

Financial Guideline 2019/2020 – 12

Community & Comprehensive Schools

Finance Sub-Committee – Terms of Reference and Reports

1. Introduction

The finance committee is a sub-committee of the board of management established to carry out the duties assigned to it by the board.

In establishing a finance committee, the board needs to formally agree:

- a) Terms of reference and functions to be performed by the committee.
(Sample terms of reference are included with this document.)
- b) Membership of the committee – this should comprise the Principal and two nominees of the board. On occasion, the board may also wish to invite a non-board member with financial expertise to sit on such a committee.
- c) Tenure of office – normally coinciding with the three-year term of the board
- d) Reporting arrangement with the board and patron.

2. Functions of the Finance Sub-Committee

The finance sub-committee monitors the financial affairs of the school and makes recommendations to the board as appropriate.

This includes the following:

- a) Drawing up the annual budget of the school for presentation to and adoption by the board of management
- b) Preparing and presenting regular financial reports for the board
- c) Organising the preparation of school accounts for the external school accountant
- d) Overseeing the school's asset register
- e) Ensuring that recommended school internal controls are put in place and followed
- f) Complying with financial requirements of the Department of Education and Skills and the Financial Support Services Unit.

3. Sample Terms of Reference Finance Sub-Committee

A. The School Budget

Early in the second school term, the finance sub-committee meets to begin the process of drawing up the **school budget** for the following school year. A draft budget is presented to the full board with ratification completed by April or May.

In drawing up the budget, the following considerations should be kept in mind:

- **Projected expenditure must not exceed projected income.** The board of management is not permitted to budget for a deficit without prior sanction from the Department of Education and Skills.
- Ideally, expenditure budgets should not exceed expected income from the Department of Education and Skills
- It is advisable to maintain income received from other sources such as Parents' Councils and fund-raising for developmental purposes.

B. Financial Reports to the Board

At each meeting of the board, the Principal presents an up-to-date **financial statement** showing receipts and payments summary, actual income and expenditure compared to budget, balance sheet, a bank reconciliation statement for all bank accounts and a short progress report on the funding activities currently engaged in by the school. Following consideration, the financial report should be formally approved by the board.

Appendix 1 – *Recommended Financial Reports for finance sub-committee meetings.*

Appendix 2 - *Finance Sub-Committee Financial Reports Checklist*

C. Accounts and Documentation

The finance sub-committee ensures that all **accounts and documentation** are prepared for the external school accountant at the end of the school year. On receipt, the annual school accounts are presented to the board for formal ratification and a copy sent to the patron and the Financial Support Services Unit. Year end accounts may also be requested by trustees.

D. Internal Controls

1. The sub-committee ensures that there are adequate **internal controls** over all financial transactions conducted by the school and that these are reviewed regularly.

In particular, the sub-committee will establish and keep under review school practices and procedures in the following areas:

- **Payment procedures**
 - **Procedures for the receipt of money**
 - **Purchasing procedures**
 - **Payment of wages**
 - **Control of stock and assets**
 - **Cash handling procedures**
2. The sub-committee monitors the operation of all cash undertakings which may be authorised by the board to ensure that best practice pertains and makes recommendations to the board as necessary.
 3. The sub-committee ensures that adequate **accounting records and registers** are maintained by the school. Recommendations for change or improvement may be made to the board for consideration and action as appropriate.
 4. The sub-committee should review the **financial information systems** within the school to ensure that the board has adequate information upon which to make decisions and to satisfy itself that the school finances are being managed in such a manner as to meet its obligations to the school community, the Department of Education and Skills and other interested parties such as the Revenue Commissioners.
 5. The sub-committee will have access to all **accounting records** held by the school such as original bank statements, correspondence, invoices, asset register, and wage records as it sees fit from time to time.
 6. The sub-committee may request the Principal to provide a **report** on any aspect of school accounts at its discretion.

E. The Finance Sub-Committee ensures

- That the Board does not enter into any financial commitment for which there is no provision
- That all Revenue Commissioners requirements are met
- That all lease arrangements/loans are approved and monitored
- That all payments and procedures for the hire of school property or equipment are monitored e.g. sports hall, computer facilities
- That stock taking occurs on an annual basis
- That the school's asset register is maintained

F. Meetings

The finance sub-committee should meet prior to all board meetings to discuss the financial reports from the Surf system in detail, to enable it to discharge its duties and to contribute to the good management of the school. A report should be read to the main board meeting. A formal record of meetings should be retained.

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

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27th September 2019

Appendix 1: Recommended Financial Reports for Finance Sub-Committee Meetings and Board of Management Meetings

A. Introduction:

This guideline sets out the required financial reports to be reviewed by:

1. the Principal and accounts personnel
2. the finance sub-committee
3. the board of management

The reports should be reviewed on a monthly basis as it is critical in these financially challenging times that school finances are timely and accurate.

B. Recommended Financial Reports:

The Principal and the board should ensure that the following steps are followed:

STEP 1: The accounts information should be processed in Surf accounts package throughout the month. It is important that the board is satisfied that there is a suitably trained person carrying out this function. Training and support for accounts personnel is available from the FSSU.

STEP 2: A draft set of Financial Reports should be reviewed for accuracy and completeness within ten days of the month end. This review should be undertaken by the Principal with the person processing the financial information. Any issues or adjustments arising from this initial review should be addressed.

STEP 3: A full set of financial reports can be generated at least 3 days before the scheduled board meeting. The reports may be emailed to finance sub-committee members. The email must be password protected. Members of the finance sub-committee must be mindful of confidentiality of these reports. Any queries should be addressed at the finance sub-committee meeting. The finance sub-committee should review the financial reports in detail at their meeting and present a report to the full board meeting.

The Financial Reports to be reviewed are:

1. Balances on All School Bank Accounts
2. Bank Reconciliation Statement for each Bank Account including cheques and lodgements listings
3. Income and Expenditure Account showing actual versus budgeted figures
4. Balance Sheet
5. List of all creditors / List of accruals / Summary of income received for next school year and prepayments
6. Capital Income and Expenditure Account

STEP 4: All board members should be given a copy of the financial reports at the main board meeting. It is not envisaged that the financial reports are reviewed in detail at the main board meeting by the full board; detailed analysis of the reports is the function of the finance sub-committee.

C. Other information

As the financial reports contain confidential information, it is recommended that they are collected at the end of the meeting. One copy of all the financial reports shall be filed with the board records and all other copies of the financial reports shredded.

Appendix 2: Finance Sub-Committee Financial Reports Checklist

Check that you have received all of the recommended financial reports Review each report and summarise salient points for the board. The following is a brief guideline on how this maybe done.

Financial Reports	Actions	
Bank Balances	<ul style="list-style-type: none"> • Check to see if bank accounts have been open or closed during the period • If yes have proper procedures been followed? • Are the bank balances within the limit set by the BOM? 	YES <input type="checkbox"/> NO <input type="checkbox"/>
Bank Reconciliations	<ul style="list-style-type: none"> • Check the bank reconciliations to ensure there are no differences on the reconciliation report. • Check the date on the bank reconciliation report to ensure it is reconciled to the accounting period under review. 	YES <input type="checkbox"/> NO <input type="checkbox"/>
Receipts and Payments / Income & Expenditure	<p>This report should show current periods figures, year to date figures, annual budgeted figures, previous year's figures.</p> <ul style="list-style-type: none"> • Examine this report in detail and check any unusual or large amounts. • Assess that the school is on target to meet its budgetary plan. 	YES <input type="checkbox"/> NO <input type="checkbox"/>
Balance Sheet	<p>This report will show the year to date figures and the previous year's figures (not in first year).</p> <ul style="list-style-type: none"> • Check that the balance sheet balances. • Look for additions to fixed assets, changes in debtors and prepayments, changes to creditors and accruals. • If there is any balance in the suspense account it should be examined. 	YES <input type="checkbox"/> NO <input type="checkbox"/>
List of Creditors / Accruals	<ul style="list-style-type: none"> • If the school is running the purchase ledger system examine the list of creditors to ensure that the school are paying their bills on time. • The list of accruals/outstanding invoices should be totalled and check if the school has sufficient funds to pay its liabilities. • If the school is currently undertaking any capital works ensure that you receive a list of the outstanding invoices. 	YES <input type="checkbox"/> NO <input type="checkbox"/>
Income received in advance	<ul style="list-style-type: none"> • As it has become common practice in many schools to collect the registration fee/voluntary contribution in advance of the next school year. A list should be prepared showing a summary of advance receipts and it is important that these funds are accounted for separately in the accounts. • The school will on occasion receive grants for summer work schemes etc. in advance of the work being done therefore this income needs to be identified and accounted for separately. • Where the school has received grants for a specified purpose e.g. the Book Grant and the Supervision and Substitution grant, a reconciliation should be performed showing amounts received and amounts spent. Any unspent funds should be accounted for separately in the accounts. 	YES <input type="checkbox"/> NO <input type="checkbox"/>
Prepayments	<ul style="list-style-type: none"> • Examine the list of prepayments to ensure that they have been allocated to the correct period. 	YES <input type="checkbox"/> NO <input type="checkbox"/>
Capital Income & Expenditure Account	<ul style="list-style-type: none"> • This report should be given when there is a capital project such as an extension. Summer Works Scheme or major refurbishment in progress. • This report should be examined to ensure that the project is running within the budget. 	YES <input type="checkbox"/> NO <input type="checkbox"/>

Treoirlíne Airgeadais 2019/2020 – 12

Pobalscoileanna & Scoileanna Cuimsitheacha

Fochoiste Airgeadais – Téarmaí Tagartha agus Tuairiscí

1. Réamhrá

Is éard atá sa choiste airgeadais ná fochoiste den bhord bainistíochta a bunaíodh chun na dualgais a leag an bord air a chur i gcrích.

Agus an coiste airgeadais á bhunú, is gá don bhord an méid seo a leanas a aontú go foirmiúil:

- Téarmaí tagartha agus feidhmeanna le comhlíonadh ag an gcoiste.
(Tá téarmaí tagartha samplacha san áireamh leis an doiciméad seo.)
- Comhaltas an choiste – is éard ba chóir a bheith ann ná an Príomhoide agus beirt ainmní de chuid an bhoird. Ó am go ham, féadfaidh sé gur mian leis an mbord cuireadh a thabhairt do chomhalta neamhbhoird a bhfuil saineolas airgeadais aige/aici chun suí ar choiste dá leithéid.
- Tréimhse oifige – is gnách go dtagann sé seo le téarma trí bliana an bhoird
- Socrú tuairiscithe leis an mbord agus an pátrún.

2. Feidhmeanna an Fhochoiste Airgeadais

Déanann an fochoiste airgeadais monatóireacht ar ghnóthaí airgeadais na scoile agus déanann moltaí don bhord de réir mar is cuí.

Folaíonn sé seo an méid seo a leanas:

- Buiséad bliantúil na scoile a dhréachtú lena chur i láthair don bhord bainistíochta agus lena ghlacadh ag an mbord
- Tuairiscí airgeadais rialta a ullmhú agus a chur i láthair an bhoird
- Ullmhúchán na gcuntas scoile don chuntasóir scoile seachtrach a eagrú
- Maoirseacht a dhéanamh ar chlár sócmhainní na scoile
- Cinntiú go gcuirtear i bhfeidhm rialuithe inmheánacha scoile agus go leantar iad

- f) Cloí le riachtanais airgeadais na Roinne Oideachais agus Scileanna agus an Aonaid um Sheirbhísí Tacaíochta Airgeadais.

3. Téarmaí Tagartha Samplacha an Fhochoiste Airgeadais

A. Buiséad na Scoile

Go luath sa dara téarma scoile, buaileann an fochoiste airgeadais le chéile chun tús a chur leis an bpróiseas chun **buiséad na scoile** a dhréachtú don scoilbhliain ina dhiaidh. Cuirtear dréachtbuiséad i láthair an bhoird iomláin agus críochnaítear an ceadú faoi mhí Aibreáin nó Bealtaine.

Agus an buiséad á dhréachtú, ba chóir na nithe seo a leanas a chur san áireamh:

- **Ní mór nach sáródh an caiteachas tuartha an t-ioncam tuartha.** Ní cheadaítear don bhord bainistíochta buiséad a dhéanamh le heasnamh gan ceadú a fháil roimh ré ón Roinn Oideachais agus Scileanna.
- Go hidéalach, níor chóir do bhuiséid chaiteachais a bheith níos mó ná an t-ioncam tuartha ón Roinn Oideachais agus Scileanna
- Moltar an t-ioncam a fhaightear ó fhoinsí eile amhail Comhairle na dTuismitheoirí agus maoiniú a choinneáil le haghaidh cuspóirí forbartha.

B. Tuiriscí Airgeadais don Bhord

Ag gach cruinniú den bhord, cuireann an Príomhoide **ráiteas airgeadais** cothrom le dáta i láthair ina léirítear achoimre ar fháltais agus íocaíochtaí, an t-ioncam agus caiteachas iarbhír i gcomparáid leis an mbuiséad, clár comhardaithe, ráiteas imréitigh bainc do gach cuntas bainc, agus tuairisc ar dhul chun cinn ar na gníomhaíochtaí tiomsaithe airgid atá ar bun ag an scoil. Tar éis é a bhreithniú, ba chóir don bhord an tuairisc airgeadais a cheadú go foirmiúil.

Aguisín 1 – *Tuiriscí Airgeadais Molta do chruinnithe an fhochoiste airgeadais.* **Aguisín 2** - *Seicliosta do Thuiriscí Airgeadais an Fhochoiste Airgeadais*

C. Cuntais agus Doiciméid

Cinntíonn an fochoiste airgeadais go n-ullmhaítear na **cuntais agus doiciméid** uile don chuntasóir scoile seachtrach ag deireadh na bliana. Nuair a fhaightear iad, cuirtear cuntais bhliantúla na scoile i láthair an bhoird le go nglacfaí go foirmiúil leo agus seoltar cóip chuig an bpátrún agus chuig an Aonad um Sheirbhísí Tacaíochta Airgeadais. Féadann na hiontaobhaithe cuntais deireadh bliana a iarraidh chomh maith.

D. Rialuithe Inmheánacha

1. Cinntíonn an fhochoiste go bhfuil **rialuithe inmheánacha** dóthanacha ann i leith gach idirbheart airgeadais a dhéanann an scoil agus go ndéantar athbhreithniú rialta orthu.

Go háirithe, bunóidh agus déanfaidh an fochoiste athbhreithniú leanúnach ar chleachtais agus nósanna imeachta sna réimsí seo a leanas:

- **Nósanna imeachta maidir le híocaíochtaí**
 - **Nósanna imeachta maidir le hairgead a fháil**
 - **Nósanna imeachta maidir le ceannach**
 - **Pá a íoc**
 - **Rialú ar stoc agus sócmhainní**
 - **Nósanna imeachta maidir le hairgead a láimhseáil**
2. Déanann an fochoiste monatóireacht ar oibriú na ngealltanais airgid thirim uile a d'fhéadfadh an bord a údarú le cinntiú go gcloítear leis an dea-chleachtas, agus déanann moltaí don bhord de réir mar is gá.
 3. Cinntíonn an fochoiste go gcoinníonn an scoil **taifid agus cláir chuntasaíochta** atá dóthanach. Féadtar moltaí le haghaidh athraithe nó feabhsaithe a dhéanamh don bhord lena gcíoradh agus le gníomh a dhéanamh ina leith, de réir mar is cuí.
 4. Ba chóir don fhochoiste athbhreithniú a dhéanamh ar na **córais faisnéise airgeadais** taobh istigh den scoil le cinntiú go bhfuil eolas dóthanach ag an scoil chun cinntiú a dhéanamh agus lena coinneáil sásta go bhfuil airgeadas na scoile á bhainistiú ar bhealach chun a dualgais a chomhlíonadh i leith an scoilphobail, an Roinn Oideachais agus Scileanna agus páirtithe leasmhara eile amhail na Coimisinéirí Ioncaim.
 5. Beidh teacht ag an bhfochoiste ar na **taifid chuntasaíochta** uile arna gcoinneáil ag an scoil, amhail na ráitis bainc bhunaidh, comhfhreagrás, sonraisc, clár na sócmhainní, agus taifid phá, de réir mar is cuí leis ó am go ham.
 6. Féadfaidh an fochoiste iarraidh ar an bPríomhoide **tuairisc** a sholáthair i leith gné ar bith de chuntais na scoile dá rogha féin.

E. Cinntíonn an Fochoiste Airgeadais an méid seo a leanas

- Nach ndéanann an Bord aon ghealltanais airgeadais nach bhfuil aon fhoráil ann dó
- Go gcomhlíontar riachtanais uile na gCoimisinéirí Ioncaim
- Go gceadaítear agus go ndéantar monatóireacht ar gach socraíocht léasa/iasacht

- Go ndéantar monatóireacht ar na híocaíochtaí agus nósanna imeachta uile i leith maoin nó fearas na scoile a fhrúiliú, mar shampla an halla spóirt, áiseanna ríomhaireachta
- Go ndéantar stocáireamh ar bhonn bliantúil
- Go gcoinnítear clár sócmhainní na scoile

F. Cruinnithe

Ba chóir don fhochoiste cruinniú a reáchtáil roimh gach cruinniú boird chun tuairiscí airgeadais ón gcóras Surf a phlé go mion, chun cur ar a chumas a dhualgais a chomhlíonadh agus chun cur le dea-bhainistíocht na scoile. Ba chóir tuairisc a léamh ag an bpríomhchruinniú boird. Ba chóir taifead foirmiúil ar chruinnithe a choinneáil.

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

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An 27 Meán Fómhair 2019

Aguisín 1: Aguisín 1 – Tuairiscí Airgeadais Molta do Chruinnithe an Fhochoiste Airgeadais agus do Chruinnithe an Bhoird Bainistíochta

A. Réamhrá:

Leagtar amach sa treoirlíne seo na tuairiscí airgeadais riachtanacha lena n-athbhreithniú acu seo:

1. an Príomhoide agus pearsanra na gcuntas
2. an fochoiste airgeadais an bord bainistíochta

Ba chóir na tuairiscí seo a athbhreithniú ar bhonn míosúil ar an ábhar go bhfuil sé criticiúil sa ré dúshlánach seo ó thaobh airgeadais go mbeadh airgeadas na scoile déanta go tráthúil agus go cruinn.

B. Tuairiscí Airgeadais Molta:

Ba chóir don Phríomhoide agus don bhord a chinntiú go leantar na céimeanna seo a leanas:

CÉIM 1: Ba chóir an fhaisnéis cuntas a phróiseáil sa phacáiste cuntas Surf i rith na míosa. Tá sé tábhachtach go gcoinnítear an bord sásta go bhfuil duine atá oilte go cuí ann chun an fheidhm seo a chur i gcrích. Tá oiliúint agus tacaíocht do phearsanra na gcuntas ar fáil ón FSSU.

CÉIM 2: Ba chóir athbhreithniú a dhéanamh ar dhréacht-shraith Tuairiscí Airgeadais ó thaobh cruinnis agus iomláine taobh istigh de dheich lá ó dheireadh na míosa. Ba chóir don Phríomhoide an t-athbhreithniú seo a dhéanamh leis an duine a phróiseálann an fhaisnéis airgeadais. Ba chóir aghaidh a thabhairt ar aon deacrachtaí ó coigeartuithe a éiríonn aníos ón athbhreithniú tosaigh seo.

CÉIM 3: Féadtar sraith iomlán tuairiscí airgeadais a chur ar fáil ar a laghad 3 lá roimh an gcruinniú bord sceidealaithe. Féadtar na tuairiscí seo a sheoladh thar ríomhphost chuig comhaltaí an fhochoiste. Ní mór cosanta ag pasfhocal a bheith ar an ríomhphost. Ní mór do chomhaltaí an fhochoiste airgeadais a bheith aireach faoi rúndacht na dtuairiscí seo. Ba chóir aghaidh a thabhairt ar gach fiosrú ag cruinniú an fhochoiste airgeadais. Ba chóir don fhochoiste airgeadais athbhreithniú mion a dhéanamh ar na tuairiscí airgeadais agus tuairisc a chur i láthair an chruinnithe boird iomláin.

Is iad na Tuairiscí Airgeadais a bhfuil athbhreithniú le déanamh orthu, ná:

1. Iarmhéid Gach Uile Chuntas Bainc atá ag an Scoil
2. Ráiteas Imréitigh Bainc le haghaidh gach Cuntas Bainc lena n-áirítear seiceanna agus liostú lóistíochtaí
3. Cuntas loncaim agus Caiteachais ina dtaispeántar na figiúirí iarbhír in aghaidh na bhfigiúirí buiséid
4. An Clár Comhardaithe
5. Liosta na gcreidiúnaithe / Liosta na bhfabhrúithe / Achoimre ar an ioncam a fhaightear don chéad scoilbhliain eile agus réamhíocaíochtaí
6. Cuntas loncaim agus Caiteachais Chaipitiúil

CÉIM 4: Ba chóir cóip de na tuairiscí airgeadais a thabhairt do na comhaltaí boird uile ag an bpríomhchruinniú boird. Níl sé i gceist go ndéanfadh an bord uile athbhreithniú mion ar na tuairiscí airgeadais ag an bpríomhchruinniú boird; is é feidhm an fhochoiste airgeadais ná anailís mhion a dhéanamh ar na tuairiscí.

C. Eolas eile

Ós rud é go mbíonn eolas rúnda sna tuairiscí airgeadais, moltar go mbailítear iad ag deireadh an chruinnithe. Déanfar cóip amháin de na tuairiscí airgeadais uile a chomhdú le taifid an bhoird agus déanfar stialladh ar gach cóip eile de na tuairiscí airgeadais.

Aguisín 2: Seicliosta do Thuairiscí Airgeadais an Fhochoiste Airgeadais

Seiceáil go bhfuil na tuairiscí airgeadais uile faighte agat. Déan athbhreithniú ar gach ceann de na tuairiscí agus déan achoimre ar na pointí suntasacha don bhord. Seo thíos achoimre ghairid ar an gcaoi a bhféadtar é seo a dhéanamh.

Tuairiscí Airgeadais	Bearta		
Iarmhéideanna Bainc	<ul style="list-style-type: none"> Seiceáil le feiceáil an raibh na cuntais bhainc ar oscailt nó dúnta i rith na tréimhse Má bhí, ar leanadh na nósanna imeachta cuí? An bhfuil na hiarmhéideanna bainc taobh istigh den teorainn leagtha síos ag an mBord Bainistíochta? 	TÁ <input type="checkbox"/>	NÍL <input type="checkbox"/>
Imréitigh Bhainc	<ul style="list-style-type: none"> Seiceáil na himréitigh bhainc le cinntiú nach bhfuil aon difríochtaí ar an tuairisc imréitigh. Seiceáil an dáta ar an tuairisc imréitigh bhainc le cinntiú go n-imréitítear í leis an tréimhse chuntasaíochta faoi athbhreithniú. 	IS EA <input type="checkbox"/>	NÍ hEA <input type="checkbox"/>
Fáltais agus Íocaíochtaí / Ioncam & Caiteachas	<p>Léirítear sa tuairisc seo figiúirí na tréimhse reatha, figiúirí bliain go bliain, figiúirí an bhuiséid bhliantúil, figiúirí na bliana roimhe.</p> <ul style="list-style-type: none"> Déan scrúdú mion ar an tuairisc seo agus seiceáil aon suimeanna atá neamhghnách nó mór. Déan measúnú ar cé acu an bhfuil nó nach bhfuil an scoil ar sprioc lena plean buiséid a chomhlíonadh. 	TÁ <input type="checkbox"/>	NÍL <input type="checkbox"/>
An Clár Comhardaithe	<p>Léirítear sa tuairisc seo na figiúirí don bhliain go dáta agus figiúirí na bliana roimhe (seachas figiúirí na chéad bhliana).</p> <ul style="list-style-type: none"> Seiceáil go bhfuil comhardú déanta ar an gclár comhardaithe. Féach le haghaidh suimeanna breise le sócmhainní seasta, athruithe i bhféichiúnaithe agus réamhíocaíochtaí, athruithe i gcreidiúnaithe agus fabhruithe. Má tá aon iarmhéid sa chuntas fionraí, ba chóir é a scrúdú. 	TÁ <input type="checkbox"/>	NÍL <input type="checkbox"/>
Liosta Creidiúnaithe / Fabhruithe	<ul style="list-style-type: none"> Má tá córas an mhórléabhair ceannacháin in úsáid ag an scoil, déan scrúdú ar liosta na gcreidiúnaithe le cinntiú go bhfuil an scoil ag íoc a cuid billí in am. Ba chóir liosta na bhfabhruithe/sonrasc amuigh a shuimiú agus seiceáil má tá a dóthain maoinithe ag an scoil chun a chuid dliteanas a íoc. Má tá aon oibreacha caipitiúla ar bun ag an scoil faoi láthair, cinntigh go bhfaigheann tú liosta de na sonraisc amuigh. 	TÁ <input type="checkbox"/>	NÍL <input type="checkbox"/>
Ioncam a fhaightear roimh ré	<ul style="list-style-type: none"> Toisc gur cleachtas coitianta i scoileanna anois é an táille clárúcháin/ranníocaíocht shaorálach a bhailiú roimh an gcéad scoilbhliain eile, ba chóir liosta a ullmhú ina léirítear achoimre ar na fáltais roimh ré agus tá sé tábhachtach go ndéanfaí cuntas ar leithligh do na cistí seo sna cuntais. Ó am go ham, gheobhaidh an scoil deontais le haghaidh scéimeanna oibreacha samhraidh srl. roimh an obair a bheith déanta, mar sin ní mór an t-ioncam seo a shainaithint agus cuntas ar leithligh a thabhairt ina leith. Sa chás go bhfuil deontais faighte ag an scoil le haghaidh cuspóir ar leithligh mar shampla an Deontas Leabhar agus an deontas Maoirseachta agus lonadaíochta, ba chóir imréiteach a dhéanamh ina léirítear na suimeanna a fhaightear agus na suimeanna a caitheadh. Ba chóir cuntasaíocht ar leithligh a dhéanamh sna cuntais seo ar aon chistí gan chaitheamh. 	IS EA <input type="checkbox"/>	NÍ hEA <input type="checkbox"/>
Réamhíocaíochtaí	<ul style="list-style-type: none"> Déan liosta de na réamhíocaíochtaí le cinntiú gur sannadh iad don tréimhse cheart. 	IS EA <input type="checkbox"/>	NÍ hEA <input type="checkbox"/>
Cuntas Ioncaim & Caiteachais Chaipitiúil	<ul style="list-style-type: none"> Ba chóir an tuairisc seo a thabhairt i gcás tionscadal caipitil amhail síneadh. Scéim Oibreacha Samhraidh nó athchóiriú mór ar bun. Ba chóir scrúdú a dhéanamh ar an tuairisc seo le cinntiú go dtagann an tionscadal leis an mbuiséad. 	IS EA <input type="checkbox"/>	NÍ hEA <input type="checkbox"/>