



Section 14: Calendar

Code of Conduct and Privacy

The school's CASES21 Database contains personal and health information about students, family members and staff.

Database queries, data extractions and disclosures must only be carried out by authorised officers and must comply with the Department's Information Privacy Policy, ICT Security Policy, and the Code of Conduct for the Victorian Public Sector.

The relevant information privacy principles which need to be considered are:

- Collection
- Use and Disclosure
- Data Quality
- Data Security and Unique Identifiers
- Anonymity
- Trans Border Data Flow

For more information about these principles go to:

<https://edugate.eduweb.vic.gov.au/Services/privacy/Pages/resources.aspx>

[Code of Conduct for the Victorian Public Sector](#)

Objective

To assist you in undertaking your role as business manager by defining good business practice.

This document therefore provides you with a single reference detailing:

- Critical events to be performed during the year. This includes events that occur monthly and other events that occur only in specified month(s)
- The reason WHY those events need to be performed
- Steps you MUST take in performing those events
- Good practice to effectively perform the events
- Links to other relevant documentation

Please use the tick boxes to check off the actions as they are completed.

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Calendar of Events

Monthly - Summary

- Bank Reconciliation: Unpresented/stale cheque management, Outstanding Direct Credits, BPay, Deposits
- Maintenance of creditors - all invoices entered to represent expenditure for current period
- Maintenance of family invoices and allocations
- Review and finalise camps and excursions costings
- Review sundry debtors' invoices and allocations and complete sundry debtor invoices for Targeted Funding Portal
- Check Balance Sheet - Assets Comparison report
- School Council reports
- Check Balance Sheet to ensure asset clearing account balances
- BAS submission to ATO
- Monitor budgets
- Review contracts and operating leases
- Petty Cash (replenishment)
- School Maintenance System works orders and inspections
- Fuel Tax Credits
- School Level Payroll maintenance
- Purchasing Card maintenance
- Balance Day Adjustments
- Provision for Doubtful Debts
- Provision for Non-recoverable
- Attend CASES21 Finance and related training
- Attend Finance Matters training
- Attend SFLO Finance Forum sessions

<p>January</p> <ul style="list-style-type: none"> • Complete End of Year rollover for CASES21 Finance • Balance Day Adjustments • Prepare profit and loss report for trading operations for previous year • Complete Start of Year procedures • Enter invoices for families for parent payment charges • Bookstalls • Bookseller • Receipt of quarterly cash funding (SRP) – check SRP cash report for additional funding lines. 	<p>February</p> <ul style="list-style-type: none"> • Completion of leave for T4 in the preceding in SRP Leave Portal. • CENSUS • Conveyance Allowance – distribute forms • CSEF applications open from Term 1. • PSDMS closing date for funding for all new students • School Council tasks for beginning of year • Cash Handling Policy • Non-profit entity activities approved by School Council • Input taxed activities approved by School Council • Finance Motions • Complete End of Year rollover procedures for School Maintenance System (SMS) 	<p>March</p> <ul style="list-style-type: none"> • Finalise and claim leave for T4 2019. • Annual report to School Council and report to the Community • Submit Annual Report to Regional Office by 31 March • Update Signatures for School Council Official account, HYIA and DGR accounts • Prepare for FBT declaration • Confirmation of SRP • Submit Conveyance Allowance claims for term 1, mid-month • CSEF payments to schools will commence from March and run throughout terms one and two
<p>April</p> <ul style="list-style-type: none"> • Submit FBT declaration • Receipt of quarterly cash funding (SRP) – check SRP cash report for additional funding lines • Adjust approved Cash Budget in light of confirmed SRP and submit to School Council for approval before updating CASES21 	<p>May</p> <ul style="list-style-type: none"> • Central payroll overpayments need correcting prior to EOFY (eduPay) • SLP Payroll adjustments before EOFY 	<p>June</p> <ul style="list-style-type: none"> • Submit Conveyance Allowance claims for term 2 mid-month • Check ATO Business Portal Account Details confirm Balance equals ZERO • Operating leases: ensure all expired operating leases are disposed. • Maintenance of family invoices and allocations • Trading items stocktake

<p>July</p> <ul style="list-style-type: none"> • 3rd instalment of SRP (Cash funding) – check SRP cash report for additional funding lines • PSDMS closing date for all students currently enrolled in the school • Prepare profit and loss report for trading operations mid-year • Check ATO Business Portal Account Details and confirm Balance equals ZERO • Workers' Compensation • Complete the Schools Attestation for July 1 20XX / June 30 20XX 	<p>August</p> <ul style="list-style-type: none"> • Creditor withholding to ATO • Census • Prepare timeline for next year's budget and commence preparation • Submit Conveyance Allowance claims for term 3 by end of month 	<p>September</p> <ul style="list-style-type: none"> • Continue preparation of next year's School Council approved budget • SRP Indicative Budget release • Maintenance of family invoices and allocations • Monitor budgets in readiness for close of order books at start of T4
<p>October</p> <ul style="list-style-type: none"> • 4th instalment of SRP (Cash funding) – check SRP cash report for additional funding lines • Close off purchasing • Formulate first cash budget draft for next year • Finalise any capital expenditure • Review family charges (invoices) and send out final invoices/statements • Review parent payment policy and charges for next year • Asset stocktake process 	<p>November</p> <ul style="list-style-type: none"> • Finalise budget for current year • Submit next year's budget and obtain School Council approval • Approval of parent payment policy and charges for next year at School Council • Balance Day Adjustments • Bookstall • Submit Conveyance Allowance claims for term 4 by end of month • Review list of outstanding orders 	<p>December</p> <ul style="list-style-type: none"> • Trading items stocktake • Review Chart of Accounts codes at Program, Subprogram, Initiatives levels • Petty Cash reimbursement • Prepare end of year procedures • Prepare Financial Commitment Summary • Check ATO Business Portal Account Details Balance equals ZERO • Update signatures at the bank • Update Authorised Contact information with the ATO

Monthly

Task	What	Why	Must Do	Good Practice	Relevant References
<p>Bank account reconciliation management</p>	<p>Process of reconciling the bank's records with the school's records</p>	<p>Identify and note variances between school records and bank records to ensure the data is correct and complete</p>	<ul style="list-style-type: none"> <input type="checkbox"/> All bank accounts in the school must be reconciled monthly <input type="checkbox"/> Must be completed in a timely manner (well before BAS submission to ATO) <input type="checkbox"/> Monitor the length of time unrepresented cheques remain on the bank reconciliation statement <input type="checkbox"/> Identify any cheques that are considered to be stale and action according to DET guidelines <input type="checkbox"/> Each bank reconciliation report must be signed by the principal and differences explained in detail on the report <input type="checkbox"/> The bank account is not reconciled if there are outstanding adjustments or a variance. These must be investigated and corrected. A variance should only be carried forward to the next period for example; due to bank error, BPAY receipt at end of month. Note the reason/s for the variance on the bank reconciliation report and ensure it is signed by the principal <input type="checkbox"/> Present bank reconciliation reports to school council finance sub-committee 	<ul style="list-style-type: none"> <input type="checkbox"/> Internal reconciliation of bank accounts more regularly than once per month is recommended and in a large school, daily reconciliation is the most appropriate <input type="checkbox"/> Any deposit that appears as "not yet credited" should be followed up as this indicates that money has been receipted but not yet banked <input type="checkbox"/> Any cheques which remain unrepresented for more than three months should be followed up and appropriate action taken <input type="checkbox"/> Adjustments/reversals or cancellations that appear on the Bank Reconciliation Statement for more than one month, should also be investigated as this indicates that records are not accurate 	<p>Section 8: End of Period of the CASES21 Finance Business Process Guide</p> <p>Section 5: General Ledger of the CASES21 Finance Business Process Guide</p> <p>School Finance Manual for Government Schools</p>

<p>Maintenance of Creditors</p>	<p>Monthly review invoices awaiting payment, outstanding orders and credit notes</p>	<p>Creditor payments are one of the largest liabilities' schools have in cash payments and they need to accurately reflect expenditure and ensure payment is made to honour these liabilities</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Check that all valid invoices have been entered before end of month is completed to show expenditure in the correct period (payment is not required) <input type="checkbox"/> Ensure outstanding orders are followed up <input type="checkbox"/> Review creditor ABN status on a regular basis 	<ul style="list-style-type: none"> <input type="checkbox"/> Review Creditors Trial Balance [CR21001], Outstanding Orders [CR21104] and Invoices Awaiting Payment Report [CR21118] 	<p>Section 3: Creditors of the CASES21 Finance Business Process Guide</p>
<p>Maintenance of family invoices, allocations and unallocated receipts</p>	<p>Monthly review of family debtor invoices, allocations, credit notes and unallocated receipts</p>	<p>Families comprise the greatest number and value of debtors and need to be accurately and effectively maintained to ensure revenue is correctly accounted for</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Check that all invoices are valid <input type="checkbox"/> Check monies that can be allocated, have been allocated <input type="checkbox"/> Ensure revenue figures are correctly reported <input type="checkbox"/> Write off (with reversals or credit notes) invoices that are not going to be paid e.g. student has not attended an excursion. Write off as soon as it is known the invoice will not be paid. This assists with accurate reporting of revenue collection. If original invoice included GST and was created in a prior month, ensure correct adjustment GST codes are used. <input type="checkbox"/> Allocate CSEF funds when received to eligible invoices 	<ul style="list-style-type: none"> <input type="checkbox"/> Access the Families Trial Balance Report [DF11003] and check for any family balance anomalies e.g. irregular balance <input type="checkbox"/> Review the Family Receipts or Credit Notes Unallocated Report [DF21107] <input type="checkbox"/> Use and review Provision for Non-Recoverable Journal when the invoice is raised 	<p>Section 1: Families of the CASES21 Finance Business Process Guide</p>

<p>Finalise camps and excursions</p>	<p>Review all camps/ excursions conducted in the month that are now completed. Apply reversals or credit notes, process allocations and finalise the camp/excursion</p>	<p>To ensure family statements are accurate and up to date, and to ensure revenue and expenditure on the Operating Statement and subprogram reports are accurate</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Apply credit notes (or reverse charges) to non-attendees, identified by comparing class list with teacher’s record. If original charge included GST and was created in a prior month, ensure correct adjustment GST codes are used. <input type="checkbox"/> Compare actual revenue and expenditure with camp/excursion budgeted estimate and note for audit purposes and future planning 	<ul style="list-style-type: none"> <input type="checkbox"/> Avoid monthly carryover of any camps/ excursions balances that have been conducted <input type="checkbox"/> Ensure that the camps /excursions revenue and expenditure on the Operating Statement and Subprogram reports are accurate 	<p>Section 1: Families of the CASES21 Finance Business Process Guide</p>
<p>Review Sundry Debtors invoices and allocations and complete sundry debtor invoices for Targeted Funding Portal</p>	<p>Check that all invoices are valid</p> <p>Check monies that can be allocated, have been allocated</p> <p>Create Sundry Debtor Invoices to DET for expenditure against Targeted Funding areas.</p>	<p>Ensures sundry debtors balances are correct</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Use CASES21 to record debtor’s information and liability to the school <input type="checkbox"/> Issue invoices to debtors in a timely manner <input type="checkbox"/> Write off (with credit notes) invoices that will not be paid by the debtor e.g. Hall Hire has been cancelled. If original invoice included GST and was created in a prior month, ensure correct adjustment GST codes are used. <input type="checkbox"/> Check for expenditure transactions against School Targeted Funding Governance areas. Create Sundry Debtor invoices if required and submit for reimbursement via the Schools Targeted Funding Portal. 	<ul style="list-style-type: none"> <input type="checkbox"/> Write off as soon as you know the invoice will not be paid <input type="checkbox"/> Allocate funds as soon as you have the information 	<p>Section 2: Sundry Debtors of the CASES21 Finance Business Process Guide</p> <p>Schools Targeted Funding Governance Portal</p>

<p>Balance Sheet-Assets Comparison</p>	<p>Check for differences on this report AR21125</p>	<p>To ensure that the General Ledger and the Asset register reconcile</p>	<ul style="list-style-type: none"> <input type="checkbox"/> If an asset with a value >\$5,000.00 was added during the month WAS the General Ledger Journal completed to add the cost to the balance sheet? <input type="checkbox"/> If not complete this journal as per Section 4 – Assets of the CASES21 Finance Business Process Guide (Assets Additions) 	<ul style="list-style-type: none"> <input type="checkbox"/> Check this report at the end of every month to identify any issues that have occurred during the month <input type="checkbox"/> Variance of the report must be zero before proceeding with end of period 	<p>Section 4: Assets of the CASES21 Finance Business Process Guide</p>
<p>School Council Reports</p>	<p>Financial reports presented to school council on a monthly basis</p>	<p>Compliance with regulations Effective financial management</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Print reports as listed in C21F/School Finance Reports. Print the reports <u>after</u> End of Period task has been run and <u>before</u> Final BAS is run as per the End of Period guide. 	<ul style="list-style-type: none"> <input type="checkbox"/> Check reports for accuracy <input type="checkbox"/> Provide written explanation for council members where there are variances <input type="checkbox"/> Document variances for audit purposes 	<p>Section 8: End of Period of the CASES21 Finance Business Process Guide School Council Finance Motions</p>
<p>Check Balance Sheet for system clearing account balances</p>	<p>Clearing accounts should be monitored each month</p>	<p>Ensure accuracy of the Balance Sheet</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Immediately after End of Period (EOP) task has been run and the Final BAS processing (including Auto generated Journal and ATO Receipt/Payment batch is updated) the following accounts should be zero: <ul style="list-style-type: none"> • 12001 GST on Purchases (reclaimable) • 12002 GST Clearing Account • 12006 Fuel Tax Credits (reclaimable) • 38005 GST on Sales 	<ul style="list-style-type: none"> <input type="checkbox"/> Check Balance Sheet before updating any forward receipt batches <input type="checkbox"/> Financial Highlight Report (FIN21001) in CASES21 Finance 	<p>Section 8: End of Period of the CASES21 Finance Business Process Guide</p>

<p>BAS submission to ATO</p>	<p>A return to the ATO outlining the obligations in respect to GST</p>	<p>Statutory obligation (non-compliance results in penalties being applied)</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Print preliminary BAS to ensure that all entries are correctly coded and that there are no negatives prior to doing Final BAS report <input type="checkbox"/> Ensure Business Portal total agrees with ATO Receipt or Payment generated by C21F Autogenerate ATO Payment or Receipt (GL31086) <input type="checkbox"/> Submit BAS to ATO by due date 	<ul style="list-style-type: none"> <input type="checkbox"/> Print Preliminary BAS in the course of the month as a means of checking for anomalies <input type="checkbox"/> Take corrective action if errors OR negatives found via Preliminary BAS, whilst still in month (i.e. prior to completing End of Month or Final BAS) <input type="checkbox"/> Check that correct GST codes are used for transactions, especially capital items and adjustment entries <input type="checkbox"/> If a transaction is entered (invoice, credit note) after the preliminary BAS has been printed you will need to print this again <input type="checkbox"/> Submit BAS electronically, via Business Portal 	<p>Section 8: End of Period of the CASES21 Finance Business Process Guide</p>
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<p>Monitor Budgets</p>	<p>Check to assess the actual month and Year to Date progress against budget in light of cash flow and fund sufficiency</p> <p>All adjustments to school revenue and expenditure budgets must be approved by School Council before entering onto CASES21</p>	<p>To ensure effective and proper financial management practices and to recommend corrective action, if necessary, depending on Programs/ Subprogram status</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Access appropriate reports e.g. Program/Subprogram Budget Report and current Balance Sheet <input type="checkbox"/> Refer to “% Budget Expended” column and ascertain if any programs/ subprograms exceed 100%, which indicates budget overrun. Recommend appropriate corrective strategies <input type="checkbox"/> Refer to “Uncommitted Balance” column and ascertain if any programs/ subprograms are in negative (due to budget overrun and/or outstanding purchase orders). Recommend appropriate corrective strategies 	<ul style="list-style-type: none"> <input type="checkbox"/> Monitoring KLA budgets regularly will indicate a trend that is either within budget or not within budget <input type="checkbox"/> Consultation with KLAs as to the reason/s for budget overrun <input type="checkbox"/> Consideration of current cash flow (balances obtained from Balance Sheet) to continue supporting the budget/s 	<p><i>Guide to Budget Management in Victorian Government Schools</i></p> <p>Finance Manual for Victorian Government Schools</p>
<p>Review Contracts and Operating Leases e.g. Canteen Licence, Maintenance Agreements, Cleaning Contract (if applicable)</p>	<p>Contracts and Agreements contain details on the effective life of the contract/ agreement as well as specific information regarding the operational, technical etc aspects</p>	<p>To ensure the school is aware of the expiration of the contract/ agreement and prepares sufficient lead time to negotiate and confirm a renewed contract/ agreement</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Regularly review all contracts/agreements and communicate the expiry date to the principal and other relevant personnel in sufficient time to plan ahead <input type="checkbox"/> Access current circulars relating to contracts, maintenance agreements, leases, etc and ensure requirements are met 	<ul style="list-style-type: none"> <input type="checkbox"/> Enter key dates of all contracts and agreements in an electronic/paper diary including reminders regarding expiry with sufficient lead-time for each 	<p>Refer to Legal Services website for information and templates.</p>

<p>Petty Cash (replenishment)</p>	<p>The purpose of petty cash is to meet minor payments e.g. stationery, coffee, tea, postage, fares</p>	<p>Can be more efficient and less costly than paying minor items by cheque, direct debit etc</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Petty cash is to be maintained on the imprest system. This means that an initial Petty Cash Advance amount is determined and processed on CASES21 Finance <input type="checkbox"/> Petty Cash is kept secure in a lockable box/drawer and only opened when used <input type="checkbox"/> A delegated officer is given responsibility for maintaining the petty cash system <input type="checkbox"/> Pre-numbered vouchers are issued when reimbursement made from petty cash <input type="checkbox"/> Whenever petty cash needs replenishment: reconcile the payments to date (vouchers) with remaining cash to equal initial Advance <input type="checkbox"/> Investigate any discrepancies if applicable <input type="checkbox"/> There is a limit of \$200 per item (this can be lower and documented in a school 'Petty Cash Policy') 	<ul style="list-style-type: none"> <input type="checkbox"/> Do not keep cash in school during holiday periods <input type="checkbox"/> A Petty Cash Policy must be approved by School Council 	<p>Section 5: General Ledger of the CASES21 Finance Business Process Guide Finance Manual for Victorian Government Schools</p>
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<p>School Maintenance System works orders and inspections</p>	<p>Review orders on School Maintenance System website and in CASES21 Finance</p>	<p>Provides information for management and School Council as shown on Operating Statement (Outstanding Orders), Annual Subprogram Budget Report and Outstanding Orders by Creditor</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Enter all School Maintenance System orders on School Maintenance System Website. This will then be available to process orders in CASES21 Finance <input type="checkbox"/> Update and process SMS orders into CASES21 Finance 	<ul style="list-style-type: none"> <input type="checkbox"/> Complete task each month. Review outstanding orders each month <input type="checkbox"/> Process into CASES21 Finance as soon as the message is received from School Maintenance System <input type="checkbox"/> Ensure relevant staff have a copy (hard or electronic) of all orders created in School Maintenance System, for verification and confirmation of orders between CASES21 Finance and School Maintenance System 	<p>School Maintenance System Home page</p> <p>Section 3: Creditors of the CASES21 Finance Business Process Guide</p>
<p>Fuel Tax Credit</p>	<p>For schools meeting ATO criteria, a credit via the BAS is available for purchase of fuel effective July 1, 2006</p>	<p>Compliance</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Enter Fuel Tax Credits and run Fuel Tax Credits Journal prior to end of month 	<ul style="list-style-type: none"> <input type="checkbox"/> Keep rebate calculation records. Use the ATO Business Portal and CASES21 reports to ensure tax records are aligned 	<p>Keeping records and calculating eligible litres (NAT 15230) located on the ATO website.</p> <p>Business Portal website</p>
<p>Purchasing Card Maintenance</p>	<p>Reconcile purchasing card statement against the approved transactions</p>	<p>Ensure expenditure figures are correct and approved prior to account being swept by the Westpac</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Ensure that all expenditure made by the cardholder/s using the school purchasing card has been previously authorised <input type="checkbox"/> Purchasing card statements must be reconciled prior to the due date and schools must ensure 	<ul style="list-style-type: none"> <input type="checkbox"/> Prior approval to purchase must be obtained as per standard internal control procedures <input type="checkbox"/> Entry of orders against the creditor 	<p>Section 3: Creditors of the CASES21 Finance Business Process Guide</p>

			<p>that funds are available in the Official Account prior to the day of the sweep. Accounts will be swept 10 days after the end of the billing cycle</p> <ul style="list-style-type: none"> <input type="checkbox"/> Payment in CASES21 should only be processed on, or after, the day scheduled for the sweep by the bank 	<p>onto the system is preferred</p> <ul style="list-style-type: none"> <input type="checkbox"/> Purchasing card payments cannot be made to creditors with a Voluntary Withholding status <input type="checkbox"/> Use Westpac IntelliLink Management Reports to track transactions for individual creditors, and download statements 	<p>Purchase Card Policy documents and Ministerial Order and templates available on the School Finance website</p>
<p>Balance Day Adjustments</p>	<p>Journal entry/s to account for invoices (either debtor or creditor) in the correct period/year, regardless of when they are raised</p> <p>Example: deposit for 2020 camp paid in 2019</p>	<p>Invoices (either debtor or creditor) raised in the current period that actually relate to a future period need to be reported in the future period</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Assess in what period the invoice should be accounted for, and when it needs to be raised (e.g. invoicing parents for fees for next year) by completing a Balance Day Adjustment journal <input type="checkbox"/> Reverse journal once you are in the new period/year 	<ul style="list-style-type: none"> <input type="checkbox"/> Create Balance Day Adjustment journal as soon as the invoice batch is updated <input type="checkbox"/> Keep a copy of the journal batch report in a separate file. Diary note for the reversing entry 	<p>Section 10: Balance Day Adjustments of the CASES21 Finance Business Process Guide</p> <p>Journal Generator located on School Finance web site</p>
<p>Attend CASES21 Finance and related training</p>	<p>Formal software and non-software financial management training</p>	<p>To ensure personal and professional development skills and knowledge are continually improved and to confirm existing practices</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Read Circulars, Bulletins and emails regarding provision of CASES21 Finance and related training and seek approval from the principal to attend as much as possible <input type="checkbox"/> Check the Online Training Calendar for training options in each region 	<ul style="list-style-type: none"> <input type="checkbox"/> If not possible to attend all training, encourage colleagues in the school to attend as part of succession planning and to ensure skills and knowledge are promoted and at the most optimum level. 	<p>To be accessed through LearnEd in eduPay – link below</p> <p>Finance Matters Training</p>

<p>Attend Finance Matters training</p>	<p>Financial management training</p>	<p>To ensure personal and professional development skills and knowledge are continually improved and to confirm existing practices</p>	<p><input type="checkbox"/> At least every three years attend training to keep abreast of changes</p>	<p><input type="checkbox"/> Ensure skills and knowledge are at the most optimum level</p>	<p><i>To be accessed through LearnEd in eduPay – link below</i> <u>Finance Matters Training</u></p>
<p>Attend Bricks and Mortar training</p>	<p>Leadership program in asset management</p>	<p>To ensure best practice and to confirm existing practices are in alignment with DET requirements</p>	<p><input type="checkbox"/> At least every three years attend training to keep abreast of changes</p>	<p><input type="checkbox"/> Ensure skills and knowledge are at the most optimum level</p>	<p><i>Capital Works and Planned Maintenance</i> <u>Bricks and Mortar Asset Management Training</u></p>
<p>Attend School Finance Liaison Officer’s Forum</p>	<p>Advise best practice for financial matters, coding, compliance, business process, reporting, cash flow and cash budgets. Work with new Business Managers</p>	<p>To ensure best practice and to confirm existing practices are in alignment with DET requirements</p>	<p><input type="checkbox"/> Attend SFLO Forums to ensure knowledge regarding financial best practice is current.</p>	<p><input type="checkbox"/> Attend cluster/network sessions to keep up to date with best practice and changes <input type="checkbox"/> Attend sessions to network with Education Support staff working in school finance roles</p>	<p><u>SFLO contact information</u></p>

January					
Task	What	Why	Must Do	Good Practice	Relevant References
Complete End of Year Rollover for Finance	Finalise data for the Financial Year	To roll the CASES21 database into a new year	<ul style="list-style-type: none"> <input type="checkbox"/> Finalise End of Year Processes <input type="checkbox"/> Commence Start of Year Processes <input type="checkbox"/> Report to School Council the EOY reports and Financial Commitment Summary 	<ul style="list-style-type: none"> <input type="checkbox"/> Should be completed as soon as possible in the new year <input type="checkbox"/> Review all data and ensure its accuracy before rolling over to the new year <input type="checkbox"/> Follow end of year guide to ensure all processes are completed <input type="checkbox"/> Save all reports as PDF in the end of year folder 	Section 11: End of Year of the CASES21 Finance Business Process Guide
Balance Day Adjustments – Part 2 if Part 1 created in previous year	Journal entries to account for invoices (revenue or expenditure) in the correct period/year Example: deposit for 2020 camp paid in 2019	Invoices (either debtor or creditor) raised in the previous period that actually relate to another period need to be reported in the correct period	<ul style="list-style-type: none"> <input type="checkbox"/> Second part of Balance Day adjustment if Part 1 was created in previous year. 	<ul style="list-style-type: none"> <input type="checkbox"/> Create Balance Day Adjustment journal as soon as the invoice batch is updated <input type="checkbox"/> Keep a copy of the journal batch report in a separate file. Diary note for the reversing entry 	Section 10: Balance Day Adjustments of the CASES21 Finance Business Process Guide Journal Generator located on School Finance website
Prepare Profit and Loss Report for Trading Operations for previous year	Report measuring profitability/viability of trading operations for a period e.g. previous year.	Accountability. To gauge financial performance. Audit requirement To facilitate management decisions on continuing feasibility of operation	<ul style="list-style-type: none"> <input type="checkbox"/> Prepare a Profit and Loss Statement for all trading activities minimum yearly <input type="checkbox"/> Must be reported to School Council <input type="checkbox"/> To be completed before Audit 	<ul style="list-style-type: none"> <input type="checkbox"/> Complete Profit and Loss more regularly to confirm and monitor viability of trading activity <input type="checkbox"/> Review operation and make recommendations as appropriate to school council 	Refer proforma for Profit and Loss on School Finance Website .

Complete Start of Year Procedures	Preparation for beginning of the year	Set up for reporting. Establishing the framework for the new school year	<ul style="list-style-type: none"> <input type="checkbox"/> Follow CASES21 Finance Business Process Guide <input type="checkbox"/> Ensure you are using the correct version of guide 	<ul style="list-style-type: none"> <input type="checkbox"/> Discuss and plan for New Year: procedures, policies and holidays/time off. <input type="checkbox"/> Chart of Account updates in CASES21 <input type="checkbox"/> Enter in CASES21 School Council approved indicative cash budget (both revenue and expenditure) prior to the first meeting of school council in the budget year <input type="checkbox"/> Maintain and update creditor details <input type="checkbox"/> Schedule timeline so that it is completed well before first receipts must be taken 	Section 11: End of Year - of the CASES21 Finance Business Process Guide
Enter invoices for families	Based on approved budget revenue for essential student learning items, camps etc, prepare fee codes, templates and family billing processes for new year	To ensure all relevant invoices for the year are entered in line with approved budget	<ul style="list-style-type: none"> <input type="checkbox"/> The Family Statement is the official report for outstanding invoices to the school 	<ul style="list-style-type: none"> <input type="checkbox"/> This is the option for schools wishing to raise invoices in the year the invoice applies and avoids the need for Balance Day Adjustments for prepaid revenue if raised in the previous year <input type="checkbox"/> Determine provision for non-recoverable essential student learning items (refer Monthly section above) 	Section 1: Families of the CASES21 Finance Business Process Guide
Bookstall	A trading activity provided by schools to assist families to buy/sell new and secondhand books and other classroom materials	Provides opportunity for families to purchase classroom requisites for the academic year	<ul style="list-style-type: none"> <input type="checkbox"/> Conduct the activity in accordance with correct internal control guidelines and ATO compliance <input type="checkbox"/> Correct handling of GST <input type="checkbox"/> Create invoices 	<ul style="list-style-type: none"> <input type="checkbox"/> Prepare a Profit and Loss Statement upon conclusion of the Bookstall 	Internal Control for Schools Trading Operations Tax Resource Centre website

Bookseller	Commercial bookseller providing textbooks, collecting fees prior to start of school year		<input type="checkbox"/> Negotiate payment terms and formalise with an agreement that has School Council approval <input type="checkbox"/> Receipt bookseller's cheque as per Section 1: Families of the CASES21 Finance Business Process Guide	<input type="checkbox"/> Review process on a yearly basis for risk of third-party collection of school funds <input type="checkbox"/> Contact Legal Services for further information and advice	Refer to Legal Services website for information Section 1: Families of the CASES21 Finance Business Process Guide
Receipt of quarterly Cash Funding (SRP)	Represents 25% of the total calendar year cash component of the Indicative SRP that is transferred to schools through the High Yield Investment Account This payment is based on the Indicative SRP	Confirms the agreed SRP process relating to payment of cash component to schools	<input type="checkbox"/> Check the SRP Cash Report and confirm details consistent with approved budget revenue (Cash funding) for 1st term <input type="checkbox"/> Check SRP Cash Report for additional funding lines.	<input type="checkbox"/> Code the funding to 9499 / 70001 / NS6	Guide to the SRP Section 5: General Ledger of the CASES21 Finance Business Process Guide

February					
Task	What	Why	Must Do	Good Practice	Relevant References
Finalise submissions of leave for T4 of the preceding year	Relief planning		<input type="checkbox"/> Enter leave submissions by the cut of dates on the SRP website	<input type="checkbox"/> Submit completed leave submissions as you go. You don't have to wait until the cut off dates	SRP Website Relief staffing and the SRP
CENSUS	Count of students attending the school as at a specified date (last school day in February)	<p>Required by Department regulations.</p> <p>Result of Census determines schools Student Resource Package (SRP) entitlement</p>	<input type="checkbox"/> Follow procedures and guidelines prepared by School Improvement and Accountability <input type="checkbox"/> Ensure all student details are correctly recorded <input type="checkbox"/> Ensure all attendance and absence details have been updated and processed	<input type="checkbox"/> Review CENSUS guidelines well before submission date	Census Information LearnEd (via EduPay)
Conveyance Allowance Applications	Payment to parents whose children must travel more than 4.8 kilometres to nearest school	Ensure eligible parents receive application form	<input type="checkbox"/> Ensure forms reach parents within timeline <input type="checkbox"/> Ensure forms are returned by the claim submission date <input type="checkbox"/> Claim submissions for Term 1 by cut-off date	<input type="checkbox"/> Distribute forms to parents as early as possible <input type="checkbox"/> Alert parents frequently to apply before cut-off date <input type="checkbox"/> Establish timeline for conveyance allowance management <input type="checkbox"/> Maintain local map of bus routes	Conveyance Allowance policy information Conveyance Allowance System

Camps, Sports and Excursions Fund (CSEF)	Government funding provided to students for eligible families.	To ensure that every Victorian child has access to learning opportunities beyond the classroom.	<ul style="list-style-type: none"> <input type="checkbox"/> Distribute application forms to new families upon request. <input type="checkbox"/> Rollover existing applications. The CSEF will validate with Centrelink <input type="checkbox"/> Align CSEF funding to correct allocation in CASES21 - 74301 	<ul style="list-style-type: none"> <input type="checkbox"/> Promote the access to funding via school newsletters and websites. <input type="checkbox"/> CSEF payments to schools will commence from March and run throughout terms one and two. 	<u>CSEF Information</u>
PSDMS Closing date for Funding for all new students by end of February	Program for Students with Disabilities Management System funding for students with recognised disabilities	To ensure all newly enrolled students with disabilities receive appropriate funding.	<ul style="list-style-type: none"> <input type="checkbox"/> Upload details from CASES21 to PSDMS website (overnight process) <input type="checkbox"/> Ensure applications are entered in PSDMS before closing date in February 	<ul style="list-style-type: none"> <input type="checkbox"/> Liaise with integration coordinator to ensure all students are accounted for <input type="checkbox"/> Check PSDM for outcome notifications <input type="checkbox"/> Check reports for funding application updates each term <input type="checkbox"/> Check SRP reports 	<u>PSDMS Guidelines and Management System</u>
Cash Handling Policy	School Cash Handling Policy	Must have local cash handling policy approved by School Council	<ul style="list-style-type: none"> <input type="checkbox"/> Ensure that robust controls are in place to minimise risk of loss when handling cash funds 	<ul style="list-style-type: none"> <input type="checkbox"/> Review policy on an annual basis 	<u>School Financial guidelines</u> <u>School Policy Templates Portal</u>
Fundraising - Non-profit sub entity activities	Taxation decision required when running certain fundraising events Not required to remit GST on sales and cannot claim GST input	Special consideration by the ATO where schools can retain profit made on fundraising events.	<ul style="list-style-type: none"> <input type="checkbox"/> The school council must pass a motion and record, in school council minutes, each NPSE that is being treated as a separate unit for 	<ul style="list-style-type: none"> <input type="checkbox"/> If a school chooses to treat NPSE as separate units for GST purposes, it cannot revoke this choice within twelve months of the choice being made. 	Information included in a <u>Tax Fact sheet and a draft motion</u>

	<p>taxed credits on purchases.</p> <p>NPSE activities are not recorded on the BAS</p>	<p>e.g. uniform shops/bookshops etc</p>	<p>the purposes of GST.</p> <p><input type="checkbox"/> The record of these decisions must be retained by the school for 5 years.</p>		
<p>Fundraising - Input taxed activities</p>	<p>Taxation decision required when running certain fundraising events for less than \$20.</p> <p>Not required to remit GST on sales and cannot claim GST input taxed credits on purchases.</p> <p>Input taxed activities are recorded on the BAS</p>	<p>Special consideration by the ATO where schools can retain profit made on fundraising events.</p> <p>e.g. canteen, debutant ball, graduation, chocolate drive, Mother's Day stall etc.</p>	<p><input type="checkbox"/> The school council must pass a motion and record, in school council minutes, each Input Taxed event that is being treated as a separate unit for the purposes of GST.</p> <p><input type="checkbox"/> The record of these decisions must be retained by the school for 5 years.</p>	<p><input type="checkbox"/> If a school chooses to treat NPSE as separate units for GST purposes, it cannot revoke this choice within twelve months of the choice being made.</p>	<p>Information included in a Tax Fact sheet and a draft motion</p>
<p>School Council Tasks for the beginning of the Year</p>	<p>Check the CASES21 Portal website Finance Articles in February for the list of School Council tasks for the beginning of the year</p>	<p>Role of the school council is to maintain and oversee operations of the school</p>	<p><input type="checkbox"/> The noted items need to be taken to, or before the first school council meeting of the year.</p>	<p><input type="checkbox"/> All items prepared before the first school council meeting for the year</p>	<p>CASES21 Portal</p> <p>Further information on school council members roles and responsibilities</p>

<p>Complete End of Year Rollover Procedures for School Maintenance System</p>	<p>Print procedures from School Maintenance System Homepage</p>	<p>This procedure will archive all completed orders in the School Maintenance system and create new inspection orders for the next school year</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Follow the procedures thoroughly 	<ul style="list-style-type: none"> <input type="checkbox"/> Regularly clean up orders no longer required in both SMS and CASES21 	<p>School Maintenance System Home page</p>
<p>Co Operative Loan Audit</p>	<p>Co Operative Loan Account to be audited during the School Council Financial Audit.</p> <p>The independent audit requirement no longer applies.</p>	<p>The School Council Financial Audits that are conducted on a regular basis will now include your Co-operative audit as part of that process. This will remove the additional cost to Schools of engaging an independent auditor to fulfil this requirement.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> The school Co-operative account reporting obligations are still mandated. <input type="checkbox"/> Schools must make these reports available for their School Council Financial Audits. 		<p>Section 5: General Ledger of the CASES21 Finance Business Process Guide</p> <p>Further information is available under School Financial Information on the News and Announcements website</p>

March					
Task	What	Why	Must Do	Good Practice	Relevant References
Annual Report to School Community	Formal management finance report on schools' activities for previous year	To inform parents and the wider school community of the school's successes, activities and achievements throughout the year.	<input type="checkbox"/> Within prescribed timeline	<input type="checkbox"/> Follow Accountability Guidelines	<u>Operations</u>
Annual Report to Regional Office			<input type="checkbox"/> Endorsed by the principal and school council and submitted to the regional office by 31 March		<u>Annual Reports</u>
Update Signatures at the Bank	If there is a change of signatories on any bank accounts	<p>Ability to sign cheques / authorise DD payments, transfer of funds.</p> <p>Also includes authorised signatories on the Purchasing Card facility</p>	<input type="checkbox"/> Submit the appropriate amendment/change of signatures form to bank/s. <input type="checkbox"/> Includes the HYIA, Official, and At Call, Term deposits until closed and moved to HYIA as part of change to Central Banking System. <input type="checkbox"/> Record the details in CASES21	<input type="checkbox"/> Current signatories should be minuted by the school council and kept in a secure filing system.	<u>School Finance Manual for Government Schools</u> Section 8

Prepare for FBT declaration	ATO requirement to report on Fringe benefits to employees for the FBT year ending 31 March.	Mandatory requirement	<input type="checkbox"/> Common benefits provided by schools: Private use of a school car, entertainment, payment of graduate and post graduate education	<input type="checkbox"/> Nil return cannot be entered until 1 April <input type="checkbox"/> Refer to Taxation Compliance Unit website <input type="checkbox"/> Ensure correct coding of FBT throughout year	<u>FBT tracker system</u>
Confirmed SRP received	SRP updated to confirmed SRP based on February census	Re check approved budget and make adjustments where necessary	<input type="checkbox"/> Ensure consistency and accuracy of SRP cash funding with school budget	<input type="checkbox"/> Analyse the confirmed SRP and note variations to the indicative SRP with reason/s. Access the "Guide to the SRP" or contact the School Funding Unit with any queries	<u>Guide to the SRP</u>
Submit Conveyance Allowance claims	Payment to parents whose children must travel more than 4.8 kilometres to nearest school	Ensure eligible parents receive the payment	<input type="checkbox"/> Claim submissions for Term 1 close mid-March <input type="checkbox"/> Ensure forms are returned by the claim submission date	<input type="checkbox"/> Distribute forms to parents as early as possible (See February) <input type="checkbox"/> Alert parents frequently to apply before cut-off date <input type="checkbox"/> Establish timeline for conveyance allowance management <input type="checkbox"/> Maintain local map of bus routes	<u>Conveyance Allowance</u> policy information <u>Conveyance Allowance System</u>

April					
Task	What	Why	Must do	Good Practice	Relevant References
Submit FBT Declaration	Statutory requirement outlining any fringe benefits tax obligations that the school may have.	Statutory Obligation	<ul style="list-style-type: none"> <input type="checkbox"/> Complete FBT Declaration and lodge by due date <input type="checkbox"/> NIL Returns must also be lodged 	<ul style="list-style-type: none"> <input type="checkbox"/> Manage FBT timeline so as to ensure that information required to complete the FBT return, such as vehicle odometer readings, are obtained as at 31 March (end of FBT year) <input type="checkbox"/> Complete FBT declaration by 29 April 	Login and complete FBT tracker
Receipt of quarterly Cash Funding (SRP)	Represents 25% of the total calendar year cash component of the confirmed SRP that is transferred to schools through the High Yield Investment Account (after deductions for long term sick leave relief premium etc) This payment is based on the Confirmed SRP	Confirms the agreed SRP process relating to payment of cash component to schools. Enrolment variations between Indicative and Confirmed SRP are backdated to January.	<ul style="list-style-type: none"> <input type="checkbox"/> Check the SRP Cash Report and confirm details consistent with approved budget revenue (Cash funding) for 2nd term <input type="checkbox"/> Check SRP Cash Report for additional funding lines. 	<ul style="list-style-type: none"> <input type="checkbox"/> Code the funding to 9499/70001/NS6 to ensure consistency with budgeted data <input type="checkbox"/> Inform school council if there is a variation between the Indicative and Confirmed SRP 	Guide to the SRP Section 5: General Ledger of the CASES21 Finance Business Process Guide
Adjust approved Budget in light of Confirmed SRP	A review of budgets in line with confirmed school funding levels for the year via SRP cash funding	So as to ensure that school financial data is accurate and in order to maximise school resources	<ul style="list-style-type: none"> <input type="checkbox"/> Regularly monitor SRP to ensure that actual funding is at the expected level. <input type="checkbox"/> Recognise that movement in the composition and size of school population may 	<ul style="list-style-type: none"> <input type="checkbox"/> Consider movement (if any) in the confirmed school cash funding component of SRP (from that in the Indicative SRP) and recommend adjustments to revenue and expenditure budgets accordingly <input type="checkbox"/> School Council Approval to amend budget 	School Finance Manual for Government Schools

			<p>have an impact on funding levels</p> <ul style="list-style-type: none"> <input type="checkbox"/> Consider potential benefits of taking up either credit to cash, or cash to credit options <input type="checkbox"/> Amend budgets on CASES21 Finance if necessary following school council/ finance subcommittee approval 	<ul style="list-style-type: none"> <input type="checkbox"/> Notify KLA coordinators of any change in their budget allocation 	<p>Section 6: Budgets of the CASES21 Finance Business Process Guide</p>
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May					
Task	What	Why	Must Do	Good Practice	Relevant References
Central Payroll - overpayments need fixing (eduPay) before 30th June	Recovery of overpayments on Central Payroll system	Ensure correct tax calculation in current financial year	<ul style="list-style-type: none"> <input type="checkbox"/> Liaise with Schools HR over payments team <input type="checkbox"/> Prepare supporting documentation <input type="checkbox"/> Staff contact details are up to date in eduPay to receive PAYG 	<ul style="list-style-type: none"> <input type="checkbox"/> Check fortnightly under/over payments <input type="checkbox"/> Initiate recovery promptly <input type="checkbox"/> Ensure Central Payroll cut-off dates/times are communicated <input type="checkbox"/> Update personal files 	HR A-Z
School Local Payroll checking before 30th June	Checking of data and information to ensure processing at EOFY is correct for employees	To ensure remuneration is in correct financial year	<ul style="list-style-type: none"> <input type="checkbox"/> Ensure local payroll cut off dates/times are communicated to staff <input type="checkbox"/> Staff contact details are up to date in eduPay to receive PAYG 	<ul style="list-style-type: none"> <input type="checkbox"/> Employee time sheets with details of hours and days worked are completed and approved <input type="checkbox"/> Update personal files 	School Local Payroll updates and training materials

June					
Task	What	Why	Must Do	Good Practice	Relevant References
Submit Conveyance Allowance claims – Term 2	Payment to parents whose children must travel more than 4.8 kilometres to nearest school	Ensure eligible parents receive the payment	<ul style="list-style-type: none"> <input type="checkbox"/> Ensure forms reach parents within timeline <input type="checkbox"/> Ensure forms are returned by cut-off date <input type="checkbox"/> Claim submissions for Term 2 close mid-June. 	<ul style="list-style-type: none"> <input type="checkbox"/> Distribute forms to parents as early as possible <input type="checkbox"/> Alert parents frequently to apply before cut-off date <input type="checkbox"/> Establish timeline for conveyance allowance management <input type="checkbox"/> Maintain local map of bus routes 	<p>Conveyance Allowance policy information</p> <p>Conveyance Allowance System</p>
End of Financial Year Reporting (30 June)	Update school finance information for the period 30 th June in CASES21	Schools' financial transactions forms part of the Department's Annual Report and Whole of Government Financial reporting, to increase best practice financial management in schools, additional financial information is now required to be completed	<ul style="list-style-type: none"> <input type="checkbox"/> Ensure invoices relating to the month of June for all accounts payable and receivable are entered by the 30th June in CASES21 <input type="checkbox"/> Write off any invoices that are unlikely to be collected <input type="checkbox"/> Review and update Operating Leases <input type="checkbox"/> Review the Internal Certification Checklist for the period ending 30th June in preparation for submission in July 	<ul style="list-style-type: none"> <input type="checkbox"/> Follow end of month procedures <input type="checkbox"/> Record creditor invoices as they arrive 	<p>Finance Manual for Victorian Government Schools</p> <p>Section 8 and 18</p>
ATO Business Portal Account Details Reconciliation	BAS reconciliation statement from the ATO's viewpoint	Self-assessed for BAS. ATO do not chase positive or negative balances	<ul style="list-style-type: none"> <input type="checkbox"/> Use Business Portal for prompt lodgement of BAS 	<ul style="list-style-type: none"> <input type="checkbox"/> Being pro-active in resolving BAS issues often negates additional charges 	<p>ATO Business Portal</p> <p>or</p>

June					
		Ensures accuracy of adherence to tax laws	<input type="checkbox"/> Check at least twice a year (July and December)		phone the ATO for a summary report
Operating leases: ensure all expired operating leases are disposed.	Update school finance information for the period 30 th June in CASES21 School may enter into an operating lease agreement but not a finance lease	Lease information is also reported as part of Department's Annual Report and Whole of Government Financial reporting	<input type="checkbox"/> Equipment leased via an operating lease must be included in the CASES21 Asset module (Asset Register) with a purchase cost of \$0.00, quantity, lease start and end date and monthly lease cost.	<input type="checkbox"/> Review as part of the end of month processes	<u>Finance Manual for Victorian Government Schools</u> Section 13
Trading Items Stocktake	The school council or the finance committee must review the viability of trading operations on a regular basis			<input type="checkbox"/> Review half yearly	<u>Finance Manual for Victorian Government Schools</u> Section 12

July					
Task	What	Why	Must Do	Good Practice	Relevant References
3rd instalment of SRP (Cash funding)	Cash Funding	Confirms the agreed SRP process relating to payment of cash component to schools	<ul style="list-style-type: none"> <input type="checkbox"/> Check the SRP Cash Report and confirm details consistent with approved budget revenue (Cash funding) for 3rd term <input type="checkbox"/> Check SRP Cash Report for additional funding lines. 	<ul style="list-style-type: none"> <input type="checkbox"/> Code the funding to 9499/70001/NS6 to ensure consistency with budgeted data 	<p>Guide to the SRP</p> <p>Section 5: General Ledger of the CASES21 Finance Business Process Guide</p>
PSDMS closing date for all students currently enrolled in the school	Program for Students with Disabilities Management System funding for students with recognised disabilities	To ensure students with disabilities enrolling for next year receive appropriate funding.	<ul style="list-style-type: none"> <input type="checkbox"/> Upload details from CASES21 to PSDMS website (overnight process) <input type="checkbox"/> Enter details on PSDMS website before closing date 	<ul style="list-style-type: none"> <input type="checkbox"/> Liaise with integration coordinator to ensure all students are accounted for <input type="checkbox"/> Check PSDM for outcome notifications <input type="checkbox"/> Check reports for funding application updates each term <input type="checkbox"/> Check SRP reports 	<p>PSDMS Guidelines and Management System</p>
Prepare mid-year Profit and Loss Report for trading operations for mid-year	Report measuring profitability/viability of trading operations for a half year	<p>Accountability. To gauge financial performance.</p> <p>Audit requirement</p> <p>To facilitate management decisions on continuing feasibility of operation</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Prepare a Profit and Loss Statement for all trading activities minimum yearly <input type="checkbox"/> To be completed before Audit 	<ul style="list-style-type: none"> <input type="checkbox"/> Complete Profit and Loss more regularly to confirm and monitor viability of trading activity <input type="checkbox"/> Review operation and make recommendations as appropriate to school council 	<p>Refer proforma for Profit and Loss on School Finance Website.</p>

Workers' Compensation	Annual Requirement for School Council Employees	Compliance with statutory requirements	<input type="checkbox"/> Fill out required documentation/forms on the website		<u>Workers Compensation</u>
Victorian Government Schools EOY Attestation period ending 30th June	The internal certification checklist is for the financial year period of 1 July 20XX to 30 June 20XX. Schools validate they have robust and efficient systems in place	The internal certification checklist is so Victorian Government Schools can undertake a self-assessment check on key internal controls, which must be present in each area of governance, finance and assets.	<input type="checkbox"/> To be completed online by August each year <input type="checkbox"/> Schools must keep a signed hard copy of the internal certification checklist for their records		<u>Internal Certification Checklist and Guidance Notes</u>

August					
Task	What	Why	Must Do	Good Practice	Relevant References
Creditors Withholding to ATO	Part of EOFY	Compliance with statutory requirements	<input type="checkbox"/> Must submit to ATO NO LATER than 14/8	<input type="checkbox"/> Ensure full compliance and accuracy before submitting data	
CENSUS	Count of students attending the school as at a specified date (the first Friday in August)	Required by the Department regulations Result of Census used for national reporting including indicative SRP funding	<input type="checkbox"/> Follow procedures and guidelines prepared by School Improvement and Accountability <input type="checkbox"/> Ensure all student details are correctly recorded <input type="checkbox"/> Ensure all attendance and absence details have been updated and processed	<input type="checkbox"/> Follow Mid-Year (August) Census Process Guide.	<u>Census Information</u>
Prepare timeline for next year's budget preparation	Commence process for development and preparation of next year's budget	Ensure appropriate time to complete process by School Council meeting in November. Next Year's Budget should be approved and minuted by School Council prior to end of current year	<input type="checkbox"/> Establish timelines for each step of the budget process. <input type="checkbox"/> Notify School Community of relevant budget timelines once approved	<input type="checkbox"/> Timelines to be approved by School Council/ Finance committee	<u>A Guide to Budget Management</u> <u>Finance Manual for Government Schools</u> <u>Budget Proformas</u>

<p>Submit Conveyance Allowance claims Term 3</p>	<p>Payment to parents whose children must travel more than 4.8 kilometres to nearest school</p>	<p>Ensure eligible parents receive the payment</p>	<p><input type="checkbox"/> Claim submissions for Term 3 close end of August</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Distribute forms to parents as early as possible <input type="checkbox"/> Alert parents frequently to apply before cut-off date <input type="checkbox"/> Establish timeline for conveyance allowance management <input type="checkbox"/> Maintain local map of bus routes 	<p>Conveyance Allowance policy information</p> <p>Conveyance Allowance System</p>
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September

Task	What	Why	Must Do	Good Practice	Relevant References
Continue preparation of next year's School Council approved budget	Continue process for development and preparation of next year's budget	Ensure appropriate time to complete process by School Council meeting in November. Next Year's Budget should be approved and minuted by School Council prior to end of current year		<input type="checkbox"/> Invite submissions <input type="checkbox"/> Advise staff of ordering cut off dates	A Guide to Budget Management Finance Manual for Government Schools Budget Proformas
SRP Indicative Budget release	SRP Indicative budget released last week of term 3	Indicative SRP with Principal Projected numbers from August CENSUS.		<input type="checkbox"/> Use SRP Planner if numbers are significantly different to projected numbers	Guide to the SRP
Monitor budgets in readiness for close of order books at start of T4	Compare Revenue and Expenditure budget is actual for whole year at Sub Program Level	To identify major variances To explain major variances To ensure invoices taken into account for draft next year's budget	<input type="checkbox"/> Ensure all transaction entries and journals are completed <input type="checkbox"/> Provide an explanation for variances <input type="checkbox"/> Appropriate approval is obtained for any budget adjustments	<input type="checkbox"/> Reviewing on a monthly basis. Use of Annual Sub Program Budget Report. Sub Program Budget Variance Report <input type="checkbox"/> Document reasons for variances and table at school council in a timely manner <input type="checkbox"/> Finance Committee to review subprogram balances	A Guide to Budget Management Finance Manual for Government Schools

October					
Task	What	Why	Must Do	Good Practice	Relevant References
4th instalment of SRP (Cash funding)	Cash Funding	Confirms the agreed SRP process relating to payment of cash component to schools	<ul style="list-style-type: none"> <input type="checkbox"/> Check the SRP Cash Report and confirm details consistent with approved budget revenue (Cash funding) for 4th term <input type="checkbox"/> Check SRP Cash Report for additional funding lines. 	<ul style="list-style-type: none"> <input type="checkbox"/> Code the funding to 9499/70001/NS6 to ensure consistency with budgeted data 	<p>Guide to the SRP</p> <p>Section 5: General Ledger of the CASES21 Finance Business Process Guide</p>
Formulate first cash budget draft for next year	<p>Budget to be transparent and include estimated revenue and funds held in all bank accounts</p> <p>Expenditure to include committed funds and contingency</p>	Confirm school has available resources	<ul style="list-style-type: none"> <input type="checkbox"/> Budget must reflect school's plans and priorities <input type="checkbox"/> Budget must include all projected sources of revenue and expenditure <input type="checkbox"/> Budget must detail all known committed funds 	<ul style="list-style-type: none"> <input type="checkbox"/> Prepare and present in format required for data entry into C21F to minimise queries and enhance understanding of data entry and reports <input type="checkbox"/> Compare to previous year budget reports 	A Guide to Budget Management
Finalise any capital expenditure	Ensure any planned capital expenditure is purchased	Ensure all budgeted capital expenditure is spent	<ul style="list-style-type: none"> <input type="checkbox"/> Record capital expenditure in Asset Register <input type="checkbox"/> Obtain appropriate number of verbal/written quotes as detailed in purchasing guidelines 	<ul style="list-style-type: none"> <input type="checkbox"/> Ensure Creditor module is used, not General Ledger <input type="checkbox"/> Enter all orders and invoices <input type="checkbox"/> Adhere to purchasing guidelines in relation to quotes 	Section 3: Creditors of the CASES21 Finance Business Process Guide

<p>Close off purchasing</p>	<p>Schools close off the issuing of purchase orders for KLA budget</p>	<p>To assist in the preparation for finalising end of year</p> <p>To ensure all payments are finalised prior to end of year</p> <p>To assist with preparation of next year's budget</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Agenda item for school council/Finance Committee for discussion <input type="checkbox"/> Stop issuing purchase orders for KLA budgets (schools will determine any exceptions). Cancel invalid orders <input type="checkbox"/> Notify school community of cut-off date and process 	<ul style="list-style-type: none"> <input type="checkbox"/> Enter all orders 	<p>Section 3: Creditors of the CASES21 Finance Business Process Guide</p>
<p>Review family charges (invoices) and send out statements in compliance with parent payment policy</p>	<p>Review exiting student family invoices</p>	<p>To maximise locally raised funds</p> <p>To reduce 'write-offs' required as part of end of year procedures</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Check that all invoices are valid <input type="checkbox"/> Check that monies that can be allocated, have been allocated <input type="checkbox"/> Ensure revenue figures are correctly reported <input type="checkbox"/> Write off (with credit notes) invoices that are not going to be paid e.g. student hasn't attended an excursion <input type="checkbox"/> Write off as soon as it is known the invoice will not be paid <input type="checkbox"/> Allocate funds as soon as information available <input type="checkbox"/> Notify parents of any monies owing via family statements 	<ul style="list-style-type: none"> <input type="checkbox"/> Follow monthly guidelines for Maintenance of family debtor's invoices and allocations <input type="checkbox"/> Included as part of student exiting process 	<p>Section 1: Families of the CASES21 Finance Business Process Guide</p>

Review parent payment policy and charges for next year	Parent Payment Policy Parent Payment Charges	Schools must ensure their Parent Payment policies and processes are compliant with the Department's policy requirements and are approved by School Council	<ul style="list-style-type: none"> <input type="checkbox"/> Review of Parent Payment Policy <input type="checkbox"/> Review of Parent Payment Charges <input type="checkbox"/> Parents must be given at least six weeks' notice prior to the end of the school year before making a request for payments 	<ul style="list-style-type: none"> <input type="checkbox"/> Use the parent payment school checklist to assist in aligning with DET policy and requirements 	<u>Parent Payments</u>
Asset Stocktake Process	Physical count of assets for comparing to the Asset Register maintained on CASES21 Finance	Department policy states that a regular (minimum biannual) stocktake of accountable and attractive assets is performed to confirm and protect assets in the school	<ul style="list-style-type: none"> <input type="checkbox"/> Asset Register on CASES21 is kept up to date <input type="checkbox"/> Create/Review an Asset Loans Register. Ensure the register is maintained and kept up to date <input type="checkbox"/> Must have 2 staff performing stocktake and preference to be independent of the items being counted (e.g. Science KLA should not count science equipment etc) 	<ul style="list-style-type: none"> <input type="checkbox"/> Regularly maintain asset register by ensuring that accountable and attractive assets are entered within 30 days of purchase/acquisition <input type="checkbox"/> Ensure Creditor Module is used, not General Ledger <input type="checkbox"/> Maintain security of keys to cupboards, rooms, gates etc by keeping a Permanent and Temporary Key Loan Register in the school and record details of who, when, return date, etc <input type="checkbox"/> Update asset register in CASES21 Finance when changes to assets occur <input type="checkbox"/> Formalise policies regarding disposal of assets 	<u>Asset Management Policy</u>

November					
Task	What	Why	Must Do	Good Practice	Relevant References
Finalise Budget for current year	Budget to be transparent and include estimated new revenue and revenue held in all bank accounts Expenditure to include committed funds and contingency	To confirm actual data and variances to budget are accurate and explainable To confirm decisions made in formulating next year's budget	<input type="checkbox"/> Minute budget amendments at School Council Meetings that affect the 'bottom line' for total revenue and expenditure. Review draft budget for next year in light of amendments	<input type="checkbox"/> Standard agenda item at School Council/Finance Committee meetings re budget variations to revenue and expenditure <input type="checkbox"/> Note amendments and reasons to budget <input type="checkbox"/> The budget should be reported at the first school council meeting in February	Section 6: Budgets of the CASES21 Finance Business Process Guide
Indicative Budget submission and School Council approval	Final indicative budget document for school council approval	An approved indicative budget must be entered onto CASES21 prior to the first school council meeting in the following year	<input type="checkbox"/> Approved indicative budget must be minuted in School Council Minutes <input type="checkbox"/> Provide full copy of indicative budget documentation to all school councillors	<input type="checkbox"/> Prepare and present in format required for data entry into CASES21 to minimise queries and enhance understanding of data entry and reports <input type="checkbox"/> Can be entered in Next Year tab, ready for Start of Year	Section 6: Budgets of the CASES21 Finance Business Process Guide Annual Master Budget Spreadsheet
Approval of parent payment policy and charges for next year at school council	Parent Payment Policy Parent Payment Charges	Schools must ensure their Parent Payment policies and processes are compliant with the Department's policy requirements and are approved by School Council	<input type="checkbox"/> School Council approval of Parent Payment Policy <input type="checkbox"/> School Council approval of Parent Payment Charges	<input type="checkbox"/> Use the parent payment school checklist to assist in aligning with DET policy and requirements	Parent Payments School Policy Templates Portal

Balance Day Adjustments	<p>Journal entry/s to account for invoices (revenue or expenditure) in the correct period/year</p> <p>Example: deposit for 2020 camp invoiced in 2019</p>	<p>Invoices (either debtor or creditor) raised in the previous period that actually relate to another period need to be reported in the correct period</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Assess in what period the invoice should be accounted for, and when it needs to be raised (e.g. invoicing parents for fees for next year) by completing a Balance Day Adjustment journal <input type="checkbox"/> Reverse journal once you are in the new period/year 	<ul style="list-style-type: none"> <input type="checkbox"/> Create Balance Day Adjustment journal as soon as the invoice batch is updated <input type="checkbox"/> Keep a copy of the journal batch report in a separate file. Diary note for the reversing entry after End of Year completed. 	<p>Section 10: Balance Day Adjustments of the CASES21 Finance Business Process Guide</p> <p>Journal Generator</p>
Bookstall	<p>A trading activity provided by schools to assist families to buy/sell new and secondhand books and other classroom materials</p>	<p>Provides opportunity for families to purchase classroom requisites for the academic year</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Conduct the activity in accordance with correct internal control guidelines and ATO compliance <input type="checkbox"/> Correct handling of GST <input type="checkbox"/> Create invoices 	<ul style="list-style-type: none"> <input type="checkbox"/> Prepare a Profit and Loss Statement upon conclusion of the Bookstall 	<p>Internal Control for Schools publication section 4.11 Trading Operations</p> <p>A-Z of GST/Tax Resource Centre website</p>
Submit Conveyance Allowance claims Term 4	<p>Payment to parents whose children must travel more than 4.8 kilometres to nearest school</p>	<p>Ensure eligible parents receive the payment</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Claim submissions for Term 4 close end of November 	<ul style="list-style-type: none"> <input type="checkbox"/> Distribute forms to parents as early as possible <input type="checkbox"/> Alert parents frequently to apply before cut-off date <input type="checkbox"/> Establish timeline for conveyance allowance management <input type="checkbox"/> Maintain local map of bus routes 	<p>Conveyance Allowance policy information</p> <p>Conveyance Allowance System</p>
Review list of outstanding orders	<p>Valid orders only retained on system</p>	<p>To ensure reports are not inflated with invalid orders (Commitments)</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Cancel orders no longer required 	<ul style="list-style-type: none"> <input type="checkbox"/> Review all orders <input type="checkbox"/> Regularly review SMS inspections orders. 	<p>Section 3: Creditors of the CASES21 Finance Business Process Guide</p>

			<ul style="list-style-type: none"> <input type="checkbox"/> Valid orders will rollover into the new year 	<ul style="list-style-type: none"> <input type="checkbox"/> Enter all orders 	
Analyse current year budget	Compare Revenue and Expenditure budget vs actual for whole year at General Ledger	<p>To identify major variances.</p> <p>To explain major variances.</p> <p>Reviewing/preparing brought forward balances for assets and liabilities</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Ensure all transaction entries and required GL Journals are completed. <input type="checkbox"/> Provide an explanation for variances 	<ul style="list-style-type: none"> <input type="checkbox"/> Reviewing on a monthly basis so this is a short summary. <input type="checkbox"/> Document reasons for variances and table at school <input type="checkbox"/> Finance Committee to review sub program balances 	Use of Annual Sub Program Budget Report (GL21157) from CASES21
Book in for End of Year Training	<p>End of year training in finance and administration processes</p> <p>Formal software training</p>	To ensure personal and professional development skills and knowledge are continually improved and to confirm existing practices	<ul style="list-style-type: none"> <input type="checkbox"/> Complete full end of year processes in both finance and administration 	<ul style="list-style-type: none"> <input type="checkbox"/> If not possible to attend all training, encourage colleagues in the school to attend to ensure skills and knowledge are at the most optimum level when processing the end of year procedures 	<p><i>To be accessed through</i> <u>LearnEd in eduPay</u></p> <p><i>Finance Matters and CASES21 Training</i></p>

December					
Task	What	Why	Must Do	Good Practice	Relevant References
Trading Items Stocktake	Count of physical items of trading stock e.g. Uniforms, canteen stock, calculators	Preparation for Annual Profit and Loss Statements for Trading Operations Verify physical item against accounting records	<input type="checkbox"/> Perform an accurate and complete count of trading stock on hand on shelves, boxes etc and document quantity, type, size etc	<input type="checkbox"/> Two independent people should do the stocktake (not the person who is responsible for the function e.g. Canteen Manager responsible for canteen stock etc) <input type="checkbox"/> Done out of hours (not while trading) <input type="checkbox"/> It is recommended that large trading operations have a P&L Statement completed at least 6 monthly	Proforma of Profit and Loss Statement on Financial Management website
Review Chart of Accounts codes at Program, Subprogram, Initiatives levels	Subprograms can be activated/deactivated/renamed Review mix of subprogram with separate revenue budget entered vs. use of Revenue Control (9499)	School activities/program/initiatives change from year to year. Ease of reading/reviewing reports. Manage budgets.	<input type="checkbox"/> Budget data entry must link to approved budget. <input type="checkbox"/> Ensure that the Sub Program is coded under the relevant Program area	<input type="checkbox"/> Consider ramifications of name changes e.g. GLPREV Reports (reports on Last Year's figures) <input type="checkbox"/> Plan review in preparation for changes to be made at start of new year <input type="checkbox"/> GL code descriptions should not be repeated as subprogram names	Section 6: Budgets of the CASES21 Finance Business Process Guide
Petty Cash	At the end of the year, the petty cash must be reimbursed. The petty cash float must then be deposited back into the Official Account	This ensures that all expense is recognised in the correct year.	Summarise the expenditure incurred to Chart of Accounts expenditure codes. Draw cheque and then receipt back into the Official Account		Section 5: General Ledger of the CASES21 Finance Business Process Guide

Prepare for End of Year Procedures	Whole list of processes that finalise data entry for the year and rolls finance data and date into new year	Consolidates, archives and finalises data To allow transactions to commence in the new year Provides a clean slate for data entry in the new year	<ul style="list-style-type: none"> <input type="checkbox"/> Electronic PDF copy of all reports <input type="checkbox"/> Follow EOY Finance Guide <input type="checkbox"/> Ensure correct version of software 	<ul style="list-style-type: none"> <input type="checkbox"/> Attend End of Year training <input type="checkbox"/> Schedule tasks within the office <input type="checkbox"/> Schedule uninterrupted time <input type="checkbox"/> Follow Finance Guide – ensure using correct version <input type="checkbox"/> Give yourself time to complete End of Year prior to having to receipt in new year <input type="checkbox"/> Ensure sufficient toner & paper available 	Section 11: End of Year Procedures of the CASES21 Finance Business Process Guide
Financial Commitment Summary Preparation	Reporting of end of year bank account balances including reserves and all commitments	DET policy requires schools to identify the intended purpose of any accumulated funds, including identification of an appropriate school operating reserve	<ul style="list-style-type: none"> <input type="checkbox"/> <input type="checkbox"/> Ensure a note is included when entering FCS to Cases21 to explain any surplus or shortfall of funds. 	<ul style="list-style-type: none"> <input type="checkbox"/> Discuss the allocation of funds with the Principal <input type="checkbox"/> This needs input into CASES21 as part of the end of year process 	Financial Commitment Summary Guidelines
ATO Business Portal Account Details Reconciliation	BAS reconciliation statement from the ATO's viewpoint	Self-assessed for BAS. ATO do not chase positive or negative balances Ensures accuracy of adherence to tax laws	<ul style="list-style-type: none"> <input type="checkbox"/> Download a copy of the school's Running Balance Account details. <input type="checkbox"/> Should be a zero balance. 	<ul style="list-style-type: none"> <input type="checkbox"/> Check at least twice a year (July and December) <input type="checkbox"/> Use Business Portal or Electronic Commerce Interface (ECI) for prompt lodgement of BAS <input type="checkbox"/> Being pro-active in resolving BAS issues often negates additional charges 	ATO Business Portal

Update Signatures at the Bank	If the principal is leaving, the school signatures must be updated at the Official and HYIA.	Ability to sign cheques / authorise DD payments. Authorise changes to the Purchasing Card facility.	<input type="checkbox"/> Submit the appropriate amendment/ <input type="checkbox"/> change of signatures form to bank/s.	<input type="checkbox"/> Current signatories should be minuted by the school council and kept in a secure filing system.	
Update Authorised Contact Information with the ATO	If the business manager and or principal is leaving the school the authorised contact details with the ATO must be updated	Ability to lodge the BAS through the Business Portal	<input type="checkbox"/> Complete, sign and submit a Change of Registration Details Form <input type="checkbox"/> Prepare an Online Services-Registration, Cancellation or Change of Details Form and get the new business manager and or principal to sign	<input type="checkbox"/> Make sure authorised contacts with the ATO are current employees at the school	<u>Change of registration details form,</u>
Financial Handover Document	To ascertain the financial position of the school	A principal who is leaving a school for longer than two terms is required to prepare a financial handover statement. This is to ensure that the incoming principal and the departing principal have a clear understanding of the school's financial position at	<input type="checkbox"/> Complete the financial handover statement in Section 19 of the Finance Manual for Government Schools		<u>Finance Manual for Government Schools</u> Section 19

		the time of handover.			
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