



**MINISTRY OF EDUCATION AND HUMAN RESOURCES
DEVELOPMENT**

**POLICY STATEMENT AND GUIDELINES FOR
GRANTS TO EDUCATION AUTHORITIES IN
SOLOMON ISLANDS**

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Abbreviations

CHS	: Community High School
CNURA	: Coalition for National Unity and Rural Advancement
EA	: Education Authority
ECE	: Early Childhood Education
EFA	: Education for All
ERU	: Education Resource Unit
ESF	: Education Strategic Framework
EU	: European Union
HCC	: Honiara City Council
HRD	: Human Resources Development
IOA	: Institutional and Organisational Assessment
IT	: Information Technology
MEHRD	: Ministry of Education and Human Resources Development
MOF	: Ministry of Finance
MOU	: Memorandum of Understanding
NEAP	: National Education Action Plan
NPF	: National Provision Fund
NSS	: National Secondary School
PAWP	: Provincial Annual Work Programme
PEA	: Provincial Education Authority
PEAP	: Provincial Education Action Plan
PEO	: Provincial Education Office
PSS	: Provincial Secondary School
RTC	: Rural Training Centre
SIEMIS	: Solomon Islands Education Management Information System
TVET	: Technical Vocational Education and Training

Terminology

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

Education Authorities: All approved Education Authorities including private, church and government Education Authorities and Honiara City Council;

Grants : Grants, which are provided by the National Government to all Education Authorities approved by the Minister of Education and Human Resources Development and which are meant to support the implementation and monitoring of the Provincial Education Action Plans;

Ministry : The Ministry of Education and Human Resources Development;

Provincial Education Authorities: These include Honiara City Council;

Provincial Education Action Plan and Provincial Education Work Programme: This includes the plan and programme of Honiara City Council

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 outside their own homes. This includes: ECE-centres, primary and secondary schools, Rural Training Centres and Special Education Centres;

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

Teaching Service Handbook: the Teaching Service Handbook (2007) published by the Ministry.

POLICY STATEMENT AND GUIDELINES FOR GRANTS TO EDUCATION AUTHORITIES IN SOLOMON ISLANDS

Definition

The Policy Statement and Guidelines for Grants to Education Authorities shall be the governing instrument for the grants to approved Education Authorities in the Solomon Islands.

1. Authority

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

- The Education Act (1978);
- Solomon Islands, Redrafted Financial Instruction 2006
- The Government policy on education as outlined in the *Coalition for National Unity and Rural Advancement, CNURA Policy Framework, 2008-2010*;

This policy statement must be read in conjunction with the Cabinet Paper issued on 9th of January 2008 on the Community Standard School Funding and School fees. Other relevant documents are presented in the Annex V.

2. Application

This policy statement applies to all approved Education Authorities.

3. Purpose

3.1 The purpose of this statement is:

- To *guide*
 - the management by the Education Authorities of their grants in close collaboration with the Ministry and, the school managers;
 - the capacity building for staff involved in the management of grants to Education Authorities;
 - the financial and narrative reporting by all Education Authorities and the consolidated reporting by the Provincial Education Authorities and Honiara City Council
 - the financial and technical support to Education Authorities, schools and centres in the provinces.
- To *inform* key stakeholders in the education sector about the guiding principles of management of grants to Education Authorities.
- To *promote* equitable access to and quality of provincial education service delivery
- To *serve as the benchmark* that will assist in the monitoring, reporting, evaluation and review of the grant system to Education Authorities.

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, 2007-2009*;

‘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 Grants to Education Authorities generally aims to support and improve:

- equitable access to education for all children to Basic Education, Secondary Education and Rural Training and Special Education Centres;
- quality of education;
- transparent, effective and efficient management of financial and human resources, in particular at the provincial level.

Specific objectives:

This policy statement specifically aims to assist the Education Authorities to:

- implement the Provincial Education Action Plans and Annual Work Programmes;
- monitor, report about the progress of the Provincial Education Action Plans and Annual Work Programmes;
- improve the management of the different schools, in particular in the area of school grants management;
- collect information for the SIEMIS;
- assist with national examinations and assessments;
- monitor the adherence to national policies and statements such as on school fees, grants, curriculum, standards etc;
- encourage the development of good quality ECE-centres and financial support to the Field Based Trainers;
- support to the Inspectorate working in the provinces or town council;
- manage the operation of the Education Authorities' office(s);
- improve co-ordination and cohesion among the Education Authorities in the provinces and Honiara City Council;

5. Guiding principles

The grant system for Education Authorities aims at equitable, efficient and effective funding to Education Authorities and therefore is based on the following principles and mechanisms:

- *Basic Education focus*
 - Basic Education is a priority public right that must receive the greatest public support. It is the foundation for further learning and provides the most cost effective public investment.
- *Transparency*
 - Every Education Authority, school and community need to know and understand the amount of funding that a particular Education Authority receives from the national government, what the funding is meant for and how it should 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*
 - Funding to Education Authorities needs to be sustained by the government in the longer term. Funding from Development Partners must fit in longer term and sector wide arrangements.
- *Cohesion*
 - This policy for grants to Education Authorities is part of a comprehensive financial support system in the education sector for authorities and schools, which also includes school grants, fees and specific project support.
- *Teaching and learning oriented*
 - Funding to Education Authorities should divert the maximum possible resources to supporting and monitoring the teaching and learning process.

- *Additional funding for Education Authorities with additional tasks*
 - The Provincial Education Authorities and Honiara City Council need additional resources to co-ordinate, to produce the Provincial Education Action Planning, Provincial Annual Work Programmes and to report to the Ministry about the progress.

- *Monitoring*
 - Monitoring systems must be put in place and assist in reporting about the effectiveness of the grants to Education Authorities. Monitoring also enables review and improvement of the grant system.

- *Training/capacity building*
 - Regular training and capacity building is needed to all Education Authorities' staff to enhance skills in the management of grants.

- *Community Ownership/Partnership and Cost sharing*
 - Education is a public right, but also a public responsibility to assist in the delivery of education; all stakeholders –national government, provincial education authorities, parents/communities should all contribute.

6. Guidelines

This policy document provides the following set of guidelines for the provision, management, use, monitoring, reporting and retiring of the grants to Education Authorities in the education sector. Below is a set of guidelines for these grants in the education sector:

I. General

- 6.1.1 The grants will be provided to all approved Provincial, Churches and Private Education Authorities by the Ministry.
- 6.1.2 The grants will be disbursed bi-annually by the Ministry directly to the accounts of the Education Authorities.
- 6.1.3 Education Authorities must open a special bank account exclusively for this grant.
- 6.1.4 Education Authorities are responsible for the management, appropriate use, monitoring, reporting and retiring of the grants.
- 6.1.5 Education Authorities need to fully adhere to these guidelines or will see their grants withheld by the Ministry.
- 6.1.6 In cases of serious delays in retirements, reporting and planning by some Education Authorities, the Ministry can decide to re-distribute the grants to other Education Authorities or reallocate the funds to other purpose(s).
- 6.1.7 The grants to Education Authorities can be reviewed and amended when it is deemed necessary by the Permanent Secretary of the Ministry.

II. Purpose and amounts

- 6.2.1 Grants to Education Authorities are meant to assist with
 - the implementation and monitoring of the Provincial Education Action Plan and Annual Work Programme.
 - the monitoring and inspection of their schools and centres.
 - the basic operation costs of their office(s).See Annex I for eligible expenditures.
- 6.2.2 The total amount of the grants for the Education Authorities will be based on two aspects;
 - the number of registered¹ schools of the Education Authority,

¹ Registered by the Ministry of Education of Human Resources Development

- the specific co-ordination role for the Provincial Education Authorities (see 6.2.4).
- 6.2.3 The Permanent Secretary will annually decide the amount of the grants for the Education Authorities. The amount will be related to the number of different types of schools. See Annex II.
- 6.2.4 Provincial Education Authorities have specific roles in the co-ordination, planning, monitoring of and reporting on the Provincial Annual Work Programme and Provincial Education Action Plan.
- 6.2.5 These authorities therefore will receive an extra bi-annual amount which will be decided by the Permanent Secretary every year to organise two provincial co-ordination, planning, reporting and capacity building workshops.
- 6.2.6 There will be an annual indexation of the grants based on the 3% annual growth of the recurrent education budget to cope with the increasing costs of transport, materials, office and school operation. These changes in the grant amounts will be made public by the Ministry after approval of the recurrent budget for education.

III. Conditions:

6.3.0 Grants can be only disbursed to Education Authorities when the following conditions are met. See A,B,C,D and E below:

A. Financial reporting

- 6.3.1 Education Authorities have to provide the Ministry with a satisfactory retirement of the previous grant(s). See Annex IV for the financial reporting.
- 6.3.2 Retirements must be submitted to the Ministry not later than 30th of June and 15th of December every year.
- 6.3.4 Church and Private Education Authorities can ask for the assistance of the Provincial Education Accountant to produce retirements on time and in a satisfactory manner.
- 6.3.5 If retirements are considered 'satisfactory', the Ministry must ensure that grants are transferred to the special accounts of the Education Authorities not later than 1st of February and 1st of August every year.

B. Narrative reporting

- 6.3.6 Education Authorities must submit bi-annual narrative reports to the Ministry and copies to all Provincial Education Authority/ies, where they have schools, not later than 30th of June and 15th of December every year. See annex IV for narrative reporting.
- 6.3.7 All narrative reports must show the progress against the objectives of the National Education Action Plan. If Education Authorities have many or all schools in one province, they can also report against the objectives of the Provincial Education Action Plan.

C. Submission of SIEMIS-forms

- 6.3.8 Education Authorities or schools must submit their completed SIEMIS-forms before 31st of March to the Ministry. The Ministry must therefore distribute the SIEMIS-forms to Education Authorities not later than the 1st of November every year.
- 6.3.9 The first bi-annual grant each year will be based on the SIEMIS-data of the previous year. The percentage of SIEMIS-forms returned by schools or Authorities to the Ministry will determine the total amount of the second grant in the year.

D. Planning

- 6.3.10 All Education Authorities must submit their Annual Work Programme before 15th December every year to the Ministry and copies to the Provincial Education Office where they have schools.
- 6.3.11 Only if the Annual Work Programme is considered 'satisfactory', the Ministry will disburse the first grant in the new year.

E. School development planning

- 6.3.12 All Education Authorities must support their schools with Whole School Development Planning and also must annually review these plans. Copies should be kept at the offices of EA's and utilised as an important basis for provincial planning.

F. Consolidated planning and reporting by Provincial Education Authorities

- 6.3.13 Grants can be only disbursed to Provincial Education Authorities when they have submitted the Provincial Annual Work Programme to the Ministry before 1st of January every year.
- 6.3.14 The Provincial Annual Work Programme includes the Annual Work Programme of all other Education Authorities with schools in the province.
- 6.3.15 The Provincial Education Authority must produce two bi-annual reports per year about the progress of the Provincial Annual Work Programme and Provincial Education Action Plan.
- 6.3.16 These reports also include the progress reports from other Education Authorities.
- 6.3.17 The reports have to be submitted to the Ministry with copies to the other Education Authorities active in the province before 1st of August and 1st of January every year. See 6.2.4 and Annex IV for reporting.
- 6.3.18 The Provincial Education Authority is expected to organise a provincial planning and reporting workshop before 30th of June to produce a draft Provincial Annual Work Programme and the bi-annual report.
- 6.3.19 A second provincial planning and reporting workshop shall be organised before 1st of December to produce the final Provincial Annual Work Programme and the annual report.
- 6.3.20 Every three years the Provincial Education Authorities must also produce a Provincial Education Action Plan. The plan must be based on School Development Plans in the province. The Provincial Education Action Plan must be submitted to the Ministry before 1st of January every three years.

IV. Calendar of activities

6.4.1 The calendar of activities and deadlines for the management of the grants is presented below:

<i>Date (not later than)</i>	<i>Activity</i>	<i>Responsible</i>
1 st of January	Submission of Provincial Annual Work Programme and Annual Report to Ministry, Every 3 years also submission of a Provincial Education Action Plan to the Ministry.	PEA's and HCC PEA's and HCC
1 st of February	Disbursement of grant I.	Ministry
31 st of March	Sending of SIEMIS-forms to Ministry	Schools and/or EA's.
30 th of June	Submission of grant I-retirement and bi-annual report I to Ministry	EA's
30 th of June	Organisation of 1 st provincial planning and reporting workshop	PEA's and HCC
1 st of August	Submission of draft Provincial Annual Work Programme and bi-annual report	PEA's and HCC
1 st of August	Disbursement of grant II.	Ministry
1 st of November	Distribution of SIEMIS-forms to EA's and/or schools.	Ministry
1 st of December	Organisation of 2 nd provincial planning and reporting workshop	PEA's and HCC
15 th of December	Submission of grant II-retirement, bi-annual report II to Ministry and Annual Work Programme to Ministry.	EA's

7. Roles and Responsibilities of stakeholders in grant management

I. Ministry of Education and Human Resources Development

7.1. Disbursement of Grants

- 7.1.1 The Ministry will prepare requests for the bi-annual grants to Education Authorities using data (number and type of schools per Authority) from SIEMIS.
- 7.1.2 The first bi-annual payment is based on data of the previous year. The second bi-annual grants are based on the updated SIEMIS number of school data of the current year.
- 7.1.3 The Ministry will request the Ministry of Finance twice per year to issue the cheques for the grants to the Education Authorities. The Ministry provides MoF with the specific amounts per EA. These amounts will be paid directly into the Education Authority grant accounts.
- 7.1.4 The Ministry ensures that the grants are paid not later than 1st of February and 1st of August every year if the required retirements and other obligatory documents from Education Authorities have been received on time and are considered 'satisfactory'. See conditions, page 12-13.

7.2 Monitoring

- 7.2.1 After receipt of the SIEMIS-forms, the Ministry is responsible for the annual up-dating of the number, types of registered schools and centres in the country.
- 7.2.2 The Ministry must monitor the Education Authorities and their schools.
- 7.2.3 The Ministry is responsible for verifying and approving the retirements and for the assessment of the narrative bi-annual reporting by Education Authorities. .
- 7.2.4 The Ministry shall advise the Education Authorities in case of incomplete or unsatisfactory reporting and planning. It shall report any discrepancies or inconsistencies to the EA's.
- 7.2.5 If considered necessary, the Ministry can request a special audit on the management of grants to Education Authorities.
- 7.2.6 The Permanent Secretary should report serious cases of misuse of grants to the Police.

7.3 Capacity building and communication

- 7.3.1 The Ministry should support the Education Authorities with reporting and planning.
- 7.3.2 The Ministry is responsible for clear communication and timely distribution of important documents in the area of grant management..

II. Education Authorities

7.4. Administering, monitoring and reporting of the grants

- 7.4.1 Education Authorities are responsible for the management, use, monitoring and reporting of the grants received.
- 7.4.2 The 'accountable officer' for the Provincial Education Authority shall be the Provincial Secretary. The Deputy Provincial Secretary or Chief Education Officer shall be delegated the accountable status in absence of the incumbent accountable officer. See Annex III for the specific tasks of 'accountable officers'
- 7.4.3 The Provincial Secretary or Deputy Provincial Secretary or Chief Education Officer shall be the signatories (for Party A) to the Provincial or Council grants bank account.
- 7.4.4 The Provincial Treasurer or Provincial Education Accountant shall be the other signatories (for Party B). The appointed signatories must be notified to the Permanent Secretary of the Ministry for his/her approval.
- 7.4.5 The 'accountable officer' for the Church or Private Education Authority shall be the Education Director. The Education Secretary shall be delegated the accountable status in absence of the incumbent accountable officer. In cases within Church or Private Education Authorities where there is only 1 staff member, the signatories must be notified to the Permanent Secretary of the Ministry for his/her approval. See Annex III for the specific tasks of 'accountable officers'.
- 7.4.6 The Education Director or Secretary shall be the signatories (for Party A) to the bank account of the Education Authority.
- 7.4.7 The Education Treasurer or in his/her absence the Provincial Education Accountant shall be the other signatories (for Party B). The appointed signatories must be notified to the Permanent Secretary of the Ministry for his/her approval.
- 7.4.8 The 'accountable officer' may delegate day-to-day responsibility for the funds to another officer but s/he will still be responsible to ensure that the

- funds are correctly spent and retirements are made to the Education Authority and Ministry.
- 7.4.9 Education Authorities are responsible for verifying the grants and ensure that these were utilized according to this Policy statement and Guidelines.
- 7.4.10 Copies of the bi-annual retirements and narrative reports must be sent to the Accounts Division in the Ministry, not later than 30th of June and 15th of December every year. See Annex IV for reporting.
- 7.4.11 Education Authorities are responsible for appropriate filing and documentation of original retirements in their offices so that these can be reviewed if necessary by officers from the Ministry, the Office of the Auditor General, or any other authorized person.
- 7.4.12 Education Authorities must regularly support and visit their schools and organize training to improve management of school finances; school grants, fees and specific project support.
- 7.4.13 Education Authorities can decide to utilise a share of their grants to support schools directly with the specific objectives and activities of their whole school development plan.
- 7.4.14 Cases of any irregularities or misuse in the management of grants to an Education Authority must be reported immediately to the Education Director or Provincial Secretary and the Permanent Secretary in the Ministry.
- 7.4.15 Where misappropriation or fraud is suspected or confirmed, all accountable officers or signatories will be held responsible and subjected to the General Orders of the Public Service.
- 7.4.16 The Education Director or Provincial Secretary is responsible to report to the Permanent Secretary of the Ministry those accountable officers who are responsible for the management of grants and who, after training and assistance, are still not providing satisfactory retirements. They could request the Ministry for replacement of these officers.

7.5 Specific roles for the Provincial Education Authorities and Honiara City Council

- 7.5.1 The Provincial Education Authorities are responsible for the co-ordination and submission to the Ministry of the consolidated provincial bi-annual reporting on the progress of the Provincial Education Action Plan and Provincial Annual Work Programme.

- 7.5.2 The Provincial Education Authorities are also responsible for the production of the Provincial Education Action Plan, every three years and the Provincial Annual Work Programme, every year.
- 7.5.3 The Provincial Education Authorities are also responsible for the organisation of 2 workshops per year which aim at improved co-ordination, planning and reporting among the different Education Authorities working in one province.

III. Schools

7.6. Administration and management of grants to Education Authorities which are transferred to schools.

- 7.6.1 Education Authorities can decide to utilise a share of their grants to directly support schools with the implementation of their school development plan.
- 7.6.2 In these cases, the 'Accountable Officers' authorised by the Ministry remain the same as under 7.4.2 and 7.4.5
- 7.6.3 The school committee or school board must be involved in monitoring of the share of the Education Authority grant which is transferred to the school.
- 7.6.4 The utilisation of this grant for the school must be in line with the 'Eligible expenditures' of school grants and will be managed by the accountable officer(s) of the school. See Policy Statement and Guidelines for Grants to Schools in the Solomon Islands 2008.
- 7.6.5 The schools selected by the Education Authority for direct support from their grant are expected to regularly report to the EA about the progress of the supported activity/ies.

8. Procurement of materials

- 8.1 All Education Authorities can utilise the services in procurement and delivery of materials from the Education Resource Unit (ERU) of the Ministry in Honiara.
- 8.2 All Education Authorities who want to utilise the services of ERU, shall make the Ministry and ERU aware before 15th of December each year.
- 8.3 The costs of this material delivery by ERU will be subtracted from the grant amount and transferred to ERU, if an Education Authority decides to utilise the services of ERU.

9. 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 annual evaluations of the the grants system.
- 9.3 The bi-annual financial and narrative reporting by all Education Authorities will assist in assessing the effectiveness and efficiency of the grants to Education Authorities.

10. Financing

- 10.1 The Solomon Islands government will finance the grants to Education Authorities.

ANNEX I Eligible Expenditure for the grants to Education Authorities

The National² or Provincial Education Action Plan and (Provincial) Annual Work Programme will guide the management of grants. The list below also assists in appropriate use of the grant.

Account code	Category of expense	Eligible
2-0100	Support to the implementation and monitoring of the National or Provincial Education Action Plan and (Provincial) Annual Work Programme; regularly visits to schools ³	
2-0101	Capacity building, in-service training in the province and other training costs including costs of presenters, venue hire, allowances ⁴ , travel of participants to courses, and other direct expenses to support the schools, teachers, school management in the provinces or town council.	Yes
2-0102	Collect school and provincial information for the SIEMIS	Yes
2-0103	Assist with national examinations and assessments	Yes
2-0104	Financial support to the Field Based Trainers for ECE	Yes
2-0105	Support to the Inspectorate working in the provinces or town council	Yes
2-0106	Activities aiming at improved co-ordination among the Education Authorities, improved planning, reporting in the provinces and Honiara City Council	Yes
2-0107	Developing, printing, sending, dissemination of provincial reports, plans	Yes
2-0108	Direct support for Whole School Development Planning, annual reviews of school plans, including the support to prioritized activities in school development plans	Yes
2-0200	Transport, travel for monitoring purposes	
2-0201	Fuel for touring, visiting schools, sub-offices	Yes
2-0202	Per diems for work travel	Yes
2-0203	Hire of canoe or vehicle for visiting schools	Yes
2-0300	Operation of the EA-office and administration	
2-0301	Purchase of anti-virus software and IT-maintenance	Yes
2-0302	Office Stationery (including print cartridges)	Yes
2-0303	Utilities such as telephone/fax, IT, water and electricity	Yes
2-0304	Radio Programmes/Service Messages	Yes
2-0305	Computer, laptops or other expensive equipment for Office (photo copier, fax, 2-Way radio)	If prior approval ⁵
2-0306	Small repairs/regular maintenance of the office	Yes
2-0307	Office rent	Yes

² Those Education Authorities with schools in many provinces will relate to the National Education Action Plan rather than Provincial Education Action Plan.

³ Reports should be kept in provincial education office as sources of verification

⁴ Only against official government rates and according to national regulations

⁵ From Provincial Secretary or Education Director or Permanent Secretary

2-0308	Staff Housing and rent, small repair and maintenance of staff houses	If prior approval
2-0309	Contracting staff or TA for specific projects	If prior approval
	EA Staff salaries and related expenses	No
2-0400	HRD-support to EA-staff	
2-0401	Provincial meetings, workshops for planning, reporting, human resources development for EA's	Yes
	Tax, PAYE, NPF	No
	Staff loans and advances	No
	Gratuity, incentives, entertainment	No
	Staff transportation to the office or home	No
	Staff Uniforms	No
	(Inter)national, regional training	No

ANNEX II Amount of the grants

The Permanent Secretary will annually decide the amount of the grants to Education Authorities. For 2009 the bi-annual amounts (in dollars) per type and level of school are the following:

ECE-centre	1,000
Primary School	3,750
Secondary School (PSS, NSS)	3,750
Community High School	3,750
Rural Training Centre	1,000
Special Education Centre	1,000

Primary schools in Community High Schools are considered to be part of Community High Schools. The maximum amount will therefore be 3750 dollar only per CHS.

ECE-centres, including these in CHS or in Primary Schools will be counted in the total allocation to Education Authorities. The maximum amount a primary or secondary school with ECE-centre is therefore 4750 dollars.

Provincial Education Authorities have specific roles in the co-ordination, planning, monitoring of and reporting on the Provincial Annual Work Programme and Provincial Education Action Plan and will therefore receive a bi-annual amount of 25.000 dollar to organise 2 planning and reporting workshops per year.

ANNEX III Specific duties of accountable officers

The Accountable Officers in the Education Authority shall be responsible for:

- In general reporting about the management of grants according to the Manual for Grant Management (to be developed by the Ministry);
- Preparing Payment Request Forms for all payments and approval of these forms;
- Preparing General Payment Vouchers for all payments and approval of these vouchers;
- Recording the receipts and expenditures of funds in a Cash Book (this can be electronic);
- Monthly reconciliations of the Cash Book with the Bank Statements;
- Completing retirements with a statement of the total funds received, the expenditures, balances and copies of the latest bank statement and other important documentation;
- The retirement should include a breakdown of the expenditures according to the list of 'Eligible expenditures', see Annex I.
- Submission bi-annually of these retirements to the Ministry not later than 30th of June and 15th of December;
- Orderly filing of the original receipts and other documentation in the Office of the Education Authority;

ANNEX IV Reporting formats for Education Authorities

The bi-annual reports to the Ministry should show:

I. Financial management of grants:

- A summary of the total grant which has been received by the EA, when and which grant is still to be received in the year.
- The total expenditure and balance against the funds received.
- A short summary of the expenditures according to the list of 'Eligible expenditures', see Annex I.

II. Progress made against National⁶ or Provincial Education Action Plan and (Provincial) Annual Work Programme.

The following format should be followed:

1) Achievements

The progress made against the objectives and expected outputs/results of the (Provincial) Annual Work Programme or National or Provincial Education Action Plan in the period 1st of January till 30th of June (semi-annual report) and 1st of January to 31st of December (annual report). Concentrate on what has been *achieved* (in comparison with the objectives and expected outputs) rather than what has been *done*.

2) Challenges

Mention the obstacles in making progress towards the (Provincial) Annual Work Programme and National or Provincial Education Action Plan. Concentrate on what has *not been achieved* and *why*.

3) Way forward

Mention what is planned for the next half year and how the challenges will be tackled.

III. General guidelines

- The report should be short. Not more than 3 pages.
- Write in bullet-form. Avoid long stories.
- Concentrate on the results achieved with your activities and the progress made (e.g. a workshop is not a result; tell what is the effect of such a workshop).

⁶ Some Education Authorities (in particular those with schools in many provinces) will relate to the National Education Action Plan rather than Provincial Education Action Plan.

ANNEX V Relevant documents

1. *The Policy Statement and Guidelines for Grants to Schools*, 2008;
2. *The Education Strategic Framework 2007–2015*;
3. *The National Education Action Plan 2007-2009*;
4. *The Education for Living, Approved policy on Technical, Vocational Education and Training*, March 2005;
5. Ministry of Education and Human Resources Development, Solomon Islands Teaching Service, *Teaching Service Handbook*, January 2007;
6. A. Rorris, *Solomon Islands' Community Standard for School Funding*, Final Report August 2005;
7. *United Nations Millennium Declaration* adopted by the General Assembly 18th of September 2000;
8. *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*.