



YES AND AMEN EDUCATION CENTRE

WORK PLAN AND BUDGET

**ESTIMATES, 2019 AS WELL AS INCOME AND EXPENDITURE
STATEMENT
FOR YEAR ENDED 2018**

TABLE OF CONTENTS

1.0	Highlights of the year 2018	1
1.1.	Achievements of the year	1
1.2	Challenges 2018 and their possible solutions in 2018	1
2.0	Work Plan 2019	2
3.0	Financial Management	2
3.1	Financial Management responsibilities	2 -3
3.2	Accounting systems / internal controls	3
3.2.1	Income	3
3.2.2	Payments	3
4.0	Budget estimates for 2019	4
4.1	Estimated income	4
5.2	Estimated Expenditure	5
5.2.1	Detailed estimated Expenditure	6 -9
	Appendix I Budgeted staff Remunerations 2019	10
	Appendix II Estimated enrolment as fees structure	10
	Appendix III Fees defaulters & bad debts 2018	11
	Appendix IV some major events in 2019	12-13

1.0 HIGHLIGHTS OF THE YEAR

1.1 Achievements in the year 2018

- Construction of a new classroom block for P.6 & P.7
- Construction of a new pit latrine
- Proper feeding, medical attention and children, spiritual and general welfare were effectively given.
- Academic standards of the school have been steadily improving especially reading skills through using jolly phonics system.
- Good working relationship have continuously existed among Yes and Amen Education Centre and the community.
- The school sponsored the Resident Director, Headteacher and Bursar for a course “Financial Management and Planning” in order to have an effective Financial Management practices.
- With a good working relationship with our friends, partners in action, the financial support in form of donations have been a guarantee towards our effective planning.

1.2 Challenges, 2018 and their possible solutions 2019

CHALLENGES	POSSIBLE SOLUTIONS
High expectations from staff	Creation of a staff development fund
Some parent’s reluctance and others’ failure to pay the school fees	Sensitizations during P.T.A meetings
Hike in items e.g. food, fire wood	- Put more effort in school garden - Constructing firewood saving stove
Lack of storage facilities due to limited space e.g. the current premises	- Put up more rooms in the new year
Broken classroom floors	- Expected timely repairs termly
Rent for the staff houses	- Save us much as possible from Internal sources.
Limited resources especially children’s Educational games, office equipment to type and print examinations	Encourage all parents to pay their school fees so that the school can improve on its financial base.
Due to financial constraints no Education tour was carried out	The tour will be done in 2019.
The school has ended the year with some loan and debts amounting to 2 million shillings.	The loan and debts will be disposed as soon as the new term begins early February 2019

2.0 WORK PLAN 2019

ACTIVITY	ASSUMPTIONS
Saving for structural development	- Targeted more pupils in the school - Flow of donor funds - Financial discipline observed.
- Disposing of the loan and debts.	- Targeted more pupils in the school - Flow of donor funds - Financial discipline observed.
- Staff salary and allowances increment at least by 10%	- Targeted more pupils in the school - Flow of donor funds - Financial discipline observed.
- Improvements and general repairs on the current premises	- Targeted more pupils in the school - Flow of donor funds - Financial discipline observed.
- Internal and external seminars for all the staff	- Salient areas are given priority - All staff members participate
Maintain the proper feeding program of children	- Targeted more pupils in the school - Flow of donor funds - Financial discipline observed.
Maintain the proper feeding program for children	- Salient area are given priority - All staff members participate
Attract more children	- Commodity prices on the market remain stable - Parents expectations are met
Improve on the security measures at school	- Face the school - Hire a security guard
Maintain an effective use of resources	- Bulk purchases - Good storage facilities - Engraving all school property

3.0 FINANCIAL MANAGEMENT

3.1 Financial Management responsibilities

Cashier / Bursar

1. Receiving and receipting cash and bank slips
2. Banking cash received intact and in time
3. Reconciling cash receipts, banking and cash at hand at the end of the day and hand over to Headteacher's office.
4. Any other duties as directed by the authority.

Headteacher

1. Approving and checking all payments before they are taken to the Director for authorization.
2. Preparing and presenting financial / management report to the Director
3. Advising the management and other staff on all matters concerning the preparation and control of the school budget.
4. Request accountability from the users

Internal Auditor

1. Analyzing cash banked every Saturday of the week
2. Stamping all supporting vouchers to the payments
3. Preparing and presenting financial / management report to the Director
4. Advising the management and other staff on all matters concerning the preparation and control of the school budget.

Director

1. Making decisions concerning finances as arise
2. Being in charge of the accounts section of Yes and Amen Education Centre.
3. Authorizing all the school funds.

N.B: Payments shall be done according to priorities. Staff should be encouraged to make their requests early enough to get money from the Bank when available.

No payments of cash should be made without first banking all the monies collected from the school to avoid bank costs.

3.2 Accounting systems / internal controls.**3.2.1 Income**

1. All cash received should be properly and promptly receipted
2. All receipts used should be pre- numbered with proper carbon copies.
3. All cash received should be promptly banked intact
4. All cash banked should be properly analyzed by receipt numbers and amount behind the bank slips
5. Used up receipt books should be properly kept
6. Bank slips should be properly filed according to the bank accounts.
7. All cash received should be checked daily and kept safely before banking it.

3.2.2 Payments

1. All payments should be requested for in writing.
2. All payments should be fully signed for and properly recorded.
3. All refund claim payments should be fully processed and supported by external evidence.
4. All payments should be fully checked, approved and authorized before cheque is written.
5. In case of advance payments, full accountability should be done immediately on return.
6. There should be proper division of duties regarding completing various stages of payments by cheque.
7. Cheques should be kept in the safe and under lock.
8. All cancelled cheques should be properly cancelled and re-stapled in the cheque books.

4.0 BUDGET ESTIMATED, 2019**4.1 ESTIAMTED INCOME**

VOTE	BUDGET 2018	ACTUAL 2018	BUDGET 2019	COMMENTS
DONATIONS FROM FRIENDS	10,000,000/=	10,000,000/=	12,000,000/=	
FEES PAYMENT	16,200,000/=	18,000,000/=	21,000,000/=	60,000/=
SCHOOL WEARS/UNIFORMS	1,000,000/=	1,200,000/=	1,400,000/=	20X20,000X3
INTERVIEWS	400,000	600,000	600,000	20X3=60 60X10,000/=
FEES DEFAULTERS	2,000,000/=	1,800,000/=	1,000,000/=	
GRADUATION CEREMONY		450,000/=	510,000/=	30,000 X 17 PP
P.7 REGISTRATION	-	-	600,000/=	
FEES P.7 PICNIC	-	-	300,000/=	50,000 X 6 PP
EDUCATION TOUR	-	-	1,500,000/=	30,000 X 50 PP
OTHERS	500,000/=	500,000/=	600,000/=	INCLUDES FIRST AID ETC

5.0 BUDGET ESTIMATES 2019**5.1 ESTIMATED INCOME**

VOTE	BUDGET 2018	ACTUAL 2018	BUDGET 2019	COMMENTS
Donations from Friends	10,000,000/=	10,000,000/=	12,000,000/=	1,000,000 X 12 months
Fees payment	16,200,000/=	16,000,000/=	24,000,000/=	80,000 x 100 Pupils x 3 terms
Canteen sales	900,000/=	1,080,000/=	1,260,000/=	7000 x 3 terms x 60 days
Sales from school uniforms	720,000/=	900,000/=	1,200,000/=	20,000 x 20 pupils x 3 terms
Interviews and Admissions	40,000/=	500,000/=	600,000/=	20 pupils x 10,000 x 3 terms
Fees Defaulters	2,300,000	2,150,000	1,120,000	
Debtors 2018				
Loan acquired from the Director	-	3,000,000	-	No loan going to be got from Director
Graduation ceremony	-	450,000/=	600,000/=	30,000 x 20 pupils
P.7 Registration fee	-	-	600,000/=	100,000 x 6 pupils
P.7 Picnic	-	-	300,000/=	50,000 x 6 pupils
Education Tour fees	-	-	1,500,000/=	50 Pupils x 30,000
Others	500,000/=	500,000/=	600,000/=	Includes first Aid at school
TOTAL	31,060,000/=	34,580,000/=	43,780,000/=	

5.2 ESTIMATED EXPENDITURE

NO.	VOTE	BUDGET 2018	ACTUAL 2018	BUDGET 2019	COMMENT
1.	Office and School Stationery	2,000,000/=	1,800,000/=	3,589,400/=	See the details
2.	Official transport and communication	500,000/=	450,000/=	574,000/=	
3.	Furniture and Equipment	1,200,000/=	1,000,000/=	1,140,000/=	
4.	Food	2,500,000/=	2,125,000/=	1,500,000/= 3,784,200/=	
5.	Utilities	500,000/=	420,000/=	860,000/=	
6.	Music Dance Drama	350,000/=	300,000/=	300,000/=	
7.	Games and Sports	100,000/=	50,000/=	1,400,400/=	110,000/=
8.	School Functions	700,000/=	700,000/=	1,400,000/=	
9.	Seminars Workshops and meetings	300,000/=	300,000/=	300,000/=	
10.	Kitchen ware	160,000/=	125,000/=	225,000/=	
11.	Children's health	100,000/=	500,000/=	600,000/=	
12.	General repairs and maintenance	200,000/=	180,000/=	240,000/=	
13.	Clubs	300,000/=	300,000/=	500,000/=	
14.	Canteen Merchandise	80,000/=	60,000/=	100,000/=	
15.	Construction of new school site	170,000,000/=	16,000,000/=	20,000,000/=	
16.	Assets	-	-	2,800,000/=	
17.	Office Expenses	600,000/=	600,000/=	600,000/=	
18.	Monthly salaries and allowances	18,420,000/=	16,920,000/=	19,920,000/=	
19.	Bank charges	96,000/=	96,000/=	100,000/=	
20.	Refund directors money given to yes and amen	3,000,000/=	500,000/=	5,500,000/=	
21.	Local service Tax payments	70,000/=	70,000/=	100,000/=	
22.	Fire wood	480,000/=	470,000/=	500,000/=	
23.	Financing the loan	-	-	3,000,000/=	
24.	Fire saving store	-	-	17,000,000/=	
25.	Toiletries / sanitary wire	-	-	135,000/=	
26.	Children and staff ware	7,000,000/=	6,700,000/=	7,870,000/=	
27.	Education	3,000,000/=	2,800,000/=	3,150,000/=	
28.	Others	500,000/=	320,000/=	500,000/=	

5.2.1. DETAILED ESTIMATED EXPENDITURE

NO.	ITEM	QUANTY	COST PER UNIT	PER TERM	PER YEAR
1.	Office and school stationary				
a.	Book wrappers	100	100	100 x 100	300,000/=
b.	Receipt books	3	20,000/=	20,000/=	60,000/=
c.	Vouchers	3	10,000/=	10,000/=	30,000/=
d.	Requisitions	24	200/=	4,800/=	14,400/=
e.	Report cards	100	150/=	15,000/=	45,000/=
f.	Children's File	150	1000/=	150,000/=	450,000/=
g.	Children's Certificates	15	3,000/=	45,000/=	450,000/=
h.	Chalk	12	3,000/=	36,000/=	108,000/=
i.	Text books	20	20,000/=	150,000/=	450,000/=
j.	Exams	10	1,000/=	10,000/=	300,000/=
K	Class registers	12	1,000/=	12,000/=	12,000/=
l.	Office books				
	- Cash books	3	10,000/=	10,000/=	30,000/=
	- Attendance books	2	10,000/=	-	20,000/=
	- Registry books	1	15,000/=	5,000/=	15,000/=
	- Vote book	3	10,000/=	10,000/=	30,000/=
	- Stationary register	1	5,000/=		5,000/=
m.	Note books	4	5,000/=		20,000/=
n.	Manilla cards	500	500/=	83,300/=	250,000/=
o.	Sugar papers	3 rolls	20,000/=	200,000/=	60,000/=
p.	Staple wires	3 boxes	20,000/=	20,000/=	60,000/=
q.	White wash	2 bottles	4,000/=	4,000/=	8,000/=
r.	Teachers' stationary				
	- Pens	3 packet	15,000/=	30,000/=	45,000/=
	- Books	3 dz	45,000 x 6	46,000/=	135,000/=
	- Rulers	10	1,000/=	-	10,000/=
s.	Office glue	10 litres	5,000	50,000/=	50,000/=
t.	Envelopes	100	300		30,000/=
u.	Markers	6 packets	5,000/=	10,000/=	30,000/=
v.	Wrapping charts (polythene)	30m	3,000/=	30,000/=	90,000/=
w.	Masking tape	3	5,000/=	5,000/=	15,000/=
	TOTAL				3,589,400/=
2.	Office transport and communication	Quantity	Per unit	Per term	Per year
	Transport office airtime			100,000/=	300,000/=
	Postal service			66,000/=	198,000/=
				26,300/=	76,000/=
					574,000/=

3	Furniture and equipment				
a.	Wall clock	2	20,000/=	---	40,000/=
b.	Nursery chairs	30	30,000/=	300,000/=	900,000/=
c.	Mattresses	2	100,000/=	---	200,000/=
					1,140,000/=
4.	FOOD				
a.	Maize flour	1200kgs	2000/=	800,000/=	2,400,000/=
b.	Beans	300kgs	2000/=	200,000/=	600,000/=
c.	Sugar	72	5,000/=	120,000/=	360,000/=
d.	Cooking oil	15ltrs	3,000/=	15,000/=	45,000/=
e.	Salt	36 packets	700/=	8,400/=	25,200/=
	Special Meals				
a.	Teachers + children	-	-	100,000/=	300,000/=
b.	Weekly ingredients	-	-	18,000/=	54,000/=
					3,784,200/=
5.	Utilities				
a	Electricity	-	-	200,000/=	500,000/=
b.	Water			120,000/=	360,000/=
					860,000/=
6.	Music Dance and Drama				
a.	Bikoyi	10	10,000/=	100,000/=	100,000/=
b.	Gomesi	10	10,000/=	100,000/=	100,000/=
c.	Kanzu	10	10,000/=	100,000/=	100,000/=
					300,000/=
7.	Gomes and Sports				
a.	Ball for netball	1	-	50,000/=	50,000/=
b.	Ball for football	1	-	50,000/=	50,000/=
c	Whistles	2	-	10,000/=	10,000/=
					110,000/=
8.	School Functions				
a.	Nursery class graduation				525,000/=
b.	P.L.E Dedication service				250,000/=
c.	Sports day				150,000/=
d.	P.7 thanks giving service				300,000/=
e.	P.7 picnic				175,000/=
					1,400,000/=
9.	Seminars, workshops and meetings (P.T.A, S.M.C's BOD, Teachers etc)				
a.	SMC/PTA/DOD			150,000/=	450,000/=

b.	Executive meetings internal and external seminars			100,000/=	300,000/=
c.	Teachers Programmes			50,000/=	150,000/=
					900,000/=
10.	Kitchen Ware				
a.	Source pan	1 big		150,000/=	
b.	Source pan covers	2		20,000/=	
c.	Plates	2 dozen		40,000/=	
d.	Forks	2 dozen		10,000/=	
e.	Spoons	1 dozen		5,000/=	
					225,000/=
11.	Children's Health				
a.	Panadols	Contents of the 1 st aid box			
b.	Spirit			50,000/=	
c.	Cotton wool			10,000/=	
d.	Razorblade				
e.	Vaseline				
					60,000/=
12.	- General repairs and maintenance			50,000/=	
	- Furniture repair			100,000/=	
	- Blackboard			50,000/=	
	- Compound			40,000/=	
					240,000/=
13.	Toiletries / Sanitary Wares				
a.	Liquid soap	3 ltrs	5,000/=	5,000/=	15,000/=
b.	Bathroom brushes	2	10,000/=	-	20,000/=
c.	Toilet scrappers	2	20,000/=	-	40,000/=
d.	Fumigation services	3 times	20,000/=	20,000/=	60,000/=
					135,000/=
14.	Children's and staff wares				
a.	Class Uniforms	150	20,000/=	1,00,000/=	3,000,000/=
b.	Sweaters	100	25,000/=	833,333/=	2,500,000/=
c.	Sports wears	100	20,000/=	666,666/=	2,000,000/=
d.	Budges	100	1,000/=		10,000/=
e.	Staff T/shirts	12	25,000/=	-	300,000/=
f.	Cooks overalls	2	30,000/=	-	60,000/=
					7,870,000/=
15.	Education				
a.	Children gifts	150	5,000/=	-	750,000/=
b.	Teaching aids	90	-	-	150,000/=
c.	P.7 Registration	5	-	-	500,000/=
d.	Education tour	50	-	-	1,750,000/=

					3,150,000/=
16.	Clubs				
a.	Health / Piascy + debating			166,666/=	500,000/=
17.	Canteen merchandise				100,000/=
18.	Construction of the new school site				20,000,000/=
19.	Assets				
a.	Printer				1,000,000/=
b.	Computer				1,000,000/=
20.	Sow machine	2	400,000/=		800,000/=
21.	Office Expenses				
a.	Office chairs				300,000/=
b.	Office tables				300,000/=
					600,000/=
22.	Monthly Salaries And Allowances				19,920,000/=
23.	Bank charges				100,000/=
24.	Refund director's money given to Yes and Amen				5,500,000/=
25.	Local services tax payments				300,000/=
26.	Fire wood				500,000/=
27.	Financing the loan				3,000,000/=
28.	Fire saving store				17,000,000/=
	GRAND TOTAL				60,975,000

Appendix I Budgeted staff Remunerations 2019

No.	Staff	No	Salary	Allowances	Monthly	Annual
1.	Director	1	300,000/=	100,000/=	400,000/=	4,800,000/=
2.	Headteacher	1	200,000/=	100,000/=	300,000/=	3,600,000/=
3.	Deputy H/M	1	150,000/=	50,000/=	200,000/=	2,400,000/=
4.	Head of infant	1	150,000/=	50,000/=	200,000/=	2,400,000/=
5.	DOS (Director of Studies)	1	150,000/=	50,000/=	200,000/=	2,400,000/=
6.	Secretary	1	100,000/=	-	100,000/=	1,200,000/=
7.	Bursar	1	100,000/=	-	100,000/=	1,200,000/=
8.	Teachers	12	150,000/=	-	1,800,000/=	21,600,000/=
9.	Driver	1	100,000/=	-	100,000/=	1,200,000/=
10.	Cooks	2	100,000/=	-	200,000/=	2,400,000/=
11.	Pastor	1	50,000/=	50,000/=	50,000/=	150,000/=
12.	Music Trainer	1	-	200,000/=	200,000/=	600,000/=
13.	Canteen attendant	1	70,000/=	-	70,000/=	840,000/=
14.	Watchman	1	150,000/=	-	150,000/=	1,800,000/=
15.	Farm Manager	1	100,000/=	-	100,000/=	1,200,000/=
	Total	27				47,690,000

Appendix II

Estimated enrolment and School fees structure 2019

Estimated fees structure Term I 2019

Category	Day	Boarding
Nursery	80,000/=	
P.1 – P.2	100,000/=	
P.3	120,000/=	
P.4 – P.5	140,000/=	
P.6	160,000/=	
P.7	180,000/=	

Uniforms

Shirts + Shorts (Nursery)	20,000/=
Dresses (Nursery)	20,000/=
P.1 – P.3	25,000/=
P.4 – P.7	30,000/=

Sweaters

Nursery	20,000/=
P.1 – P.3	25,000/=
P.4 – P.7	30,000/=
Sports wear	30,000/=
Long grey stockings with white and green stripes for boys	
White stockings for girls	2,500/=

10

Appendix III fees defaulters and Bad debts, 2018

No.	Name	Baby	Term I	Term II	Term III	Total
1.	Budde Jamiru	Baby	-	20,000/=	80,000/=	100,000/=
2.	Balondemu Eseza	Baby Class	-	-	60,000/=	60,000/=
3.	Namudu Lukia	B/C	-	-	30,000/=	30,000/=
4.	Nantumbwe Peace	B/C	-	-	30,000/=	30,000/=
5.	Tumwebaze Daphine	Middle .C	-	-	30,000/=	30,000/=
6.	Musisi Ian	Middle .C	-	-	15,000/=	15,000/=
7.	Nambasa Parvin	Top class	-	-	60,000/=	60,000/=
8.	Awori Margaret	Top Class	-	-	60,000/=	60,000/=
9.	Nabuduwa Abigail	Top class	-	-	80,000/=	80,000/=
10.	Babirye Sharon	Top Class	45,000/=	45,000/=	45,000/=	195,000/=
11.	Kyagala Resty	Top Class	-	-	90,000/=	90,000/=

12.	Kwagala Sarah	Top class	-	-	37,000/=	37,000/=
13.	Nakenyeni Esther	Top Class	-	-	20,000/=	20,000/=
14.	Muwangusi Ludin	Top class	-	80,000/=	80,000/=	160,000/=
15.	Nakayiwa Esther	P.I	-	-	100,000/=	100,000/=
16.	Katooko Salwat	P.1	-	-	60,000/=	60,000/=
17.	Lunkuse Rehema	P.1	-	-	70,000/=	
18.	Mulindwa James	P.1	-	-	55,000/=	
19.	Lubowa Timothy	P.1	55,000/=	-	55,000/=	110,000/=
20.	Bainomugisha Esther	P.2	55,000/=	55,000/=	55,000/=	165,000/=
21.	Namarome Praise	P.2	-	-	15,000/=	15,000/=
22.	Nakagolo Gift	P.2	-	-	45,000/=	45,000/=
23.	Kyeyune Ian	P.2	-	-	62,000/=	62,000/=
24.	Bainomugisha Elvis	P.3	65,000/=	65,000/=	65,000/=	195,000/=
25.	Bukenya Mustafa	P.3	-	-	42,900/=	42,900/=
26.	Lunsubeza Izabella	P.3	-	-	5,000/=	5,000/=
27.	Namagunga Lillian	P.3	65,000/=	65,000/=	65,000/=	195,000/=
28.	Naseruka John	P.3		45,000/=	65,000/=	111,000/=
29.	Nalubowa Maria	P.3	-	65,000/=	65,000/=	130,000/=
30.	Ssenbuya Wilson	P.3	65,000/=	65,000/=	65,000/=	195,000/=

Appendix IV
Some major events for year 2019
(some of these dates are liable for change)

TERM I PROGRAMME

ACTIVITIES	TIME PERIOD
Beginning of term, I staff meeting	28 th January 2019
Beginning of term, I	4 th February 2019
Beginning of term, I Exams P.5 – P.7	11 th – 15 th February 2019
P.7 Meeting	15 th February
End of Month exams P.7	25 th – 28 th February
Sports day	15 th March
Mid	18 th – 21 st March
Parents Teachers' Meeting / Visitation day	29 th March
Registration, campaigns and Elections of Prefects	1 st – 5 th April
External Exams (All)	15 th – 19 th April
Internal Exams (P.3 – P.7)	22 nd – 24 th
Half term	19 th April

Good Friday	19 th April
Easter Monday	21 st April
Closing the term	26 th April
End of term staff meeting	27 th April
Labour day	1 st May

TERM II PROGRAMME

ACTIVITIES	TIME PERIOD
Beginning of term II staff meeting	20 th May
Beginning of term II	27 th May
Martyrs day	3 rd June
Beginning of term II Exams	23 rd – 24 th May
Parents Teachers' meeting / visitation day	22 nd June
Sports day	13 th July
Pre- Mock	21 st – 22 nd July
Mock Exams	28 th – 29 th July
End of Term II Exams	16 th – 19 th August
Closing of term II	23 rd August
End of Term II staff meeting	24 th August

TERM III PROGRAMME

ACTIVITIES	TIME PERIOD
Beginning of term III staff meeting	9 th Sept
Beginning of term III	16 th Sept
Beginning of term III Exams	23 rd Sept
International children's day	1 st October
National Teachers' day	5 th October
P.7 Picnic	9 th October
Mid – term III Exams	6 th – 8 th October
Visitation day	12 th October
School Tour	17 th October
Special dedication service	27 th October
P.L. E	4 th – 5 th November
End of term III Exams	12 th – 14 th November
Graduation Nursery/Closure of term III	29 th November
Staff meeting / End of year party	30 th November

Approved and Signed by;

A handwritten signature in blue ink, appearing to read 'Nsungwa' with a horizontal line extending to the right.

**NSUNGWA BETTY
CHAIRPERSON
BOARD OF DIRECTORS.**

A handwritten signature in blue ink, appearing to read 'Hannah' with a large, sweeping underline.

**HANNAH BUSOBOZI
CHAIRPERSON SCHOOL MANAGEMENT
COMMITTEE/ MEMBER**