

## Financial Guideline 2018/2019 - 34

### Voluntary Secondary Schools

## Grant Scheme for ICT Equipment - Ensuring compliance with Circular letter 0011/2018

### Introduction

The FSSU conducted audits on the Grant Scheme for ICT Equipment for the year 2017/18 of a small number of boards of management that failed to comply with the accounts filing requirements of the FSSU this year (see **Appendix 1** for filing requirements).

The purpose of this guideline is to highlight the areas of weaknesses identified in the audit findings. Schools were audited to the following document:

[Circular letter 0011/2018 Grant Scheme for ICT Equipment – 2017/2018 School Year](#)

The terms of reference of the audits were to review that the funds provided were used in accordance with the terms and conditions of the Grant Scheme for ICT Equipment.

### Weaknesses identified in the audit findings

1. The board must engage in a tendering process when acquiring the services of the ICT maintenance supplier. Tendering documentation should be retained on file.
2. The Board must establish a set of procedures governing purchasing and should set out the arrangement for tendering and buying of goods, payment of invoices and maintenance of accounting records.
3. A Tax clearance certificate should be provided by suppliers who provide greater than €10,000 of goods and/or services in any 12-month period.

The FSSU recommends that boards of management ensure that the points above are adhered to in relation to this grant.

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17th June 2019

## **Appendix 1**

### **Accounts Filing Requirements**

The accounts filing requirements are as follows: the board of management is required to submit a hard copy of the signed school accounts annually to the Financial Support Services Unit (FSSU) by 28<sup>th</sup> February following the year end. The board is also required to ensure that the external school accountant/auditor submits the school trial balance on the online system by 28<sup>th</sup> February following the year end. Adherence with the requirements of the FSSU ensures that the board is in compliance with Section 18 of the Education Act, 1998:

*Except in the case of a school established or maintained by a vocational education committee, a 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 each 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.*

## Treoirlíne Airgeadais 2018/2019 - 34

### Meánscoileanna Deonacha

### An Scéim Deontas le haghaidh Trealamh TFC

### Comhlíonadh Imlitir 0011/2018 “Scéim Deontais le hAghaidh Trealamh TFC – Scoilbhliain 2017/2018” a Chinntiú

#### Réamhrá

Rinne an FSSU iniúchadh ar an Scéim Deontais le hAghaidh Trealamh TFC don bhliain 2017/18 i gcás líon beag bord bainistíochta ar theip orthu ceanglais comhdaithe cuntas an FSSU (féach **Aguisín 1** le haghaidh na gceanglas comhdaithe sin) a chomhlíonadh i mbliana.

Is é is aidhm leis an treoirlíne seo ná béim a leagan ar na laigí a tháinig chun solais mar thoradh ar an iniúchadh. Rinneadh iniúchadh ar na scoileanna trí thagairt don doiciméad seo a leanas: [Imlitir 0011/2018 ón Roinn Oideachas agus Scileanna “Scéim Deontas le haghaidh Trealamh TFC – Scoilbhliain 2017/2018”](#)

Is éard a bhí i dtéarmaí tagartha na n-iniúchtaí ná athbhreithniú a dhéanamh gur úsáideadh an maoiniú de réir théarmaí agus coinníollacha na Scéime Deontas le haghaidh Trealamh TFC.

#### Na laigí a tháinig chun solais mar thoradh ar an iniúchadh

1. Ní mór don bhord tabhairt faoi phróiseas tairisceana le seirbhísí a fháil ón soláthraí cothabhála TFC. Ba cheart gach doiciméad a bhaineann leis an bpróiseas sin a choinneáil ar taifead.
2. Ní mór don Bhord nósanna imeachta a leagan síos i dtaca leis an bpróiseas ceannaithe, mar aon le socrú maidir le tairiscintí a lorg, earraí a cheannach, sonraisc a íoc agus taifid chuí chuntasaíochta a choimeád.
3. Na soláthraithe siúd a sholáthraíonn níos mó ná luach €10,000 d'earraí agus/nó de sheirbhísí le himeacht tréimhse 12 mhí, ba chóir dóibh deimhniú imréitigh cánach a chur ar fáil.

Molann an FSSU go láidir do bhoird bainistíochta a chinntiú go gcloítear leis na pointí thuas maidir leis an deontas seo.

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An 17 Meitheamh 2019

# **Aguisín 1**

## **Na Ceanglais maidir le Cuntais a Chomhdú**

Seo a leanas na ceanglais maidir le cuntais a chomhdú: éilítear ar an mbord bainistíochta cóip chrua de chuntais shínte na scoile a chur faoi bhráid an Aonaid um Sheirbhísí Tacaíochta Airgeadais (FSSU) go bliantúil tráth nach déanaí ná an 28 Feabhra i ndiaidh dheireadh na bliana. Éilítear ar an mbord a chinntiú chomh maith go gcuireann cuntasóir/iniúcháir seachtrach na scoile comhardú trialach na scoile isteach ar an gcóras ar líne tráth nach déanaí ná an 28 Feabhra i ndiaidh dheireadh na bliana. Má chomhlíonann an bord ceanglais an FSSU, is féidir leo talamh shlán a dhéanamh de go bhfuil Alt 18 den Acht Oideachais, 1998 á chomhlíonadh acu:

*Ach amháin i gcás scoile a bheidh bunaithe nó faoi chothabháil ag coiste gairmoideachais, coimeádfaidh bord na cuntais agus na taifid go léir is cú 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 cú de réir an chleachtais cuntasáíochta 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.*