



**MINISTRY OF EDUCATION AND HUMAN RESOURCES
DEVELOPMENT**

**UP-DATED POLICY STATEMENT AND GUIDELINES
FOR GRANTS TO SCHOOLS IN SOLOMON ISLANDS**

19th March 2012

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Abbreviations

CHS:	Community High School
DPs:	Development Partners
EA:	Education Authority
ECE:	Early Childhood Education
EFA:	Education for All
ERU:	Education Resource Unit
HCC:	Honiara City Council
MEHRD:	Ministry of Education and Human Resources Development
MoFT:	Ministry of Finance and Treasury
MoU:	Memorandum of Understanding
NCRA :	National Coalition for Rural Advancement
NEAP:	National Education Action Plan
NPF:	National Provision Fund
PEA:	Provincial Education Authority
RTC:	Rural Training Centres
SIEMIS:	Solomon Islands Education Management Information System
SIG:	Solomon Islands Government
TVET:	Technical Vocational Education and Training

Terminology

Basic education: Primary, Junior Secondary education up to Year 9;

Ministry: The Ministry responsible for Education, Training and Human Resources Development;

Provincial Education Authority: Honiara City Council is included;

Registered: Registered in accordance with the provisions of the Education Act (1978) relating to the registration of schools and teachers;

School: Any registered institution or place at which any secular instruction (whether with or without religious instruction) is regularly given to 10 or more pupils or students outside their own homes. This includes: ECE-centres, primary and secondary schools, Rural Training Centres and Special Education Centres;

School Grant: The funding provided Government for operational costs of schools. This is comprised of student, administration and remote area components;

School managers: Head Teachers and principals in collaboration with school committees and school boards;

Student : A person attending a school;

Teaching Service Handbook: Teaching Service Handbook (2011 published by the Ministry.

POLICY STATEMENT AND GUIDELINES FOR GRANTS TO SCHOOLS IN SOLOMON ISLANDS

Definition

The Policy Statement and Guidelines for Grants to Schools is the document that shall be the governing instrument for all grants to registered schools in Solomon Islands.

This policy statement replaces the Ministry's, *Primary School Grant Disbursement Guidelines and Manual* of 2nd of February 2005 and *Financial Management Guide for Schools in Solomon Islands* (without year) and is an up-date of the earlier Policy Statement and Guidelines for Grants to schools in Solomon Islands dated 24th of October 2008. There will be also an up-dated Financial Management Manual for Schools (2012).

1. Authority

The following legislation provide the underpinning authority for the Solomon Islands grants policy for the education sector:

- The Education Act (1978);
- Solomon Islands, Redrafted Financial Instruction 2010
- the Government policy on education as outlined in the National *Coalition for Reform and Advancement (NCRA) Policy Statement, October 2010;*

Other relevant policy documents are presented in Annex VI.

2. Application

This policy statement applies to all registered schools in the country.

3. Purpose

The purpose of this statement is:

- To *support and promote* equitable access to quality Basic Education
- To *guide*
 - the school grants and school fees management by the Ministry, Education Authorities and school managers;
 - the capacity building for different target groups involved in the management of grants;
 - the financing of Basic Education, Senior Secondary and Rural and Special Education Centres.
- To *inform* key stakeholders about the guiding principles of school grant management.
- To *serve as the benchmark* that will guide and assist in the monitoring, reporting, evaluation and review of the school grants system.

4. Vision, Goals and Objectives

Vision

This policy statement underlines the vision in the *Education Strategic Framework, 2007 – 2015*, and the *National Education Action Plan, (2010 -2012)*

‘Our vision is that all Solomon Islanders will develop as individuals and possess knowledge, skills and attitudes needed to earn a living and to live in harmony with others and their environment. We envisage a united and progressive society in which all can live in peace and harmony with fair and equitable opportunities for a better life. We envision an education and training system that is responsive to its clients and efficiently managed by its stakeholders’.

Main goals

In line with the National Education Action Plan 2007-2009 and Education Strategic Framework, 2007-2015, this policy statement and guidelines for the School Grants aims to support and improve:

- equitable access to education for all children and students to Basic Education, Senior Secondary Education and Rural Training Centres;
- quality of education;
- transparent, effective and efficient management of financial and human resources;

- the financial sustainability of the Education Sector.

Specific objectives:

This policy statement specifically aims to:

- eliminate compulsory school fees for Basic Education, primary schools and junior secondary schools, while still encouraging parental and community contribution and support to their schools;
- subsidise school costs for all Early Childhood Education (ECE) centres, senior secondary schools, Rural Training Centres (RTC's) and Special Education centres;
- make clear that education is a public right as well as a public responsibility;
- allow for the provision of funding for basic operation costs of schools and core educational material;
- harmonise the grants system for all levels and types of education;
- introduce the administration component of the school grant to cover some general administration costs of schools at the beginning of the school year;
- introduce the remote area component of the school grant to assist those schools in remote areas with reporting to Education Authorities (EA's);
- improve grant management by school managers and school committee/board members
- to reduce the absence of school managers caused by travel to Honiara or provincial centres for retirements, reporting or buying materials.

5. Guiding principles

The new grant system aims at equitable, efficient and effective school funding and therefore needs to be based on the following principles and mechanisms:

- *Basic Education for All*
 - Basic Education is a priority public right that must receive the greatest public subsidy. It is the foundation for further learning.
- *Transparency*
 - Every Education Authority, school and community must be aware about the amount of funding that a school is to receive from government, what the funding is meant for and how it is to be spent and accounted for.
- *Accountability*
 - Grants are public funding. This policy indicates the different accountable officers at school, provincial and national level who are responsible for the management of these public funds. The Ministry will impose sanctions on those not performing in this grant system.
- *Sustainability*
 - Government must be able to sustain the funding to schools in the longer term. Funding from Development Partners must fit in longer term and sector wide arrangements.
- *Cohesion*
 - School grants form part of a comprehensive financial support system to schools, which also includes school fees and special project funding.
- *Teaching and learning oriented*
 - School funding should utilise the maximum possible resources for the teaching and learning process. It is where quality improvements are most likely to be obtained.
- *Equity*
 - Grants must ensure that all boys and girls have equitable access to basic education regardless of their gender, geographical location, income level, ethnicity, physical or mental ability. Some schools need additional resources to attain comparable learning outcomes, e.g. schools in remote areas.

- *Monitoring*
 - Monitoring systems must be used to assess the effectiveness of the grant system and school expenditures. Monitoring also enables review and improvement of the grant system.

- *Training/capacity building*
 - Regular training and capacity building is needed for all staff with responsibilities in grant management.

- *Community/Partnership and Cost sharing*
 - Education is a public right and also a public responsibility; all stakeholders - national government, provincial government, education authority, community and parents - have to assist in the delivery of education. Communities can do this through community contributions, community participation and support.

6. Guidelines

Below is a set of guidelines for the management of school grants.

I. GENERAL

- 6.1.1 School grants will be provided to all registered schools.
- 6.1.2 Only schools that are registered with the Ministry of Education will be eligible for school grants.
- 6.1.3 All school grants will be disbursed by the Ministry of Education directly to the school accounts.
- 6.1.4 School grants are disbursed bi-annually.
- 6.1.5 All Education Authorities (EAs) will be informed by the Ministry about the grant amounts for their schools.
- 6.1.6 All schools must have a bank account, preferably in the nearest village/town to the school.
- 6.1.7. All EAs are responsible for the monitoring of the receipt, utilisation, training in, reporting and retiring of the school grants for schools within their authority.
- 6.1.8 If an EA considers its capacity inadequate to meet the responsibilities mentioned above (6.1.7), arrangements or Memorandums of Understanding (MoU) can be made to delegate these responsibilities to another EA. The Ministry must be sent a copy of the MoU.
- 6.1.9 The amounts for the different grants can be reviewed and amended annually when it is deemed necessary by the Permanent Secretary of the Ministry.
- 6.1.10 The cost of education must be shared by the National Government, Provincial Government, EAs, communities, parents and private sector. Community members and parents can contribute by participating in fund-raising and other contributions such as labour, provision of local available material for construction or repair, and the provision of transport.
- 6.1.11 The Education Resources Centre (ERU) can provide basic stationary to all schools in lieu of their receiving cash grants. If schools want this service, they have to report that to their Education Authority before 1st of December every year. The EA will report to the Ministry and ERU before 15th of December every year.
- 6.1.12 The costs of this material delivery by ERU will be subtracted from the school grant and transferred to ERU, if schools decide to utilise the service of ERU (see also 8.2 and 8.3).

II. SCHOOL GRANTS DETAILS

A. Purpose, Components and Timing

- 6.2.1 School grants are to be used to finance teaching and learning materials, utilities, administration costs and building maintenance at the schools. They aim to eliminate school fees for basic education and to reduce the fees for higher secondary education. See Annex I for eligible expenditures.
- 6.2.3 School grants are comprised of three components: a student component based on the number of students and the level of the school, an administration component, and a remote area component (only paid to schools that are classified as “remote”, see Annex III).
- 6.2.3 The school grants will be reviewed annually to match increases in operation costs of schools or inflation. Increases will depend on Government finances and approval by Parliament.
- 6.2.4 Any changes in the grant amounts will be made public by the Permanent Secretary of the Ministry of Education after approval of the recurrent budget for education.
- 6.2.5 The school grants will be paid bi-annually. The first payment will be made before 1 February and the second before 1 August each year.
- 6.2.6 Schools need to submit retirements of their school grants to their EA before 15th of June every year and 1st of December every year.
- 6.2.7 The EAs must report to the Ministry not later than 30th of June and 15th of December every year, which schools have retired on time and satisfactorily. See Annex IV for information on reporting.

B. Student Grant Component

- 6.3.1 Student grant component will be based on the number of children and students enrolled at the school each year.
- 6.3.2 These enrolment numbers must be confirmed in the annual Solomon Islands Education Management Information System (SIEMIS) form(s) which must be submitted to the Ministry before 31st of March every year.
- 6.3.3 The first bi-annual student grant component (January-June) will be based on the last year’s total number of students in a school or centre. The 2nd payment will be based on updated SIEMIS data with the enrollment for the current year.
- 6.3.4 The annual student grant component per student will be decided annually by the Permanent Secretary and will vary according to type and level of school. See Annex II for current amounts.
- 6.3.5 The student grant component for the first bi-annual grant to a new school will be based on an estimate of its enrollment provided by the ECE, primary, secondary, and Technical Vocational Education and Training (TVET) divisions respectively. These should be based on realistic assessments of the likely school roll. The second bi-annual grant will be based on the SIEMIS data showing the actual school roll.

C. School Administration Component

- 6.4.1 The school administration component is to assist schools meet their administration costs.
- 6.4.2 The amount of the school administration component will be decided annually by the Permanent Secretary and will vary according to type and level of school.
- 6.4.3 Community High Schools (CHSs) will receive school administration grants for both primary and secondary divisions (\$2.500 dollar each).
- 6.4.4 All ECE-centres including those which are part of a primary school or CHS shall receive their own entitlement (500 dollar).
- 6.4.5 Any annual indexation of this component will be granted by the Permanent Secretary depending on the SIG financial situation (see also 6.2.3).
- 6.4.6 Any change in the amount of the school administration grants will be made public by the Permanent Secretary of the Ministry after approval of the recurrent budget for education.

D. Remote Area Component

- 6.5.1 The remote area component is to assist those schools, which are geographically isolated, with the communication, travel and reporting requirements.
- 6.5.2 The remote area components will be disbursed to schools that are identified as 'remote' by the Permanent Secretary in the Ministry. This corresponds with the specific zoning for teachers in remote areas as indicated in the Teaching Service Handbook 2011. See Annex III for the list of 'remote' schools.
- 6.5.3 The list of remote schools will be regularly updated by the Ministry.
- 6.5.4 The remote area grant component will be decided annually by the Permanent Secretary and for 2011 are:
- | | |
|------------------------------|--------|
| Early Childhood Centre | \$2000 |
| Primary School | \$2000 |
| Secondary School (all types) | \$2000 |
| Rural Training Centres | \$2000 |
| Special Education Centre | \$2000 |
- 6.5.5 The remote area component will be disbursed as part of the overall school grants not later than the 1st of February every year.
- 6.5.6 There will be an annual review of the remote area component based on the estimated increase in costs with the aim of helping to compensate schools for the increased costs of travel. Any increase will depend on the SIG financial situation.
- 6.5.7 Any change in the amount of the remote area component will be made public by the Permanent Secretary of the Ministry after approval of the recurrent budget for education.
- 6.5.8 Schools need to submit retirements of the remote area components as part of their overall school grants retirement to their Education Authority.

E. Disbursement and management of student grants

- 6.6.1 School grants will be paid bi-annually not later than 1st of February and 1st of August every year.
- 6.6.2 The school grants for registered ECE-centres (and other schools if they wish) do not need to be provided in the form of a cash grant. ERU can provide basic school materials such as stationary and learning materials in lieu of a cash grant.
- 6.6.3 ECE-centres with their own bank accounts can be paid a cash grant and can purchase their own school materials. They need approval from the ECE Division and report their bank account to their EA before 1st of December every year.
- 6.6.4 At least 40% of the total student grant for all schools must be spent on teaching and learning materials and capacity building, and the remaining 60 % to be spent on other eligible items (see Annex 1). This does not include boarding expenses which are excluded when doing this calculation.

- 6.6.5 Expenditures for all schools must be in line with the whole school development plan and eligible expenditures (See Annex I).
- 6.6.6 The head teacher/principal and school committee/board are to jointly agree upon all expenditures from the student grant. This should be in-line with the Whole School Development Plan.
- 6.6.7 ERU can provide basic materials to all schools in lieu of receiving school grants. If schools want this service, they have to report that to their EA before 1st of November every year. The EA will report to the Ministry and ERU before 1st of December every year.
- 6.6.8 The costs of this material delivery by ERU will be subtracted from the school grant and transferred to ERU. (See also 8.2 and 8.3).
- 6.6.9 Very remote schools (at outer islands) as identified by the Ministry can be paid a one off lump sum additional component at the start of each year to be endorsed by the Permanent Secretary of the Ministry.

F.Conditions for Payment

- 6.7.1 School grants can only be disbursed to a school if the following conditions are met:
 - A. Schools and EA's provide satisfactory and timely retirements.
 - Schools have to provide a satisfactory retirement of the previous grant(s) to their EAs in time (not later than 15th of June and 1st of December) every year.
 - 'In time' means that the grants received must be retired by schools and EA's within a period of six months. The first bi-annual grant (for the period of January-June) must be retired by EAs not later than 15th of December in the same year. The second bi-annual grant (for the period July-December) must be retired by EAs not later than 30th of June in the next year. However, earlier retirements than on the last day are strongly encouraged.
 - EAs have to provide a satisfactory summary report to the Ministry before 30th of June and 15th of December each year that indicates which schools have retired in time and satisfactorily. See Annex V for information to be contained in the EA report.
 - B. The Ministry has to receive a complete and updated SIEMIS-form from every school before 31st of March every year.
 - EAs must assist their schools in completion of these formats and submission to the Ministry. The disbursement of student grants in the second half of the year is dependent on the timely submission of these forms.
 - C. The EA has to receive an updated Whole School Development Plan from the school every year. This must be included in the second half year retirement reports from the EAs to be submitted to the Ministry not later than 15th of December of each year.
 - The EAs must assist their schools in annually reviewing and submission of these plans.
 - Failure to perform this assistance by the EAs may affect their grant negatively;

- MEHRD will develop a modified grant allocation scheme which will involve incentives/disincentives to perform in the areas of financial management and accountability.
- 6.7.2 If a school has not met one of the above conditions, a grant may only be paid if a new supervisor/head teacher/principal is appointed and the EA notifies the Permanent Secretary that the previous incumbent has been replaced.
- 6.7.3 The Ministry will not disburse grants to those schools, which have not met these conditions.
- 6.7.4 The Ministry must distribute the SIEMIS-forms to all EAs before the 1st of November every year.
- 6.7.5 The Ministry will notify all EAs within one month about the grant amounts being paid to their schools.

G. School fees

- 6.8.1 School grants are meant to abolish school fees for Basic Education.
- 6.8.2 No public or church school in Basic Education (Year 1 – Year 9) will charge school fees, when receiving 100% grant funding for basic operations. Schools may request parents and communities to make contributions if approved by the school board/committee.
- 6.8.3 ECE centres, senior secondary schools and Rural Training Centres under the Provincial and Church EA are allowed to charge school fees, as agreed by their respective school board.
- 6.8.4 Exemption from clause 6.8.2 can be sought from the Minister, as per the Education Act.
- 6.8.5 All schools should keep precise records of all school income such as fees, subsidies, grants, project funds, agricultural revenues and expenditures, and provide financial reports to the school committee or board (that report to parents and communities) twice yearly: by 1st of July for the first half of the year and by 15th of December for the second half.
- 6.8.6 Schools should clearly display all school grants received and update the expenditures bi-annually on a notice board so that all students, teachers, school committee/board members, parents and community members are aware. The Expenditures should relate to activities in the whole school development plan and must be eligible (see Annex 1.)
- 6.8.7. Schools that do not perform in the area of public financial management may be subject to sanctions as outlined in MEHRD;s Circular of November 2011 which includes suspension of accounting officer and/or introduction of increased supervision, suspension of right to financial transactions and/or increased frequency of reporting.

H. Calendar

6.9.1 The calendar for the Ministry, the EAs and schools in the area of school grant management is presented below:

<i>Date (not later than)</i>	<i>Activity</i>	<i>Responsible</i>
1 st of February	Disbursement of all school grants (student, administration and remote area components).	Ministry
31 st of March	Submission of SIEMIS-forms to Ministry.	EAs and Schools
15 th of June	Ideally submission of retirement of 1 st half year school grant to Education Authority. Last date of retirement for 2 nd bi-annual grant for preceding year if grant due on 1 st of August is to be paid on time.	Schools
30 th of June	Submission of report on retirement of school grants to the Ministry. This will report on retirement of grants for the 2 nd bi-annual grant (Period Aug.-December) of the previous year.	EAs
1 st of August	Disbursement of school grant II.	Ministry
1 st of November	Distribution of SIEMIS-formats.	Ministry
1 st of December	Ideally forwarding retirement for school grant II to Education Authority. Last date of retirement for 1st bi-annual grant of the same year) if first half year grant due on 1 st of February next year is to be paid on time.	Schools
1 st of December	Schools express interest or not to EA's for services by ERU	Schools
15 th of December	Submission to Ministry of retirement of grants (1 st bi-annual grant for the period Jan.-June of the same year) and expression of interests for ERU-services to schools	EA's

7. Roles and Responsibilities of stakeholders in grant management

I. MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

7.0 General

7.0.1 In order to achieve Basic Education for All up to Year 9, the Ministry shall make a serious effort to negotiate a fair and sustainable grant system with all stakeholders, including the Ministry of Finance and Treasury (MOFT) and Development Partners (DPs), which is anticipating the increased school operation costs and increased enrolment numbers.

7.1. Disbursement of Grants

7.1.1 The Ministry will calculate the grant due to each school and ensure that it is based on the latest available enrolment data from SIEMIS.

7.1.2 The Ministry will prepare bi-annually a list of all grant amounts to be paid to schools and send this to the MOFT.

7.1.2 The MOFT pays the grant directly to individual school bank accounts.

7.1.3 Copies of the disbursements within one month must be sent to EAs, Provincial Education accountants and Provincial treasurers.

7.2 Monitoring

7.2.1 The Ministry shall build capacity and assist all EAs in the monitoring of schools in the area of grant and fee management.

7.2.2 The Ministry is responsible for verifying, approving the summarised account reports prepared by the EAs.

7.2.3 The Ministry advises the EAs in case of incomplete, inconsistent, or low quality of reporting.

7.2.4 The Ministry will regularly request special audits on the management of school grants and fees by selected schools and EAs.

7.3 Capacity building and communication

- 7.3.1 The Ministry must regularly organise capacity building and technical support on school grant and fees management for EAs, school managers, school committees and boards.
- 7.3.2. The Ministry is responsible for clear communication, timely distribution of important documents in the area of school grants and fee management and must ensure that all stakeholders, including teachers, students, parents and communities are informed and regularly updated.

II. EDUCATION AUTHORITIES

7.4. Assisting in management, monitoring, reporting of the school grants, fees and capacity building

- 7.4.1 All EAs must support their schools with the management, utilisation, monitoring and reporting of school grants and fees and also with regular capacity building for accountants, school and centre managers, school committees and boards.
- 7.4.2. All EAs are expected to support their schools with timely and satisfactory retirements for all types of grants.
- 7.4.3 The accountant employed by the Provincial Education Authority can be requested by any Authority in the province to assist with the retirements from its schools.
- 7.4.5 The Provincial Education Authorities are mandated to work with all schools, also under other Education Authorities in their province to support the appropriate retirement of grants.
- 7.4.6 All EAs must verify the retirements for different grants from schools and then submit a summarised report to the Ministry. See Annex V.
- 7.4.7 EAs must verify numbers of students in SIEMIS data submitted by schools and act immediately on misinformation and report this to the Ministry.
- 7.4.8 Only when summarized retirement reports are received not later than 15th of December and 30th of June every year and considered 'satisfactory' by the Ministry, the Ministry will disburse the next grant to schools.
- 7.4.9 Where retirements have not been received on time from specific schools, EAs must visit or communicate to these schools, identify the reason and report to the Ministry how and when practical follow up and assistance is planned.
- 7.4.10 Schools which do not submit retirements on time to their EAs must be visited and assisted by the accountants from the Provincial Education Authorities.
- 7.4.11 Head teachers or principals who do not retire school grants on time or satisfactorily (when there are significant irregularities) must be disciplined accordingly. This will usually involve at least demotion and posting to another school. The EA and Ministry must ensure that they are not posted to other schools as Head Teachers or Principals. **The disciplining may also involve suspension, criminal charges, suspension of access to grant funds, increased supervision and/or increased frequency of retiring grants.**

- 7.4.12 EAs should report **defaulting** Head teachers or Principals to the Ministry and also institute deductions from their salaries (33%) to recover amounts not properly retired.
- 7.4.12 EAs can request the Ministry to carry out an audit of financial management at selected schools or all schools within their authority.
- 7.4.13 All EAs are responsible for orderly filing of retirements, including the original payment receipts, bank statements etc. from schools so that these can be reviewed if necessary by officers from the Ministry or the Office of the Auditor General, or any other authorized person.
- 7.4.14 In case of any irregularities or misuse in the management of school grants or fees, EAs must report immediately to the Ministry.
- 7.4.15 Serious cases of misuse of funds must be reported to the Police.

III. SCHOOLS

7.5. Administration and management of school grants and fees

- 7.5.1 The following persons shall be the “Accountable Officer” authorised by the Ministry to administer and manage the school grant and fees:
- | | |
|-----------------------------|--|
| Early Childhood Centre | Supervisor/ECE-teacher (with at least certificate level) |
| Primary School | Head Teacher |
| Community High School | Principal |
| Secondary School (NSS, PSS) | Principal |
| Rural Training Centre | Principal |
| Special Education Centre | Principal |
- 7.5.2 The Accountable Officer shall administer and manage the school grant according to this Policy Statement and Guidelines for Grants to Schools, the Financial Management Manual for Schools of the Ministry and the Government’s Financial Instructions.
- 7.5.3 **The school committee and school boards have the responsibility to monitor the use of the school grants, fees, contributions and other income of the school in line with the whole school development plan.**
- 7.5.5 School boards of all secondary schools shall seek to employ a bursar (this could be part-time) who shall be responsible for the financial management of the school grants, fees, contributions and other income.
- 7.5.6 Principals of CHSs work in close co-ordination with the head teachers of the Primary School Departments to plan for the expenditures of the whole CHS.
- 7.5.7 Accountable Officers may delegate the day-to-day duties to a Bursar/School Treasurer or Deputy Head or Principal, but they will still remain responsible for the funds. See specific duties of Accountable Officers in Annex IV.

- 7.5.8 There should be 2 parties. Party A is listed in 7.5.1. The Deputy Head or Principal shall be delegated the accountable status in absence of the incumbent accountable officer. The signatories for Party B are the Chairperson of School Committee or Board and in his/her absence the treasurer or bursar or other school board or committee member.
- 7.5.9 The Accountable Officer and the Chairperson of the School Committee or School Board or treasurer or another selected member of the Committee are the signatories to authorise general payment vouchers and cheques.
- 7.5.10 Schools as much as possible should try to make payments using cheques. However schools may cash a small amount of the funds to use as petty cash. Schools in rural areas without ready access to banking facilities may cash a greater proportion of funds to use as petty cash.
- 7.5.11 Schools must submit their retirements for school grants to the Education Authority not later than 15th of June and 1st of December.
- 7.5.12 The schools must keep copies of their retirements and all other records of revenue and expenditure. The Accountable Officer ensures that the retirements are signed by both parties (A and B) before submission to the Education Authority. (Party A is the Head Teacher or Principal and Party B is the Chair or a Board Member).

8. Procurement of materials

- 8.1 Whole School Development Plans will include activities to improve the quality of teaching and learning such as the procurement of teaching and learning materials.
- 8.2 All schools have the opportunity to utilise the services of ERU, which can provide the necessary administration and school materials to the schools as part of their grant. Schools need to submit an expression of interest to their EA. EAs have to inform the Ministry and ERU before 15th of December.
- 8.3 The costs of this material delivery by ERU will be subtracted from the school grant and transferred to ERU, if schools decide to utilise the service of ERU (see also 6.1.11 and 6.6.7 and 8).

9. Monitoring and evaluation

- 9.1 This policy statement and guidelines can be amended when deemed necessary by the Permanent Secretary.
- 9.2 The Permanent Secretary will be informed by studies and evaluations of the effectiveness and efficiency of the grants system.
- 9.3 The bi-annual retirements of school grants by all schools and Education Authority will assist in monitoring and evaluating the distribution, utilisation, effectiveness and efficiency of the school grants policy.

10. Financing

- 10.1 The financing of school grants is from the Solomon Islands Government (SIG) recurrent budget and Development Partners' funding.
- 10.2 To ensure sustainability in the funding for school grants, the Government in principle aims to annually increase its share of the total amount of grants disbursed to schools. However this will depend on the financial situation of the Government.

ANNEX I Eligible Expenditure for the student grant

The Whole School Development Plan is the guiding document for the utilisation of the grants. The list below also assists in appropriate use of the student grant.

Description	Eligible
Teaching Materials & Equipment (at least 40%)¹	
Instructional material, curriculum, exam expenses	Yes
Books & stationery	Yes
Teaching equipment (e.g. science...)	Yes
Establishment , development of a school library	Yes
Boarding Costs	
School kitchen food	Yes
Cooking supplies and utensils (firewood, cooking pots, etc)	Yes
General boarding supplies (sheets, mosquito nets, etc)	Yes
Toiletries & other costs	Yes
Boarding Student Transportation	Yes
Other Student Related Costs	
Medical services & supplies	Yes
Sports uniforms	Yes
Cultural & other activities	Yes
Student transportation (see exception above)	No
Utilities	
Water	Yes
Electricity	Yes
Gas	Yes
Rentals	
Building and Land	Yes
Staff Houses	No
Vehicles. Machines & equipment.	Yes
Fuel, Oil & Transportation	
Fuel school truck	Yes
Fuel other school vehicles	Yes
Fuel for OBM	Yes
Fuel other (mower, chainsaw)	Yes
Oils	Yes
Vehicle & OBM repair	Yes

¹ This does not include boarding expenses which are excluded when doing this calculation.

Admin & Other Recurrent Costs	
Phone & Fax	Yes
General stationery (print, consumables, supplies)	Yes
Other admin costs (postage, freight)	Yes
Cleaning materials & supplies	Yes
Small Repairs & Maintenance	
Buildings, furniture & fittings	Yes
Vehicles & machines	Yes
Office & other equipment	Yes
Capital Works & Fixed Asset Maintenance	
Buildings, classroom or offices improvements	Yes
Staff houses improvement	No
Heavy equipment (e.g. generator)	No
water tank	Yes
Motor vehicle or boat	No
Furniture & fittings	Yes
General machines & equipment	Yes
Office equipment	Yes
Sports equipment	Yes
Labour	Yes
Staff Costs & Benefits	
Salary of Bursar (if contracted or employed)	Yes
Salaries & wages of teaching and other staff	No
Allowances	No
Tax, PAYE, NPF (for bursar this is allowed)	No
Staff loans and advances	No
Gratuity, incentives, entertainment	No
Staff transportation	No
Staff Uniforms	No
External training (not at the school location) for teachers or school committee/board members	No
School based training (for teaching staff and school committee/board members)	Yes
Other Training for Teachers (e.g. USP courses)	No
External Services	
Consultancy & other services	No
Whole School Development Planning	
Annual review and production of three year whole School Development Plans by school committee/board and teachers	Yes
Training in whole school development standards for teaching staff and school committee/board members	Yes

ANNEX II School grant amounts

The Permanent Secretary will annually determine the school grants amounts.

The **student grant** amounts for 2011 are the following:

Early Childhood Centre (3-5 yrs)	\$100
Primary Schools - rural (Standard 1 – 6)	\$320
Primary Schools - urban (Standards 1 – 6)	\$520
Secondary Schools – rural day (F1-3)	\$800
Secondary Schools – rural day (F4–7)	\$500
Secondary Schools – urban day (F1-3)	\$1,000
Secondary School – urban day (F4–7)	\$500
Secondary Schools - boarding (F1-3)	\$2,140
Secondary Schools – boarding (F4-7)	\$750
RTC Day	\$300
RTC Boarding	\$440
Special Education Centre Day	\$300
Special Education Centre Boarding	\$440

The **school administration grant** amounts for 2011 are the following:

Early Childhood Centre	\$500	
Primary School	\$2,500	
Community High School	\$5,000 (Note below)	National and
Provincial Secondary School	\$8,000	
Rural Training Centre	\$5,000	
Special Education Centre	\$5,000	

Note: The Administration Component for a CHS is to be equally divided between the primary and secondary divisions.

The **remote area grant** amounts for 2011 are the following:

Early Childhood Centre	\$2000
Primary School	\$2000
Secondary School (all types)	\$2000
Rural Training Centres	\$2000
Special Education Centre	\$2000

Note: The remote area grants are paid in full to ECE, primary and secondary divisions of a CHS

ANNEX III List of remote schools eligible for remote area allowance

REMOTE SCHOOLS

SIEMIS code	School Name	Zone	School Type	Education Authority	Constituency/
13390	Bangara	2	Primary	Choiseul Province	North West Choiseul
13410	Boe	2	Primary	Choiseul Province	South Choiseul
13800	Boeboe	2	Primary	Choiseul Province	South Choiseul
10690	Chivoko	2	Primary	Choiseul Province	North West Choiseul
15470	Dudurava	2	Primary	Choiseul Province	North West Choiseul
10070	Jengunu	2	Primary	Choiseul Province	South Choiseul
15600	Kaqamama	2	Primary	Choiseul Province	North West Choiseul
11420	Koloe	2	Primary	Choiseul Province	E/Choiseul
15490	Kuku	2	Primary	Choiseul Province	North West Choiseul
11300	Lukuvaru	2	Primary	Choiseul Province	NE/Choiseul
10670	Nabusasa	2	Primary	Choiseul Province	South Choiseul
15500	Nikumaroro	2	Primary	Choiseul Province	South Choiseul
11330	Ogho	2	Primary	Choiseul Province	North West Choiseul
11430	Panarui	2	Primary	Choiseul Province	South Choiseul
11440	Pangobiru	2	CHS	Choiseul Province	North West Choiseul
11450	Pangoe	2	CHS	Choiseul Province	E/Choiseul
11350	Papara	2	CHS	Choiseul Province	South Choiseul
12280	Pirakamae	2	CHS	Choiseul Province	North West Choiseul
11180	Polo	2	Primary	Choiseul Province	North West Choiseul
22960	Salakana	2	Primary	Choiseul Province	North West Choiseul
11560	Saqigae	2	Primary	Choiseul Province	North West Choiseul
11100	Sasamunga	2	CHS	Choiseul Province	South Choiseul
21700	Searme	2	Primary	Choiseul Province	North West Choiseul
11550	Sepa	2	Primary	Choiseul Province	South Choiseul
21690	Soranamola	2	CHS	Choiseul Province	East Choiseul
11220	St Joseph Moli	2	CHS	Choiseul Province	North West Choiseul
11500	Susuka	2	Primary	Choiseul Province	East Choiseul
20990	Titiana/Lituni	2	Primary	Choiseul Province	South Choiseul
15590	Tutu (St Martins)	2	Primary	Choiseul Province	North West Choiseul
14540	Voruvoru	2	Primary	Choiseul Province	North West Choiseul
11320	Voza	2	CHS	Choiseul Province	South Choiseul
11310	Vurango	2	Primary	Choiseul Province	North West Choiseul
12600	Wagina	2	CHS	Choiseul Province	South Choiseul
11140	Zaru	2	Primary	Choiseul Province	North East Choiseul
10640	Baraulu	2	Primary	Christian Fellowship Church	South New Georgia

10650	Duvaha	2	Primary	Christian Fellowship Church	North New Geo
21580	Hopongo	2	Primary	Christian Fellowship Church	South New Geo
21520	Jericho	2	Primary	Christian Fellowship Church	North New Geo
23440	Koi Rao/Eucalyptus	2	CHS	Christian Fellowship Church	Marovo/Weste
10660	Nusa Hope	2	CHS	Christian Fellowship Church	South New Geo
11410	Olive	2	Primary	Christian Fellowship Church	North New Geo
14160	Paradise	2	Primary	Christian Fellowship Church	North New Geo
90100	Garanga	2	RTC	Church of Melanesia	Isabel Province
12550	Sa'a	2	CHS	Church of Melanesia	South Malaita/
10890	Avuavu	2	Primary	Guadalcanal Province	East Guadalcan
20040	Avuavu PSS	2	PSS	Guadalcanal Province	East Guadalcan
23100	Bubukolo	2	Primary	Guadalcanal Province	East Guadalcan
14030	Kolina	2	Primary	Guadalcanal Province	South Guadalca
12910	Kolobaubau	2	Primary	Guadalcanal Province	East Guadalcan
14800	Kolokemau	2	Primary	Guadalcanal Province	South Guadalca
14810	Koloula	2	Primary	Guadalcanal Province	South Guadalca
12670	Kolovaolu	2	Primary	Guadalcanal Province	East Guadalcan
14140	Kuma	2	Primary	Guadalcanal Province	South Guadalca
13270	Laloato	2	CHS	Guadalcanal Province	South Guadalca
13130	Longu Avuavu	2	Primary	Guadalcanal Province	South Guadalca
12500	Makaruka	2	CHS	Guadalcanal Province	East Guadalcan
13140	Malagheti	2	Primary	Guadalcanal Province	South Guadalca
13360	Vatualae	2	Primary	Guadalcanal Province	East Guadalcan
20030	Allardyce	2	PSS	Isabel Province	Hograno/Kia/H
13510	Baolo	2	Primary	Isabel Province	Hograno/Kia/H
14300	Bolitei	2	Primary	Isabel Province	Hograno/Kia/H
22800	Deva	2	Primary	Isabel Province	Hograno/Kia/H
13560	Furona	2	Primary	Isabel Province	Hograno/Kia/H
10940	Kesao	2	Primary	Isabel Province	Hograno/Kia/H
13690	Kilokaka	2	Primary	Isabel Province	Hograno/Kia/H
90270	Lilika	2	CHS	Isabel Province	Hograno/Kia/H
13110	Samasodu	2	Primary	Isabel Province	Hograno/Kia/H
13430	Anganiwai	2	Primary	Makira Ulawa Province	East Makira
13160	Anuta	2	Primary	Makira Ulawa Province	West Makira
13030	Aorigi	2	Primary	Makira Ulawa Province	East Makira
14180	Apaoro	2	Primary	Makira Ulawa Province	West Makira
14690	Apurahe	2	Primary	Makira Ulawa Province	West Makira
22770	Aroaha	2	CHS	Makira Ulawa Province	Ugi & Ulawa
15390	Asimanioha	2	Primary	Makira Ulawa Province	West Makira
22570	Bagarei	2	CHS	Makira Ulawa Province	East Makira
21360	Etemwarore	2	Primary	Makira Ulawa Province	West Makira

21380	Hada	2	Primary	Makira Ulawa Province	West Makira
13440	Hagaruhi	2	Primary	Makira Ulawa Province	East Makira
11770	Hagaura	2	Primary	Makira Ulawa Province	West Makira
10220	Heranigau	2	Primary	Makira Ulawa Province	West Makira
11770	Heuru	2	Primary	Makira Ulawa Province	West Makira
12300	Hill Memorial	2	Primary	Makira Ulawa Province	Ugi & Ulawa
22750	Kaokaoragana	2	Primary	Makira Ulawa Province	Central/Makira
15360	Mage	2	Primary	Makira Ulawa Province	East Makira
14650	Makia	2	Primary	Makira Ulawa Province	Ugi & Ulawa
15570	Makorukoru	2	Primary	Makira Ulawa Province	East Makira
14610	Mami	2	Primary	Makira Ulawa Province	East Makira
14660	Maniqagosi	2	Primary	Makira Ulawa Province	East Makira
12060	Marogu	2	Primary	Makira Ulawa Province	West Makira
12090	Marou Bay	2	Primary	Makira Ulawa Province	West Makira
14640	Marunga	2	CHS	Makira Ulawa Province	East Makira
14670	Moli	2	Primary	Makira Ulawa Province	Ugi & Ulawa
23290	Mwadjoa	2	CHS	Makira Ulawa Province	Ugi & Ulawa
22870	Mwanipua	2	Primary	Makira Ulawa Province	Ugi & Ulawa
21400	Mwarairaro	2	Primary	Makira Ulawa Province	East Makira
15410	Na'ana	2	Primary	Makira Ulawa Province	East Makira
12710	Na'apu	2	Primary	Makira Ulawa Province	East Makira
22910	Namuga	2	CHS	Makira Ulawa Province	East Makira
21420	Nasuragena	2	Primary	Makira Ulawa Province	East Makira
13350	Parego	2	Primary	Makira Ulawa Province	East Makira
20110	Pawa	2	PSS	Makira Ulawa Province	Ugi & Ulawa
12980	Pirupiru	2	CHS	Makira Ulawa Province	Ugi & Ulawa
12130	Rarohoi	2	Primary	Makira Ulawa Province	Ugi & Ulawa
11030	Ripo	2	Primary	Makira Ulawa Province	Ugi & Ulawa
11990	Rumahui	2	Primary	Makira Ulawa Province	West Makira
13120	Santa Ana	2	CHS	Makira Ulawa Province	East Makira
14680	Sogotiwa	2	CHS	Makira Ulawa Province	West Makira
21670	Suena	2	CHS	Makira Ulawa Province	Ugi & Ulawa
20810	Suholo	2	Primary	Makira Ulawa Province	Ugi & Ulawa
14670	Su'umoli	2	CHS	Makira Ulawa Province	Ugi & Ulawa
12080	Tawaraha	2	CHS	Makira Ulawa Province	West Makira
13310	Tawaroga	2	Primary	Makira Ulawa Province	East Makira
11660	Tawatana	2	CHS	Makira Ulawa Province	West Makira
13290	Tetere	2	Primary	Makira Ulawa Province	West Makira
12580	Toroiwango	2	Primary	Makira Ulawa Province	West Makira
20970	Ubuna	2	Primary	Makira Ulawa Province	West Makira
15560	Waihaga	2	Primary	Makira Ulawa Province	East Makira

13010	Waita	2	Primary	Makira Ulawa Province	Central/Makira
15350	Wanahata	2	Primary	Makira Ulawa Province	East Makira
21840	Adaua Prim	2	Primary	Malaita Province	Lau/Baelelea
20010	Adaua PSS	2	PSS	Malaita Province	Lau/Baelelea
12520	Afufu	2	Primary	Malaita Province	North Malaita
12900	Ambe	2	Primary	Malaita Province	Fataleka
12010	Arnon Atomea	2	CHS	Malaita Province	North Malaita
15040	Atori	2	Primary	Malaita Province	East Malaita
12890	Balafai	2	Primary	Malaita Province	East Malaita
14120	Basakana	2	Primary	Malaita Province	North Malaita
15110	Baunakunu	2	Primary	Malaita Province	East Kwara'ae
21290	Binaulu	2	Primary	Malaita Province	Baegu/Asifola
14000	Bitama	2	CHS	Malaita Province	Bitama
22520	Canaan	2	Primary	Malaita Province	East Kwaio
15190	Fa'adila	2	Primary	Malaita Province	Lau/Baelelea
12720	Faufanea	2	CHS	Malaita Province	Lau/Baelelea
11940	Faumamanu	2	CHS	Malaita Province	East Malaita
15340	Faurere	2	Primary	Malaita Province	Lau/Baelelea
22480	Fo'ondo	2	Primary	Malaita Province	North Malaita
12480	Fourau	2	CHS	Malaita Province	Fataleka
15240	Garota	2	Primary	Malaita Province	Baegu/Asifola
12700	Gounabusu	2	CHS	Malaita Province	East Kwaio
12800	Gou'ulu	2	Primary	Malaita Province	Lau/Baelelea
15200	Gwaiu	2	Primary	Malaita Province	North Malaita
11840	Gwaunafau	2	Primary	Malaita Province	East Malaita
10950	Gwounatolo	2	CHS	Malaita Province	Baegu/Asifola
15060	Hatodea	2	Primary	Malaita Province	Lau/Baelelea
12780	Hauharii	2	Primary	Malaita Province	East Are Are
21780	Hautahe	2	Primary	Malaita Province	East Are Are
14230	Henue	2	Primary	Malaita Province	Small Malaita
14960	Honoa	2	Primary	Malaita Province	East Are Are
12190	Hunanawa	2	CHS	Malaita Province	East Are Are
10090	Kafoasila	2	Primary	Malaita Province	North Malaita
15260	Karu'u	2	Primary	Malaita Province	Small Malaita
22490	Kukuru	2	Primary	Malaita Province	North West
15310	Kunuabu	2	Primary	Malaita Province	West Kwara'ae
12240	Kwai	2	Primary	Malaita Province	East Malaita
22970	Kwaiafa	2	Primary	Malaita Province	East Kwara'ae
11250	Lilifia	2	CHS	Malaita Province	Baegu/Asifola
12790	Liwe	2	Primary	Malaita Province	Small Malaita
11810	Loina	2	Primary	Malaita Province	North Malaita

11240	Luaniua	2	CHS	Malaita Province	Malaita Outer I
12150	Madalua	2	Primary	Malaita Province	Lau/Baelelea
12690	Maka	2	Primary	Malaita Province	Small Malaita
15180	Manakwai	2	CHS	Malaita Province	North Malaita
15230	Manaoba	2	Primary	Malaita Province	Lau/Baelelea
10380	Manawai	2	Primary	Malaita Province	East Are Are
22510	Manu	2	Primary	Malaita Province	East Malaita
12560	Maroupaina	2	CHS	Malaita Province	East Are Are
14980	Muki	2	Primary	Malaita Province	East Are Are
12260	Namoia	2	CHS	Malaita Province	East Malaita
15100	Nanakinimae	2	Primary	Malaita Province	East Malaita
15020	Naorua	2	Primary	Malaita Province	East Are Are
12470	Ndai	2	Primary	Malaita Province	Lau/Baelelea
90290	Ngalikerokero	2	RTC	Malaita Province	North Malaita
12630	Nitauhi	2	CHS	Malaita Province	Small Malaita
15160	Nunubilau	2	Primary	Malaita Province	East Malaita
15120	Ogou	2	CHS	Malaita Province	East Kwaio
15000	Olomburi	2	Primary	Malaita Province	East Are Are
12730	Onelafa	2	Primary	Malaita Province	Fataleka
12120	Ote	2	Primary	Malaita Province	Small Malaita
15170	Ououmatewa	2	Primary	Malaita Province	Small Malaita
12610	Pelau	2	Primary	Malaita Province	Malaita Outer I
12430	Port Adam	2	Primary	Malaita Province	Small Malaita
12220	Rameai	2	Primary	Malaita Province	Lau/Baelelea
22450	Raroasi	2	Primary	Malaita Province	East Are Are
10860	Rokera	2	Primary	Malaita Province	Small Malaita
20120	Rokera PSS	2	PSS	Malaita Province	Small Malaita
10030	Ro'one	2	Primary	Malaita Province	Small Malaita
15290	Ruru	2	CHS	Malaita Province	Fataleka
12440	Sarawasi	2	Primary	Malaita Province	Small Malaita
15090	Sikwafata	2	Primary	Malaita Province	North Malaita
12390	Siohiramo	2	Primary	Malaita Province	Small Malaita
12210	Sulufoloa	2	CHS	Malaita Province	Baegu/Asifola
11010	Ta'aru	2	Primary	Malaita Province	Small Malaita
14970	Taba'a	2	Primary	Malaita Province	East Kwara'ae
23160	Tabasaukete	2	Primary	Malaita Province	Lau & Baelelea
12360	Takaito	2	CHS	Malaita Province	Small Malaita
11060	Takwa	2	CHS	Malaita Province	Lau/Baelelea
11760	Tapuaki	2	Primary	Malaita Province	Malaita Outer I
12530	Tauba	2	Primary	Malaita Province	Lau/Baelelea
14950	Tawahaule	2	Primary	Malaita Province	Small Malaita

12320	Tawaimare	2	CHS	Malaita Province	West Are Are
12650	Tawanaora	2	Primary	Malaita Province	East Are Are
11790	Tawaro	2	CHS	Malaita Province	Small Malaita
13060	Torahuruna	2	Primary	Malaita Province	West Are Are
14050	Uhu	2	CHS	Malaita Province	West Are Are
10040	Usu'usue	2	Primary	Malaita Province	Baegu/Asifola
12140	Wairokai	2	CHS	Malaita Province	West Are Are
12620	Waisisi	2	CHS	Malaita Province	West Are Are
14100	Walande	2	Primary	Malaita Province	Small Malaita
12170	Walo	2	CHS	Malaita Province	North Malaita
12640	Waneagu	2	CHS	Malaita Province	East Kwaio
14310	White Stone	2	Primary	Malaita Province	Lau/Mbaelelea
12290	Angaiho	2	CHS	Rennell Bellona Province	Bellona
10120	Kagua	2	Primary	Rennell Bellona Province	Rennell
14390	Kanava	2	Primary	Rennell Bellona Province	Rennell
10300	Mugibai	2	Primary	Rennell Bellona Province	Rennell
20100	New Place	2	PSS	Rennell Bellona Province	Rennell
14510	Siva	2	Primary	Rennell Bellona Province	Bellona
10200	Tahanuku	2	Primary	Rennell Bellona Province	Rennell
22740	Tupuaki	2	Primary	Rennell Bellona Province	Rennell
13210	Vanua	2	Primary	Rennell Bellona Province	Rennell
23270	Manivovo	2	RTC	Roman Catholic Church	Central/Makira
23420	St Anne's	2	RTC	Roman Catholic Church	Shortland/Wes
90330	Stuvenberg	2	RTC	Roman Catholic Church	East /Makira Pr
23380	Afutara	2	RTC	Sevent Day Adventist Church	West Kwaio/M
13860	Anata	2	Primary	Sevent Day Adventist Church	South Choiseul
23260	Batuna	2	RTC	Sevent Day Adventist Church	Marovo/Weste
13780	Bekabeka	2	CHS	Sevent Day Adventist Church	Marovo/Weste
13790	Bili	2	Primary	Sevent Day Adventist Church	Marovo/Weste
21500	Boboe	2	Primary	Sevent Day Adventist Church	West New Geo
13810	Buinitusu	2	Primary	Sevent Day Adventist Church	Marovo/Weste
13820	Buri	2	CHS	Sevent Day Adventist Church	Rannoga/Simbo
10580	Buruku	2	CHS	Sevent Day Adventist Church	South New Geo
12880	Gwaunasu	2	CHS	Sevent Day Adventist Church	Lau/Baelelea -
13920	Hinakole	2	Primary	Sevent Day Adventist Church	Marovo/Weste
12820	Imbo	2	CHS	Sevent Day Adventist Church	East Kwaio/Ma
10540	Iri	2	Primary	Sevent Day Adventist Church	Gizo/Kolobang
21120	Jack Harbour	2	Primary	Sevent Day Adventist Church	Gizo/Kolobang
13980	Jella	2	Primary	Sevent Day Adventist Church	North New Geo
21570	Jones Adventist College	2	NSS	Sevent Day Adventist Church	North Vella La
13950	Katurasele	2	Primary	Sevent Day Adventist Church	South Choiseul

20200	Kukudu	2	NSS	Sevent Day Adventist Church	Gizo/Kolombang
13750	Lokuru	2	Primary	Sevent Day Adventist Church	South New Geo
21080	Mase	2	Primary	Sevent Day Adventist Church	North New Geo
10500	Mataiho	2	Primary	Sevent Day Adventist Church	Rennell & Bello
13760	Mendina	2	Primary	Sevent Day Adventist Church	Gizo/Kolombang
10770	Moah	2	Primary	Sevent Day Adventist Church	Rennell & Bello
13900	Penjuku	2	Primary	Sevent Day Adventist Church	Marovo/Weste
13970	Posarae	2	Primary	Sevent Day Adventist Church	South Choiseul
13910	Pujivai	2	CHS	Sevent Day Adventist Church	South Choiseul
21810	Ramata	2	Primary	Sevent Day Adventist Church	North New Geo
12850	Rummo	2	Primary	Sevent Day Adventist Church	Lau/Baelelea -
10520	Ruruvai	2	Primary	Sevent Day Adventist Church	South Choiseul
22560	Sombiro	2	Primary	Sevent Day Adventist Church	Marovo/Weste
21870	Sukiki	2	Primary	Sevent Day Adventist Church	East Guadalcan
13960	Telina	2	Primary	Sevent Day Adventist Church	Marovo/Weste
10600	Vare Tutty	2	Primary	Sevent Day Adventist Church	North New Geo
13890	Varuga	2	Primary	Sevent Day Adventist Church	East Choiseul/C
21550	Vavanga	2	Primary	Sevent Day Adventist Church	Gizo/Kolombang
23610	Anofiu	2	Primary	South Seas Evangelical Church	East Malaita/M
13500	Bubunuhu	2	CHS	South Seas Evangelical Church	East Central Gu
23620	Fauketa	2	Primary	South Seas Evangelical Church	East Malaita/M
23060	Henua	2	CHS	South Seas Evangelical Church	Rennel/ Renbe
22990	Justus Ganifiri (Nafinua)	2	CHS	South Seas Evangelical Church	East Malaita/M
23050	Kiu	2	CHS	South Seas Evangelical Church	West Are Are/M
12420	Masupa	2	CHS	South Seas Evangelical Church	East Are Are/ M
90370	Tebaie'ha	2	RTC	South Seas Evangelical Church	Rennel/ Renbe
14040	Akaboi	2	Primary	Temotu Province	Temotu Nende
11950	Balipa'a	2	CHS	Temotu Province	Temotu Pele
14330	Bimbir	2	Primary	Temotu Province	Temotu Nende
14260	Bomata	2	Primary	Temotu Province	Temotu Nende
13080	Carlisle Bay	2	Primary	Temotu Province	Temotu Nende
13320	Fenualoa	2	CHS	Temotu Province	Temotu Pele
11480	Gauwa	2	CHS	Temotu Province	Temotu Pele
14490	Luengibase	2	Primary	Temotu Province	Temotu Nende
20090	Luesalemba	2	PSS	Temotu Province	Temotu Nende
10290	Maina Memorial	2	Primary	Temotu Province	Temotu Pele
10270	Mamineo	2	Primary	Temotu Province	Temotu Nende
12510	Marone	2	Primary	Temotu Province	Temotu VATUD
21920	Matembo	2	Primary	Temotu Province	Temotu VATUD
21910	Murivai	2	Primary	Temotu Province	Temotu VATUD
11800	Nangu	2	Primary	Temotu Province	Temotu Nende

14400	Nipamanu	2	Primary	Temotu Province	Temotu Pele
23210	Patteson	2	CHS	Temotu Province	Temotu Vatu
11830	Safoa	2	Primary	Temotu Province	Temotu VATUD
14470	Taniasu	2	Primary	Temotu Province	Temotu VATUD
13040	Tematai	2	Primary	Temotu Province	Temotu VATUD
12680	Terano	2	Primary	Temotu Province	Temotu VATUD
11590	Tetalo	2	Primary	Temotu Province	Temotu VATUD
12540	Tetoli	2	Primary	Temotu Province	Temotu VATUD
11920	Tuo	2	Primary	Temotu Province	Temotu Pele
14550	Vevena	2	Primary	Temotu Province	Temotu VATUD
13300	Agagana	2	Primary	United Church of Solomon Islands	South New Geo
14560	Chubikopi	2	Primary	United Church of Solomon Islands	Marovo/Weste
22160	Chuchulu	2	Primary	United Church of Solomon Islands	Marovo/Weste
15480	Eleoteve	2	CHS	United Church of Solomon Islands	South Vella la V
11570	Falamae	2	Primary	United Church of Solomon Islands	Shortland/Wes
20180	Goldie College	2	NSS	United Church of Solomon Islands	West New Geo
11510	Halisi	2	Primary	United Church of Solomon Islands	Marovo/Weste
15460	Hapa'ai	2	Primary	United Church of Solomon Islands	South New Geo
12960	Harapa	2	Primary	United Church of Solomon Islands	Shortland/Wes
11620	Iriqila	2	Primary	United Church of Solomon Islands	North Vella La
10060	Kalaro	2	Primary	United Church of Solomon Islands	Rannoga/Simbo
10730	Kariki	2	Primary	United Church of Solomon Islands	Shortland/Wes
11160	Karokesa	2	Primary	United Church of Solomon Islands	North Vella La
11130	Keara	2	Primary	United Church of Solomon Islands	Rannoga/Simbo
11080	Kolokolo	2	Primary	United Church of Solomon Islands	South Vella la V
15510	Kolomali	2	Primary	United Church of Solomon Islands	Rannoga/Simbo
15130	Kongu	2	Primary	United Church of Solomon Islands	Rannoga/Simbo
11390	Koriovuku	2	Primary	United Church of Solomon Islands	Rannoga/Simbo
11290	Kundu	2	Primary	United Church of Solomon Islands	Rannoga/Simbo
11270	Lambulambu	2	Primary	United Church of Solomon Islands	South Vella la V
90240	Lauru/Kolobangara - VTC	2	RTC	United Church of Solomon Islands	South Choiseul
11930	Lengana	2	CHS	United Church of Solomon Islands	Rannoga/Simbo
11260	Leona	2	CHS	United Church of Solomon Islands	North Vella La
11200	Maravari	2	Primary	United Church of Solomon Islands	South Vella la V
15300	Michi	2	Primary	United Church of Solomon Islands	Marovo/Weste
15270	Nazareth	2	Primary	United Church of Solomon Islands	Marovo/Weste
11380	Obobulu	2	Primary	United Church of Solomon Islands	Rannoga/Simbo
11120	Patukae	2	CHS	United Church of Solomon Islands	Marovo/Weste
14600	Patutiva	2	CHS	United Church of Solomon Islands	Marovo/Weste
11150	Pienuna	2	CHS	United Church of Solomon Islands	Rannoga/Simbo
10710	Rarakisi	2	Primary	United Church of Solomon Islands	South Choiseul

11640	Seghe Primary	2	Primary	United Church of Solomon Islands	Marovo/Weste
90410	Seghe RTC	2	RTC	United Church of Solomon Islands	Marovo/Weste
11540	Sibila	2	Primary	United Church of Solomon Islands	North Vella La
11470	Sibilado	2	Primary	United Church of Solomon Islands	North Vella La
11530	Sidoko	2	CHS	United Church of Solomon Islands	Rannoga/Simbo
14630	Suava	2	Primary	United Church of Solomon Islands	Rannoga/Simbo
13400	Supato	2	Primary	United Church of Solomon Islands	South Vella la V
13260	Vakambo	2	Primary	United Church of Solomon Islands	Marovo/Weste
14580	Valapata	2	Primary	United Church of Solomon Islands	South Vella la V
10740	Vancouver	2	Primary	United Church of Solomon Islands	South New Geo
11600	Varese	2	Primary	United Church of Solomon Islands	South Vella la V
14940	Aleang	2	Primary	Western Province	Shortland/Wes
15030	Arara	2	Primary	Western Province	Marovo/Weste
20050	Biulah	2	PSS	Western Province	South New Geo
13050	Gaomai	2	Primary	Western Province	Shortland/Wes
90120	Gerasi	2	CHS	Western Province	North New Geo
10530	Hovoro	2	Primary	Western Province	North New Geo
21530	Kavolavata	2	Primary	Western Province	Marovo/Weste
24380	Kaza	2	CHS	Western Province	Gizo/Kolobang
21460	Koliai	2	Primary	Western Province	Shortland/Wes
15080	Komaliae	2	Primary	Western Province	Shortland/Wes
11190	Maliae	2	Primary	Western Province	Shortland/Wes
21590	Merusu	2	Primary	Western Province	Marovo/Weste
11020	Nila	2	Primary	Western Province	Shortland/Wes
14090	Nuhu	2	Primary	Western Province	Shortland/Wes
21470	Pirumeri	2	Primary	Western Province	Shortland/Wes
12770	Toumoa	2	Primary	Western Province	Shortland/Wes
21440	Tuha	2	CHS	Western Province	Shortland/Wes
90430	Viru	2	CHS	Western Province	Marovo/Weste

ANNEX IV Duties of the accountable officer(s)

The Accountable Officer(s) shall be responsible to ensure that:

- Payment Request Forms are prepared for all payments and these are properly approved;
- General Payment Vouchers are prepared for all payments and these are properly approved;
- Receipts and expenditure of funds (e.g. school grants, fees and project funds) are recorded in a Cash Book;
- The Cash Book is monthly reconciled with the bank statements and that originals of this reconciliation process are provided to the EA as part of the retirement obligations and copies of all important documentation are kept at the school
- Retirements are produced, which show the total school grants (also per type), school fees and special project funds received and the expenditures and balances for the different school funds.
- The retirements are submitted bi-annually to the Education Authority² not later than 15th of June and 1st of December. These must include original invoices, receipts and bank statements. The first retirement also includes the administration and remote area components.
- Decisions on the utilisation of school funds (grants, fees and special project funds) are jointly taken by accountable officer(s) and school committees or boards.
- School development plans are the basis for the appropriate use of school grants, fees and project funds. Primary schools need to spend at least 40% on quality issues, like teaching and learning materials and capacity building. Other schools are advised to do the same, but are flexible in spending as long as this is based on the School Development Plan.
- Schools adhere to the following Government papers and documentation:
 - o the Policy Statement and Guidelines for School Grants 2011,
 - o the Government's Financial Instructions (redrafted 2006),
 - o the Financial Management Manual for Schools (2012).

² In some cases where a special arrangement or Memorandum of Understanding between Education Authorities is signed, it could be a different Authority than where schools normally belong to.

ANNEX V Reporting format for school funds by Education Authorities

The schools receive different funding. This could include school grants, fees and special project funds (e.g. for infrastructure).

The Ministry requires bi-annual reports for all school income such as school grants, fees and project funds (if any) from all Education Authorities. These reports should contain:

1. A summary of all schools under the EA categorized by
 - type of school (ECE, PE, SE or NSS/PSS/CHS, RTC and Special Education Centre), number of students;
 - received amounts per school from grants (student, administration and remote components);
 - other income received by the school including school fees, contributions and special project funds;
 - % of grants used for teaching and learning materials (EAs should also calculate total % spent on teaching and learning materials for the whole year (based on two bi-annual grants);
 - the period for which the grants were issued;
 - expenditures to date (30th of June and 15th of December) and funds not yet spent;
 - any areas where the retirement might not be satisfactory e.g. expenditure on non-eligible expenditure, or lack of receipts to justify spending.
 - any action planned to improve the retirement for particular schools
2. A summary of which retirements have been received from which schools and which are still to be received.
3. A narrative summary of the expenditures and assessment on the quality of the retirements (accuracy, completeness, timeliness and appropriateness of expenditures, according to eligible expenditures) including the action plans for those schools with difficulties in retirements.
4. The reports need to be supported by copies of the most recent bank statements of school accounts. Originals are kept in the offices of the Education Authority.
5. A summary of all schools (numbers and percentage of total number of schools) that have submitted a copy of their updated Whole School Development Plan (in the second bi-annual report)
6. The Ministry will assist with a reporting format (see School Financial Management Guidelines and Manual).

ANNEX VI Relevant documents

1. MEHRD, *The Policy Statement and Guidelines for Grants to Education Authorities in the Solomon Islands*, October 2008;
2. MEHRD, *The Policy Statement and Guidelines for the procurement, warehouse management and distribution of curriculum materials in the Solomon Islands*, December 2008
3. MEHRD, *Fee Free Basic Education-press statement*, February 2009
4. MEHRD, *The Education Strategic Framework 2007 – 2015*;
5. MEHRD, *The National Education Action Plan 2010-2012*;
6. MEHRD, *Study on the effects of the Policy Statement and Guidelines for Grants to Schools and the implementation of the Fee Free Basic Education Policy in Solomon Islands*, July 2011
7. MEHRD, *Internal Audit Division Circular*, November 2011
8. MEHRD, *The Education for Living, Approved policy on Technical, Vocational Education and Training*, March 2005;
9. MEHRD, *The Policy Statement and Guidelines for Basic Education*, November 2009;
10. MEHRD, *The Early Childhood Education Policy Statement*, April 2008
11. MEHRD, *Teaching Service Handbook*, October 2007;
12. A. Rorris, *Solomon Islands' Community Standard for School Funding*, Final Report August 2005;
13. *United Nations Millennium Declaration* adopted by the General Assembly 18th of September 2000;
14. *Education For All -2015 (EFA Goals)* Jomtien (Thailand) 1990 and World Education Forum in Dakar (2000), which adopted the Dakar Framework for Action *Education for All: Meeting Our Collective Commitments*.