

JMB Financial Support Services Unit

Director: Fergus Dunne

Email: fergusd@secretariat.ie

Financial Guideline 01/04

Supervised After School Study

1. After School Study

In recent years, it has become the practice in many non-boarding schools to organise Supervised After-School Study for students. The study session(s) normally take place between 4.00 p.m. and 6.00 p.m. with some schools offering further sessions later in the evening and on Saturdays. As this is a voluntary activity for non-boarding students, after school study normally involves a cost on students and their parents which many are quite willing to pay because of the service it provides.

There is a body of opinion which views after school study as being educationally beneficial and desirable from a teaching and learning point of view. Parents regard it as desirable and are willing to pay for the service because the school may be able to provide facilities which might not be available at home.

2. Current Models

All of the following are models currently in use:

- Supervised Study is organised by a teacher under the Post of Responsibility structure. In some circumstances, this approach works well. However, this may sometimes place an additional burden on the administrative staff of the school and would remove a post from the In-School Management structure where the school might have a more pressing need at middle management level. The Board of Management, following consultation with the staff, will need to decide the priority needs of the school which, in turn, will determine whether or not after school study is included as a post of responsibility.

- Supervised Study is organised by an individual(s), usually a teacher(s), on an agreed paid basis. In this case, the revenue from the students paying for after school study will have to be sufficient to cover the cost of paying the organiser.
- Supervised Study is organised through the existing administrative structure within the school. This approach may place an unacceptable burden on the Principal, Deputy Principal and administrative staff in the school.
- Supervised Study is organised by an individual(s), usually a teacher(s) on a private enterprise basis with the school authorities having no involvement whatever. It is the view of the JMB that this approach is the least desirable of the options outlined. This model still leaves the Management Authorities of the school with ultimate responsibility for the health and safety of students and others using the school premises and for tax and PRSI in a case of default of payment.

It must be stressed that whatever model is used, the Board of Management has a responsibility to ensure that it is complying with all legal requirements such as health and safety legislation, insurance requirements and income tax / PRSI obligations.

3. Board of Management Responsibilities

It is the responsibility of the Board of Management to ensure that an appropriate system of control is in place to govern all activities carried on in the name of the school or occurring on school premises, including any system of organised after school study. **In particular, all income generated by after school study must be lodged in the main school bank account and all payments incurred paid out of this same account.** The cost of after school study should be sufficient to cover all costs associated with the activity and all payments to supervisors and organisers must be subject to income tax and PRSI deductions and appropriate returns made to the Revenue.

Fergus Dunne

JMB Director of Financial Support Services

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