

## **17. Control over Grants from the Department of Education and Science**

### **Guidelines for Capitation and other Grants to Schools:**

- Many grants, such as the Per Capita and Support Services Grants, are issued to schools on a per capita basis. These allocations are based on the October Enrolment Returns submitted each year by schools.
- These returns should be approved by the Principal and Chairperson of the Board as being an accurate statement of the school's enrolment, subjects and classes at the time of submission and formally recorded at the next Board of Management meeting.
- Procedures and controls should be implemented at school level to ensure that transactions related to the income and expenditure of Department of Education and Science grants are properly recorded.
- Some grants to schools are given for a specific purpose and are expected to be spent for that purpose only. Grants in this category would include the Book Grant, IT grants, all building and refurbishment grants, all Supervision and Substitution grants, Home/School/Community Liaison grants, grants to alleviate disadvantage and for special needs and start up grants for particular programmes (e.g. Adult Education, LCA and LCVP). In these cases, the Financial Reports and Accounts format should clearly identify the receipt and expenditure of the specific grant.
- The practice of opening different bank accounts for specific grants should be discontinued. It will be relatively easy to determine how a specific grant has been spent if the transaction has been recorded accurately. The school must maintain sufficient supporting documentation to enable the purpose of such discrete grants to be determined and payments from the grant to be tracked.
- All other grants may be spent on any area of school need as determined by the Board of Management.