

## Financial Guideline 2018/2019 – 15

### Community & Comprehensive Schools

## Appointment of an External Accountant by the Board of Management

### 1. Introduction:

Community and Comprehensive schools will be required to prepare statutory accounts each year to comply with the Education Act 1998. The Department of Education and Skills has prescribed the school year end to be 31<sup>st</sup> August. The school year **2019/2020** is the first year for boards of management of Community and Comprehensive schools to be compliant with the above legal requirement. It is therefore necessary that all boards of management engage an external accountant/auditor.

### 2. Guidance on engaging an external school accountant/auditor:

It is essential to appoint a professionally qualified accountant that holds a current **Practicing Certificate** and has **Professional Indemnity Insurance**. Accountants with the relevant qualifications will be regulated by their professional body and will keep their skills and knowledge up to date through continuing professional development.

The duties of the external accountant/auditor are:

- Prepare annual school accounts in accordance with the FSSU prescribed template.
- Prepare a summary financial report for parents
- Presentation of the annual school accounts at the board of management meeting.
- Submit the school's annual return on the FSSU secure online cloud-based system. The school's annual return consists of inputting the school's trial balance, uploading the approved annual schools accounts and completing the information required by the Charities Regulator on the online system.
- Preparation of adjustments to the school's trial balance to be posted on the school's accounts package.
- The Department of Education and Skills requests that where an external accountant/auditor becomes aware of fraud or misappropriation of school funds in the course of their work with a recognised school, the external accountant/auditor will inform the FSSU immediately.

Information concerning legislative requirement, scope and nature of the duties are set in the Appendices.

### **3. Tendering Process**

- Competitive tendering procedures should be followed for the selection of the accountant/auditor. The invitation to tender may be issued directly to the accountant/auditors practices which would be capable of carrying out the contract and are of good professional standing.
- A minimum of three tenders must be obtained.
- The invitation should be standard for all accountant/auditors practices invited and contain adequate information concerning the scope and nature of the contract. See Appendices.
- A date for receipt of tenders must be specified.
- Tenders should be evaluated according to the principle of obtaining best value for money and in line with the criteria stated in the request for quotations
- The opening of tenders should take place in the presence of at least three persons designated by the board for the purpose, one of whom must be the Principal. The Finance Sub-Committee could also fulfil this function.
- Unsuccessful tenderers should be provided with bespoke feedback without undue delay as to why they have been unsuccessful.
- Template results letters are available on <https://www.spu.ie/notification-of-award-letters-templates/>

### **4. Meeting the new accountant/auditor**

- Formally meet the partner/manager of the accountancy practice selected to set out the accounting services required and discuss these in detail.
- Ask if they are familiar with the reporting requirements for schools under the Education Act 1998, DES circulars, FSSU guidelines, Charities Act and other government legislation.
- It is important to have continuity of staff from the accountancy practice carrying out the work and request that a least one senior member of the staff is always assigned to the job.
- Enquire about additional support services they can provide to the school.
- Ensure that you have a clear understanding of their fee structure.

## 5. External school accountant/auditor - Engagement Letter

Once the board of management has selected an external accountant/auditor, a Letter of Engagement should be agreed and signed by the board. This will be provided by your external accountant/auditor and should cover the responsibilities of the board of Management and the external accountant/auditor.

This document is a contract between you and the accountancy practice which details, amongst other things, the boards responsibilities, the practice's responsibilities and the basis on which fees will be charged. This document should be reviewed carefully and all amendments notified to the accountant/auditor immediately.

The engagement letter should include:

- The scope and details of the contract as set out in the tendering process
- Any additional requests agreed at your meeting with the accountant/auditor, including:
  - the accountant/auditor will arrange a meeting with the Principal/Finance sub-committee to review the final accounts and discuss the issues that came to their attention during the course of their work. During this review it is important that Principal/Finance sub-committee members fully understand the accounts and get clarification on any figures that they are not familiar with
  - The accountant/auditor shall prepare a report highlighting the weaknesses in the school's internal controls and accounting systems and give their recommendations
  - The accountant/auditor will attend the board meeting and present the annual school accounts.

A copy of the signed engagement letter should be filed in the school.

*Further information or clarification on any of the issues raised in this guideline can be obtained from the FSSU.*

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**[info@fssu.ie](mailto:info@fssu.ie)**

**11<sup>th</sup> December 2018**

## Appendix A

### 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.

This requirement is set out in the Department of Education and Skills Circular, 0002/2018 which is available on our website [www.fssu.ie](http://www.fssu.ie)

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

The deadlines above should be seen as the **latest dates** at each stage of the procedure. Some Patrons /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.

### 3. Format of School Accounts

A standardised format for the annual accounts of a Community and Comprehensive 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](http://www.fssu.ie). The school's annual accounts should be

prepared for the year ending August 31<sup>st</sup> each year to coincide with the academic year. The school should be supplied with a minimum of four sets of accounts in hardcopy.

For a detailed sample of a set of school accounts see [www.fssu.ie](http://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 Community and Comprehensive 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](http://www.education.ie))
- **Governance Manual for Community and Comprehensive schools** issued by the **ACCS** which all schools 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 Community and Comprehensive 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 Surf Accounting package as it has been customised for Community and Comprehensive 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 Community and Comprehensive sector. Please feel free to contact us with any suggestions or queries you may have.

## Appendix B

### Education Act 1998 – Accountability and School Finance

The 1998 Act sets out the role of Patron and Board of Management of 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.”**

Detailed guidelines on all aspects of school finance and accounts are available from the Financial Support Services Unit. Our website is [www.fssu.ie](http://www.fssu.ie)

## Treoirlíne Airgeadais 2018/2019 – 15

### Pobalscoileanna agus Scoileanna Cuimsitheacha

## Ceapadh an Chuntasóra Sheachtraigh ag an mBord Bainistíochta

### 1. Réamhrá:

Beidh ar Phobalscoileanna agus Scoileanna Cuimsitheacha cuntais reachtúla a ullmhú gach bliain chun cloí leis an Acht Oideachais 1998. D'ordaigh an Roinn Oideachais agus Scileanna gurb é an 31 Lúnasa deireadh na scoilbhliana. Is í an scoilbhliain **2019/2020** an chéad bhliain is gá do bhoird bhainistíochta Pobalscoileanna agus Scoileanna Cuimsitheacha an ceanglas dlíthiúil thuas a chomhlíonadh. Dá bhrí sin, ní mór do na boird bhainistíochta uile cuntasóir/iniúcháir seachtrach a fhostú.

### 2. Treoir maidir le cuntasóir/iniúcháir seachtrach scoile a fhostú:

Tá sé ríthábhachtach cuntasóir a cheapadh atá cáilithe go gairmiúil agus a bhfuil **Deimhniú Cleachtaigh** agus **Árachas Slánaíochta Gairmiúla** aige/aici. Beidh cuntasóirí a bhfuil na cáilíochtaí ábhartha acu faoi rialú a gcomhlacht gairmiúil agus coinneoidh siad a gcuid scileanna agus a gcuid eolais cothrom le dáta trí fhorbairt ghairmiúil leanúnach.

Is iad seo a leanas dualgais an chuntasóra/iniúcháora sheachtraigh:

- Cuntais bhliantúla scoile a ullmhú de réir an teimpléid arna ordú ag FSSU.
- Tuarascáil airgeadais achomair a ullmhú do na tuismitheoirí
- Cuntais bhliantúla na scoile a chur i láthair ag cruinniú an bhoird bhainistíochta.
- Tuairisceán bliantúil na scoile a chur isteach ar chóras néalbhunaithe slán ar líne FSSU. Is é atá i gceist le tuairisceán bliantúil na scoile comhardú trialach na scoile a chur isteach, cuntais bhliantúla faofa na scoile a uaslódáil agus an fhaisnéis a éilíonn an Rialálaí Carthanas a chomhlánú ar an gcóras ar líne.
- Coigeartuithe ar chomhardú trialach na scoile a ullmhú lena bpostáil ar phacáiste cuntas na scoile.
- Sa chás go n-éiríonn cuntasóir/iniúcháir seachtrach feasach ar chalaíocht nó ar mhíleithreasú i leith cistí scoile agus é/í i mbun a chuid/cuid oibre le scoil aitheanta, éilíonn an Roinn Oideachais agus Scileanna nach mór don chuntasóir/iniúcháir seachtrach a leithéid a chur in iúl do FSSU láithreach.



Tá faisnéis maidir le riachtanas reachtach, raon feidhme agus cineál na ndualgas socraithe sna hAguisíní.

### **3. An Próiseas Tairisceana**

- Ba cheart cloí le nósanna imeachta tairisceana iomaíocha chun cuntasóir/iniúcháir a cheapadh. Féadfar an cuireadh chun tairisceana a eisiúint go díreach chuig cleachtaí iniúcháirí/cuntasóirí a bheadh in ann an Conradh a chomhlíonadh agus a bhfuil dea-stádas gairmiúil acu.
- Ní mór trí thairiscint a fháil.
- Ba cheart cuireadh caighdeánach a chur chuig na cleachtaí cuntasóirí/iniúcháirí uile a dtugtar cuireadh dóibh agus ní mór faisnéis imleor a bheith ann maidir le raon feidhme agus cineál an chonartha. Féach na hAguisíní.
- Ní mór spriocdháta a shonrú maidir le tairiscintí a fháil.
- Ba cheart tairiscintí a mheas de réir an phrionsabail um an luach is fearr ar airgead a fháil.
- Ba cheart na tairiscintí a oscailt agus triúr duine ar a laghad i láthair, arna ainmniú ag an mbord chun na críche sin, nach mór don Phríomhoide a bheith ina dhuine díobh. D'fhéadfadh an Fochoiste Airgeadais an fheidhm sin a chomhlíonadh chomh maith.
- Ba cheart toradh an phróisis tairisceana a chur in iúl do na tairgeoirí nár éirigh leo gan mhoill mhíchuí.

### **4. Buailleadh leis an gcuntasóir/iniúcháir nua**

- Buail go foirmeálta le comhpháirtí/bainisteoir an chleachtaidh chuntasaíochta arna roghnú chun na seirbhísí cuntasaíochta atá ag teastáil a leagan amach agus iad a phlé go mionsonraithe.
- Fiafraigh de/di an bhfuil taithí aige/aici ar na riachtanais tuairiscithe do scoileanna faoin Acht Oideachais 1998, ciorcláin DES, treoirlínte FSSU, an Acht Carthanais agus reachtaíocht eile an rialtais.
- Tá sé tábhachtach leanúnachas foirne a bheith sa chleachtadh cuntasaíochta agus an obair á déanamh agus iarr orthu go ndéanfaí ball foirne sinsearach amháin ar a laghad a shannadh don tasc i gcónaí.
- Fiafraigh faoi sheirbhísí tacaíochta eile a bhféadfaidís a thairiscint don scoil.
- Deimhnigh go bhfuil tuiscint shoiléir agat ar a struchtúr táillí.

## 5. Cuntasóir/iniúchóir seachtrach scoile - Litir Rannpháirtíochta

Chomh luath is a bheidh cuntasóir/iniúchóir seachtrach roghnaithe ag an mbord bainistíochta, ba cheart don bhord litir rannpháirtíochta a chomhaontú agus a shíniú. Soláthróidh do chuntasóir/iniúchóir seachtrach an litir sin agus ba cheart go gclúdófaí freagrachtaí an Bhoird Bhainistíochta agus an chuntasóra/iniúchóra sheachtraigh léi.

Is conradh atá sa doiciméad sin idir do scoil agus an cleachtadh cuntasáíochta lena sonraítear, i measc eile, freagrachtaí an bhoird, freagrachtaí an chleachtaidh agus an bonn ar a ngearrfar táillí. Ba cheart an doiciméad sin a athbhreithniú go cúramach agus aon leasuithe a bhfuil gá leo a chur in iúl don chuntasóir/iniúchóir láithreach.

Ba cheart an méid a leanas a bheith san áireamh sa litir rannpháirtíochta:

- Leagtar amach raon feidhme agus sonraí an chonartha sa phróiseas tairisceana.
- Aon iarratais bhreise arna gcomhaontú ag do chruinniú leis an gcuntasóir/iniúchóir, lena n-áirítear:
  - eagróidh an cuntasóir/an t-iniúchóir cruinniú leis an bPríomhoide/bhFochoiste Airgeadais chun athbhreithniú a dhéanamh ar na cuntais deiridh agus chun na saincheisteanna ar tarraingíodh a n-aird orthu agus iad i mbun a gcuid oibre a phlé. Le linn an athbhreithnithe sin, tá sé tábhachtach go dtuigfeadh an Príomhoide/comhaltaí an Fhochoiste Airgeadais na cuntais go hiomlán agus go bhfaigheadh siad soiléiriú ar aon fhiigiúirí nach dtuigeann siad
  - Ullmhóidh an cuntasóir/iniúchóir tuarascáil ina dtarraingeofar aird ar laigí i rialuithe inmheánacha agus córais chuntasáíochta na scoile agus déanfaidh siad moltaí ina leith.
  - Freastalóidh an cuntasóir/iniúchóir ar chruinniú an bhoird agus cuirfidh sé/sí cuntais bhliantúla na scoile i láthair ann.

Ba cheart cóip den litir rannpháirtíochta sínithe a chomhdú sa scoil.

*Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa treoirlíne sin ach dul i dteagmháil leis an FSSU.*

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An 11 Nollaig 2018

## Aguisín A

### 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 lontaobhaithe/Pátrúin na scoile chomh maith. Ní mór d'Iniúcháir is Cuntasóir Seachtrach na scoile comhardú trialach na gcuntas faofa a chur faoi bhráid an FSSU trí chóras néalbhunaithe slán ar líne.

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](http://www.fssu.ie)

### 2. Tráthchlár le haghaidh Cuntais Bhliantúla

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

Céimeanna maidir le Cuntais Bhliantúla Scoile a Ullmhú	Spriodhata
Soláthraíonn an scoil an fhaisnéis airgeadais go léir atá riachtanach d'Iniúcháir/Chuntasóir Seachtrach na Scoile maidir leis an mbliain dar críoch an 31 Lúnasa roimhe sin	An 30 Meán Fómhair
Déanann Iniúcháir/ 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 síníonn an Cathaoirleach agus comhalta Boird amháin eile iad. Ba cheart dhá chóip díobh a sheoladh ar aghaidh chuig na hLontaobhaithe/Pátrúin	An 31 Nollaig nó roimhe sin de réir mar a éilíonn an lontaobhaí/Pátrún
Ní mór cruachóip de Chuntais Bhliantúla na scoile atá sínithe go cuí ag an mBord Bainistíochta a sheoladh ar aghaidh chuig an FSSU.	An 28 Feabhra
Ní mór do Chuntasóirí/Iniúcháirí Seachtracha Scoile rochtain a fháil ar chóras néalbhunaithe slán ar líne agus comhardú trialach na scoile a chur isteach ann.	An 28 Feabhra

Ba cheart glacadh leis na spriodhataí thuas mar na **dataí is déanaí** ag gach céim den nós imeachta. D'fhéadfadh amscála níos giorra a bheith ag teastáil ó lontaobhaithe/Phátrúin 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.

### 3. Formáid na gCuntas Scoile

Tá an Roinn Oideachais agus Scileanna tar éis formáid caighdeánaithe a fhaomhadh le haghaidh cuntais bhliantúla de chuid Pobalscoile agus Scoil Chuimsitheach. Ní ghlacfaidh an FSSU ach le cuntais a ullmhaíodh agus an fhormaid 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](http://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.

Le haghaidh sampla mionsonraithe de shraith cuntas scoile féach ar [www.fssu.ie](http://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 bPobalscoileanna agus na Scoileanna Cuimsithí 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](http://www.education.ie))
- **Lámhleabhar Rialachais le haghaidh Pobalscoileanna agus Scoileanna Cuimsitheacha** arna eisiúint ag **CBCTÁ** nach mór do na scoileanna uile cloí leis. 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 faoina gcuideamh riachtanas 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 Pobalscoil agus Scoil Chuimsitheach clárú leis an Rialálaí Carthanas. Léirigh an tÚdarás Rialála Carthanas nach mór do scoil ioncam neamshrianta, 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 Charthanas).
- 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/iníúcháir seachtrach na scoileanna isteach ar líne.

#### 5. Formáid Ríomhairithe

Moltar go láidir go n-úsáidfeadh gach scoil an phacáiste Surf Accounting mar rinneadh é a shaincheapadh do Phobalscoileanna agus Scoileanna Cuimsitheacha 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/iniúcháirí 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 riachtanas 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 loncaim pionóis shuntasacha a ghearradh ar scoileanna nach gcomhlíonann riachtanas 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 bPobalscoileanna agus na Scoileanna Cuimsitheacha. Ná bíodh drogall oraibh teagmháil a dhéanamh linn chun aon mholtaí a chur in iúl dúinn nó ceisteanna a chur orainn.

## Aguisín B

### An tAcht Oideachais 1998 - Cuntasacht agus Cúrsaí Airgeadais Scoile

Leagtar amach ról an Phátrúin agus an Bhoird Bhainistíochta i scoileanna san Acht Oideachais 1998. De réir Alt 8, measfar “gurb iad na daoine atá, ag tosach feidhme an ailt seo, ceaptha mar lontaobhaithe nó mar Bhord Gobharnóirí iarbhunscóile 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 nLontaobhaithe. 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 iarbhunscóile san Acht Oideachais 1998. Tá feidhm thábhachtach ag an Acht ó thaobh trédhearcacht agus soiléire a sholáthar maidir le cearta agus freagrachtaí Pátrún/Lontaobhaithe, Bord Bainistíochta, Príomhoidí agus páirtithe leasmhara eile agus maidir le **dea-chleachtas, torthaí ar ardchaighdeán agus úsáid éifeachtach agus éifeachtúil 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 Phátrúin/na nLontaobhaithe, 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 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.”**

Tá treoiríníte mionsonraithe ar gach gné de chuntais agus maoiniú scoile le fáil ón Aonad um Sheirbhísí Tacaíochta Airgeadais. Is é [www.fssu.ie](http://www.fssu.ie) ár láithreán gréasáin.