FSSU
Financial Support Services Unit

Emmet House, Milltown, Dublin 14
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Financial Guideline 2018/2019 - 10

Voluntary Secondary Schools

Guideline for External School Accountants/Auditors - Preparation of Annual Accounts to the year ended 31st August 2018 for Voluntary Secondary Schools

Updated September 2018

The Financial Support Services Unit (FSSU) was set up by the Department of Education and Skills in September 2004 in order to assist schools in the Voluntary Secondary sector to comply with the requirements of Section 18 of the Education Act 1998.

1. Annual Accounts

In order to be compliant with Section 18 of the Education Act 1998, **all schools are obliged to prepare a set of annual accounts. A hard copy signed by two members of the Board of Management must be submitted to the FSSU each year once they have been approved by the Board of Management. A copy should be forwarded to the school's Trustees/Patron.** The trial balance of the approved accounts must be submitted to the FSSU via a secure online cloud based system by the schools External Accountant Auditor.

It is the responsibility of the Board of Management to ensure that the signed hard copy and the online submission have been completed by February 28th 2019

This requirement is set out in the Department of Education and Skills Circular, 0002/2018.

Online Submission of Accounts
A system of online submission of accounts has been approved by the Department of Education and Skills and has been in operation for school accounts from the year ended 31st August 2014. **External School Accountants/Auditors** are required to access a secure online cloud based system and to input the school trial balance. **Please ensure the figures submitted online are submitted on time (by the end of February 2019) and correspond to the final signed accounts.** This process will ensure accurate figures are submitted to the Central Statistics Office and the Department of Education and Skills.

The school will be deemed to be in compliance with Department requirements where manual accounts AND the online submission have been completed by the 28th February 2019.
Failure to comply with the deadline will result in the school being selected for audit.

2. Timetable for Annual Accounts

Schools and their External School Accountants/Auditors are required to comply with the following timescale:

Stages of School Annual Accounts Preparation	Date Deadline
The school supplies all necessary financial information to the **External School Accountant/Auditor** for the school year ending on the previous August 31st	**September 30th**
The draft annual accounts are returned by the **External School Accountant/Auditor**	**November 30th**
Once the school **Board of Management** is satisfied that the accounts are an accurate reflection of the school's financial situation, they are formally ratified by the Board, signed by the Chairperson and one other Board member. Two copies should be forwarded to the **Trustees/Patron**	**December 31st** **or earlier** **as required by the Trustee/Patron**
A hard copy of the school's Annual Accounts duly signed by the Board of Management is forwarded to the FSSU.	**February 28th**
External School Accountants/Auditors are required to access a secure online cloud-based system and to input the school trial balance.	**February 28th**

The deadlines above should be seen as the **latest dates** at each stage of the procedure. Some Trustees may require a shorter timescale. In any event, the timescale allows a maximum of **six months** following the end of the school year to complete the annual accounts for submission to the FSSU.

Schools that do not ensure submission of manual AND online annual accounts within six months following the end of the school year will be subject to audit by the FSSU.

3. Format of School Accounts

A standardised format for the annual accounts of a Voluntary Secondary school has been approved by the Department of Education and Skills. **The FSSU will only accept accounts that are prepared using the approved format.** The school accounts should include the 'General Information' page as per the sample report available on www.fssu.ie.The school's annual accounts should be prepared for the year ending August 31st each year to coincide with the

academic year. The school should be supplied with a minimum of four sets of accounts in hardcopy.

Please note the additional requirement to **include a Cashflow Statement** in the annual accounts.

For a detailed sample of a set of school accounts see www.fssu.ie. In particular, the detailed Income and Expenditure Account – the Management Information – should follow the format outlined.

4. Legislative and Regulatory Framework

The legislative and regulatory framework governing schools in the voluntary secondary sector can be summarised as follows:

- **The Education Act 1998:** This act provides a statutory basis for the education system. It sets out the rights and responsibilities for all involved in education (Appendix 2)

- **The Department of Education and Skills (DES)** has the statutory responsibility to implement the Education Act including the funding of recognised schools and accountability for such funding **(www.education.ie)**

- **The Financial Support Services Unit (FSSU)** has issued Guidelines for Financial Management in Voluntary Secondary schools which all schools in our sector are obliged to follow. The guidelines are applicable to all areas of the school's operations including activities not funded by the Department of Education and Skills. The FSSU issues supplementary guidelines which should be read in conjunction with this manual **(**https://www.fssu.ie/post-primary/fssu-guidelines/**)**

- **The Trustees / Patrons** of schools exercise a general supervisory role and are ultimately responsible for the financial well-being of the school. The governing document for each sector provides details of their requirements.

- **Charities Act 2009** applies to all schools as each school is classified as a charity. All Voluntary Secondary schools are required to register with the Charities Regulator. The Charities Regulatory Authority has indicated that a school must adequately identify, distinguish and report upon unrestricted, restricted and designated income to enable adequate reporting upon both income and reserves (Charities Regulatory Authority-Internal Financial Control Guidelines for Charities).

- **Revenue Commissioners** requirements for PAYE, VAT and RCT and other relevant taxes.

- **Central Statistics Office** requires all schools to submit financial information. The FSSU submit this information on behalf of schools from the accounts submitted online by the External School accountant/auditor.

5. Computerised Format

It is strongly recommended that all schools use the Sage 50 package as it has been customised for Voluntary Secondary schools in accordance with the agreed format. All schools should also be using a computerised payroll package to process school payroll.

6. Financial Report to Parents

Under section 18 of the Education Act 1998, the school is required to provide a financial report to parents of students in the school. To comply with this requirement, we have provided a recommended template for this report on our website. Where requested, external school accountants/auditors are encouraged to prepare this report for the school.

7. Charitable Donations

A number of schools are availing of tax relief on Charitable Donations under the Taxes Consolidation Act 1997. It has been brought to our attention that some schools are not in compliance with the requirements of the scheme and are including income from transition year students, books and other payments which confer benefits on those making the payments. Schools not in compliance could be subject to significant penalties by Revenue. Can you please advise your schools of this when preparing their annual accounts.

Thank you for the valuable support that you provide to schools in the Voluntary Secondary sector. Please feel free to contact us with any suggestions or queries you may have.

Further information or clarification on any of the issues raised in this Guideline can be obtained from the FSSU on **01-269 0677 and at info@fssu.ie**

Tel: 01-269 0677
info@fssu.ie
4th October 2018

Appendix 1

Education Act 1998 – Accountability and School Finance

The 1998 Act sets out the role of Patron and Board of Management of secondary schools. The Patron, in accordance with Section 8 is "the person(s) who, at the commencement of this section, stands appointed as Trustees or as the Board of Governors of a post-primary school, shall be deemed the Patron for the purposes of this Act…"

The Board of Management undertakes responsibility for the conduct, management and financial administration of the school but is subject to the general supervision and control of the Patron/Trustees. The preparation of the school's annual accounts must take these relationships into account.

The Education Act 1998 sets out a statutory framework for Irish Education at post-primary level. The Act serves an important purpose in providing transparency and clarity regarding the rights and responsibilities of Patrons/Trustees, Boards of Management, Principals and other stakeholders and in **facilitating best practice, quality outcomes and the effective and efficient deployment of resources.**

Section 12 of the Act deals with annual state funding to schools and the grants to be provided by the Oireachtas to recognised schools.

Section 14 provides for the establishment on an agreed basis of representative Boards of Management in recognised second level schools. Subject to the general supervision of the Patron/Trustees, the Board of Management, in accordance with the functions as set out in the Act, **is responsible for the government and direction of the schools, the use of school resources and the management of its finances.**

Section 15 of the Act states:

- "It shall be a duty of a board to manage a school on behalf of a Patron and for the benefit of students and their parents and to provide or cause to be provided an appropriate education for each student at the school for which the board has responsibility."
- "A board shall consult with and keep informed the patron of decisions and proposal of the board."
- "A board shall **have regard to the efficient use of resources (and in particular the efficient use of grants provided under Section 12) the public interest in the affairs of the school and accountability to students, their parents, the patron, staff and community served by the school."**

Section 18 is the key section of the Act which states:

"**the board shall keep all proper and usual accounts and records of all monies received by it or expenditure of such monies incurred by it and shall ensure that in such year all such accounts are properly audited or certified in accordance with best accounting practice; accounts kept in pursuance of this section shall be made available by the school concerned for inspection by the Minister and by parents of students in the school, in so far as those accounts relate to monies provided in accordance with section 12."**

Appendix 2

Aspects of School Accounts Requiring Particular Attention

a) **Revenue Grants:** The grants from the Department of Education and Skills (DES) should be processed through the income and expenditure account only when the conditions relating to the grant have been satisfied. The grants should be accounted for on an accruals basis and recognised in the accounts when the conditions for their receipt have been complied with.

b) **Capital Grants**: These grants can only be used for the specific purpose intended and should be ring-fenced in a deposit account until required. **The annual accounts should include a note to the accounts reconciling the opening grant balance carried forward, adding the grants received, deducting the grant money spent and agreeing the closing balance with the money in the bank account.** When the school receives a grant to finance or partly finance, the purchase, construction or development of an asset, and the asset is capitalised, the grant should be credited to "Deferred Capital Grants" and amortised over the useful economic life of the asset at the same rate as the depreciation charge on the asset for which the grant was awarded. **The DES issues terms and conditions with each capital grant (including Summer Works Scheme Grants) which must be satisfied for the school to receive the grant.**

c) **Prepayments and Accruals**: A schedule of prepayments and accruals should be included in the annual accounts. It has been brought to our attention that unexpended grants, grants in advance, advance school generated income are not being deferred in the accounts. Please ensure that this is reviewed.

d) **Bank Accounts**: All school transactions should be processed through the main school current account. Where other school accounts exist, they should be reflected in the annual accounts. In particular, bank accounts opened for DSP School Meals programme, social initiative programmes and by the school's **Parents' Council** should be incorporated into the annual accounts of the school. Schools are advised to keep the number of bank accounts to a minimum. Every single bank account opened in the name of the school should be controlled and monitored by the Board of Management.

e) **Cash Control**: Controls and procedures in the school regarding the substantial amounts of cash processed through the school office should be examined and tested as part of the annual review.

Schools are advised to collect school generated income using one of the companies providing cashless systems for schools.

f) **Documentation**: A comprehensive filing system for retention of documentation relating all aspects of school finance should be in place and regularly evaluated.

g) **"Netting Off" Income and Expenditure**: The school accounting system is designed to assist the school in managing its finances. To achieve this, schools are required to separate specific areas of income and expenditure so that the Board is fully aware of the volume of cash handled by the school and how it is expended. **It is critical that the various income and expenditure accounts such as Supervision and Substitution and school tours should not be "netted off".**

h) **Supervision and Substitution grants** must be spent on the purpose intended in accordance with Circular 01/03. Detailed records for Supervision and Substitution should be retained in the school for seven years. Unspent supervision and substitution grant should be recognised on the Balance Sheet under deferred grants until such time it is spent by the school in accordance with Circular 01/03.

i) **Book grant** must be spent on the purpose intended in accordance with Circular 0023/2008. Unspent book grant should be recognised on the Balance Sheet under deferred grants until such time it is spent by the school on educational textbooks.

j) **Payroll:** It is recommended that schools use a computerised payroll package. Schools should submit their register of employees to Revenue as preparation for PAYE Modernisation. All payments should be checked to ensure they are fully Revenue compliant.

k) **RCT/VAT**: Registration and operation of RCT/VAT should be reviewed for Revenue compliance.

l) **Opening Balances: The monthly management accounts presented to the Board must be accurate. To enable this, adjustments to the opening balances on the schools accounting system should be given to the school and posted to ensure that the closing balances per the financial statements agree with the schools accounting system. This should be completed once the financial statements are approved.**

m) **Management Letter**: Schools should receive a management letter detailing the weaknesses in their internal control systems and recommendations on ways to improve the systems.

Detailed guidelines on all aspects of school finance and accounts are available from the Financial Support Services Unit. Our website is www.fssu.ie

FSSU
Financial Support Services Unit

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Treoirlíne Airgeadais 2018/2019 - 10

Meánscoileanna Deonacha

Treoirlíne do Chúntasóirí/Iniúchóirí Seachtracha Scoile - Ullmhú na gCuntas Bliantúil don bhliain dar críoch an 31 Lúnasa 2018 do Mheánscoileanna Deonacha

Nuashonraithe Meán Fómhair 2018

Bhunaigh an Roinn Oideachais agus Scileanna an tAonad um Sheirbhísí Tacaíochta Airgeadais (FSSU) i Meán Fómhair 2004 chun cabhrú le scoileanna in earnáil na Meánscoileanna Deonacha riachtanais Alt 18 den Acht Oideachais 1998 a chomhlíonadh.

1. Cuntais Bhliantúla

Ní mór do na scoileanna go léir sraith cuntas bliantúil a ullmhú chun riachtanais Alt 18 den Acht Oideachais 1998 a chomhlíonadh. **Ní mór cruachóip atá sínithe ag beirt chomhaltaí den Bhord Bainistíochta a chur faoi bhráid an FSSU gach bliain tar éis don Bhord Bainistíochta iad a fhaomhadh. Ba cheart cóip a sheoladh chuig Iontaobhaithe/Pátrúin na scoile chomh maith.** Ní mór d'Iniúchóir is Cuntasóir Seachtrach na scoile comhardú trialach na gcuntas faofa a chur faoi bhráid an FSSU trí chóras néalbhunaithe slán ar líne.

Tá an Bord Bainistíochta freagrach as a chinntiú go bhfuil an chruachóip sínithe agus na cuntais ar líne curtha isteach faoin 28 Feabhra 2019

Tá an riachtanas sin leagtha amach i gCiorclán na Roinne Oideachais agus Scileanna, 0002/2018 atá ar fáil ar ár láithreán gréasáin www.fssu.ie

Cuntais a Chur Isteach Ar Líne
Rinne an Roinn Oideachais agus Scileanna córas um chuntais a chur isteach ar líne a fhaomhadh agus tá sé i bhfeidhm maidir le cuntais scoile ón mbliain dar críoch an 31ú Lúnasa 2014. Tá sé de cheangal ar **Chuntasóirí/Iniúchóirí Seachtracha Scoile** rochtain a fháil ar chóras néalbhunaithe ar líne atá slán agus comhardú trialach na scoile a chur isteach ann. **Áirithigh go gcuirtear na figiúirí sin isteach ar líne in am (faoi dheireadh mhí Feabhra 2019) agus go gcomhfhreagraíonn siad do na cuntais sínithe deiridh.** Áiritheofar leis an bpróiseas sin go gcuirfear figiúirí cruinne faoi bhráid na Príomh-Oifige Staidrimh agus na Roinne Oideachais agus Scileanna.

Measfar go mbeidh riachtanais na Roinne á gcomhlíonadh ag an scoil má bhíonn na cuntais láimhe AGUS na cuntais ar líne curtha i gcrích faoin 28 Feabhra 2019.
Mura gcloítear leis an spriocdháta roghnófar an scoil le haghaidh iniúchta.

2. Tráthchlár le haghaidh Cuntais Bhliantúla

Ní mór do scoileanna agus dá nIniúchóirí/gCuntasóirí Seachtracha cloí leis an amscála a leanas:

Céimeanna maidir le Cuntais Bhliantúla Scoile a Ullmhú	Spriocdháta
Soláthraíonn an scoil an fhaisnéis airgeadais go léir atá riachtanach d'**Iniúchóir/Chuntasóir Seachtrach na Scoile** maidir leis an mbliain dar críoch an 31 Lúnasa roimhe sin	**an 30 Meán Fómhair**
Déanann **Iniúchóir/ Cuntasóir Seachtrach na Scoile** na dréachtchuntais bhliantúla a chur isteach	**an 30 Samhain**
Nuair atá **Bord Bainistíochta** na scoile sásta gur léiriú cruinn ar staid airgeadais na scoile atá sna cuntais, déanann an Bord iad a dhaingniú go foirmeálta, agus <u>síníonn an Cathaoirleach agus comhalta Boird amháin eile iad.</u> Ba cheart dhá chóip a sheoladh ar aghaidh chuig na **hIontaobhaithe/Patrúin**	**an 31 Nollaig** **nó roimhe sin** **de réir mar a éilíonn an Iontaobhaí/Patrún**
Ní mór cruachóip de Chuntais Bhliantúla na scoile atá sínithe go cuí ag an Bord Bainistíochta a sheoladh ar aghaidh chuig an FSSU.	**an 28 Feabhra**
Tá sé de cheangal ar **Chuntasóirí/Iniúchóirí Seachtracha Scoile** rochtain a fháil ar chóras néalbhunaithe ar líne atá slán agus comhardú trialach na scoile a chur isteach ann.	**an 28 Feabhra**

Ba cheart glacadh leis na spriocdhátaí thuas mar na **dátaí is déanaí** ag gach céim den nós imeachta. D'fhéadfadh amscála níos giorra a bheith ag teastáil ó Iontaobhaithe áirithe. I gcás ar bith, ceadaítear leis an amscála **sé mhí** ar a mhéad, tar éis dheireadh na scoilbhliana, chun na cuntais bhliantúla a chur i gcrích lena gcur faoi bhráid an FSSU.

<u>Beidh scoileanna nach n-áirithíonn go gcuirtear cuntais bhliantúla láimhe AGUS ar líne isteach laistigh de shé mhí tar éis dheireadh na scoilbhliana faoi réir iniúchta ag an FSSU.</u>

3. Formáid na gCuntas Scoile

Tá an Roinn Oideachais agus Scileanna tar éis formáid caighdeánaithe le haghaidh cuntais bhliantúla de chuid Meánscoil Dheonach a fhaomhadh. **Ní ghlacfaidh an FSSU ach le cuntais a ullmhaíodh agus an fhormáid faofa á húsáid.** Ba cheart an leathanach 'Faisnéis Ghinearálta' a bheith san áireamh i gcuntais na scoile de réir na tuarascála samplaí atá le fáil ar www.fssu.ie. Ba cheart cuntais bhliantúla na scoile a ullmhú don bhliain dar críoch an 31

Lúnasa gach bliain i gcomhthráth leis an mbliain acadúil. Ba cheart ceithre shraith de chuntais i bhfoirm cruachóipe a sholáthar don scoil.

Tabhair do d'aire le do thoil go bhfuil riachtanas breise ann **Ráiteas ar Shreabhadh Airgid a chuimsiú** sna cuntais bhliantúla.

Le haghaidh sampla mionsonraithe de shraith cuntas scoile féach ar www.fssu.ie Go háirithe, ba cheart cloí leis an bhformáid atá leagtha amach sa Chuntas Ioncaim agus Caiteachais mionsonraithe – an Fhaisnéis Bhainistíochta.

4. Creat Rialála agus Reachtach

Is féidir achoimre a thabhairt ar an gcreat rialála agus reachtach lena rialaítear scoileanna in earnáil na meánscoileanna deonacha mar a leanas:

- **An tAcht Oideachais 1998:** Cuirtear bonn reachtúil ar fáil leis an acht seo don chóras oideachais. Leagtar amach ann na cearta agus freagrachtaí atá ag gach duine a bhfuil baint acu le hoideachas (Aguisín 2)

- Tá sé de fhreagracht reachtúil ar an **Roinn Oideachais agus Scileanna** an tAcht Oideachais a chur chun feidhme lena n-áirítear maoiniú a sholáthar do scoileanna aitheanta agus cuntasacht a chur ar fáil maidir leis an maoiniú sin **(www.education.ie)**

- D'eisigh **an tAonad um Sheirbhísí Tacaíochta Airgeadais (FSSU)** Treoirlínte maidir le Bainistíocht Airgeadais i Meánscoileanna Deonacha agus tá sé de dhualgas ar na scoileanna go léir inár n-earnáil cloí leo sin. Baineann na treoirlínte le gach réimse d'oibríochtaí na scoile, lena n-áirítear gníomhaíochtaí nach bhfaightear maoiniú ón Roinn Oideachais agus Scileanna ina leith. Eisíonn an FSSU treoirlínte forlíontacha ar cheart iad a léamh in éineacht leis an lámhleabhar seo **(**https://www.fssu.ie/post-primary/fssu-guidelines/**)**

- Cleachtann **Iontaobhaithe/Patrúin** na scoileanna ról maoirseachta ginearálta agus is iad siúd atá freagrach ar deireadh as leas airgeadais na scoile. Tá sonraí faoin gcuid riachtanais san áireamh sa doiciméad rialaithe le haghaidh gach earnála.

- Baineann **an tAcht Carthanais 2009** le gach scoil ós rud é go n-aicmítear gach scoil mar charthanas. Ní mór do gach Meánscoil Dheonach clárú leis an Rialálaí Carthanas. Léirigh an tÚdarás Rialála Carthanas nach mór do scoil ioncam neamhshrianta, srianta agus ainmnithe a aithint, a idirdhealú agus a thuairisciú ar bhealach imleor chun tuairisciú imleor a chumasú ar ioncam agus cúlchistí araon (an tÚdarás Rialála Carthanas - Treoirlínte Inmheánacha ar Rialú Inmheánach Airgeadais do Charthanais).

- Riachtanais **na gCoimisinéirí Ioncaim** maidir le ÍMAT, CBL agus RCT agus cánacha ábhartha eile.

- Éilíonn **an Phríomh-Oifig Staidrimh** ar gach scoil faisnéis airgeadais a chur isteach. Cuireann an FSSU an fhaisnéis sin isteach ar son na scoileanna ó na cuntais a chuireann cuntasóir/iniúchóir seachtrach na scoileanna isteach ar líne.

5. Formáid Ríomhairithe

Moltar go láidir go n-úsáidfeadh gach scoil an phacáiste Sage 50 mar rinneadh é a shaincheapadh do Mheánscoileanna Deonacha de réir na formáide comhaontaithe. Ba cheart do na scoileanna uile pacáiste párolla ríomhairithe a úsáid chun párolla scoile a phróiseáil.

6. Tuarascáil Airgeadais do Thuismitheoirí

Faoi Alt 18 den Acht Oideachais 1998, éilítear ar an scoil tuarascáil airgeadais a sholáthar do thuismitheoirí na ndaltaí sa scoil. D'fhonn an riachtanas sin a chomhlíonadh, cuirimid teimpléad molta ar fáil le haghaidh na tuarascála sin ar ár láithreán gréasáin. Sa chás go n-iarrtar amhlaidh, moltar do chuntasóirí/iniúchóirí seachtracha scoile an tuarascáil sin a ullmhú don scoil.

7. Tabhartais Charthanúla

Tá roinnt scoileanna ag baint leas as faoiseamh cánach ar Thabhartais Charthanúla faoin Acht Comhdhlúite Cánacha 1997. Cuireadh in iúl dúinn nach bhfuil riachtanais na scéime á gcomhlíonadh ag scoileanna áirithe agus go bhfuil ioncam ó dhaltaí idirbhliana, leabhair agus íocaíochtaí eile lena dtugtar sochair dóibh siúd a dhéanann na híocaíochtaí á gcur san áireamh acu. D'fhéadfadh na Coimisinéirí Ioncaim pionóis shuntasacha a ghearradh ar scoileanna nach gcomhlíonann riachtanais na scéime. Cuir é sin in iúl do bhur scoileanna agus a gcuntais bhliantúla á n-ullmhú le bhur dtoil.

Táimid buíoch díobh as an tacaíocht luachmhar a thugann sibh do na scoileanna in earnáil na Meánscoileanna Deonacha. Ná bíodh drogall oraibh teagmháil a dhéanamh linn chun aon mholtaí a chur in iúl dúinn nó ceisteanna a chur orainn.

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa Treoirlíne seo ach dul i dteagmháil le FSSU ar **01-269 0677 agus ag** info@fssu.ie

Teil: 01-269 0677
info@fssu.ie
An 2 Deireadh Fómhair 2018

Aguisín 1

An tAcht Oideachais 1998 - Cuntasacht agus Cúrsaí Airgeadais Scoile

Leagtar amach ról an Phátrúin agus an Bhoird Bhainistíochta i meánscoileanna san Acht Oideachais 1998. De réir Alt 8, measfar "gurb iad na daoine atá, ag tosach feidhme an ailt seo, ceaptha mar Iontaobhaithe nó mar Bhord Gobharnóirí iarbhunscoile agus, más rud é nach bhfuil aon iontaobhaithe nó aon bhord den sórt sin ann, gurb é nó gurb í úinéir na scoile sin, an pátrún chun críocha an Achta seo..."

Glacann an Bord Bainistíochta freagracht as stiúradh, bainistiú agus riar airgeadais na scoile ach tá sé faoi réir mhaoirseacht ghinearálta agus rialú an Phátrúin/na nIontaobhaithe. Ní mór na caidrimh sin a chur san áireamh agus cuntais bhliantúla na scoile á n-ullmhú.

Leagtar amach creat reachtúil maidir le hOideachas in Éirinn ar leibhéal iarbhunscoile san Acht Oideachais 1998. Tá feidhm thábhachtach ag an Acht ó thaobh trédhearcacht agus soiléire a sholáthar maidir le cearta agus freagrachtaí Pátrún/Iontaobhaithe, Bord Bainistíochta, Príomhoidí agus páirtithe leasmhara eile agus maidir le **dea-chleachtas, torthaí ar ardchaighdeán agus úsáid éifeachtach agus eifeachtúil acmhainní a éascú.**

In **Alt 12** den Acht pléitear le maoiniú bliantúil ón Stát do scoileanna agus leis na deontais a sholáthróidh an tOireachtas do scoileanna aitheanta.

Foráiltear in **Alt 14** do Bhoird Bhainistíochta ionadaíocha a bhunú ar bhonn comhaontaithe i scoileanna dara leibhéal aitheanta. Faoi réir mhaoirseacht ghinearálta an Phatrúin/na nIontaobhaithe, tá an Bord Bainistíochta, de réir na bhfeidhmeanna a leagtar amach san Acht, **freagrach as rialú agus stiúradh na scoileanna, úsáid acmhainní na scoileanna agus bainistiú a gcuid airgid.**

Luaitear an méid a leanas in Alt 15 den Acht:

- "Is é dualgas boird an scoil a bhainistiú thar ceann an Phátrúin agus ar mhaithe leis na mic léinn agus a dtuismitheoirí agus oideachas cuí a sholáthar nó a chur faoi deara é a sholáthar do gach mac léinn ar an scoil a bhfuil freagracht ar an mbord sin ina leith."
- "...rachaidh sé i gcomhairle leis an bpátrún agus coinneoidh sé ar an eolas é nó í maidir le cinntí agus tograí de chuid an bhoird.".
- **"beidh aird aige ar úsáid éifeachtúil acmhainní (agus, go háirithe, ar úsáid éifeachtúil deontas a chuirtear ar fáil faoi Alt 12), ar leas an phobail i ngnóthaí na scoile agus ar chuntasacht do mhic léinn, dá dtuismitheoirí, don phátrún, don fhoireann agus don phobal dá bhfónann an scoil."**

Is é Alt 18 an príomh-alt den Acht, ina luaitear an méid a leanas:

"coimeádfaidh bord na cuntais agus na taifid go léir is cuí agus is gnách ar an airgead go léir a gheobhaidh sé nó ar chaiteachas an airgid sin a thabhóidh sé agus cinnteoidh sé go ndéanfar, i ngach bliain, na cuntais sin go léir a iniúchadh nó a dheimhniú go cuí de réir an chleachtais cuntasaíochta is fearr; déanfaidh an scoil lena mbaineann cuntais a choimeádfar de bhun an ailt seo a chur ar fáil lena n-iniúchadh ag an Aire agus ag tuismitheoirí mac léinn sa scoil, a mhéid a bhaineann na cuntais sin le hairgead a sholáthrófar de réir Alt 12."

Aguisín 2

Gnéithe de Chuntais Scoile ar Gá Aird ar Leith a Thabhairt Orthu

n) **Deontais Ioncaim:** Níor cheart na deontais ón Roinn Oideachais agus Scileanna a phróiseáil tríd an gcuntas ioncaim agus caiteachais go dtí go bhfuiltear tar éis na coinníollacha go léir a bhaineann leis an deontas a shásamh. Ba cheart na deontais a bhreacadh ar bhonn fabhruithe agus ba cheart iad a aithint sna cuntais nuair a bhfuiltear tar éis na coinníollacha go léir a bhaineann lena bhfáil a chomhlíonadh.

o) **Deontais Chaipitil**: Ní féidir na deontais sin a úsáid ach don chuspóir sainiúil lena bhfuil siad beartaithe agus ba cheart imfhálú a dhéanamh orthu i gcuntas taisce go dtí go bhfuil siad ag teastáil. **Ba cheart nóta leis na cuntais a bheith san áireamh sna cuntais bhliantúla lena ndéantar iarmhéid tosaigh na ndeontas a tugadh ar aghaidh a réiteach, na deontais a fuarthas a chur leis, an t-airgead deontais a caitheadh a bhaint uaidh agus an t-iarmhéid deiridh a réiteach leis an airgead sa chuntas bainc.** Nuair a fhaigheann an scoil deontas chun ceannach, tógáil nó forbairt sócmhainne a mhaoiniú nó a mhaoiniú i bpáirt, agus go ndéantar an tsócmhainn sin a chaipitliú, ba cheart an deontas sin a chur chun sochair faoi "Dheontais Chaipitil Iarchurtha" agus a amúchadh thar shaolré eacnamaíoch fhónta na sócmhainne ar an ráta céanna leis an muirear dímheasa ar an tsócmhainn dá ndámhadh an deontas. **Eisíonn an Roinn téarmaí agus coinníollacha le gach deontas caipitil (lena n-áirítear Deontais um Scéim na nOibreacha Samhraidh) agus ní mór iad sin a shásamh sula bhfaighidh an scoil an deontas.**

p) **Réamhíocaíochtaí agus Fabhruithe:** Ba cheart sceideal de réamhíocaíochtaí agus fabhruithe a bheith san áireamh sna cuntais bhliantúla. Cuireadh in iúl dúinn nach bhfuil deontais gan chaitheamh, deontais roimh ré agus ioncam roimhe ré arna ghiniúint ag an scoil á n-iarchur sna cuntais. Áirithigh go ndéanfar é sin a athbhreithniú le bhur dtoil.

q) **Cuntais Bhainc:** Ba cheart idirbhearta uile na scoile a phróiseáil trí phríomhchuntas reatha na scoile. Sa chás go bhfuil cuntais eile ag an scoil, ba cheart iad sin a léiriú sna cuntais bhliantúla. Go háirithe, ba cheart cuntais bhainc arna n-oscailt le haghaidh chlár Béilí Scoile na Roinne Coimirce Sóisialaí, clár tionscnaimh shóisialta agus ag **Comhairle Tuismitheoirí** na scoile a chorprú i gcuntais bhliantúla na scoile. Moltar do scoileanna líon beag cuntas bainc a bheith acu. Ba cheart go ndéanfadh an Bord Bainistíochta rialú agus monatóireacht ar gach cuntas bainc a osclaítear in ainm na scoile.

r) **Rialú Airgid** Ba cheart na rialuithe agus nósanna imeachta sa scoil maidir leis na méideanna suntasacha airgid thirim arna bpróiseáil trí oifig na scoile a scrúdú agus a thástáil mar chuid den athbhreithniú bliantúil.
Moltar do scoileanna ioncam arna ghiniúint ag na scoileanna féin a bhailiú trí leas a bhaint as ceann de na cuideachtaí a sholáthraíonn córais gan airgead tirim do scoileanna.

s) **Doiciméadú:** Ba cheart go mbeadh córas comhdúcháin cuimsitheach ann chun doiciméadúchán a choinneáil maidir le gach gné de chúrsaí airgeadais na scoile agus ba cheart go ndéanfaí meastóireacht air go rialta.

t) **"Glanluachául" Ioncaim agus Caiteachais** Tá córas cuntasaíochta na scoile deartha chun cabhrú leis an scoil a cuid airgid a bhainistiú. Chun é sin a bhaint amach, ní mór do scoileanna réimsí sainiúla ioncaim agus caiteachais a scaradh i dtreo is go mbeidh méid an airgid a bhí á láimhseáil ag an scoil agus an chaoi inar caitheadh é iomlán soiléir don Bhord. **Tá sé ríthábhachtach nach ndéanfaí "glanluacháil' ar na cuntais ioncaim agus caiteachais éagsúla, amhail Maoirseacht agus Ionadú agus turais scoile.**

u) Ní mór **deontais Maoirseachta agus Ionadaithe** a chaitheamh chun na críche sin dá raibh siad beartaithe de réir Chiorclán 01/03. Ní mór miontaifid ar Mhaoirseacht agus Ionadú a choinneáil sa scoil ar feadh seacht mbliana. Ba cheart deontas maoirseachta agus ionadaithe nár caitheadh a aithint ar an gClár Comhardaithe faoi dheontais iarchurtha go dtí go gcaitheann an scoil é de réir Chiorclán 01/03.

v) Ní mór **deontas leabhair** a chaitheamh chun na críche sin dá raibh sé beartaithe de réir Chiorclán 0023/2008. Ba cheart deontas leabhair nár caitheadh a aithint ar an gClár Comhardaithe faoi dheontais iarchurtha go dtí go gcaitheann an scoil é ar téacsleabhair oideachasúla.

w) **Párolla:** Moltar go n-úsáidfeadh scoileanna pacáiste párolla ríomhairithe. Ba cheart do scoileanna a gclár fostaithe a chur faoi bhráid na gCoimisinéirí Ioncaim le hullmhú i gcomhair Nuachóiriú an Chórais ÍMAT. Ba cheart na híocaíochtaí go léir a sheiceáil lena n-áirithiú go gcloítear go hiomlán le riachtanais na gCoimisinéirí Ioncaim.

x) **RCT/CBL:** Ba cheart athbhreithniú a dhéanamh ar chlárú agus oibriú na gcóras RCT/CBL lena n-áirithiú go bhfuil riachtanais na gCoimisinéirí Ioncaim á gcomhlíonadh.

y) **Iarmhéideanna Tosaigh: Ní foláir nó go bhfuil na cuntais bhainistíochta mhíosúla arna gcur faoi bhráid an Bhoird cruinn. Chun é sin a chumasú, ba cheart coigeartuithe ar iarmhéideanna tosaigh ar chóras cuntasaíochta na scoile a thabhairt don scoil agus a bhreacadh lena n-áirithiú go bhfuil na hiarmhéideanna deiridh de réir na ráiteas airgeadais i gcomhréir le córas cuntasaíochta na scoile. Ba cheart é sin a chur i gcrích chomh luath is a ndéantar na ráitis airgeadais a fhaomhadh.**

z) **Litir Bainistíochta:** Ba cheart go bhfaigheadh na scoileanna litir bainistíochta ina sonraítear na laigí a bhaineann lena gcórais rialaithe inmheánaigh, mar aon le moltaí faoi bhealaí chun na córais a fheabhsú.

Tá treoirlínte mionsonraithe ar gach gné de chuntais agus maoiniú scoile le fáil ón Aonad um Sheirbhísí Tacaíochta Airgeadais. Is é www.fssu.ie ár láithreán gréasáin.