

5.0 Administrative and Financial Guidelines

[Boards of Management and Principals are advised that the Administrative and Financial Guidelines for Community and Comprehensive Schools (2003) is the definitive document which sets out the requirements of the DES of Education and Science (DES) on the matters referred to in this section. These Guidelines have been circulated by the DES to all schools and are available on the DES website. The paragraphs in this Section 5.0 refer to some of the guidelines.]

5.1 Status of the Administrative Guidelines

The Administrative and Financial Guidelines for Community and Comprehensive Schools should be read in conjunction with the First and Second Schedules to the Model Lease for Community Schools, or the individual lease or agreement executed in the case of an individual Community School or Comprehensive School and in the context of the Education Act, 1998, Part 1.2.(1).

5.2 Responsibilities of the Board

The Board of Management is responsible for the government and direction of the school, the use of school resources and the management of budgetary allocations made to the school by the Minister for Education and Science. To discharge this duty the Board should ensure that there is an adequate system of control, delegation and accountability in place, so as to ensure the smooth and efficient operation of school services and school administration. While the Board may delegate many of its responsibilities to the Principal/Secretary and, in some circumstances, to sub-committees of the Board, it must remain aware of its responsibilities and of its accountability to the Minister. Sub-committees should be assigned very specific duties and terms of reference.

ACCS recommends that the Board of Management establish a Finance Subcommittee, to advise, in consultation with the Principal, the Board of Management on the management of the school's financial affairs.

5.3 Returns to DES of Education and Science.

Boards of Management are responsible for making certain "returns" to statutory bodies. Those returns include the following.

5.3.1 Expenditure Estimates

This return is made annually on the appropriate forms which are issued by the DES. The forms seek to elicit information on a school's budgetary requirements.

5.3.2 Monthly Financial Report

It is required of each Board of Management to comply fully with the DES's system of accounting for a school's expenditure from the School Fund. A Monthly Report, duly signed, must reach the DES within ten working days after the end of the month to which the report relates.

5.3.3 October Returns

The October Returns provide information on the enrolment and staffing of the school at the 30th September of each year. This information forms the basis for DES funding, teacher allocation, various grant payments, etc. In this respect, the DES requires that attendance registers must be kept accurately and retained for possible inspection. A prompt return of October Returns is essential.

5.3.4 September Returns

The September Returns provide the DES with details of the school's timetable arrangements, student curricula, teacher workload, etc..

5.3.5 Staff Utilisation

A Staff Utilisation Form, relating to the Staffing Allocation for each school year must be returned to the DES in November.

5.3.6 Change of Staff.

Completed Change of Staff Forms must be returned to the DES in mid July of each year. The forms are used to establish information regarding teaching personnel, their employment status (temporary/permanent, etc.), career breaks, job sharing, resignations, etc.

5.3.7 Posts of Responsibility.

Details of Post of Responsibility holders and their grades must be returned annually on the forms provided.

5.3.8 Teacher Absence Return Forms [Form T.1.M(A)]

Teacher Absence Return Forms must be completed at the end of each month. Each individual teacher is required to sign the form in respect of absences during the course of the month. In exceptional situations, where, for example, because of illness, a teacher is unable to sign the incremental salary form, the Principal may sign "per pro" the teacher concerned, but every effort should be made to have each teacher sign each absence form.

All teacher absences should be recorded and the reasons for those absences should be stated. When all teachers have signed and given details of their absences (if any) and explanations for them, the Principal/Secretary of the Board of Management should check the accuracy and veracity of the forms and certify them.

Medical certificates should be returned each month with the Teacher Absence Forms. Copies of teacher absence forms and of all medical certificates should be retained for school records. This could be of vital importance should originals go astray or should any dispute arise about teacher absences or whether absences were medically certified.

5.3.9 Annual Census of Non-Teaching Employees and Pay Costs

An annual census of all Non Teaching and related Pay Costs must be made each year to the DES when requested. A distinction should be made in these returns between staff who are employed under the approved pay allocation and those who may be employed under other schemes such as Student Support Grants, School Completion Programme, Supervision and Substitution arrangements etc., which are outside the scope of the normal DES allocations

These returns are used to monitor staffing levels in non-teaching posts, rates of pay, etc.

5.3.10 Annual European Social Fund (E.S.F.) Returns

A return of expenditure on courses which attract European Union funding is required each year. Courses in this category are, principally, Post Leaving Certificate (PLC).

5.3.11 Teacher Appointment Forms

These are submitted as part of the appointment process and are essential pre-requisites for DES sanction of appointment/s. (see 3.1.6.2)

5.3.12 Examination Expenses incurred by the School - Claim for Refund

These returns detail payments made to supervisors of practical examinations and in support of applications for refund of monies spent by the school on the conduct of state examinations.

5.4 Returns to Collector General

5.4.1 Monthly PAYE and PRSI Returns (Form P30)

Remittance of PAYE and PRSI deductions is due on the 5th of every month from January to December.

5.4.2 End of Year PAYE and PRSI Returns

Form P.35L

Completion of Form P.35L provides an annual statement of PAYE and PRSI deductions, employee details including RSI Number, dates of commencement/cessation of employment, if occurring within the tax year (1st January to 31st December), and number of weeks of insurable employment.

The Revenue Commissioners will accept this return on computer diskette and, in return, will agree to issuing employee tax free allowance details on diskette.

Form P.35

This declaration provides a balancing statement of amounts due and returned during the year. A cheque for any underpayment should accompany this return.

Form CC 124

This forms a record of payments of PAYE and PRSI for the year.

Forms P9L/11L

This comprises end-of-year forms lodged by “computer system” employers in cases where an emergency or temporary basis was in operation at the end of the tax year or where an employee’s RSI number is not known.

5.5 Audits**5.5.1 Audit Process**

As well as being subject to statutory audit by the staff of the Comptroller and Auditor General, Community and Comprehensive Schools are audited by the Internal Audit Unit of the DES.

Nature

Internal Auditing is defined as “an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”.

Scope and Responsibilities

In regard to its overall responsibilities, the Internal Audit Unit must ensure that the systems, procedures and controls operated are adequate, are being complied with and are capable of realising policy objectives in an economic, efficient and effective manner. The Unit is specifically responsible for:

- Establishing that accounting records are maintained in an appropriate manner consistent with the production of accounts as required.
- Reviewing the arrangements in place for economic and efficient use of resources, for avoiding waste.
- Reviewing the arrangements in place for the effective achievement of established objectives (VFM – Value for Money).
- Reviewing the reliability of the financial data that supports management decision-making.
- Reviewing the arrangements and procedures in place for the safeguarding of assets.
- Reviewing the controls arrangements for the administration of EU Structural Funds in the DES and in the wider educational sector.
- Contributing to the development of a Risk Management Programme for the DES and the other relevant organizations subject to audit by the Unit.

The Head of Internal Audit must ensure that all auditing procedures conform to the Standards for the Professional Practice of Internal Auditing and in discharging its responsibilities, the Unit reports to the Secretary General of the DES.

5.5.2 Audit Approach and Methodology

Principals and Boards of Management must have assurance that effective control systems are in place. Equally, the DES must have assurance that funds allocated to the schools are effectively monitored, controlled, utilised and accounted for. In that context, the Internal Audit Unit of the DES is anxious to promote effective corporate governance in the schools and, accordingly, in alliance with the ACCS, the Unit adopted a proactive approach by holding a series of seminars for principals and school secretaries of Community and Comprehensive Schools. The primary objective of these seminars was the promoting of good practice and VFM, in relation to all aspects of the internal control systems. This was undertaken by focussing on the key managerial, operational and financial requirements.

The Internal Audit Unit will provide a familiarisation presentation for new school principals, on appointment.

The Internal Audit Unit performs its work in Community and Comprehensive Schools by using small audit teams. In undertaking assignments, it employs a combination of interviewing, fact-finding and recording techniques, combined with the systems based auditing methodology. The Audit process may include examination and evaluation of any or all matters that relate to the management and utilisation of resources allocated to a school.

The books and accounts of the Board of Management are open for inspection by officers of the DES, by officers of the Office of the Comptroller and Auditor General and by auditors appointed by, or on behalf of the European Commission (for certain EU funded programmes). All books, tenders, orders, receipts, invoices and other vouchers, requisitions, store records, bank statements, etc. should be retained by the Board for a period of seven years, or for a longer period in respect of EU funded programmes.

PAYE and PRSI records should be retained indefinitely.

Regular visits are made by officers of the DES to the school for the purposes of carrying out an audit. An audit of each school may be conducted once every two years. Random spot audits may also be carried out.

The audit, which is generally advised in advance, takes place over a number of days in the school. The audit process involves detailed examination of school accounts and records by the DES officials, assisted by school personnel having responsibility for all aspects of the management of school finances, including receipt of funds, authorisation of payments and custody of assets. Such personnel normally include the Principal, School Secretary /Clerical Officer and post-holders in the school.

During the actual audit process itself, recommendations are discussed and agreed with the Principal and other relevant staff.

A full presentation of the findings and recommendations is made to the Principal at the end of the audit and the necessary action recorded and agreed.

A draft audit report issues to the Principal following completion of the field work. The Principal should respond in writing within two weeks to,

- (a) confirm that the report is an accurate reflection of findings, conclusions and recommendations discussed,
- or**
- (b) to seek clarification/record disagreement on specific points.

The final report issues subsequently to the Board of Management. The Board is expected to respond to the DES within eight weeks of receipt of the report, outlining a time-scale for remedial action if such is required. If no meeting of the Board takes place within that time-frame, then the response should reach the DES within a four week period following the next ordinary meeting of the Board.

The DES, following consideration of the contents of the audit report, and the undertakings given by the Board, if any, takes appropriate action to ensure that weaknesses identified during the course of the audit are addressed.

5.5.3 Range of Accounts for Audit

Records and supporting documentation relating to all activities carried on by the school, including the following, may be examined.

- The Adult Education programme and associated income and expenditure.
- Income - its collection, receipting, counting, banking, etc.
- Assets Register, disposal of obsolete Assets, stock control procedures.
- School income from voluntary fund-raising.
- School income from the operation of a school shop/s.
- Enrolment - veracity of school records of enrolment.

5.5.4 Register of Assets

The Board of Management is obliged to establish and maintain an adequate system of control over all assets and tangible moveable property owned by the school and also an adequate system of control to ensure that class materials and other consumables are adequately protected against loss or misuse. (See Section 13 of the Administrative and Financial Guidelines).

5.5.5 Disposal of Obsolete Assets

The Board of Management should formulate a policy on the disposal of redundant, obsolete or worn out equipment. Receipts from such disposal should be identified and lodged to the School Fund. The Board should keep a full record of all items disposed of, regardless of value or income received.

5.6 Reports and Procedures.

5.6.1 Estimation and Budgeting

It is necessary for each school to prepare and submit to the DES estimates of expenditure for the year ahead. The estimates should cover projected costs under various sub-headings, but within two broad categories of expenditure - Pay and Non-

pay. Section 3.4 of the Administrative and Financial Guidelines deals with Capital expenditure under the headings Minor Capital and Major Capital Works.

Draft estimates should be tabled for consideration at a Board meeting and the finally agreed estimates should be formally adopted by the Board and submitted to the DES prior to the due date.

5.6.2 Monthly Financial Reports

At the end of each month a prescribed Financial Report must be completed and returned to the DES. This should reach the DES within ten working days of the end of the month to which the report applies. Expenditure must be assigned to its appropriate heading. Expenditure under Pay must accord with the Payroll records. Overtime must be vouched for by the Principal.

Copies of these monthly reports should be tabled at the next following Board meeting.

The Monthly Financial Report must also identify all income accruing to the School Fund account. Such income would relate, for example, to:-

- hire of school facilities;
- telephone coin-boxes;
- payments for postage, telephone calls;
- payments for photocopying;
- disposal of obsolete assets;
- compensation for damage to school property, etc..

It is recommended to Boards that all income be receipted, recorded and vouched for and tracked all the way to eventual lodgement in the bank.

5.7 The Annual Financial Report

The Board is obliged to submit an Annual Report showing the balance at 1st January, receipts and payments for the whole year and the balance at 31st December. This Report should be formally approved and adopted by the Board of Management and should be submitted to the DES by Mid-February following the end of the financial year.

If the computerised Report for December includes all elements required for the Annual Report, it may be used for this purpose provided it has the Board's approval as an Annual Report.

5.8 Purchasing Policy.

The Board should set out a Purchasing Policy which complies with the terms of the Administrative and Financial Guidelines, Sections 10 and 11.

With regard to purchases, it is recommended that the Board of Management should authorise the Principal to approve purchases up to an agreed limit. Purchases up to

that level could be made without the prior approval of the Board, but more costly purchases would require the Board's prior approval.

In particular, it should be noted that a competitive tendering process is required:

1. where the total value of annual purchases is in excess of €6500.
2. in the case of a one-off purchase of €6500 or more.

In other cases, beyond a limit set by the Board, a minimum of three quotations should be sought, and in the case of service/maintenance work comparative prices should be obtained occasionally.

A request for payment for goods and services should be supported by,

- requisition form signed by the person initiating the request for the purchase,
- an approved duly signed order form,
- evidence of satisfactory receipt of goods, services,
- an approved invoice which is in accord with the foregoing.

Both signatories of the cheque issued in payment of the invoice should satisfy themselves that the invoice has been properly processed and that the approval of payment is justified.

When an invoice is paid it should be stamped "paid" and filed in such a way as to ensure that a duplicate of it could not be approved subsequently for payment.

5.9 Payments for Travel and Subsistence.

Payments for travel and subsistence to Board members and employees of a Board, in respect of expenses incurred while on approved Board business, may be made only in accordance with the terms and conditions of the most recent circular issued by the DES (currently C.L. CC 2/99 and amendments), and should be matched by appropriately vouched and verified claims forms. The Board is obliged to approve all instances which will result in claims for travel and subsistence, and is obliged to verify the validity of each and every claim. The Board should note, in particular, its responsibility as set out in paragraph 3, of the Circular Letter.

The Principal may be delegated the responsibility to vouch for claims submitted by other employees. In cases where the Principal is claiming travel and subsistence, these claims must be verified by the Chairperson of the Board of Management or, in the absence of the chairperson, a nominee of the Board.

Note: Teachers who attend approved in-service courses are paid travel and subsistence expenses, where appropriate, in accordance with the DES regulations for in-service courses.

5.10 Insurance Arrangements

5.10.1 State Indemnity

The general indemnity to Community and Comprehensive schools is set out in the Deed of Trust, Articles of Management, 13 (i), (ii), (iii), (iv) and is as follows.

- 13.(i) The State shall carry its own insurance against Fire Damage to the Buildings of the schools and against occupiers' liability.
- 13(ii) The State shall indemnify the Board and the teaching and non-teaching staff in respect of actions claims or demands taken or made against them arising out of the discharge of their duties whether in respect of pupils or otherwise.
- 13(iii) The State shall carry its own insurance in respect of visitors, parents and other members of the public who have permission from the Board or the Minister to be on the school premises in respect of such risks as may be incurred by them while acting in a normal manner on such premises.
- 13(iv) The State shall indemnify the Board or the teaching and non-teaching staff against claims by visitors, parents or other members of the public who without permission shall be on the school premises where such claims shall be made in circumstances which do not disclose a default or wrongful act on the part of the Board or the members of the staff against whom such claims are made.

The Board must always be conscious of its duty of care and its obligations under the Safety, Health and Welfare Act, 1989.

5.10.2 The State Claims Agency

The State Claims Agency (SCA) manages personal injury and property damage claims against certain State authorities, including Community and Comprehensive Schools.

The Act sets out two objectives for the SCA :

- To manage claims so as to ensure that the State's liability and associated legal and other expenses are contained at the lowest achievable level; and
- To provide risk advisory services to State authorities with the aim of reducing over time the frequency and severity of claims.

Claims Management

In cases where the State is considered liable or which involve an apportionment of liability as between the State and the claimant, the SCA's approach is to settle such claims expeditiously in so far as it is possible to do so on reasonable terms. In cases

where liability is fully disputed by the State, all necessary resources are applied to defending such claims robustly.

Risk Management

The SCA's risk management objective is to advise and assist State authorities on measures to be taken to prevent the occurrence, or to reduce the incidence, of acts or omissions that may give rise to claims. The risk management process incorporates the following:

- Identifying litigation risks with a particular attention to high-risk activities and possible mass action claims. The identification of risks will be conducted through analysis of claims' data, reviews of occupational risks, safety audits and site inspections.
- Assessing the adequacy of measures already in place to counter such risks including the extent to which each authority fulfils its common law and statutory duties.
- Providing risk advice and assistance, including training, so as to ensure that State authorities are fully aware of the measures necessary to address any risks highlighted by their claims' records and by any risk evaluations or audits.

5.10.3 Accident Investigation

The Board of Management should establish procedures for the investigation and recording of accidents that may occur on the school premises or during school-related activities. Accident reports, as described in Appendix 8 to Section 22 of the Administrative and Financial Guidelines, should be detailed, providing sufficient documentary and photographic evidence of the accident and the accident scene. A sample Accident Report form is provided in Appendix 8 of the Guidelines.

Where the accident involves an item of equipment or furniture, it is recommended that it be maintained in its existing state so as to be available for inspection should legal proceedings be taken. When the accident is due to damaged furniture or equipment, this should be withdrawn from use immediately. If the cause of the accident involves footpaths, doors, windows, etc. appropriate evidence (e.g. photographs) should be retained. These records are crucial in the event of any subsequent litigation and help to reduce the possible liability of the school and of the State.

Once the cause of the accident has been identified, remedial action should be taken to prevent a recurrence.

5.10.4 Duty to Report Adverse Incidents

Under the Act, State authorities are obliged to report adverse incidents promptly to the SCA and to facilitate any subsequent investigation. Please note, in particular, the following excerpt from the Act:

11.—(1) A State authority shall—

- (a) report any adverse incident to the Agency as soon as may be,
- (b) furnish to the Agency in relation to any such incident such information as such an authority considers relevant and such other information (if any) as the Agency considers relevant and specifies to such an authority,
- (c) in relation to any such incident preserve and, if appropriate, furnish to the Agency such evidence as such an authority considers relevant and such other evidence (if any) as the Agency considers relevant and specifies to such an authority, and
- (d) permit the Agency or any other person on behalf of the Agency to investigate any such incident in such manner and to such extent as the Agency considers appropriate.
- (2) In this section “**adverse incident**” means any act, omission or other matter in relation to which a delegated claim has been made, or may, in the opinion of the State authority concerned, be made.

Reporting Guidelines

The Agency should be notified immediately in the event of a fatality or a serious injury.

Otherwise, by way of guideline, the SCA suggests that an incident should be notified to it in the following circumstances:

- if it results in the injured party requiring medical attention either from a GP or at a hospital;
- if it is reportable to the Health & Safety Authority (IR 1 Form) in order to comply with statutory obligations - where an employee is absent from work per a period of three or more days and the absence is directly attributable to a work-related incident (this includes circumstances where the absence occurs some time after the incident);
- when the school becomes aware of an incident on its premises involving a visitor, recreational user or trespasser;
- where a State vehicle is involved in a road traffic accident;
- where the property of a third party has been damaged as a result of the activities of an employee of the school;
- where the school receives a solicitor’s letter (or a letter from the injured party) in connection with the incident concerned.

The SCA’s claims management team may be contacted if in doubt as to whether a particular incident should be reported. The SCA may be contacted during business hours at 01-6640900 or otherwise at its 24 hour emergency telephone number (087-6537360).

5.11 Insurance for Work Experience

Work Experience for students has become an essential element of the school curriculum. Special arrangements have been put in place by the DES with a commercial insurance company to cover these activities. (See section 7.8 of Tagairt)

5.12 Teachers' Cars

5.12.1 Use of Private Cars by Teachers

The Principal and employees of the Board who are required to use their own cars for school business require authorisation to do so. Each person so authorised must sign the undertaking shown here:

I acknowledge that the authority given to me to use my own car on school business is subject to any relevant regulations or conditions in force from time to time and in particular to the condition that it is insured and will continue to be insured by me for the purposes of the Road Traffic Act 1961. It is at present insured with _____ and I undertake to notify the Board of any change. I am aware that the Board will accept no liability for any loss or damage resulting from the use of my car on school business

Signed: _____ Date: _____

Whilst a teacher is using a private car in the course of her/his duties, her/his liability, in the event of an accident, does not devolve to the school.

Principals and employees of the Board, who are required to pay higher premiums to effect insurance cover for their own cars, because they provide transport for pupils in certain specified circumstances defined by the Board, or otherwise make their cars available for such use, may be recouped the extra costs involved on production of the necessary receipts.

5.13 Liability for Cars in School Car Park

Cars are parked in the school car park entirely at the owners' risk. Boards of Management should ensure that appropriate signs are displayed indicating this.

5.14 Use of School Facilities by Outside Bodies

When considering an application for use of a school facility, the Board should obtain full information in writing to enable it to make a decision whether or not to grant the application. The Board must satisfy itself that bodies, which use the school facilities, are properly constituted with a responsible person or committee in charge of the activity.

In establishing a policy on this matter, the Board should ensure that no third party is permitted to use a school facility without there being in place an indemnity protecting the school and the DES against any claim by any person arising out of the third party's presence on the school premises.

It is also vital that the Board should ensure that no outside body is granted a lease, or rental agreement, or right which could in any way give occupancy rights to the user group.

(For more details relating to this matter Boards of Management and Principals should consult the Administrative and Financial Guidelines of the DES, Sections 21, 22 and 23 and the Appendix attached thereto.)

5.15 Fund Raising

Schools are encouraged to raise income from sources other than the School Fund.

The Board is responsible and accountable for all fund raising carried out under its auspices and appropriate control arrangements should be put in place. The Board should satisfy itself in relation to any activity which it authorises:

- that there are appropriate controls, financial, accounting and otherwise in place;
- that all legal obligations are fulfilled;
- that a separate bank account is opened and maintained for these activities;
- that each such account must be opened separately by the Board and that dormant accounts are closed;
- That approved signatories for each account are nominated by the Board
- that appropriate records are maintained;
- that health and safety concerns attaching to each activity are considered and provided for.

The Board may consider it necessary to put in place the following process:

- employ a professional accountant to prepare annual audited records;
- table the audited accounts before the Board annually;
- ensure that such income and funds are kept separate from DES funds.

Any such books and accounts must be made available to the Audit Team from the DES and to officials from the Comptroller and Auditor General's Office if requested.

The Board should take whatever steps are necessary to ensure that fund raising by outside groups, such as Parents Associations or Past Pupils Unions, does not involve the Board, even in circumstances where the school may be the ultimate beneficiary of funds raised. Vigilance should be exercised to ensure that the Board or school is not identified as being the fund raiser in any such fund raising activity.

Where the school is the beneficiary, the Board should satisfy itself that the fund raising body is properly constituted and has adequate internal accountability arrangements.

The Board only becomes accountable for funds raised by these groups when the funds are paid over to the Board. Equipment donated to the school by outside bodies must be recorded in the Assets Register of the school.

(See Section 27 of the Administrative and Financial Guidelines)

5.16 Examination Fees

5.16.1 Bank Giro System

A Bank Giro system for the collection of fees for the examinations has the potential to eliminate all cash/cheque handling and accounting by the school.

The procedure as outlined in C.L. 49/98 is as follows:

In Early January an individual pre-printed form (EF3) is issued to schools for each candidate entered for the examinations. This form will be a combined Bank Giro/Medical Card form.

Candidates claiming a waiver of fees on medical card grounds are asked to enter details on section A of the form.

Candidates, who are liable for examination fees, will be asked to complete section B and pay the appropriate fee in their local Bank.

The form, when completed with medical card details or stamped by the bank (in the case of those not covered by the medical card provisions), should then be returned to the school for transmission to the DES

School authorities will be requested to maintain records of candidates who either pay the appropriate fee or claim alleviation on medical card grounds.

5.16.2 Schemes of Phased Payment operated by Schools

Some schools in the past have chosen to collect examination fees from students on a phased basis. While the revised scheme encourages the student and her/his parents to make a direct payment through a bank, schools may, if they wish, continue to provide a gradual payment process for students. A school opting to provide this facility ultimately would have to giro all monies collected, using the individual candidate giro forms.

5.16.3 Alleviation of Examination Fees

As in previous years candidates who hold a medical card or are dependent on a parent or guardian who is the holder of a current medical card will not be liable for examination fees.

5.17 Book Grant / Rental Scheme for School Books for Necessitous Pupils

The school is required to operate the scheme in a way which ensures accountability and fairness. There must be evidence of a process which makes it possible for all deserving students to avail of assistance, and there must be documentary evidence that the money was actually spent for the purposes for which it was intended.

Schools have discretion, subject to the terms of the scheme, in the manner and amount of assistance given to individual needy students. The manner of the assistance could be in the form of:

- direct provision of some or all textbooks;
- through a school Book Rental Scheme;
- cheque payment to the family of the needy student;
- through the use of book vouchers.

The amount and form of assistance to individual students may be fixed at the discretion of the Principal having regard to the total and relative levels of need and available resources.

Boards should ensure that a separate Bank Account is maintained for the purpose and that the operation of the scheme will be subject to the normal internal controls and record keeping applicable to receipts and payments.

If cash, cheques or vouchers are being used, there should be a signed acknowledgement from the parent / guardian of the assistance received.

The invoices relating to any books or equipment bought for distribution to needy students should be retained, and students should be asked for signed acknowledgement of such books / equipment and their total value.

All records relating to the disbursement of grants received to provide books or equipment under the Book Grant Scheme should be retained for scrutiny by the auditors.

Schools should explore the option of operating a Book Rental Scheme as such schemes offer the most practical method of curtailing the cost of school books to parents/guardians. However, Book Rental Schemes do demand a significant input of administration time and issues such as security of stocks, etc., must be considered.

Where such a rental scheme is in existence, it must operate on a self-financing basis with all costs met by rental income. The DES may provide seed capital to assist the initial setting up of Book Rental Schemes in disadvantaged schools. In addition, rental charges for needy students may be subsidised from the Book Grant Scheme for Necessitous Pupils.

(Boards of Management are advised to consult the Administrative and Financial Guidelines of the DES, Sections 24 and 25.)