

Financial Guideline 2019/2020 - 41

Community & Comprehensive Schools

Sports Complexes: Internal Controls and Annual Accounts

This guideline applies to the following schools only:

- Coolmine Community School
- Mayfield Community School
- Tallaght Community School
- Newpark Comprehensive School

In the case of the schools above sports Complexes have been established which are managed by sub-committees of the board of management. The boards of these schools must satisfy themselves that there are adequate controls in place over the operation of these complexes.

Internal Controls and governance

- No payments are to be made from and no receipts lodged to the main school bank account in respect of the running of these centres. A separate bank account must be maintained, and separate financial accounts maintained.
- The board should ensure that there are formal arrangements in place setting out how the Sports Complexes are operated and the roles and responsibilities of all involved. The formal arrangements should include the following:
 - (a) Day to day operating procedures including staff arrangement, pool operations, lifeguards, gym instructions etc.
 - (b) Day to day maintenance and repairs
 - (c) Scheduled maintenance and repairs
 - (d) Indemnity and insurance arrangements
 - (e) Financial procedures
 - (f) Use of facilities by third parties
- All overheads (e.g. light and heat, telephone) proper to these centres must be charged to them and an appropriate apportioning system must be devised where such overheads are not readily devisable between the centre and the school as might be the case where the overhead is recorded by a common meter.

- No permanent staff appointments, either new appointments or replacements may be made by the board, except when and as approved by the Minister.
- The financial reports reviewed at each meeting, by the finance sub-committee and presented to the board of management at the board meeting should include:
 - a) Balances on all sports complex bank accounts
 - b) Bank reconciliation of Sports Complex bank accounts, along with the list of cheques and list of lodgements for the month
 - c) The income and expenditure account showing actual figures versus the budget figures and the difference for the sports complex
 - d) Balance sheet for the Sports Complex
 - e) List of invoices outstanding for the Sports Complex
 - f) List of prepayments and summary of income received in advance for the Sports Complex
 - g) Capital income and expenditure account for the Sports Complex
- The Sports Complex management should comply with the internal controls specified in the 'Governance Manual for Community and Comprehensive Schools'.

Annual accounts

- Audited accounts for the Sports Complex should be presented to the board for approval and submitted to the Department of Education and Skills annually not later than six months after the year end.
- The annual financial accounts of these boards of management must incorporate the Sports Complexes financial activities.
- Boards of management should consider aligning the annual accounting period of the Sports Complex with the annual board of management financial accounts year-end 31 August, in order to reduce the level of adjustments required.

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

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19th May 2020

Treoirlíne Airgeadais 2019/2020 - 41

Pobalscoileanna agus Scoileanna Cuimsitheacha

Lárionaid Spóirt: Rialuithe Inmheánacha agus Cuntais Bhliantúla

Baineann an treoirlíne seo leis na scoileanna seo a leanas amháin:

- Pobalscoil Chúil Mhín
- Pobalscoil Bhaile na mBocht
- Pobalscoil Thamhlachta
- Scoil Chuimsitheach na Páirce Nua

I gcás na scoileanna thuas, tá Ionaid Spóirt curtha ar bun atá á mbainistiú ag fochoistí den bhord bainistíochta. Ní mór do bhoird na scoileanna seo iad féin a shásamh go bhfuil rialuithe dóthanacha i bhfeidhm chun na hionaid spóirt seo a oibriú.

Rialuithe Inmheánacha agus Rialachas

- Ná déantar aon íocaíochtaí ó príomhchuntas bainc na scoile ná ná lóisteáiltear aon fáltais isteach ann i ndáil le reáchtáil na n-ionad seo. Ní mór cuntas bainc ar leithligh a choinneáil, agus cuntais airgeadais ar leithligh a choinneáil.
- Ba chóir don bhord a chinntiú go bhfuil socruithe foirmiúla i bhfeidhm ina leagtar amach an chaoi a bhfuil na n-ionaid Spóirt le hoibriú agus na ról agus freagrachtaí a bhaineann leo siúd uile atá páirteach. Ba chóir an méid seo a leanas a bheith san áireamh sna socruithe foirmiúla:
 - (a) Nósanna imeachta oibriúcháin laethúil, lena n-áirítear socruithe foirne, oibríochtaí na linne snámha, gardaí tarrthála, teagascóirí aclaíochta srl.
 - (b) Cothabháil agus deisiúcháin laethúla
 - (c) Cothabháil agus deisiúcháin sceidealaithe
 - (d) Socruithe slánaíochta agus árachais
 - (e) Nósanna imeachta airgeadais
 - (f) Úsáid na n-áiseanna ag tríú páirtithe
- Ní mór na forchostais uile (mar shampla solas agus teas, fón) is cuí do na hionaid seo a ghearradh orthu agus ní mór córas cionroinnte cuí a cheapadh i leith forchostas nach bhfuil inroinnte go héasca idir an t-ionad agus an scoil, mar a bheadh i gceist nuair atá an forchostas á thaifeadadh ag méadar coiteann.
- Ní fhéadann an bord aon bhaill foirne bhuna a cheapadh, idir cheapacháin nua ná cheapacháin athsholáthair seachas nuair agus de réir mar a cheapann an tAire iad.

- Maidir leis na tuairiscí airgeadais a ndéanann an fochoiste airgeadais a athbhreithniú agus a chur i láthair an bhoird bainistíochta ag an gcrúinniú boird, ba chóir na tuairiscí seo a leanas a bheith ina measc:
 - a) Iarmhéideanna gach cuntas bainc de chuid an Ionaid Spóirt
 - b) Imréiteach bainc gach cuntas bainc de chuid an Ionaid Spóirt, mar aon le liosta na seiceanna agus liosta na lóistíochtaí don mhí
 - c) An cuntas ioncaim agus caiteachais ina léirítear na figiúirí iarbhir i gcomparáid le figiúirí an bhuiséid agus an difríocht don ionad spóirt
 - d) Clár comhardaithe an Ionaid Spóirt
 - e) Liosta na sonrasc amuigh don Ionad Spóirt
 - f) Liosta na réamhíocaíochtaí agus achoimre ar an ioncam a fhaightear roimh ré don Ionad Spóirt
 - g) Cuntas ioncaim agus caiteachais chaipitil don Ionad Spóirt
- Ba chóir do lucht bainistíochta an Ionaid Spóirt cloí leis na rialuithe inmheánacha atá sonraithe sa 'Lámhleabhar Rialachais i gcomhair Pobalscoileanna & Scoileanna Cuimsitheacha'.

Cuntais bhliantúla

- Ba chóir na cuntais iniúchta don Ionad Spóirt a chur i láthair an bhoird lena gceadú agus a chur faoi bhráid na Roinne Oideachais agus Scileanna gach bliain, tráth nach déanaí ná sé mhí tar éis dheireadh na bliana.
- Ní mór gníomhaíochtaí airgeadais na nIonad Spóirt a bheith san áireamh i gcuntais airgeadais bhliantúla na mbord bainistíochta seo.
- Ba chóir do bhoird bhainistíochta féachaint ar thréimhse chuntasaíochta bhliantúil an Ionaid Spóirt a ailíniú le deireadh bliana cuntas airgeadais bliantúil an bhoird bainistíochta go dtí 31 Lúnasa, d'fhonn laghdú a dhéanamh ar an méid coigeartuithe a theastaíonn.

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 19 Bealtaine 2020