable/Refundable**

Remarks: (e.g specify the exchange rates used, always attached bureau transaction receipt):

## 2.5 Advances

An advance may be requested for where cash expenditures are to be made for estimated costs whose actual cost will be reflected in the accountability. All expenditure advance forms shall be authorised before any advance is made.

## 2.6 Money Received

Receipt books should be maintained for all receipts whether cash or cheques. Separate receipt books should be used for each bank account and for each petty cash account.

The original copy of the receipt should be given to the payer and the duplicate should remain in the book.

**PAYMENT VOUTCHER**

Department (Tick)
Project: ______________________ Voucher Number: _______

Name:________________________________________ Amount:___________________

Amount in words:___________________________________________________________

Reason____________________________________

| Item Description: |
|---|
| |

Payee signature: ___________________________________ Date: _____________________

Approved by: ______________________________________Date: _____________________

Paid by:___________________________________________Date: ____________________

## 2.7 Bank Reconciliation

At the end of the last working day of each month, the cashbook should be ruled off and a closing balance established.

A statement must be prepared reconciling the cashbook balance to the bank statement. The reconciliation procedure should include investigation of all discrepancies.

## 3.0 ACCOUNTING RECORDS

In general terms, the Officer in charge of finances shall be responsible for all accounting records and these must be securely kept for a minimum of ……….years. The Board of Directors must expressly permit destruction of any financial records.

### 3.1 Cash Book

The cashbook records all money received and paid whether by cash, cheque or bank transfer. Separate cashbooks will be maintained for cash and for each bank account.

The cashbook contains the following columns:

- Date
- Description/ details
- Voucher number
- Cheque number (Only for the bank book)
- Amount
- Balance remaining

Once a month each bank account cashbook should be reconciled to the bank statement.

Petty cash reconciliation should be performed once a week.

### 3.2 Receipt Book

All receipt books shall be sequentially pre-numbered and shall record all money received whether in cash or cheque.

Receipt books should be maintained in duplicate. The original shall be given to the payer, and the duplicate shall remain in the book. The duplicate books shall be kept securely with the other accounting documents.

Un-used receipt books must be kept securely in a safe until they are destroyed.

### 3.3 Payment Voucher

All payments will be made on pre-numbered payment vouchers that have been duly approved.

The payment voucher is prepared in duplicate by the Accounting Officer giving a brief and clear description of the purpose of the payment and the amount in figures and words. The original is attached to the supporting documents and filed on a monthly basis.

### 3.4 Supporting Documents

Separate files must be maintained for each bank account and petty cash.

Supporting documentation for each receipt, payment or transfer should be securely fastened together and filed in reference number order. Access to files of supporting documentation should be restricted to Accounts staff only.
The supporting documents should be kept for a minimum period of ten years or as may be specified by the donor in the agreement.

### 3.5 Approval and authorisation

Approval refers to a signature which indicates that an invoice is for a valid purpose, e.g. goods have actually been supplied etc, or indicate that a request is valid in case of a goods requisition form.

All goods requisition forms and invoices must be approved before being processed for payment. The approvals shall be done within the authorization limits as determined by the Board.

For purposes of accounting control, authorization refers to the signing of a document to signify that the payment may go ahead. This signature verifies that the signatory is in a greement with the contents of the document, and has reviewed the document.

All payments and expenditure advances must be authorized. No employee should authorize his/her own claim or request.

## 4.0 ASSETS

### 4.1 Fixed assets register

It is the responsibility of the accounts office to keep a fixed asset register. The purpose of this register is to provide means of control for the acquisition, depreciation, disposal and transfer of the School property. It will also help in regularly checking the asset condition in order to avoid misuse or misappropriation.

At least once every year, each asset shall be inspected to confirm its existence, location, condition and usefulness. The fixed asset register shall include;

- Detailed description of the asset
- A serial number
- Date of purchase
- Cost of asset
- Accumulated depreciation
- Net book value
- Current location.

Assets should be clearly marked or engraved with a unique identifying code or serial number.

The fixed asset register groups the assets into categories such as:

(i) Vehicles
(ii) Tools and Equipment
(iii) Furniture including other fixtures and fittings

## 5.0 DEBTORS

### 5.1 Staff Advances

Employees may be allowed to claim for advance on their salary up to 50% of one month net salary. Such advances must be fully recovered at the end of the month in which the advance was given.

The Head of finance and administration or the Managing Director shall approve such advances. Staff advances shall not be routine but only for emergencies or unforeseen circumstances.

### 5.2 Fuel Debtors

A deposit of an amount agreed upon by the Managing Director and the Officer in charge of finance and administration shall be made to a fuel station in advance of the receipt of fuel and this shall be classified as a fuel debtor.

A fuel station will be identified for purposes of supplying fuel to vehicles to avoid carrying around cash whenever a vehicle needs fuel. Fuel should only be issued on presentation of a duly authorized fuel dockets.

Reconciliation of the fuel station statement and the office records must be done before the deposit can be replenished. At any time, the unused amount of deposit at the fuel station is the fuel debtor.

### 5.3 Other Debtors

Some pre-payments may be made for extended periods e.g. rent paid in advance. Only that portion of the expenditure relating to future periods should be included as debtor.

## 6.0 CREDITORS

### 6.1 Creditors

Creditors refer to amounts already charged to a budget or grant, which have not yet been paid. These must be recognized on a monthly basis and included in the monthly balance sheet. The most likely examples are the fuel deposit being overdrawn.

Such creditors should be cleared or paid in the subsequent month.

In general terms, there should be very few creditors as expenses are generally only charged to grants when they are paid.

### 6.2 Project creditors

The School may receive funds on behalf of any affiliated projects (that do not form part of the income of the School). Such funds are due to these projects and as such, these projects are creditors to the School until the funds have been passed on to them.

## 7.0 PERSONNEL ISSUES

### 7.1 Payroll

The payroll is the list of salaries of staff paid out during a particular month. Preparation of the payroll involves computing salaries and then processing them for remittance to the bank.

The payroll must be prepared from original documents e.g. appointment letters, personnel files etc.

All payments shall be directly effected through the Bank. No salary payment shall be made by cash to staff on the payroll.

Changes to staff or salaries may occur during a month. The changes to be made must be supported by either a copy of the appointment letter, letter changing the salary or a letter terminating a member of staff. These are kept in the payroll file.

### 7.2 Salary preparation and statutory deductions

The payroll will have the following items or subheadings:

1. Number- This is the staff identification number
2. Surname
3. Name – The staff's other names
4. USD Gross- Employees gross pay per month
5. Adjustments- this is where changes that is applicable during the month are entered. Overtime, under payments, temporary salary adjustments etc are indicated here.
6. This Month USD Gross – This gives the total of number 4 & number 5.
7. Total SSP - The gross salary arising out of no.6 is changed into US Dollars under this column basing on the monthly exchange rate of the Dollar against the SSP. The exchange rate is entered at the bottom of the payroll and the individual figures for each employee change automatically.

P.A.Y.E- The employee's tax on earnings of a particular month. PAYE that is deducted is remitted to the tax authorities i.e. South Sudan Revenue Authority

(SSRA) about the same time as the salaries. The number, surname, name, total SSP, PAYE and T.I.N are the ones that appear on the list that is sent to SSRA as the other information is for internal use. PAYE is calculated following guidelines that are issued by SSRA.

8. Deductions – this mainly covers salary advances being recovered.
9. % Contributions by the employee to a pension fund
10. Net SDG – This indicates the net salary payable to an employee.
11. % Contribution by the employer on behalf of the employee to a pension fund.

### 7.3 Adjustments to the Payroll

Every new staff member is given a unique identification number. This identification number will be used for payroll purposes and on the personnel file. Note that an employee can only be added or removed from the payroll on receipt of a written document from the Managing Director indicating the employees name and other details regarding salary.

The number, surname, other names, title, location, level, USD gross, adjustments and deductions are all entered on the payroll manually. The monthly USD gross, total SSP, PAYE, NSSF and the net Sudanese Pounds are calculated automatically based on the existing formulae.

The net salaries are then remitted to the bank while the PAYE and pension contributions are remitted to the respective bodies.

### 7.4 Payslips

Each employee should be given a payslip every month showing details of the calculations to their net pay.

### 7.5 Per-diem

Per-diems, at a rate recommended by the Officer in charge of finances and approved by the Managing Director and the Board, shall be paid to staff when official duties necessitate an overnight stay away from home.

These rates shall be both for local and International travel. The actual approved rates or any changes to the rates shall be communicated to all School staff through the officer in charge of finance and administration.

### 7.6 Gratuity

Staff gratuity shall be paid in such amounts and in a manner as prescribed by the Board and in accordance with the staff employment contracts. Please note that Gratuity is only payable to the employee at the end of his term of service.

### 7.7 Telephone and fax costs

Staff will have exclusive access to the use of the phone or fax for official purposes. All calls or faxes made shall be properly recorded in a phone logbook. Private calls and faxes shall be fully recorded and charged to the staff that made the calls/faxes

## 8.0 PROCUREMENT

Procurements should be effected in a cost efficient and timely manner and impose only a reasonable demand upon staff time.

Where goods are required on a regular basis, arrangements should be made with a supplier who can maintain a regular supply on acceptable terms and conditions. Section supervisors should establish a routine of requesting for supplies on a monthly basis, so that procurement can take place in the first week of each month.

### 8.1 Procedures

The respective section supervisors will generate the request for the goods by filling a requisition form that must be approved by the department head. Purchase requests should include specifications of the items required before they are submitted to the finance office.

The officer responsible for purchases will review the request with the officer responsible for finance and administration before the purchase is affected. Purchase requests should be checked against the budget before the purchase is initiated.

As a principle there should be adequate segregation of duties between staff initiating a purchase, seeking quotations, and approving the purchase.

| | Request | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **No** | **Item Description** | **Part No./Specs** | **Unit** | **Destination** | **Qty Req** | **Justification** | **Qty App** | **Stock Level** | **PR quantity** | **PR Number** |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

**WISDOM DREAM ACADEMY SCHOOL**

**PURCHASE REQUEST**

Date: __________________ Requisition No.______________

Requested by: _____________________________ Signature: __________________

Approved by: ____________________________ Signature: ____________________

Issued By:___________________________ Signed by: _________________________

Received by: ________________________ Sign by: __________________________

**(Only signed if there is no Waybill)**

## 8.2 Purchases Less than SSP 2000/

Where the total purchases requested are estimated to cost less than SSP 2000/, then an Advance Form will be filled in. This form must be authorized before the cash can be advanced. Upon accomplishment of the purchase, the staff concerned will then account for the money showing how the money was spent with supporting documents like receipts etc.

## 8.3 Local Purchase Orders (LPO)

Procurement and payment procedures should include a proper survey and analysis of price, quality, delivery conditions and reliability of supplier.

Where the total purchase requested amounts to SSP……… or more, a Local Purchase Order must be completed. The Local Purchase Order must be supported by a written quotation or Pro-forma invoice.

**WISDOM DREAM ACADEMY SCHOOL**

**LOCAL PURCHASE ORDER**

Serial No ………………

Name and Address of supplier Date ………………….

-----------------------------------------------------
-----------------------------------------------------
----------------------------------------------------

| Quantity | Description of items | Unit Price | Total |
| --- | --- | --- | --- |
| | | | |
| | | | |
| | | TOTAL | |

Total amount in words ………………………………………………………………………………

Sign. ……………………………………..

Date……………………

For any procurements over SSP or USD at least three quotations must be obtained.
Quotations should contain information on unit price and total price for number of units being quoted. It should also indicate the time period for which the quotation is valid and warranty where necessary. Other details include brand and specifications so that quotations are practically comparable.

The approving authority with assistance from the people requesting will verify the quotations and determine the most suitable supplier taking into account price, quality, ability to deliver on time and service. Then thereafter a Local Purchase Order is filled.

For specialized items for which it is not possible to get comparative quotes, the lone supplier will be considered after approval by the Managing Director and the officer in charge of finance and administration. Please note that this will be decided on a case-by-case basis to determine whether to use the available supplier.

The Officer in charge of finance and administration or the Managing Director must authorize Local Purchase Orders.

### 8.4 Regular Supplies

In order to reduce the time involved in making regular purchases, the Collaboration should identify reliable suppliers for goods that are bought on a regular basis. This would include drugs, stationery items, food supplies and vehicle parts and repairs.

Quotations for such supplies should be obtained at least twice a year, or on a quarterly basis. A contract for supply of these goods (for the agreed period – quarterly or bi-annually) should then be drawn with the supplier.

When awarding such a contract, consideration should be given to quality, reliability of the supplier, discount terms offered, as well as the price.

### 8.5 Stock

Stock of all items that are purchased shall be received in the stores for secure and safe custody till they are required. Each item in the store shall have a stock card on which all receipts and issues are recorded. Items required from the stores must be requisitioned for and approved by either the Managing Director or the head of finance and administration.

Items received from the vendors of the School shall be accompanied by delivery notes. The officer responsible for stores shall keep a copy of the delivery note and another copy shall be kept with the officer in charge of internal audit. Where appropriate, a goods received note shall be issued. The officer in charge of finance and administration shall determine the specific areas that require issue of goods received note.

### 8.6 Stock counts and reports

There shall be regular physical stock counts. The officer in charge of stores shall prepare a monthly report and submit this to the officer in charge of accounts with copies to the Managing Director and the Head of Finance and administration. This report is basically meant to inform management about the stock levels so as to help in the decision making process. The officer in charge of internal audits (together with the officer responsible for stores witnessed by the officer in charge of accounts) shall conduct a physical stock count at the least every twice within each calendar year. Copies of stock count reports shall be given to the Managing Director and the Head of finance and administration. Any discrepancies or variances between card and physical count balances shall be clearly highlighted and proper explanations given.

## 9.0 REPORTING;

### 9.1 WISDOM DREAM ACADEMY SCHOOL MANANGING DIRECTOR OR IT PARTNERS

Financial reports shall be generated and made on a monthly basis by the accounts office. The monthly financial reports shall include;

- receipts and expenditure statements
- debtors and creditors
- balance sheet
- Individual receipts, invoices or other supporting documents
- Payroll reports
- Vehicle Allocation Report
- etc

These reports shall be compiled cumulatively into quarterly and finally annual reports.

Copies of these reports shall be properly and securely kept in the accounts office.
The reports and the format of report shall depend on the individual and
specific requirement of the funding agencies or the school management.

## 9.2 Expenditure Groups

The expenditure statement together with the receipt's listings shall be based on categories of expenditure items, which will be used to classify the type of expenditure. These expenditure items shall be categorized using codes that shall be developed by the account's office of the School in consultation with the funding agencies. For example;

| Code | Item |
|---|---|
| 1001 | Salary |
| | PAYE |
| | NSSF |
| 2001 | Vehicle Running costs |
| | Fuel |
| | Repairs and maintenance |
| 3001 | Office running costs |
| | Stationery |
| | Office cleaning |
| | Office tea |
| 4001 | Travel costs |
| | Local |
| | Foreign |
| 5001 | Fixed Assets |
| | Furniture and equipment |
| | Motor vehicles |
| | Land and buildings |
| 6001 | Training |
| | Local |
| | Foreign |
| Etc | etc |

# 10. 0 OTHER ISSUES

## 10.1 Control of Vehicle usage

Every vehicle shall have a logbook, which records all the information about the movement of the Vehicle. A logbook shall contain the following details;

- Mileage at the beginning of each journey
- Mileage at the end of each journey
- Total distance traveled
- Destination
- Purpose of journey
- Officer or staff driven
- Quantities of fuel put in the vehicle
- Mileage at which the vehicle was refueled

- Mileage at which service is done

A vehicle report shall be prepared at the end of each month by the senior driver showing;

- Total fuel consumed per vehicle per month
- Consumption rate per vehicle
- Repair costs per vehicle

The officer in charge of finance shall use the report to check any discrepancies and assess vehicle cost – effectiveness.

All drivers must ensure, that at all times the vehicles have the basic and necessary equipment such as:

- Basic tool kit
- Inflated spare tire and wheel spanner
- Car jack and tire repair kit
- Reserve engine oil and brake fluid
- Crook locks and any other necessary equipment

All service and repair of vehicles shall be done by a workshop that has been agreed upon by the Head of finance and administration and the Managing Director. Under no circumstances should another workshop be used without consulting both or either of the two.

Drivers must ensure that the vehicles are duly inspected before and after each journey or stop over. In case of defects or faults, whether accidental or otherwise, the driver must report as soon as possible to the officer in charge of transport who must in turn report to the Head of finance and administration and the Managing Director for appropriate further action.

Fuel will only be issued by the use of Fuel dockets. These are pre-numbered vouchers that are used when requesting for fuel from the petrol station. The Officer in charge of transport or the Head of finance and administration or the Managing Director shall be the only persons to authorize these vouchers.

The list of authorized signatories to the fuel account, with specimen signatures, will be sent to the fuel station clearly noting that those are the only authorized signatories for the fuel vouchers. Any amendments to the signatories shall be duly communicated to the fuel station.

The fuel station to be used by the School shall be decided via solicitation of sealed quotations. In any case, the decision should be taken on the basis of reliability, convenience, prices, and terms of payment of the fuel station.

Fuel voucher should be filled by the accounts assistant in duplicate and the voucher details shall include; Vehicle license number, date of request, number of litres requested, type of fuel requested, price of fuel, Kilometer reading on the Odometer and name of the driver. The authorized signatory shall approve based on the review of these voucher details.

The original of the vouchers is given to the driver for issuing of fuel at the station and the accounts assistant retains a copy for purposes of record keeping. It is the responsibility of the driver to ensure that the total amount of fuel issued is put in the vehicle.

Payment shall be made at the end of every month. The petrol station shall provide an invoice that itemizes the fuel used during the month by voucher numbers. This shall be sent to accounts office and shall be checked against the copies of the vouchers issued before payment can be made.

Further details about the vehicle use policy shall be provided elaborately in the vehicle use policy document for the School.

### 10.2 Computer usage

There shall be a properly established maintenance schedule by the officer in charge of IT for all computers of the School. Only Engineers approved through the School through the proper procurement procedures will be allowed to service or repair computer equipment's.

For accounting purposes, the BoD based on the recommendations of the accountant, shall decide on which accounting software to use for the School. All computers shall have regularly updated anti-virus software.

As a golden rule, back-ups should be done regularly to reduce the risk of losing data or important information. The School shall provide for an offsite data storage facility. Details of the computer usage guidelines shall be provided in the elaborate computer use manual for the School.

## 11.0 CHANGES TO THE MANUAL

The policies and procedure in this manual will be regularly updated by the officer in charge of Finance and administration in consultation with the Managing Director, the BoD and the funding agencies. This should be done at least annually to ensure that the policies reflect the current or prevailing status of the School.