School Dynamics

THE SCHOOL DYNAMICS MANUAL · CHAPTER 8

School finance

Budgets and votes, spending, income, fund requests, the books of account and the reports for the committee.

1	8	9	Nov 2026
CHAPTER	LESSONS	SCREENS	EDITION

Edition of 11 November 2026. The latest version, with search and questions answered by the team, is at app.schooldynamics.ug/help.
Screens show the demo school: every name and figure is invented. © 2026 Newline Technologies Limited, Kampala.

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08

School finance

Budgets and votes, spending, income, fund requests, the books of account and the reports for the committee.

The school's own money: the budget and its votes, what is spent and received, requests for funds, and the books of account and reports that a finance committee or board reads.

Set the budget and follow spending against it	6 min
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CHAPTER 8 · SCHOOL FINANCE

Set the budget and follow spending against it

See what each vote and budget account was given against what it spent, for a term, a year or all time, and add the term's budget lines.

For: Bursar, Head teacher, School owner · app.schooldynamics.ug/help/finance/budget-and-expenditure

Budget & expenditure compares what each vote and budget account was given with what it spent. Use it at the start of a term to set the budget, and during the term to see what is over or nearly over.

Open it from **Fees & finance › School finance › Budget & expenditure**. The first tab is **Budget vs spending**.

Before you start

- The bursar, the finance officer and the school administrator add and change lines. The head teacher and the deputy can see every figure, but cannot change anything.
- The school needs its votes and budget accounts. If it has none, set them up first: see Votes and budget accounts.

Reading the page

At the top, choose the period: **Term**, **Year** or **All time**. The term list starts on the term chosen in the top bar; pick another term to look back. To see one vote alone, choose it in the vote list, which starts on **Every vote**.

The four figures:

Figure	Means
Budget	Every budget line in the period.
Spent	Every expenditure in the period, and how much of the budget that is. Click it for the lines.
Left to spend / Over budget	Budget less spent. It reads **No budget set** when there is no budget for the period.
Owed to suppliers	What the school still owes for things bought on credit, and how much is overdue. Click it for Creditors.

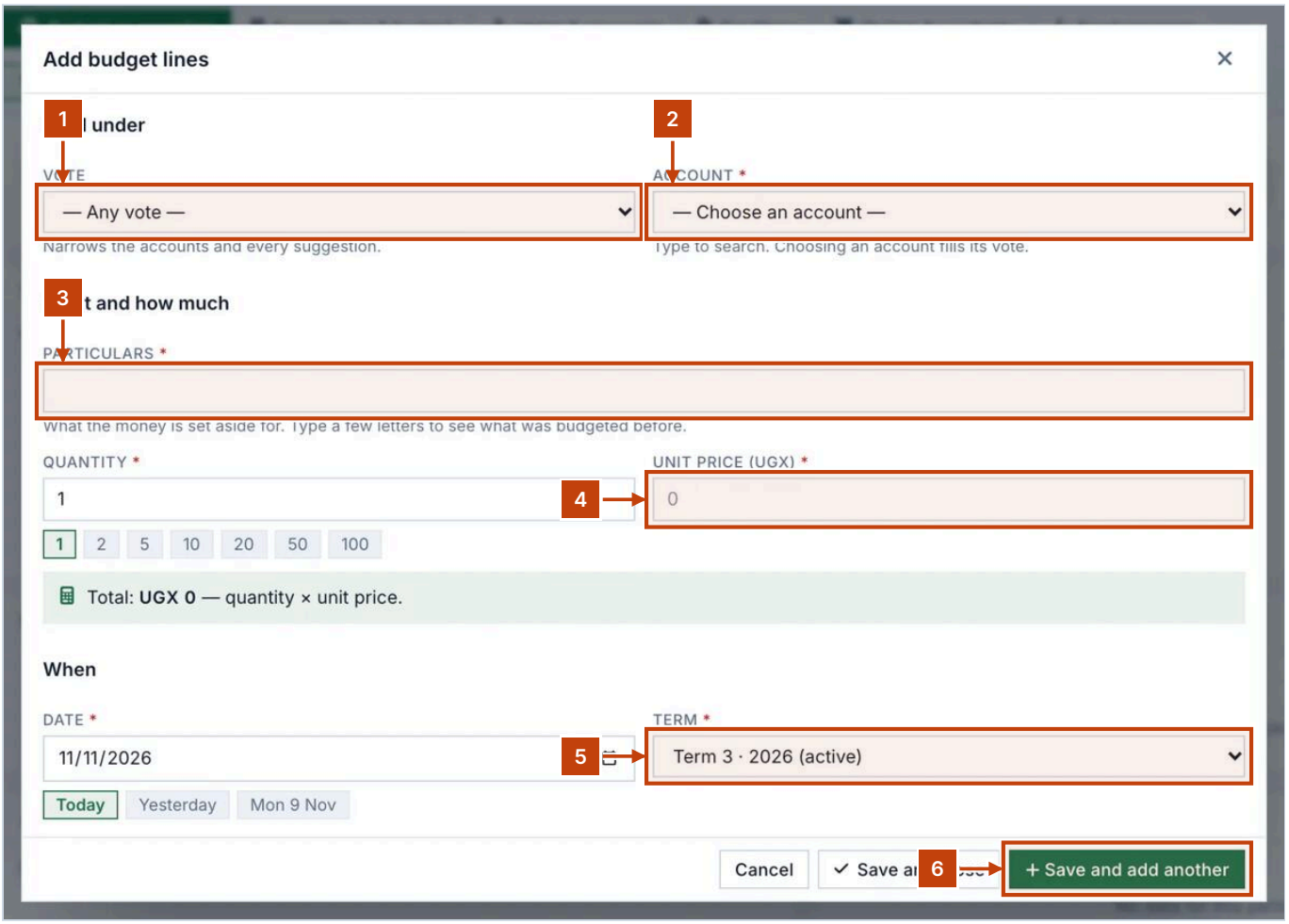
The table **Budget against spending** lists each vote, then its accounts, with **Budget**, **Spent**, **Left** and a bar for how much of the budget is spent. An account spent past its budget is shown in red and reads, for example, *630,000 over*. An account with spending but no budget shows **No budget**.

- Click a vote's name to see that vote alone.
- Click an account's name to open its own page (see below).

Further down: **Term by term** (budget and spending for the last terms; click a bar to open that term), **Month by month** (spending in the last six months, by the date it was paid), **Over budget** (the accounts furthest over), **How it was paid**, **Latest spending** and **Owed to suppliers**.

Add the term's budget

Each budget line is an amount for one budget account in one term.



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1. Optional: a vote narrows the accounts and the suggestions.
2. The budget account the money is set aside for.
3. Particulars: what the money is for.
4. Quantity × unit price makes the amount.
5. The term this budget belongs to.
6. Save and stay in the dialog for the next line.

1. Press **Budget line**. The dialog **Add budget lines** opens on today's date and the active term.
2. Choose the **Account** 2. Choosing a vote first 1 shortens the list; choosing an account fills in its vote.
3. Type the **Particulars** 3, for example *Maize flour, 50 bags*.
4. Type the **Quantity** and the **Unit price (UGX)** 4. The total is shown under them.
5. Check the **Term** 5.
6. Press **Save and add another** 6, or press Enter. The line is saved and the dialog stays open, on the same account and term, for the next line.
7. When you have entered the last line, press **Done**.

The dialog helps when you enter many lines at a sitting:

- **Most used** under the account offers the accounts used most in the last six months.
- **Budgeted before** offers lines entered before on that account or vote. One click fills in the account, particulars, quantity and unit price; the date and term stay as they are.
- **Budgeted at** under the unit price offers prices used before for exactly the same particulars.
- **Entered in this sitting** at the top lists what you saved, with its total. To take one back, press its arrow; that line is deleted.

Press **Save and close** to save one line and close the dialog.

> **TIP**
>
> Budgets are often the same as last term. Open the **Expenditure & budget** tab, choose **Budget lines** and last term, and use **Duplicate (dated today)** on each line you need again. Then edit the copy's term.

The tabs

Tab	What it shows
Budget vs spending	The page above.
Expenditure & budget	Every line, one by one, with filters.
Votes & accounts	The votes and their accounts: see Votes and budget accounts.
Creditors	What the school owes its suppliers: see Record spending.
Suppliers	Shown only to those who cannot see Procurement; others find it under **Procurement › Suppliers**.
Orders & products	Simple orders placed with suppliers (below).
Fund requests	Requests for money from staff: see Fund requests.

Every line, one by one

The **Expenditure & budget** tab lists the lines. Switch between **Expenditure** and **Budget lines** at the top. The figures show the total, the number of lines shown and, for expenditure, how much was **Bought on credit**.

Narrow the list by particulars or line number, term (**Active term**, **All terms** or one term), vote, account, supplier, payment method, dates, amount (**More than**, **Less than**, **Exactly**) and **On credit only**.

Click a line's particulars for **Details and history**: who recorded it, when, and every change since. The row menu also has:

- **Account's budget vs spending**: the account's own page.
- **Its credit**: for a line bought on credit, its entry under Creditors.
- **Edit**, **Duplicate (dated today)** and **Delete** (bursar, finance officer and school administrator).

> ⚠ **CAREFUL**
>
> A deleted line leaves every total, but stays in the history. A line bought on credit cannot be deleted once a payment to the supplier is recorded against it: delete that payment first. A line posted by a supplier invoice or by the payroll cannot be deleted here; only its particulars, date and payment method can be changed. Spending dated in closed books cannot be added, changed or deleted.

Export downloads the figures as a CSV file for a spreadsheet.

An account's own page

Click an account anywhere on these pages to open it. It shows **Budgeted, all terms**, **Spent, all terms** and **Left to spend**, then a **Term by term** table and the **Latest lines**. Its buttons add a **Budget line** or **Record expenditure** already filed on this account. **Every line** opens the list for this account in every term.

Under **Tidy the chart of accounts**, finance staff can **Merge into another account...** (for two spellings of one thing: every line moves across) or **Delete account** (its lines move to *Unclassified*). Nothing is lost either way.

Orders & products

Orders & products keeps simple orders placed with a supplier, priced from the products that supplier sells.

- **Place an order**: choose the **Supplier**, then each product and its quantity (**Another product** adds a line), the **Delivery** and a **Note to the supplier**. Press **Place order**.
- Update an order with its pencil: **Order status** (Pending, Received, Completed or Canceled), **Paid?** with the amount and how it was paid, and the invoice, receipt and goods received note as files.
- The **Products** switch lists each supplier's products. **New product** asks for the supplier, the store item it is, its name, unit price and pricing details.

> GOOD TO KNOW
>
> An order here does not record any spending. Record what was paid with **Record expenditure**. For buying with approvals, quotations and goods received, use Procurement instead.

Good to know

- Spending counts in the term chosen on its line, whatever the date it was paid.
- The **Committee reports** button at the top opens the report library, with the budget summary and the committee pack: see Committee reports.
- Votes can be merged or deleted from the row menu of a vote here too. A deleted vote's accounts and lines move to *Unclassified*, to be sorted out.

QUESTIONS

Does anything on this page change a student's balance?
No. Budget lines and spending are kept apart from fees. Nothing here touches a student's account.

Why does an account say "No budget"?
Money was spent on it in the period, but no budget line was added for it. Add a budget line for that account and term.

Can the head teacher change the budget?
No. The head teacher and the deputy can look at every figure. Only the bursar, the finance officer and the school administrator add or change lines.

How do I see last term's figures?
Choose the term in the top bar, or choose it in the term list on this page. **Year** and **All time** add up more than one term.

Set up votes and budget accounts

Build the school's budget headings, the votes and the accounts under them, then rename, move, merge or number them for the committee.

For: Bursar, School owner · app.schooldynamics.ug/help/finance/votes-and-budget-accounts

A vote is a main heading of the school's budget, such as KITCHEN, ADMINISTRATION or BOARD ACTIVITIES. Under each vote sit its budget accounts, such as Food stuffs, Firewood and Kitchen utensils. Every budget line and every expenditure is filed against a budget account, so the votes are the first thing to set up.

Open it from **Fees & finance › School finance › Votes & budget accounts**. It is also the **Votes & accounts** tab of Budget & expenditure.

Before you start

The bursar, the finance officer and the school administrator add and change votes and accounts. The head teacher and the deputy can see the page and its figures, but cannot change anything.

Reading the page

The page shows every vote as a card, with its accounts underneath. Each vote and each account has its **Budget**, **Spent**, **Left** and a bar for how much of the budget is spent, in the term chosen in the top bar. To see another term, change it in the top bar.

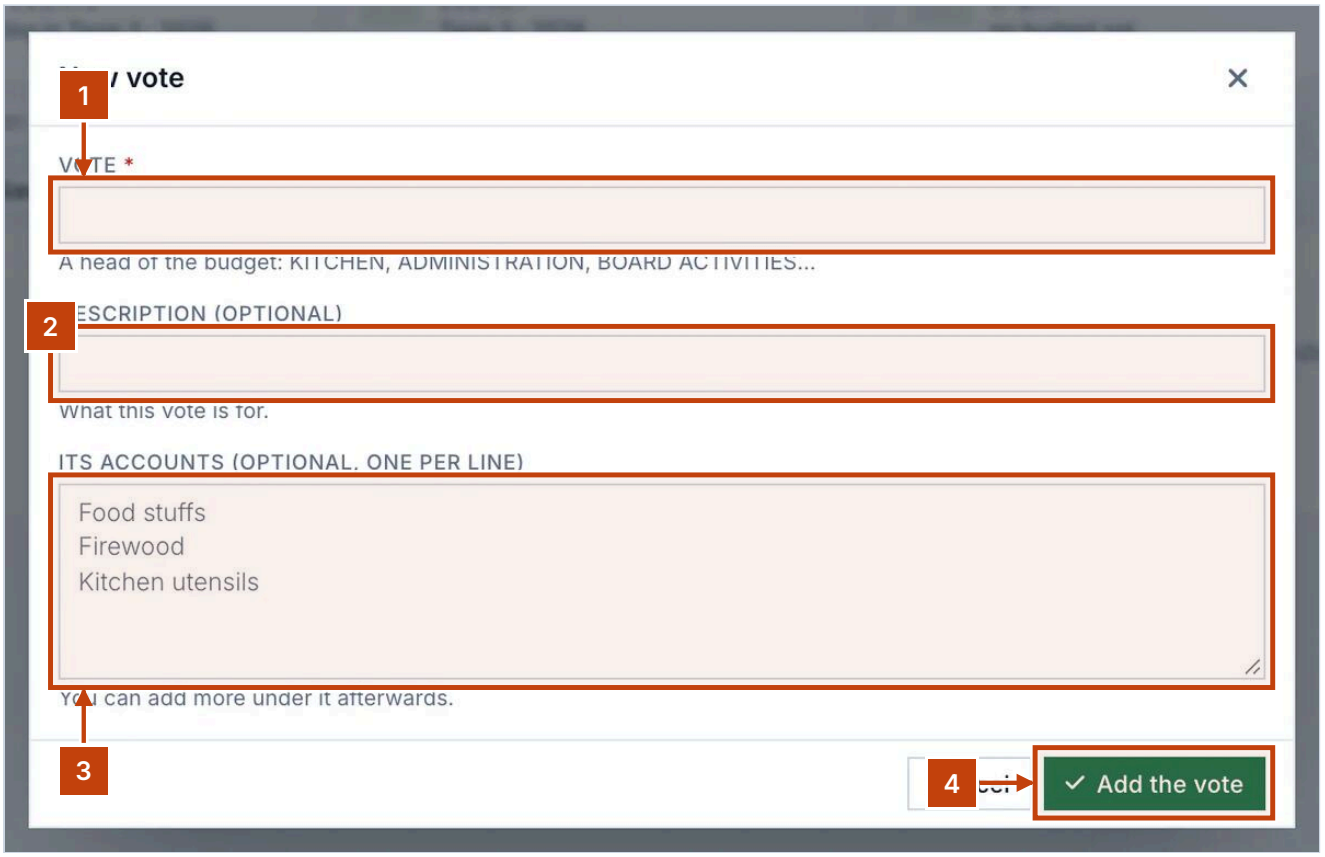
The figures at the top count the votes and accounts (and how many had nothing in the term), and add up the budget, the spending and what is left.

A vote may carry:

- **No. 3**: its committee number. Reports list votes in this order.
- A badge for its kind, when it is not ordinary spending: **Capital (fixed assets)**, **Advances and loans** or **Paying creditors**.
- **To sort out**: the *Unclassified* vote, which holds what was left by a deleted vote.

Type in **Find a vote or an account...** to show only the votes and accounts whose names match.

Add a vote



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1 The vote: a main heading of the budget, such as KITCHEN.

2 Optional: what the vote is for.

3 Optional: its first accounts, one per line.

4 Add it; the box for more accounts opens under it.

1. Press **New vote**.
2. Type the **Vote** 1, for example *KITCHEN*.
3. Type a **Description** if you want one 2.
4. Type its first accounts under **Its accounts** 3, one per line, for example *Food stuffs*, *Firewood*, *Kitchen utensils*. You can leave this empty and add them afterwards.
5. Press **Add the vote** 4.

The vote appears with its accounts, and the box for adding more accounts opens under it. Two votes cannot have the same name.

Add accounts under a vote

1. Press **Accounts** on the vote (or **Add the first account of …** on an empty vote).

2. Type a name and press Enter. It is added and the box stays open for the next one.
3. To add several at once, paste them one per line (Shift+Enter starts a new line), then press **Add**.
4. Press **Done** when you have finished.

A name the vote already has is skipped, and the page says which ones were not added.

Change, move and order accounts

Press the pencil beside an account to change it where it stands:

- its name;
- its vote (**Vote: …**): the account moves to that vote, with its budget and spending;
- its kind (**Expense account**, **Asset account** and so on);
- its **Place** in the vote: 1 is first. Leave it empty to list it A to Z after the placed ones.

Press **Save**, or Escape to cancel.

To change a vote's name or description, open the vote's menu and choose **Name and description**.

Kind and committee number

Open a vote's menu and choose **Kind and committee number…**.

What the vote is	Use it for
Spending	Ordinary running costs.
Capital (fixed assets)	Buildings, furniture, vehicles: spending in the budget, a fixed asset in the books.
Advances and loans	Salary advances and loans to staff: money owed back to the school, not spending.
Paying creditors	Paying for things bought on credit in earlier terms.

The **Committee number** is the vote's place in the committee's order (Vote 1, Appendix I …), from 1 to 999. The committee pack and the reports list votes by it. Two votes cannot share a number, and only one vote can be **Paying creditors**.

> ⚠ CAREFUL
>
> A vote marked **Paying creditors** does not take new expenditure. Recording spending under it is refused with *This vote pays creditors. Record the payment on the credit (Creditors › Pay)…*, so that what was bought on credit is not counted as spending twice. Pay those suppliers from Creditors.

Merge and delete

Two accounts or votes that are the same thing (two spellings) should be merged, not deleted.

- **Merge into another vote…** (vote menu): every account and line of the vote moves to the vote you choose, then the vote goes.
- **Delete vote…** (vote menu): its accounts and lines move to *Unclassified*.
- **Merge into another account…** (account menu): every budget and spending line of the account, in every term, moves to the account you choose, then the account goes.
- **Delete…** (account menu): its lines move to *Unclassified*.

The dialog says how many accounts and lines will move before you confirm.

Other account tools

The account menu also has:

- **Its lines**: the account's own page, term by term.
- **Recalculate balance**: works the account's balance out again from its ledger lines.
- **Mark verified** / **Mark not verified**: a tick beside the name, for accounts you have checked.
- **Move lines here by keyword…**: moves ledger lines whose description holds a word (more than 2 characters) into this account. The dialog counts them and shows some first; press **Move the lines** to move them. Lines on a bank, cash or student account stay where they are.

Export downloads the tree with this term's figures as Excel or CSV. **Account balances and CSV** opens the chart of accounts under **Payments › Bank accounts & votes**.

Good to know

- New votes and accounts are ready at once in the **Record expenditure** and **Budget line** dialogs.
- The Books of account keep a matching account for each vote; renaming the vote here renames it there.

QUESTIONS

What is the Unclassified vote?
It holds the accounts and lines of a vote that was deleted. Move its accounts to real votes, so they count where they belong. It cannot be renamed, merged or deleted.

Is anything lost when I delete a vote or an account?
No. A deleted vote's accounts and lines move to *Unclassified*. A deleted account's lines move to *Unclassified* too. To keep lines together under another vote or account, merge instead.

Why is the budget empty here when we set one last term?
The page shows the term chosen in the top bar. Choose last term there to see its figures.

Why are votes in a strange order?
Votes are listed by their committee number, then A to Z. Give each vote its number under **Kind and committee number…**.

Record spending and pay what is owed to suppliers

Record each expenditure on its budget account, mark what was bought on credit, and pay suppliers from Creditors until nothing is owed.

For: Bursar · app.schooldynamics.ug/help/finance/recording-spending

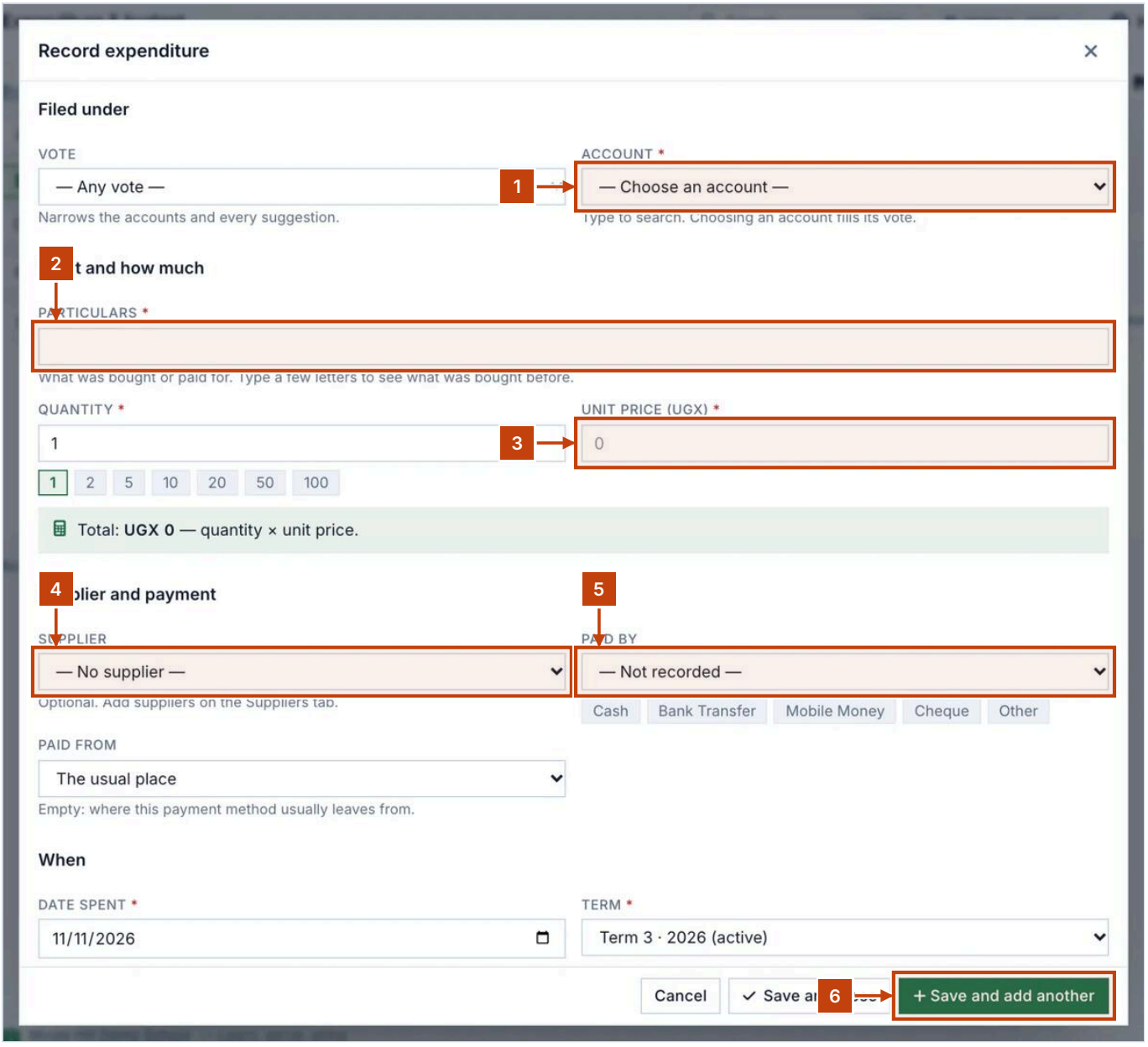
Every shilling the school spends is recorded as an expenditure, filed under a budget account, so it counts against the budget. Something bought on credit is recorded the same way, with the part not yet paid; it then waits under **Creditors** until the supplier is paid.

Before you start

- The bursar, the finance officer and the school administrator record and change spending and pay creditors. The head teacher and the deputy can look.
- The school needs its votes and budget accounts: see Votes and budget accounts.
- Suppliers are optional on a line. They are added under Procurement › Suppliers.

Record an expenditure

Record expenditure is on the Budget & expenditure page, on its **Expenditure & budget** tab and on each account's page. From an account's page, the dialog opens already on that account.



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1. The budget account the spending is filed under.
2. Particulars: what was bought or paid for.
3. Quantity × unit price makes the amount.
4. Optional: the supplier.
5. How it was paid.
6. Save and stay for the next line.

1. Press **Record expenditure**. The dialog opens on today's date and the active term.
2. Choose the **Account** 1. You can choose a vote first to shorten the list.
3. Type the **Particulars** 2: at least 4 characters, for example *Firewood, 2 lorries*.
4. Type the **Quantity** and the **Unit price (UGX)** 3. The total is shown under them.
5. Choose the **Supplier** if there is one 4.
6. Choose how it was paid under **Paid by** 5: Cash, Bank Transfer, Mobile Money, Cheque or Other. Leave **Paid from** on *The usual place* unless the money left from somewhere else, such as petty cash.
7. Check the **Date spent** and the **Term**. The date cannot be after tomorrow.
8. If the supplier is still owed part or all of it, tick **Bought on credit** and type what is **Still owed (UGX)**.
9. Press **Save and add another** 6 (or Enter) to record the next line, or **Save and close**.

A message confirms what was recorded, for example *Expenditure recorded: UGX 450,000 on Firewood.* As with budget lines, **Bought before** offers what was bought before (one click fills the account, particulars, quantity, unit price, supplier and payment), and **Paid before** offers earlier prices for the same particulars.

> ⚠ CAREFUL
>
> If the supplier you choose is already owed for things bought on credit, the dialog warns: *This supplier is owed … for things bought on credit.* If this money pays one of those, do not save it here. Use **Pay this credit** beside it, so the spending is not counted twice.

Changing a line

Open the line's menu on the **Expenditure & budget** tab and choose **Edit**. If you leave the quantity and the unit price as they are, the amount stays exactly as it was. Press **Save changes**.

- A line posted by a supplier invoice or by the payroll keeps its amount, account, term and credit; only its particulars, date and payment method change here.
- A line on credit cannot be switched to *not on credit* once something was paid on it, and its credit cannot be cut below what was already paid.
- Spending dated in closed books is refused: *The books are closed up to …*. Date it after that, or ask for the books to be reopened.

Creditors

A creditor is a supplier the school still owes. Open **Creditors** from the tab on Budget & expenditure, or from **Owed to suppliers**.

The figures at the top show what is **Still owed**, what is **Overdue**, how many credits are **Paid off**, and **Not in the budget** when old credits still need filing under an account. A strip below shows what is owed by how late it is: **Not yet due**, **1–30 days late**, **31–60 days late**, **61–90 days late** and **Over 90 days late**.

Choose how to look at them:

- **Credits**: each credit, with the tabs **All**, **Overdue**, **Pending**, **Partly paid** and **Paid**. Search by supplier, description or number (*#12*), and narrow by supplier or by the term it was bought in.
- **By supplier**: each supplier with what was bought on credit, paid, still owed and overdue, and the next due date.
- **Term movement**: for a term, each credit's brought forward, new this term, paid, and carried forward. **As a report** opens it in the report library.

When you open the page, every unpaid credit past its due date becomes **Overdue**. A credit due today is not overdue yet.

Pay a credit

1. Press **Pay** on the credit.
2. Type the **Amount paid (UGX)**. It starts at what is still owed, and cannot be more.
3. Check the **Payment date**, **Paid by**, **Paid from** and the **Reference or receipt no.**
4. Press **Record payment**.

The credit becomes **Partly paid**, or **Paid** when nothing is left. A payment for more than is owed is refused: *That is more than is owed.*

Pay a supplier one sum

When one payment covers several credits of the same supplier:

1. Choose **By supplier**.
2. Press **Pay supplier** on the supplier's row.
3. Type the **Amount paid (UGX)**. It starts at everything owed to them here.
4. Fill in the date, how it was paid and the reference.
5. Press **Record the payment**.

The sum is spread over the supplier's credits, the one due first paid first. **How it is spread**, in the dialog, shows what each credit gets as you type the amount.

> GOOD TO KNOW
>
> A credit from a supplier invoice shows **Pay in Procurement** instead of **Pay**. It is paid in Supplier invoices, so the payment voucher, the invoice and its order stay together. **Pay supplier** leaves those credits out.

Add a credit by itself

Press **New credit**, then choose what it is:

- **Bought on credit now**: something bought on credit that is not recorded yet. Choose the **Budget account**, **Bought on** and **Term**, say **What was bought on credit** and the **Amount owed (UGX)**. It is recorded as spending under that account, and owed here.
- **Owed before the books**: a debt from before the school kept its books here, such as the balance on construction works. Give **Owed since** and what is **Still owed (UGX)**. It is brought forward and never counted as spending again.

Add a **Due date** if there is one (after it, the credit turns Overdue), and press **Add credit**.

Other jobs on a credit

- **File**: an old credit marked *not in the budget* is filed under a budget account with **File** › **File it**, so it counts as spending.
- **Payments (...)** in the row menu lists the payments made. A wrong payment can be deleted there with its bin; the amount is owed again. A supplier invoice's voucher payment cannot be deleted here.
- **Edit**: a credit that came from an expenditure takes its supplier, description and amount from that expenditure; change those on the expenditure. Here you change the due date, the expected payment method and the notes.
- **Delete**: only for a credit with nothing paid. A credit that came from an expenditure is deleted with its expenditure line.

Export downloads the credits shown as a CSV file.

What happens next

- The expenditure counts in **Spent** for its account and term at once, and in the reports.
- The Books of account write it themselves: spending out of the money place it was paid from; a credit owed to suppliers; a payment to a creditor out of the money place.
- Nothing here changes a student's balance.

QUESTIONS

I paid a supplier for something we bought on credit last month. Do I record expenditure?

No. Pay it from **Creditors** with **Pay**. The spending was counted when the goods were bought on credit; recording it again would count it twice.

Why can I not pay a credit in full here?
A payment is never more than is still owed. If the credit came from a supplier invoice, it is paid in **Procurement › Supplier invoices**, with its payment voucher.

Can I change the amount of an expenditure?
Yes, with **Edit**, unless it is dated in closed books or was posted by a supplier invoice or the payroll. If you leave the quantity and the unit price as they are, the amount does not change.

When does a credit become Overdue?
The day after its due date. Opening the Creditors page marks every unpaid credit past its due date as Overdue.

Plan income and record income that is not fees

Set up the school's income sheet, plan what each source should bring in a term beside what came in, and record other income such as a tour or an asset sold.

For: Bursar, School owner · app.schooldynamics.ug/help/finance/income

Income is the other half of the budget. It holds the school's income sheet (every source of income), the income you expect from each source in a term beside what really came in, and money received that is not a student's bill: an old vehicle sold, a tour, uniforms sold for cash.

Open it from **Fees & finance › School finance › Income**. It has three tabs: **Proposed against actual**, **Other income received** and **Income sheet**.

Before you start

- The bursar, the finance officer and the school administrator change the sheet, the plan and other income. The head teacher and the deputy can look.
- Fees, bursaries and services should be set up, because the sheet is made from them.

Set up the income sheet

The first time, the page says the school has no income sheet yet.

1. Press **Set up from what the school has**. The sheet is made with one fees line for each group of classes that pay the same fee, each bursary scheme, boarding and transport, the service categories, the store, money held and the usual other income.
2. Open the **Income sheet** tab and read through it.
3. Rename a line with its pencil, or take it out with its bin.
4. Add what is missing with **Line** in its section, or **New line** at the top.

The sheet is in sections: **School fees**, **Boarding**, **Transport**, **Uniforms and services**, **Other income**, **Debtors**, **Stock at term opening** and **Money at term opening**. The arrows move a line up or down.

A line and where its figure comes from

Each income line says where its actual comes from (**Its actual comes from**):

Choice	The line counts
Fee bills of chosen classes or bursary schemes	The fee bills, less bursaries, of the students in the classes or bursary schemes you tick. A bursary line counts its students first, so each child is counted once.
Service bills	Bills of the services, or whole service categories, you tick. Fill in **Only bills of this amount** to count one rate.
Other income recorded here	What you record under **Other income received**.
Fees owed, brought into the term	What students owed when the term began.
Staff advances and loans owed	What staff owed the school when the term began.
Store value at the term's start	The store items you tick (none ticked: every item).
Money held at the term's start	The money places you tick (none ticked: all).
Typed on the plan	Nothing by itself: you type its actual on the plan.

Press **Save**. A line that has other income recorded under it cannot be removed: move or delete that income first. **Add what is missing** adds lines from the school's classes, bursaries, services and store that the sheet does not have yet.

Plan the term's income

On **Proposed against actual**, choose the **Term**. For each line, type the **Proposed qty** and **Proposed rate**, for example 120 pupils × UGX 450,000. The page shows:

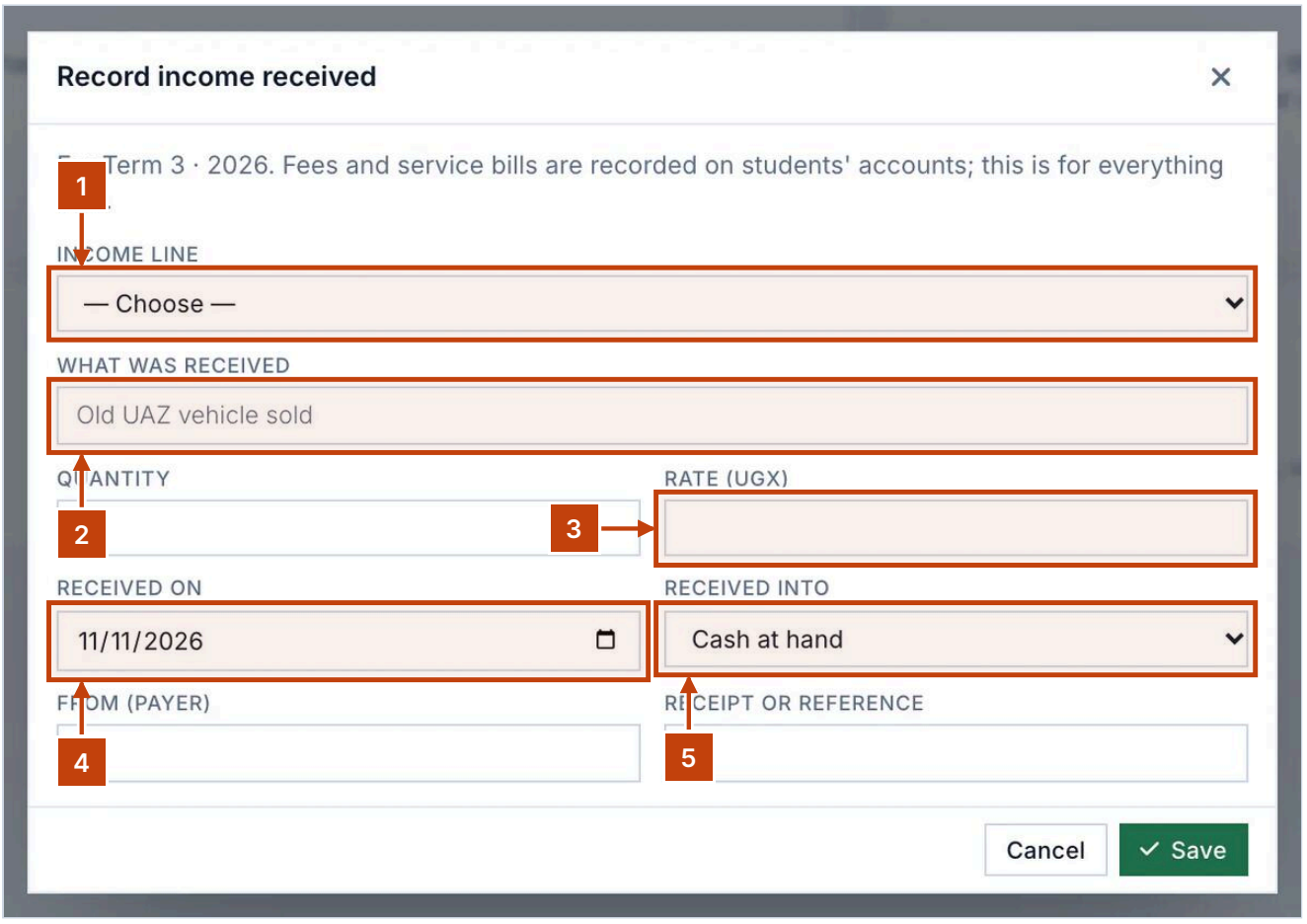
- **Proposed**: quantity × rate.
- **Actual qty** and **Actual**: what really came in. For lines **Typed on the plan**, type them.
- **Variance**: actual less proposed. A shortfall is shown in brackets, in red.

Press **Save the plan for ...** (the term's name). To start from another term's plan, choose it under **Copy the plan of** and press **Copy**.

A row **Fees not in a category** counts fees of students that no fees line covers. If it is large, a class is missing from your fees lines.

Record other income

Use it for money that is not a student's bill: an asset sold, a tour, uniforms sold for cash, registration, a grant.



The demo school · invented names and figures

1. The income line it belongs to.
2. What was received.
3. Quantity × rate makes the amount.
4. The day it was received.
5. Where the money went: cash at hand, a bank or another money place.

1. Open **Other income received** and choose the **Term**.
2. Press **Record income**.
3. Choose the **Income line** 1. Only lines whose actual is *Other income recorded here* are offered.
4. Type **What was received** 2, for example *Old school van sold*.
5. Type the **Quantity** and the **Rate (UGX)** 3.
6. Check **Received on** 4. It cannot be in the future.
7. Choose where it went under **Received into** 5. It starts at *Cash at hand*.
8. Add **From (payer)** and the **Receipt or reference** if you have them.
9. Press **Save**.

The list shows each amount received in the term, with its total. Narrow it to one line with the line list. Change an entry with its pencil, or delete it with its bin.

> ⚠ CAREFUL
>
> Income dated in closed books cannot be added, changed or deleted. The page says *The books are closed up to ....*

Good to know

- **Income schedule** at the top opens the committee's income schedule for the term: every source, proposed against actual, then spending and the surplus. See Committee reports.
- Other income goes into the Books of account by itself, into the money place you chose.
- The **Income sheets** under **Finance reports** are something else: printed lists of fee payments for a period. See Finance reports.

QUESTIONS

Do I record fees here?
No. Fees and service bills are recorded on students' accounts, and their payments under **Payments**. This page counts them by itself; record here only money that is not a student's bill.

Where do the actual figures come from?
From the fees ledger (bills less bursaries), service bills, other income recorded here, and the books on the term's first day (money held, fees owed, the store's value).

Can I copy last term's plan?
Yes. On **Proposed against actual**, choose last term under **Copy the plan of** and press **Copy**. Lines you already planned this term are left as they are.

Ask finance for funds, and approve or reject requests

Any member of staff asks for money to buy a store item; the bursar approves or rejects it, naming the accounts the funds move between.

For: Everyone, Bursar · app.schooldynamics.ug/help/finance/fund-requests

A fund request asks finance for money to buy something for the store: so many bags of sugar, a box of chalk. Any member of staff can ask. The bursar approves or rejects each request, and an approved request is final.

Open it from **Fees & finance › School finance › Fund requests**. Every member of staff has this menu entry. For finance staff it is also the last tab of Budget & expenditure.

Before you start

- Every member of staff can ask, and sees their own requests.
- The bursar, the finance officer and the school administrator see every request and decide. The head teacher and the deputy see every request, but do not decide.
- The item must be in the store first. If the item list is empty, the dialog says *The store has no items yet. Ask the store keeper to add the item first.* See Stores.

Ask for funds

1. Press **New request**. The dialog **Ask for funds** opens.
2. Choose the **Store item**.
3. Type the **Quantity** needed.
4. Type the **Total amount (UGX)**: at most UGX 999,999 per request.
5. Add a **Description** if it helps finance decide.
6. Attach the **Invoice or quotation**, a photo or a PDF up to 5 MB, if you have one.
7. Press **Send request**.

The message says *Request for UGX … sent to finance.* The request shows as **Waiting** in the list.

Follow your requests

The list has the tabs **All**, **Waiting**, **Approved** and **Rejected**, and a search by item or description. **Waiting for a decision** at the top counts the requests waiting and the money asked for.

Click a request's number to open it. While it is not approved, its row menu offers **Edit** and **Delete** to the person who asked and to finance.

Decide on a request

For the bursar, the finance officer and the school administrator.

1. Press **Decide** on the request. The dialog **Approve or reject the request** says who asks for how much, for what.
2. Choose **Approve** (*Funds are released. This cannot be undone.*) or **Reject** (*The person can change the request and ask again.*).
3. To approve, choose where the **Funds come from** and where the **Funds go to**: the school's own accounts, with their balances.
4. Press **Approve request** or **Reject request**.

The request shows who decided, and for an approved one, the two accounts.

> ⚠ CAREFUL
>
> An approval cannot be reversed, and the request can then no longer be edited or deleted. Check the amount and the invoice before you approve.

Good to know

- Approving records the decision only. It moves no money in the ledger and puts nothing in the store. Record the delivery in **Stores** when the goods arrive, and record the money spent with **Record expenditure** (see Record spending).
- A rejected request can be changed by the person who asked; finance then decides on it again with **Decide**.
- **Export** downloads the requests shown (your own, or every request for finance) as Excel or CSV.

QUESTIONS

Who can see my request?
You and the finance staff. Other members of staff see only their own requests.

Can I change a request after it is approved?
No. An approved request cannot be changed or deleted. Ask for a new one if something is different.

My request is for more than UGX 999,999. What do I do?
Split it into several requests, or ask for the purchase through Purchase requests, which has no such limit.

Does approving put the items in the store?
No. Approving records the decision only. When the goods arrive, the store keeper records the delivery in **Stores**.

CHAPTER 8 · SCHOOL FINANCE

Keep the books of account

The school's double-entry books, written by themselves from fees, spending, credits and other income. Get them ready, post journals, reconcile banks and close a term.

For: Bursar, School owner · app.schooldynamics.ug/help/finance/books-of-account

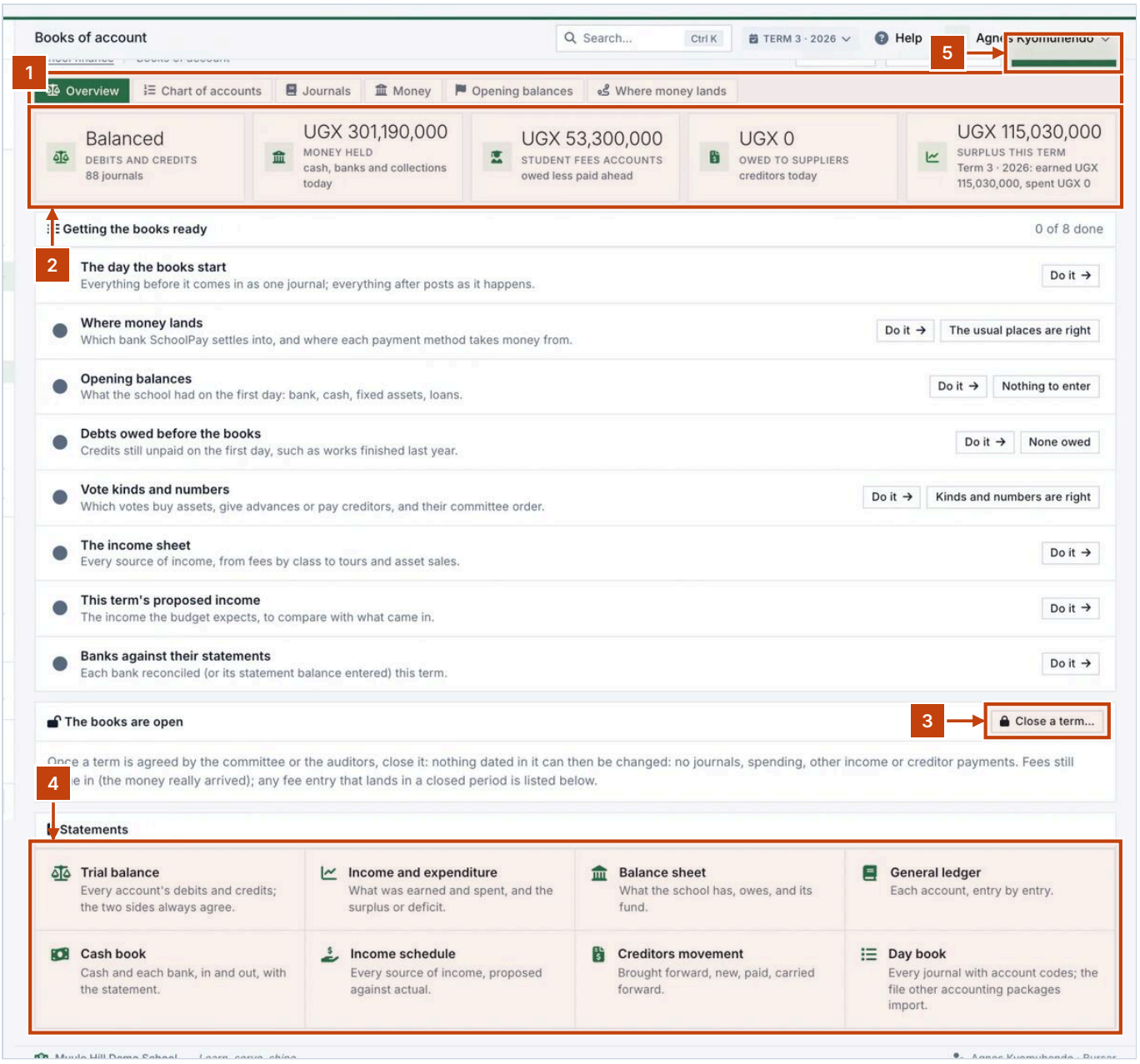
The **Books of account** are the school's double entry books. You do not type into them twice: fees, spending, credits, payments to creditors and other income each post themselves as a balanced journal. The trial balance, income and expenditure account, balance sheet, general ledger and cash book are made from them.

Open them from **Fees & finance › School finance › Books of account**. The page has six tabs: **Overview**, **Chart of accounts**, **Journals**, **Money**, **Opening balances** and **Where money lands**.

Before you start

- The bursar, the finance officer and the school administrator make changes. The head teacher and the deputy can read everything.
- The books are only as good as what is recorded: fees and payments, expenditure, creditors and other income.

The overview



The demo school · invented names and figures

1 The six parts of the books.

2 Whether the books balance, money held, owed by students and to suppliers, and the term's surplus.

3 Close a term once the committee or the auditors agree it.

4 The statements: trial balance, income and expenditure, balance sheet and more.

5 Post a journal for what nothing else records.

The figures 2 :

Figure	Means
Debits and credits	**Balanced** when the two sides agree, as they always should.
Money held	Cash, banks and collections today.
Student fees accounts	What students owe, less what they paid ahead.
Owed to suppliers	Creditors today.
Surplus this term / Deficit this term	What was earned less what was spent, in the term chosen in the top bar.

Statements 4 opens each report in the report library: **Trial balance**, **Income and expenditure**, **Balance sheet**, **General ledger**, **Cash book**, **Income schedule**, **Creditors movement** and **Day book** (every journal with account codes, the file other accounting packages import). See Committee reports.

Get the books ready

Until everything is in place, the overview shows **Getting the books ready**, with each step and whether it is done:

1. **The day the books start.** Everything before it comes in as one journal; everything after posts as it happens. Set it under **Where money lands**.
2. **Where money lands.** Which bank SchoolPay settles into, and where each payment method takes money from. If the usual places are right, press **The usual places are right**.
3. **Opening balances.** What the school had on the first day: bank, cash, fixed assets, loans. If there is nothing, press **Nothing to enter**.
4. **Debts owed before the books.** Credits still unpaid on the first day: add each one in Creditors as *Owed before the books*, or press **None owed**.
5. **Vote kinds and numbers.** Which votes buy assets, give advances or pay creditors, and their committee order: see Votes and budget accounts.
6. **The income sheet** and **This term's proposed income**: see Income.
7. **Banks against their statements.** Each bank reconciled, or its statement balance entered, this term (see **Money** below).

Do it on a step takes you where it is done. A step you marked done yourself can be taken back with **Undo**.

Where money lands

On the **Where money lands** tab:

- **The books start on**: the first day of the books. Leave it empty to post everything from the beginning.
- **Fees received through**: for SchoolPay, cash payments, bank payments, PegPay, the bursar's app and online (Pesapal), the money place the money goes into.
- **Spending and creditor payments paid by**: for each payment method, the money place it leaves from, and the **Main bank** for transfers and cheques.

The usual place is right for most schools: a fee payment's own bank account, cash into cash at hand, transfers and cheques from the main bank, mobile money from the mobile money account. Press **Save**.

Opening balances

On **Opening balances**, choose the day (**On**) and type each balance on its usual side: what is in each bank, what the furniture is worth, what a loan still owes. The difference goes to the opening fund. Press **Save opening balances**. **Another asset** adds an account for something not listed.

Two things do not go here: student balances come from their fees accounts, and debts to suppliers from **Creditors › New credit › Owed before the books**.

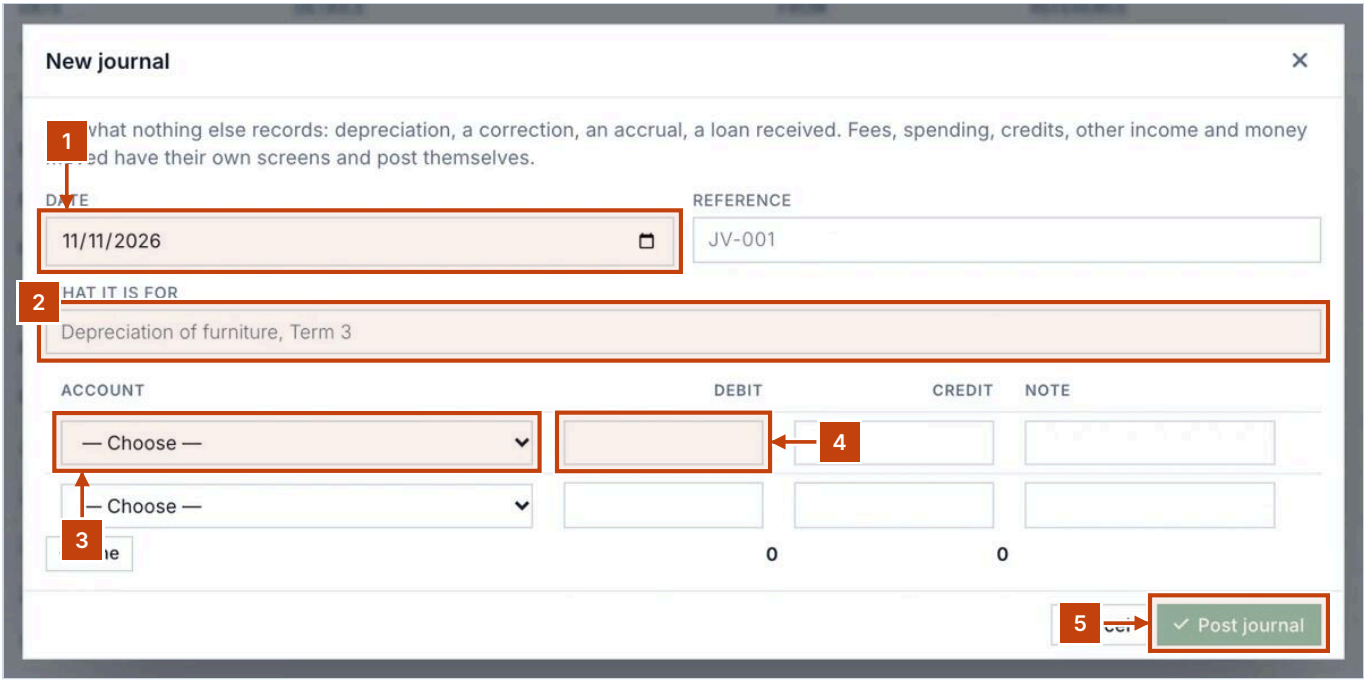
Journals

The **Journals** tab lists every entry: date, details, what it came from (**Fees ledger**, **Spending**, **Credit**, **Payment to a creditor**, **Other income**, **Journal**, **Money moved**, **Opening balances** ...), reference and amount. Narrow it by kind or search the details. Click one to see its lines.

A journal that came from a record says so: change or delete that record, and the journal follows. A journal or money move you posted here can be undone with **Reverse**, which posts its mirror image today.

Post a journal

For what nothing else records: depreciation, a correction, an accrual.



The demo school · invented names and figures

1 The journal's date.

2 What it is for.

3 An account for each line.

4 A debit or a credit on each line, never both.

5 Posts only when debits equal credits.

1. Press **New journal**.
2. Set the **Date** 1 and a **Reference** if you have one.
3. Type **What it is for** 2.
4. On each line, choose the account 3 and type a debit or a credit 4. Press **Line** for more lines.
5. Press **Post journal** 5. It stays greyed until the debits equal the credits.

A journal needs at least two lines, and a line cannot have both a debit and a credit.

Quick entry

Quick entry posts common journals for you: **Loan received**, **Loan repayment** (with its interest), **Staff advance repaid**, **Capital grant or contribution** and **Depreciation**. Fill in the amount, the money place and who it is with, check the lines it shows, and press **Post**. For depreciation, the asset register's fall in value this term is offered: press **Use it**.

Chart of accounts

The **Chart of accounts** tab lists every account by type: **Assets**, **Liabilities**, **Fund**, **Income** and **Expenses**, each with its code and balance today. **Ledger** opens the account entry by entry.

New account (or **Add** under a type) asks for the **Type**, a **Code** of 3 to 6 digits in the type's range, the **Name** and a **Note**. Tick *Money is kept here* for a new money place, such as petty cash or a savings account, so money can be paid from it and received into it. Accounts marked *Kept by the books* can be renamed or deactivated, but not deleted. An account named after a vote or a bank is renamed by renaming that vote or bank. An account with entries is deactivated, not deleted, so its history stays.

Money

The **Money** tab lists each money place with its balance in the books today, the last statement balance and the difference (**Agrees** when there is none).

- **Move money from here...** (or **Move money** at the top): cash banked, bank to petty cash, SchoolPay settled into the bank. It is neither income nor spending.
- **Statement balance only...**: what the bank statement says the place held at the end of a day.
- **Cash book**: the place's money in and out, with the running balance.

Reconcile a bank

1. Press **Reconcile** on the bank.
2. Type the **Statement's last day** and its **Closing balance (UGX)**. Press **Start**.
3. Tick each entry the statement shows. **Tick all** and **Untick all** help.
4. Watch the **Difference**. At *Nil*, everything is accounted for.
5. Press **Finish reconciliation**. If a difference remains, say **Why it differs** first, for example a deposit the bank has not credited yet.

Bank charges are recorded as spending, and interest as other income. **Discard** throws away an unfinished reconciliation and its ticks.

> GOOD TO KNOW
>
> This reconciles the books' bank account with its statement. Bank reconciliation under Collections is different: it matches a statement's deposits to fee receipts.

Close the books

Once the committee or the auditors agree a term, close it.

1. On the overview, press **Close a term...** (or **Close further...**).
2. Choose a term that has ended, or a day under **Close up to and including**. It must be yesterday or earlier.
3. Press **Close the books**.

From then on, nothing dated on or before that day can be added, changed or deleted: journals, money moved, opening balances, spending, other income, creditor payments. Someone who tries is told *The books are closed up to ….*

Fees still come in, because the money really arrived. A fee entry that appears or changes in the closed period is listed on the overview, under *entries changed after the books closed*. Press **Noted** on each, or **Mark all noted**.

To change something in a closed term, press **Reopen…**, say **Why** (it is kept in the finance audit log), and choose **Keep closed up to** to reopen only part. Press **Reopen**.

> ⚠ CAREFUL
>
> Close only what has been agreed. Reopening is recorded with your name and reason.

QUESTIONS

Do I have to type every payment and expenditure into the books?
No. Fees, spending, credits, payments to creditors and other income post themselves as balanced journals. A journal is typed only for what nothing else records: depreciation, a loan, a correction.

The overview says Out of balance. What do I do?
Debits and credits should always agree, and every journal balances on its own, so this should not happen. Tell the School Dynamics team from the Help menu.

A fee payment arrived for a term we closed. Is it refused?
No. Fees are never refused, because the money really arrived. The change is listed on the overview, under *entries changed after the books closed*, until you press **Noted**.

Can I change a journal that came from a payment or an expenditure?
No. Change or delete the payment or the expenditure itself, and its journal follows. Only journals and money moves you posted here can be reversed here.

Read the term's finance reports

The term summary of fees billed, paid and owed by class, collections day by day, students' balances, and income sheets to print.

For: Bursar, Head teacher, School owner · app.schooldynamics.ug/help/finance/finance-reports

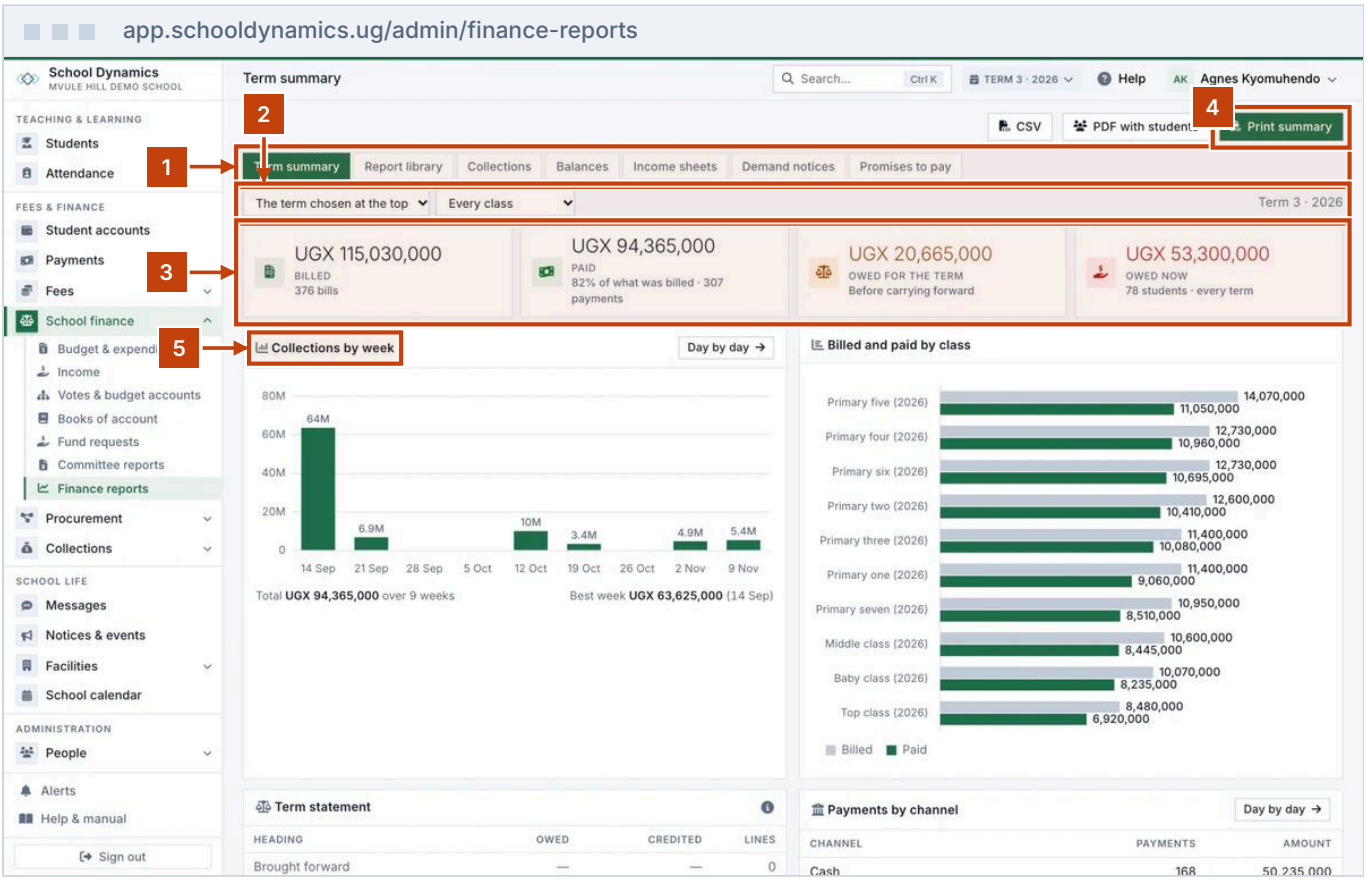
Finance reports answer the questions a head teacher and a board ask about fees: how much was billed this term, how much came in, through which channel, and who still owes. Each page prints and downloads.

Open them from **Fees & finance › School finance › Finance reports**. The tabs along the top are **Term summary**, **Report library**, **Collections**, **Balances**, **Income sheets**, **Demand notices** and **Promises to pay**.

Before you start

The bursar, the finance officer, the school administrator, the head teacher and the deputy can read every report. Only the first three make or change income sheets.

Term summary



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1 The report pages, one tab each.

2 The term (the one in the top bar to start), and a class or stream.

3 Billed, paid, owed for the term and owed now.

4 The summary as a PDF to print.

5 Payments week by week. Day by day opens the collections.

The page starts on the term chosen in the top bar 2. Choose another term, or a class (then a stream), to see only part of the school. **Whole school** goes back.

The four figures 3:

Figure	Means
Billed	Every bill of the term, with the bursaries given.
Paid	Every payment of the term, and what share of the bills that is.
Owed for the term / **In credit for the term**	The term's balance, before carrying forward.
Owed now	What students owe today, every term together. Click it for the balances list.

Below them:

- **Collections by week** 5 and **Billed and paid by class**, as charts.
- **Term statement**: every fees line of the term under one heading each, *Owed* (charged) and *Credited* (paid or taken off), then the term balance and what was carried to the next term.
- **Payments by channel**: SchoolPay, cash, bank and the rest, with the bank.
- **By class** (or **By stream**): students, brought forward, billed, bursaries, adjustments, paid and owed for the term. Click a class for its students, each with what they owe now; **streams** beside a class shows its streams.

Print summary 4 makes a PDF. **PDF with students** adds every student's line, and **CSV** downloads the figures for a spreadsheet.

Collections

Collections shows the money received, day by day. Choose the period: **Today**, **This week**, **This month**, **Last month**, **A term** or **Dates**. Narrow by channel, bank account, class or stream; **Clear filters** starts again.

The page shows what was **Collected**, how many **Payments**, the amount **Per day with payments** and a figure for each channel. Then:

- a table of each day, with a column for each channel;
- **By bank account**;
- every payment, with a search by student, registration number or receipt. The printer icon opens a payment's receipt.

Print makes a PDF, **PDF with payments** adds the list of payments, and **CSV of payments** downloads them.

Balances

Balances lists students with what they owe or have paid ahead, today. The tabs are **Owing**, **Paid in advance** and **Everyone**. The figures at the top add up what is **Owed**, what is **Paid ahead** and the net.

Narrow it by name, registration number or payment code; by current class and stream; by residence (day or boarding); by status (**Active** is the default); or to students **Owing at least...** an amount. Click a column heading to sort by student, balance or last payment. Click a name for the student's account.

The icons on a row record a payment for that student, or a promise to pay when they owe. **Print list** makes a PDF of the list as filtered, and **CSV** downloads it.

Income sheets

An income sheet is a printed list of every fee payment in a period, with a running total, on the school's letterhead. It is useful for a month's banking or for the board.

1. Press **New income sheet**.
2. Type a **Title**.

3. Fill the dates with **This month**, **Last month**, **This quarter** or **Active term**, or type the **First day** and **Last day**.
4. Choose the **Students**: **Day and boarding**, **Day scholars only** or **Boarders only**.
5. Tick the **Payment channels** to include, or none for every channel.
6. Press **Save sheet**.

Print opens the sheet as a PDF; the list then marks it **Printed**. The row menu has **Edit**, **Day by day** (the same period on the Collections page) and **Delete**.

> GOOD TO KNOW
>
> These income sheets are lists of fee payments. The income sheet on the Income page is something else: the school's sources of income, planned against what came in.

Other tabs

- **Report library**: every report as a table you shape, with Excel and PDF, and the committee pack. See Committee reports.
- **Demand notices**: see Reminders and demand notices.
- **Promises to pay**: see Promises to pay.

QUESTIONS

Why is "Owed for the term" different from "Owed now"?
Owed for the term counts only the chosen term's lines, before anything is carried forward. **Owed now** is what students owe today across every term.

Do these figures include SchoolPay and the mobile app?
Yes. Payments count from every channel, including SchoolPay, cash, bank, PegPay, the mobile app and split payments.

Where are the budget and spending reports?
In the **Report library** tab: see Committee reports.

Prepare reports for the finance committee

The report library for a finance committee or board. Shape any report, save the view, export Excel with formulas or PDF, and make the committee pack in one file.

For: Bursar, Head teacher, School owner · app.schooldynamics.ug/help/finance/committee-reports

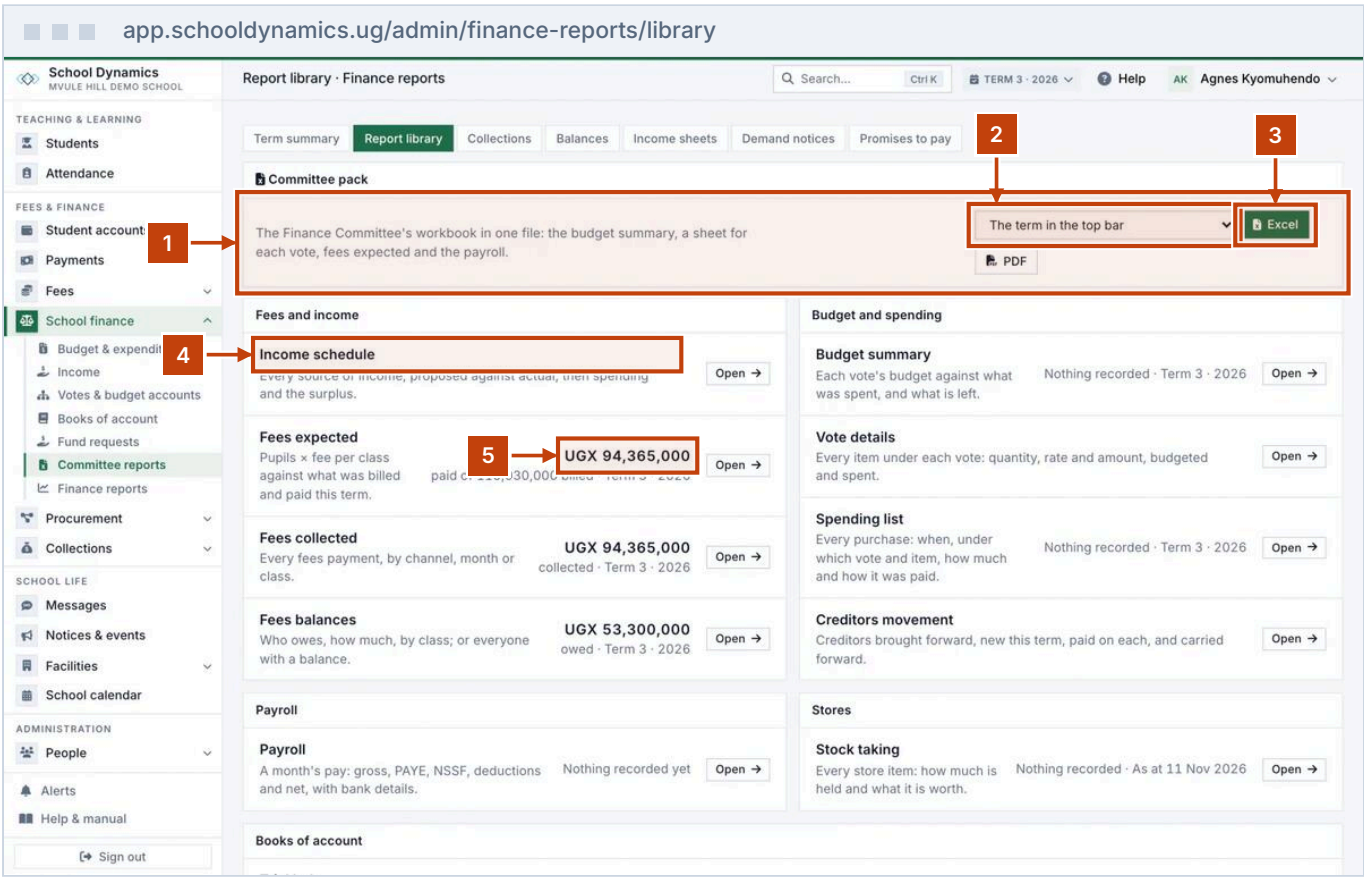
The report library holds the reports a finance committee, a board or the auditors read: the budget summary and vote details, the income schedule, fees expected, the payroll, stock and the books of account. Each one opens as a table you can shape, save and export. The **committee pack** puts the committee's workbook in one file.

Open it from **Fees & finance › School finance › Committee reports**. It is also the **Report library** tab of Finance reports, the **Committee reports** button on Budget & expenditure and the **Reports** button in the Books of account.

Before you start

- The bursar, the finance officer, the school administrator, the head teacher and the deputy can run the reports. The **Payroll** report is only for those who may see the payroll.
- The reports are only as complete as the records: budget lines and spending, votes with their committee numbers, the income sheet and its plan, and the books.

The library



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1 The committee pack: the committee's workbook in one file.

2 The term of the pack.

3 Prepare it as Excel (or PDF).

4 Open a report.

5 This term's headline figure.

The reports are listed by section, each with its headline figure for this term 5:

Section	Reports
Fees and income	Income schedule, Fees expected, Fees collected, Fees balances
Budget and spending	Budget summary, Vote details, Spending list, Creditors movement
Payroll	Payroll
Stores	Stock taking
Books of account	Trial balance, Income and expenditure, Balance sheet, General ledger, Cash book, Day book (all journals)

Click a report's name 4, or **Open**, to run it. Views you or your colleagues saved are listed under the report, as bookmarks.

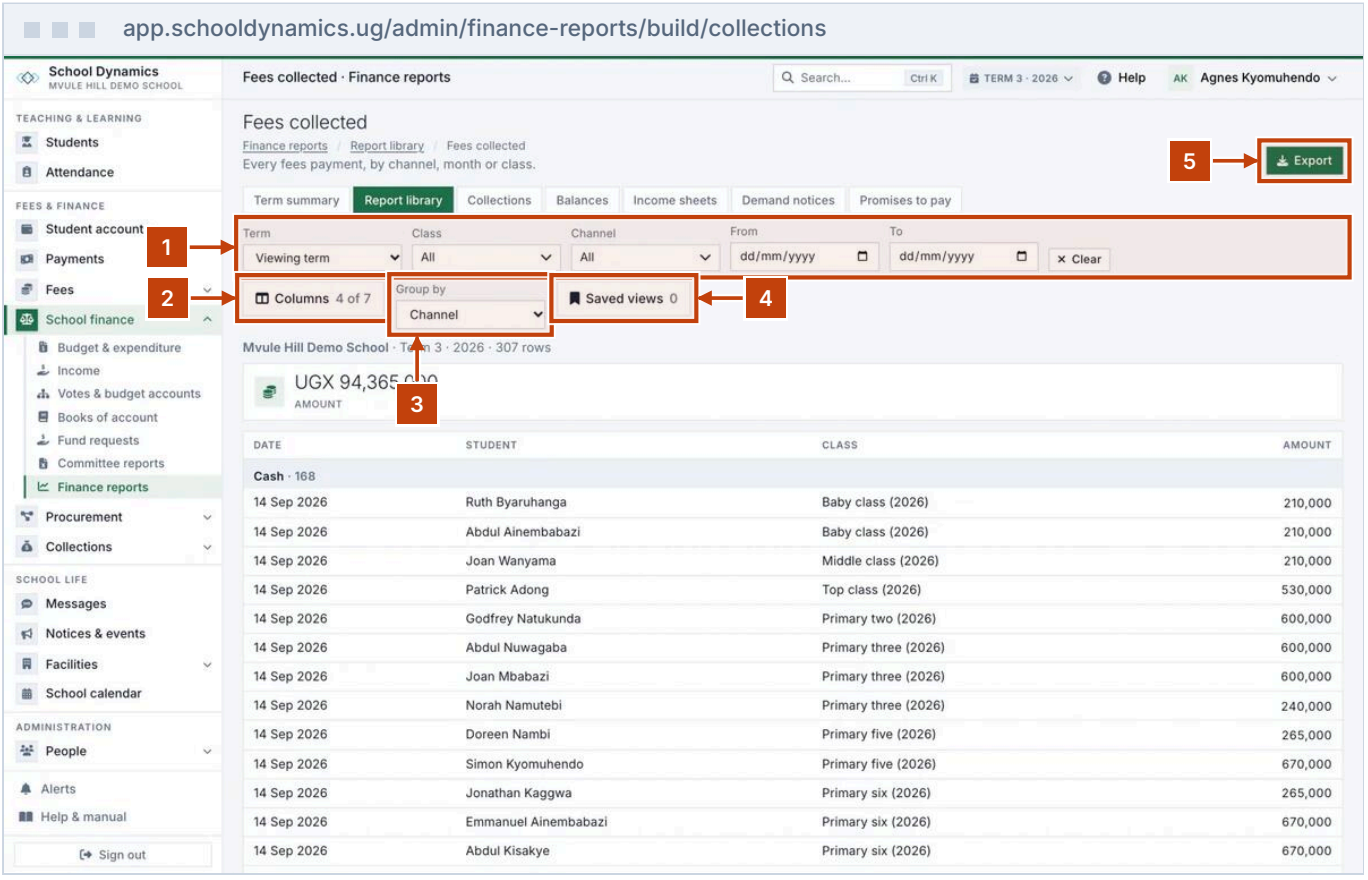
Make the committee pack

The pack is the Finance Committee's workbook in one file: the budget summary, a sheet for each vote that has anything in the term, fees expected and the payroll.

1. Choose the term 2. *The term in the top bar* is the default.
2. Press **Excel** 3, or **PDF**.
3. Wait on the library. The pack appears under **Your exports** with *Preparing…*, then **Ready**.
4. Press **Download**.

Your exports lists the packs and large exports made for you. They are kept for 7 days.

Shape a report



The demo school · invented names and figures

1. Filters: the term, classes, channels…
2. Choose the columns and their order.
3. Group the rows, with a subtotal for each group.
4. Save this layout and its filters by name.
5. Excel with formulas, PDF to print, or CSV.

Each report opens with its filters 1. Which ones depend on the report: the **Term** (the term in the top bar to start), **Compare with** another term, the **Month** for the payroll, votes, lines, classes, channels, accounts, or

As at a day. **Show empty …** adds votes or items with nothing in them. **Clear** puts the filters back.

- **Columns** 2 : tick the columns to show and move them left or right. **Default layout** puts them back.
- **Group by** 3 : group the rows, for example fees collected by channel, month or class.
- Click a column heading to sort by it; click again to reverse.

The totals are shown above the table. The screen shows the first 500 rows; the totals and every export cover them all.

Save a view

Open **Saved views** 4 , type a name (*Transport, this term*) and press **Save view**. Tick **Share with the school** to let everyone who may run the report open it. A view you saved can be changed with **Update view**, copied with **Save as new**, or removed with **Delete**. Only the person who saved a view changes it.

Export

Open **Export** 5 :

- **Excel, with formulas**: totals stay live in the spreadsheet.
- **PDF to print**.
- **CSV**: plain figures for another program.

On the budget reports, the same menu also makes the **Committee pack (every vote)** as an **Excel workbook** or **PDF**.

A report with more than 2,000 rows is prepared in the background. The page says so; collect it from **Your exports** in the library.

Good to know

- The budget reports read the same lines as Budget & expenditure, and the income schedule reads the Income page.
- Trial balance, income and expenditure, balance sheet, general ledger, cash book and day book come from the Books of account.
- A report is a reading: running or exporting it changes nothing.

QUESTIONS

Why does the pack not appear at once?
It is prepared in the background. Stay on the library and it appears under **Your exports** with a **Download** button when it is ready. Files are kept for 7 days.

Why are the votes in the wrong order?
Reports list votes by their committee number. Set the numbers under Votes and budget accounts.

Can the auditors' software read the books?
Export the **Day book (all journals)**: every journal line by line with account codes, the file accounting packages such as QuickBooks, Sage or Tally import.

Why can I not see the Payroll report?

It is shown only to those who may see the payroll (the head teacher, the bursar and the school administrator).



School Dynamics

Questions? Ask under any lesson in the app, or write to the team.

app.schooldynamics.ug/help