

**Financial Guideline P06 2018/2019**

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

**1. Introduction:**

The Financial Support Services Unit (FSSU) was established by the Department of Education and Skills (DES) under Circular [0060/2017](#) and [002/2018](#). In line with the requirements of Section 18 of the Education Act 1998, Boards of Management of recognised schools are required to ensure that annual accounts are prepared in accordance with best accounting practice. The DES has prescribed the school year end to be 31<sup>st</sup> August. The school year 2018/2019 is the first year for Boards of Management of Primary schools to be compliant with the above legal requirement. It is therefore necessary that all Boards of Management engage an external accountant.

**2. Guidance on engaging an external school accountant:**

**2.1 The accountant must belong to a recognised accountancy body e.g. Association of Chartered Certified Accountants (ACCA), Institute of Certified Public Accountants Ireland (CPA) and Chartered Accountants Ireland.**

**2.2 The accountant must hold a Practising Certificate.**

**2.3 In line with good financial and procurement practice, three quotes should be obtained and considered.**

**2.4 To help with the selection of the external accountant, the FSSU suggests that you ask the following questions:**

- Has the external accountant experience of preparing Primary school accounts?
- What is the availability to provide support by phone or email?
- What are the fees for the service?
- Is the external accountant familiar with the FSSU's filing requirements?
- Has the external accountant a Practising Certificate?

**3. Appointment of the external school accountant:**

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

**For further information, please email [primary@fssu.ie](mailto:primary@fssu.ie)**

**or call 01 910 4020**

**Financial Support Services Unit**

18<sup>th</sup> October 2018

## Appendix 1

# Request for Quotation

### [Abstract]

Boards of Management are 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 31st August. It is therefore necessary that all boards of management engage an external accountant/auditor.

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### SECTION 1: Key information

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#### 1.7 Context

- b. This Request for Quote (RFQ) is an invitation to suppliers/service providers to submit a quotation for the [Abstract] contract opportunity.



#### 1.8 Our timeline

- b. Here is our timeline for this RFQ.

**Deadline for Quotes:**

[Click here to enter a date. by 17:00 hrs](#)

**Anticipated Contract start date:**

[Click here to enter a date.](#)

All dates and times stated are local time.



#### 1.9 How to contact us

- c. All enquiries must be directed to our school's nominated Point of Contact. We will manage all external communications through this Point of Contact only.

##### d. Our Point of Contact

**Name:** [Click here to enter text.](#)

**Email address:** [Click here to enter text.](#)



#### 1.10 Developing and submitting your Quote

- c. You must use the Response Form provided further below
- d. You may only include product brochures and appendices that are relevant to your response



#### 1.11 Manner for submitting your Quote

- b. Quotes must only be submitted by email/electronically to the following address:

[Click here to enter text.](#)

Quotes sent by post or fax, or hard copy delivered to our school, **will not be accepted.**



#### 1.12 Our RFQ Process, Terms and Conditions

- b. **Offer Validity Period:** In submitting a quote the supplier/service provider agrees that their quote will remain open for acceptance by the school for [Choose an item.](#) calendar months from the Deadline for Quotes.
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## SECTION 2: Our Requirements

What we require:

- 2.6 Prepare annual school accounts in accordance with the FSSU prescribed template.
- 2.7 Prepare a summary financial report for parents
- 2.8 Present the annual school accounts at the board of management meeting.
- 2.9 Submit the school's annual return on the FSSU secure online cloud-based system in line with FSSU requirements. 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.
- 2.10 Prepare adjustments to the school's trial balance to be posted on the school's accounts package.

## SECTION 3: Our Evaluation Approach Selection Criteria: Pass/Fail

3.2 Each quotation/proposal **must** provide evidence of the following:

- (vi) Tenderers must provide confirmation that their organisation is a member of a Prescribed Accountancy Body that comes within the supervisory remit of the Irish Auditing and Accounting Supervisory Authority (IASSA)
- (vii) A professional services delivery company, providing auditing and accountancy services must provide confirmation that they are a registered company and comply with their Companies Registration Office requirements.
- (viii) Current Practicing Certificate
- (ix) Professional Indemnity Insurance at a minimum of €50,000
- (x) Compliance with continuing professional development as required by their professional body.

**Failure to provide the evidence requested at (i) – (v) above may invalidate your proposal.**

## SECTION 4: Award Criteria

Any contract will be awarded on the basis of 100% price – the lowest tendered price will be deemed the successful proposal, subject to full compliance with the Pass/Fail criteria listed above at Section 3.1.

### Pricing Information

4.1 Pricing information to be provided by suppliers/service providers

In submitting the price, the accountant/auditor firm must meet the following:

- a. Suppliers/Service Providers are to use the pricing schedule template provided below.
- b. The pricing schedule must show a breakdown of all costs, fees, expenses and charges associated with the full delivery of the requirements over the whole of the life of the contract. It must also clearly state the total contract price inclusive of VAT.
- c. Suppliers/Service Providers are to document in their quote all assumptions and qualifications made about the delivery of the requirements, including in the financial pricing information. Any assumption that the school or a third party will incur cost related to the delivery of the requirements must be stated, and the cost estimated, if possible.
- d. Where a blended rate is proposed for the overall price of the proposal – i.e. Junior rates, audit senior rates, partner rates in aggregate - this must be clearly demonstrated with a percentage breakdown of the time-input allocation against each constituent resources provided, with the costs for each constituent listed in making-up the overall price.

# Supplier/Service Provider Details

## Request for Quotation

Supplier/Service Provider Response

[Category]

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Name:	[Category]
VAT Number	Click here to enter text.
Postal Address:	Click here to enter text.
Contact Person or Persons:	Click here to enter text.
Telephone:	Click here to enter text.
Email:	Click here to enter text.
Internet address (web address) (if applicable)	Click here to enter text.

## Confirmations

I submit the following quote in response to your RFQ. I confirm that [Category] **can** deliver the requirements as follows:

- To the required standard/format
- To the FSSU timeline for submission of the school's annual return
- T's & C's accepted

I confirm that [Category] **has**:

- A Current Practicing Certificate
- Professional Indemnity Insurance
- Membership of Prescribed Accountancy Body

# How We Meet Your Needs

I believe that my quotation proposal meets or exceeds the award criteria, as follows:

[Click here to enter text.](#)

In submitting this quote we have made the following assumptions:

[Click here to enter text.](#)

# Pricing

Our **total price** for delivery of the requirements is €[Click here to enter text.](#) inclusive of VAT

A breakdown of the price is as follows;

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[Click here to enter text.](#)

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## **Terms and Conditions – Goods and Services**

### **1. Price of Goods or Services**

- A. In consideration of the performance by the Contractor of its obligations under this Agreement, the Price of the Goods/Services shall be as stated in the Response and, unless otherwise so stated, shall:
  - (i) be exclusive of any applicable value added tax; and
  - (ii) be the entire price payable by the Client to the Contractor.
- B. No increase in the Price may be made without the prior consent of the Client in writing.

### **2. Specification**

The description of the Goods/Services shall, subject to the provisions of this Agreement, be as specified in the RFQ and/or as agreed in writing by the Client and the Contractor.

### **3. Contractor's Obligations**

- A. The Contractor undertakes to:
  - (i) supply the Goods/Services in accordance with the RFQ, in accordance with the Client's directions and the terms of this Agreement;
  - (ii) act with due care, skill and diligence in the supply of Goods/Services and generally in the carrying out of its obligations under this Agreement;
  - (iii) comply with all local security, health and safety arrangements and policies as notified to it by the Client;
  - (iv) ensure that all goods, materials, standards and techniques used in providing the Goods/Services are of the best quality and are free from defects in workmanship, installation and design;
  - (v) supply the Goods/Services in accordance with good industry practice and comply with all applicable laws including but not limited to all obligations in the field of environmental, social and labour law that apply at the place where the Goods/Services are being delivered to/ performed, that have been established by EU law, national law, collective agreements and by international, environmental, social and labour law listed in Schedule 7 of the European Union (Award of Public Authority Contracts) Regulations 2016 (Statutory Instrument 284 of 2016).

### **4. Delivery**

- A. The Goods shall be delivered, and the Services shall be performed at the time(s), to the location(s) and on the date(s) specified in the RFQ or otherwise agreed in writing between the parties.
- B. The time of delivery is of essence to the Agreement.
- C. Unless expressly agreed to the contrary, the Client shall not be obliged to accept delivery by instalments. If, however, the Client does specify or agree to delivery by instalments, delivery of any instalment later than the date specified or agreed for its delivery shall, without prejudice to other rights or remedies of the Client, entitle the Client to terminate the whole of any unfulfilled part of the Agreement without further liability to the Client.
- D. The Client shall be under no obligation to accept or pay for any Goods delivered more than of the quantity ordered. The risk in any over-delivered Goods shall remain with the Contractor.
- E. The Client shall be under no obligation to accept or pay for any Goods supplied earlier than the date for delivery stated in the RFQ.

### **5. Inspection of Goods**

- A. The Client or its authorised representative may inspect (to include a call for advance samples) or test the Goods either completed or in the process of manufacture, during normal business hours on reasonable notice at the Contractor's premises (including the premises of any subcontractor or agent) and the Contractor shall provide all reasonable assistance in relation to any such inspection or test free of charge. A failure to make a complaint at the time of any such inspection or test and / or the approval given during or after such inspection or test shall not constitute a waiver by the Client of any rights or remedies in respect of the Goods and the Client reserves the right to reject the Goods in accordance with clause 5C.
- B. The Client shall not be deemed to have accepted any Goods until after the Client has inspected the Goods at its own premises and ascertained that they are in accordance with the Agreement, notwithstanding any prior acknowledgement of receipt or prior payment.
- C. The Client may by written notice to the Contractor reject any of the Goods which fail to conform to the approved sample, fail to meet the requirements of the RFQ or are not in accordance with this Agreement. Such notice shall be given within a reasonable time after delivery to the Client of such Goods.

### **6. Risk and Title**

- A. Title shall pass to the Client on payment for the Goods.
- B. Risk of damage to or loss of the Goods shall pass to the Client upon delivery to the Client in accordance with the Agreement.

### **7. Supply of Services**

- A. Where Services are to be provided, the Contractor agrees to provide the services promptly, in accordance with the instructions of the Client from time to time and in accordance with all applicable laws.
- B. The Contractor shall procure that all of the Contractor's Personnel engaged by it in providing the Services possess such skills, knowledge, experience and qualifications as are necessary to fulfil the Services.
- C. The Contractor agrees that the Contractor's Personnel engaged by it in providing the Services shall remain in the employ of the Contractor and nothing herein shall constitute or establish a relationship of agency or employment between any of the Contractor's Personnel and the Client. However, all the Contractor's Personnel shall, when working at the Client's premises, conform to the general working terms and conditions of the Client.
- D. The Contractor shall use its best endeavours to ensure the continuity of the Contractor's Personnel throughout the provision of the Services.
- E. The Client shall have the benefit of all representations, warranties and undertakings implied by law in relation to the Services.

- F. The Client may request the Contractor to remove from performance under the Contract any of the Contractor's Personnel, such right not to be unreasonably exercised.

#### **8. Personnel**

- A. The Contractor undertakes and acknowledges that it is responsible for ensuring that all key personnel, assigned by it to provide the Services shall be available for the term of this Agreement. In the event that any of the Key Personnel assigned by the Contractor to provide the Services under this Agreement become unable to provide the Services for whatever reason then, the Contractor acknowledges and undertakes that it shall immediately notify the Client in writing of the inability of any Key Personnel and replace that person with a person of equivalent experience and expertise ("Replacement Personnel"). The Contractor shall provide to the Client such details as the Client may reasonably require in writing regarding any Replacement Personnel. The Client shall have absolute discretion as to the suitability of any proposed Replacement Personnel.
- B. The Contractor shall comply with all applicable laws and labour standards in respect of the Contractor's Personnel and deal with any disciplinary, grievance or other employment issues referred to it by any member of the Contractor's Personnel or the Client, in accordance with proper policies and procedures at the Contractor's premises.
- C. The Contractor acknowledges and agrees that it is not intended that there should be transferred to the Client the obligations of any person as employer arising under any contract of employment, in consequence of, or in connection with, the entry by the parties into, or the performance by them of their obligations under, the Agreement, or the termination of the Agreement, or the transfer to the Client of any function to be performed by the Contractor under the Agreement. If, notwithstanding that intention, any such obligations are transferred to the Client by operation of law (whether pursuant to the European Communities (Protection of Employees' Rights on Transfer of Undertakings) Regulations, 2003 or otherwise), then the Contractor shall indemnify the Client on demand against all Losses which may be suffered or incurred by the Client arising out of or in connection with any such transfer, or any contract of employment so transferred to the Client, or the termination of any such contract of employment by the Client subsequent to any such transfer (which the Client shall be free in its absolute discretion to terminate without prejudice to its rights under this Clause).

#### **9. Garda Vetting**

If directed by the Client, it shall be a condition of the Agreement that the Contractor shall for the term of the Agreement procure that all of the Contractor's Personnel ("Relevant Persons") where any such persons may have unsupervised access to children and/or vulnerable adults in the course of the provision of the Goods/Services are subject to and shall have successfully completed a background check via the Garda Central Vetting Unit (GCVU) and the Garda Vetting process as required by The National Vetting Bureau (Children and Vulnerable Persons) Acts 2012 to 2016. The Contractor shall be required to provide all such information and documentation as the Client may require in this connection and shall comply (and procure compliance by the Relevant Persons) with the Client's Garda Vetting/Police Clearance policies and procedures from time to time.

#### **10. Payment**

- A. Subject to the provisions of this clause 10 the Client shall pay and discharge the Price (plus any applicable VAT), in the manner specified between the parties.
- B. Discharge of the Price is subject to invoices being submitted to the Client's Contact (as set out in this Agreement or such other alternative contact as may be agreed between the parties).
- C. All and any queries relating to the invoice and/or the Goods/Services for any billing period (including whether Goods/Services have been accepted, rejected, satisfactorily repaired or replaced as the case may be) will be raised by the Client's Contact within 14 calendar days' of receipt of the invoice. In circumstances where no queries are raised within the said 14-day period the invoice will be deemed accepted. Upon resolution of any queries on the invoice to the satisfaction of the Client or upon such deemed acceptance the invoice will be payable by the Client. Payment is subject to any rights reserved by the Client under any other provision of this Agreement. Incorrect invoices will be returned for correction to the Contractor with consequential effects on the due date of payment.
- D. The Late Payment in Commercial Transactions Regulations, 2012 will apply to all payments.
- E. The Client shall be entitled to set-off any matured obligation owed by the Contractor to the Client under the Agreement against any obligation (whether matured or unmatured) owed by the Client to the Contractor.

#### **11. Warranties, Representations and Undertakings**

- A. The Contractor acknowledges, warrants, represents and undertakes that it has the authority and right under law to enter into, and to carry out its obligations and responsibilities under this Agreement and to supply the Goods/Services hereunder.

#### **12. Remedies**

- A. The Contractor shall be liable for and shall indemnify, on demand, the Client for and in respect of all and any losses, claims, demands, damages or expenses which the Client may suffer due to and arising as a result of any negligence, act or omission, breach of contract, breach of duty, insolvency, recklessness, bad faith, wilful default or fraud of the Contractor or Contractor's Personnel. The terms of this clause 12A shall survive termination of this Agreement for any reason.
- B. Should the Client find itself obliged to order elsewhere in consequence of the failure of the Contractor to deliver Goods/Services of approved quality, the Client shall be entitled to recover from the Contractor any excess prices which may be paid by the Client.



### 13. Confidentiality

- A. Each of the Parties to this Agreement agrees to hold confidential all information, documentation and other material received, provided or obtained arising from their participation in this Agreement ("Confidential Information") and shall not disclose same to any third party.
- B. The Contractor confirms that it is aware that the Client is subject to the Freedom of Information Acts 1997 and 2003. The Contractor shall, when providing information, identify if such information is confidential and specify reasons for its sensitivity. The Client will consult with the Contractor about such information before making a decision on any Freedom of Information request received.
- D. The terms of this clause 13 shall survive expiry, completion or termination for whatever reason of this Agreement.

### 14. Termination

- A. This Agreement may be terminated by the Client, without liability for compensation or damages, by serving one month's written notice to the Contractor.
- B. Either party shall have the right (in addition to any other rights which it has at law) to terminate this Agreement immediately and without liability for compensation or damages on the happening of any of the following:
  - (i) if the other party commits any serious breach or a series of breaches of any provision of this Agreement and fails to remedy such breach(es) (if the breach(es) are capable of remedy) within 30 days after receipt of a request in writing from the other party;
  - (ii) if the other party becomes insolvent, becomes bankrupt, enters into examinership, is wound up, commences winding up, has a receiving order made against it, makes any arrangement with its creditors generally or takes or suffers any similar action because of debt, or an event having an equivalent effect;
  - (iii) in circumstances where the Client becomes aware of any conflict of interest on the part of the Contractor which cannot, in the opinion of the Client, be removed by other means; and
  - (iv) in circumstances where the Client becomes aware of any registrable interest on the part of the Contractor.

### 15. Contract Management

- A. The Client's Contact and the Contractor's Contact shall liaise on a regular basis to address any issues arising which may impact on the performance of this Agreement and to agree milestones, compliance schedules and operational protocols as required by the Client from time to time. If requested in writing by the Client, the Contractor shall meet formally with the Client to report on progress and shall comply with all written directions of the Client.
- B. The Contractor agrees to:
  - (i) liaise with and keep the Client's Contact fully informed of any matter which might affect the observance and performance of the Contractor's obligations under this Agreement;
  - (ii) maintain such records and comply with such reporting arrangements and protocols as required by the Client from time to time;
  - (iii) comply with all reasonable directions of the Client; and
  - (iv) comply with any service levels and performance indicators specified by the Client.
- C. The Contractor shall be required to hold for the term of the Agreement insurances of the nature and amount as set out in the RFQ, or as notified to the Contractor by the Client, and shall immediately advise the Client of any material change to its insured status.
- D. The Contractor shall produce proof of current insurance premiums paid upon request and where required produce valid certificates of insurance for inspection. The Contractor shall carry out all directions of the Client regarding compliance with this clause 15C.

### 16. Disputes

- A. In the event of any dispute arising out of or relating to this Agreement (the "Dispute"), the Parties shall first seek settlement of the Dispute as set out below.
- B. The Dispute shall be referred as soon as practicable to the Contractor's Contact within the Contractor and to Client's Contact within the Client.
- C. If the Dispute has not been resolved within fifteen (15) business days (or such longer period as may be agreed in writing by the parties) of being referred to the nominated representatives, then either party may refer the Dispute to an independent mediator, the identity of whom shall be agreed in advance by the parties.
- D. If the parties are unable to agree on a mediator or if the mediator agreed upon is unable or unwilling to act, either party may within twenty-one (21) days from the date of the proposal to appoint a mediator or within twenty-one (21) days of notice to either party that the mediator is unable to act, apply to Centre for Effective Dispute Resolution Ireland to appoint a mediator.
- E. Any submissions made to and discussions involving the mediator, of whatever nature, shall be treated in strict confidence and without prejudice to the rights and/or liabilities of the parties in any legal proceedings and, for the avoidance of doubt, are agreed to be without prejudice and legally privileged. The parties shall make written submissions to the mediator within ten (10) business days of his/her appointment.
- F. The parties shall share equally the cost of the mediator. The costs of all experts and any other third parties who, at the request of any party, shall have been instructed in the mediation, shall be for the sole account of, and shall be discharged by that party.
- G. For the avoidance of doubt, the obligations of the parties under this Agreement shall not cease or be suspended or delayed by the reference of a dispute to mediation. The Contractor shall always comply fully with the requirements of the Agreement.

### 17. Non-exclusivity

Nothing in this Agreement shall preclude the Client from purchasing Goods/Services from a third party at any time during the term of the Agreement.

### **18. Conflicts, Registrable Interests and Corrupt Gifts**

- A. The Contractor confirms it has carried out a "conflict of interest" check which satisfies no compromise of any individual's impartiality, or be reasonably be perceived as doing so, in the award of a contract. Any such "conflict of interest" shall be notified immediately to the Client.
- B. In accordance with Section 38 of the Ethics in Public Office Act 1995 and 2001 any money, gift or other consideration from a person holding or seeking to obtain a contract will be deemed to have been paid or given corruptly unless the contrary is proved.

### **19. Equipment**

- A. The Contractor shall provide all equipment and materials necessary for the provision of the Services.
- B. All equipment brought onto the Client's premises shall be at the Contractor's own risk and the Client shall have no liability for any loss of, caused by or damage to any equipment.
- C. The Contractor shall, at the Client's written request, at its own expense and as soon as is reasonably practicable:
  - (i) remove any equipment which in the reasonable opinion of the Client is either hazardous, noxious or not in accordance with this Agreement; and
  - (ii) replace such item with a suitable item of equipment.
- D. The Contractor shall maintain and store all items of the Contractor's equipment within the Client's premises in a safe, serviceable and clean condition.
- E. On completion of the Services the Contractor shall remove the equipment used by the Contractor to provide the Services and shall leave the Client's premises in a clean, safe and tidy condition. The Contractor is solely responsible for making good any damage to the Client's premises or any objects contained thereon, other than fair wear and tear, which is caused by the Contractor or any Contractor Personnel.

### **20. Data Protection and Security**

- A. Each party shall comply with all applicable requirements of the Data Protection Laws that arise in connection with this Agreement.

### **21. General Provisions**

- A. This Agreement together with the RFQ, any clarifications issued, and any documents identified by the Client as forming part of the Agreement comprise the Agreement and contain the entire agreement between the Contractor and the Client relating to the Goods/Services and supersedes any prior agreements, understandings, representations, warranties, undertakings or proposals, oral or written.
- B. The parties recognize that printed purchase orders, invoices and other commonly used form documents relating to the performance of any obligations hereunder may contain terms which conflict with one or more terms of this Agreement. In case of any such conflict, the relevant terms of this Agreement shall prevail.
- C. Nothing in the Agreement shall create, or be deemed to create, a partnership, joint venture, or the relationship of principal and agent, between the parties.
- D. The Contractor is deemed to be the prime contractor under this Agreement and the Contractor assumes full responsibility for the discharge of all obligations under this Agreement. The Contractor as prime contractor hereby assumes liability for Contractor Personnel and shall ensure that Contractor Personnel shall comply in all respects with the relevant terms of this Agreement, to the extent that it or they are retained by the Contractor.
- E. If the whole or any part of a provision of the Agreement is or becomes illegal, invalid or unenforceable, that will not affect the legality, validity or enforceability of the remainder of the provision in question or any other provision of the Agreement.
- F. The Contractor may not, without the prior written consent of the Client assign, transfer or create or permit to exist any right, title or interest in, to or under, any of its rights under the Agreement.
- G. The Agreement (and any non-contractual obligations arising under or in connection with the Agreement) shall be governed by, and construed in accordance with, the laws of Ireland and the Irish courts shall have exclusive jurisdiction.
- H. Notices and other communications under or in connection with this Agreement may be given in writing by hand, by ordinary pre-paid post, by facsimile or by e-mail, save that service of any notice of any claim, dispute, termination, breach or legal proceedings in connection with the Agreement shall not be made by e-mail.

### **22. Force Majeure**

- A. Neither party shall be in breach of this Agreement nor liable for delay in performing, or failure to perform, any of its obligations under this Agreement if such delay or failure result from events, circumstances or causes beyond its reasonable control. In such circumstances the affected party shall be entitled to a reasonable extension of the time for performing such obligations. If the period of delay or non-performance continues for 30 days or more the party not affected may terminate this agreement by giving 10 days' written notice to the affected party.

### **23. Additional Condition(s)**

[This is a free text area to allow the Client (school) to include additional conditions to the Contract. Delete these sample conditions (below) and replace with 'Not Used' if not applicable.]

- A. Price review clause.

- A. Limit of liability of the Contractor

Save in respect of fraud, personal injury or death (for which no limit applies), the limit of the Contractor's aggregate liability to the Client under this Agreement, whatsoever and howsoever arising, shall not under any circumstances exceed [one hundred and fifty per cent (150%)] of the Price paid or projected to be paid (whichever is higher) under this Agreement regardless of the number of claims.

- A. Intellectual Property

All intellectual property rights in all drawings, designs, reports, specifications, calculations or other documents including all information stored on any electronic device whatsoever generated, obtained or provided by or on behalf of the Contractor in connection with the Goods/Services shall vest and remain vested in the Client. The Contractor undertakes to ensure that all and any necessary consents and/or licences are obtained and in place for the purposes of this Agreement.

The Contractor hereby indemnifies the Client and shall keep and hold the Client harmless from and in respect of all and any losses (whether direct, indirect or consequential), liability, damages, claims, costs or expenses which arise by reason of any breach of third party intellectual property rights in so far as any such rights are used for the purposes of this Agreement.]

#### **24. Interpretation**

In these terms and conditions:

Agreement means these terms and conditions together with the Request for Quotation, any clarifications issued and any documents identified by the Client as forming part of the Agreement;

Client means the entity (school) that issued the Request for Quotation;

Client's Contact is that person identified as such in the Request for Quotation or as identified by the Client from time to time; Contractor means the entity that responded to the Request for Quotation and identified by the Client as the preferred supplier or service provider;

Contractor's Contact is that person identified as such in the Request for Quotation or as identified by the Contractor from time to time;

Contractor's Personnel means any of the Contractor's employees, servants, agents or sub-contractors;

Data Protection Law means all legislation and regulations relating to the protection of personal data including (without limitation) the Data Protection Acts 1988 and 2003 (as amended, revised, modified or replaced from time to time), the General Data Protection Regulation (Regulation (EU) 2016/679) and all other statutory instruments, industry guidelines (whether statutory or non-statutory) or codes of practice or guidance issued by the Data Protection Commissioner relating to the processing of personal data or privacy or any amendments and re-enactments thereof;

Goods means the items specified in the RFQ;

Key Personnel means those personnel identified by the Contractor as central to the provision of the services;

Loss includes any demand, claim, proceeding, suit, judgement, loss, liability, cost, expense (including legal expenses), fee, penalty or fine;

Price means the price quoted in the Response;

Response means the response submitted by the Contractor in reply to the Request for Quotation;

Request for Quotation or RFQ means the Request for Quotation (Goods & Services less than €25,000 in value) issued by the Client;

Services means the services specified in the RFQ;



## Authorisations & Sign Off

I have been authorised to submit this quote on behalf of [Category]

**Signature:**

**Full name:**

[Click here to enter text.](#)

**Title/Position:**

[Click here to enter text.](#)

**Date:**

[Click here to enter a date.](#)

## Treoirlíne Airgeadais P06 2018/2019

### Ceapadh an Chuntasóra Sheachtraigh ag an mBord Bainistíochta

#### 1. Réamhrá:

Ba í an Roinn Oideachais agus Scileanna (ROS) a bhunaigh an tAonad um Sheirbhísí Tacaíochta (FSSU) de bhun Chiorclán [0060/2017](#) agus [002/2018](#). Ar aon dul le riachtanais Alt 18 den Acht Oideachais 1998, éilítear ar Bhoird Bhainistíochta scoileanna aitheanta a áirithiú go n-ullmhaítear cuntais bhliantúla de réir an chleachtais chuntasaíochta is fearr. D'ordaigh an Roinn Oideachais agus Scileanna gurb é an 31<sup>ú</sup> Lúnasa deireadh na scoilbhliana. Is í an scoilbhliain 2018/2019 an chéad bhliain is gá do Bhoird Bhainistíochta bhunscoileanna an ceanglas dlíthiúil thuas a chomhlíonadh. Dá bhrí sin, ní mór do na Boird Bhainistíochta uile cuntasóir seachtrach a fhostú.

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

**2.1 Ní mór don chuntasóir a bheith ina bhall de chomhlacht cuntasaíochta aitheanta m.sh. Comhlachas na gCuntasóirí Deimhnithe Cairte (ACCA), Institiúid na gCuntasóirí Deimhnithe Poiblí in Éirinn (CPA) agus Cuntasóirí Cairte na hÉireann.**

**2.2 Ní foláir nó go bhfuil deimhniú cleachtaigh ag an gcuntasóir.**

**2.3 Ar aon dul le dea-chleachtas airgeadais agus soláthair, ba chóir trí luachan a fháil agus a mheasúnú.**

**2.4 Chun cabhrú leat an cuntasóir seachtrach a roghnú, molann FSSU go gcuireann tú na ceisteanna a leanas:**

- An bhfuil taithí ag an gcuntasóir seachtrach ar chuntais bhunscoile a ullmhú?
- An mbeidh sé/sí ar fáil chun tacú libh ar an bhfón nó le ríomhphost?
- Cad iad na táillí a bheidh i gceist maidir leis an tseirbhís?
- An bhfuil an cuntasóir seachtrach eolach ar riachtanais chomhdaithe FSSU?
- An bhfuil Deimhniú Cleachtaigh ag an gcuntasóir seachtrach?

#### 3. Ceapadh an chuntasóra sheachtraigh scoile:

Chomh luath is a bheidh cuntasóir seachtrach roghnaithe ag an mBord Bainistíochta, ba cheart don Bhord Bainistíochta Litir Rannpháirtíochta a chomhaontú agus a shíniú. Soláthróidh do chuntasóir seachtrach an litir sin agus ba chóir go gclúdófaí freagrachtaí an Bhoird Bhainistíochta agus an chuntasóra sheachtraigh léi.

**Má bhíonn tuilleadh eolais uait, cuir ríomhphost chuig [primary@fssu.ie](mailto:primary@fssu.ie) nó cuir glao ar 01 910 4020**

**An tAonad um Sheirbhísí Tacaíochta Airgeadais**

An 18 Deireadh Fómhair 2018