

Financial Guideline 2019/2020 - 16

Community & Comprehensive Schools

Adult Education

Adult Education programmes are currently provided in a number of schools. The board must put in place appropriate procedures and controls to ensure that such courses are operated to the extent that the activity is self-financing. **A separate bank account must be used** for the Adult Education Programme.

The fees should be set at a level to cover all costs other than post of responsibility allowances. These would include costs of tuition, secretarial and caretaking services, lighting, heating, equipment, advertising, etc.

Payments from 1 September 2019 to part-time teachers/trainers/tutors/lecturers

The board may employ tutors for their self-financing evening classes at the rates set out in the Self-Financing Adult Education Classes [Circular 0057/2014](#) and in accordance with Revenue requirements set out below.

Revenue's position is that part-time teachers/trainers/tutors/lecturers are generally engaged under **a contract of service (employee)** as opposed to a contract for service (self-employed). This will apply to all personnel involved in providing evening classes in schools. Therefore, all payments to part-time teachers/trainers/tutors/lecturers must be processed through the school's payroll system.

The financial details of the adult education programme must be accounted for separately in the Board of Management reports and included in the annual accounts to be submitted to the FSSU.

Each school shall make an annual return on the [AE Form](#) and the [Declaration form](#) to the Department of Education and Skills.

The Adult Education Director should comply with the internal controls specified in the 'Governance Manual for Community and Comprehensive Schools'.

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

Tel: 01-269 0677

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6th November 2019

Treoirlíne Airgeadais 2019/2020 - 16

Pobalscoileanna & Scoileanna Cuimsitheacha

Oideachas Aosach

Tá cláir Oideachais Aosaigh á soláthar i roinnt mhaith scoileanna faoi láthair. Is gá don bhord nósanna imeachta agus rialuithe cuí a chur i bhfeidhm lena chinntiú go n-oibrítear a leithéid de chúrsaí sa chaoi go bhfuil an ghníomhaíocht féinmhaoinitheach. **Is gá cuntas bainc ar leith a úsáid** don Chlár Oideachais Aosaigh.

Ba chóir go mbeadh na táillí socraithe ag leibhéal a chlúdóidh na costais uile seachas líuntais phoist freagrachta. San áireamh leo sin, bheadh costais teagaisc, rúnaíochta agus seirbhísí airíochais, soilsithe, téimh, trealaimh, fógraíochta srl.

Íocaíochtaí ón 1 Meán Fómhair 2019 le múinteoirí/oiliúnoirí/teagascóirí/léachtóirí páirtaimseartha

D'fhéadfadh go bhfostódh an bord teagascóirí dá ranganna oíche féinmhaoinitheacha ag na rátaí atá leagtha amach sna Ranganna Oideachais Aosaigh Féinmhaoinitheacha [lmlitir 0057/2014](#) agus de réir riachtanais na gCoimisinéirí loncaim arna leagan amach thíos.

Is é seasamh na gCoimisinéirí loncaim gurb iondúil go n-oibríonn múinteoirí/oiliúnoirí/teagascóirí/léachtóirí páirtaimseartha **faoi chonradh seirbhíse (fostaí)** seachas faoi chonradh i gcomhair seirbhíse (féinfhostaithe). Beidh sé sin i gceist i gcás an phearsanra uile a mbeidh baint acu le ranganna oíche a sholáthar i scoileanna. Ar an ábhar sin, is gá gach íocaíocht le múinteoirí/oiliúnoirí/teagascóirí/léachtóirí páirtaimseartha a phróiseáil trí chóras párolla na scoile.

Is gá sonraí airgeadais an chláir oideachais aosaigh a chur i gcuntas ar leith i dtuarascálacha an Bhoird Bainistíochta agus is gá iad a áireamh sna cuntais bhliantúla atá le cur isteach chuig an FSSU.

Déanfaidh gach scoil tuairisceán bliantúil ar an [bhFoirm AE](#) agus ar an [bhFoirm Dhearbhaithe](#) chuig an Roinn Oideachais agus Scileanna.

Ba chóir don Stiúrtóir Oideachais Aosaigh cloí leis na rialuithe inmheánacha atá sonraithe sa 'Lámhleabhar Rialachais i gcomhair Pobalscoileanna & Scoileanna Cuimsitheacha'.

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

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An 6 Samhain 2019