



Governance Manual for Community & Comprehensive Schools



A N R O I N N | DEPARTMENT OF
OIDEACHAIS | EDUCATION
AGUS SCILEANNA | AND SKILLS

Community and Comprehensive Schools Governance Manual

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Community and Comprehensive Schools Governance Manual

1. Introduction

- 1.1 This governance manual is intended to be read in conjunction with the First and Second Schedules to the Model Lease for Community Schools, instruments and articles of management for Comprehensive Schools or the lease actually executed in the case of the individual school as appropriate.

The First and Second Schedules to the Model Lease for Community Schools are under review at present.
- 1.2 It is intended to serve as a manual for Boards of Management and Principals of Community and Comprehensive Schools as well as for the staff of the Department.
- 1.3 This Manual is applicable to all areas of the school's operations including activities not funded by the Department or otherwise within the purview of the Department.
- 1.4 The operation of this manual will be kept under review with a view to making any necessary amendments in the light of experience.
- 1.5 This manual is effective from 1st September 2016.

Any enquiries in relation to this manual may be forwarded to the address below.

Schools Division Financial
Department of Education & Skills
Cornamaddy
Athlone
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E-mail ccfinancial@education.gov.ie

September 2016

2 Responsibilities of the Board of Management

- 2.1 The Board of Management is responsible for the governance and direction of the school, the use of school resources and the management of budgetary allocations made to the school by the Minister. To discharge its duty in this regard, the Board should ensure that there is an adequate system of control, delegation and accountability in place to ensure the smooth and efficient operation of school services and school administration. While the Board may delegate many of its responsibilities to the Principal and in some circumstances to sub committees of the Board, it must remain aware of its responsibilities and of its accountability to the Minister. Sub committees should be assigned very specific duties, terms of reference and reporting guidelines.
- 2.2 The Board of Management is responsible for ensuring that the school maintains such records and registers as are prescribed from time to time. These include minutes of Board meetings, attendance at Board meetings, accounting records, asset register, staff attendance, pupil attendance records and superannuation files.
- 2.3 The Board must decide the nature and extent of financial and other information required in order to discharge its functions. At a minimum, the Board must receive separate financial reports at each meeting for the School Fund and other activities outlining receipts and expenditure for period and year to date, projected receipts and expenditure for year, calculation of surplus/deficit at year end and recommendations regarding corrective action where necessary, a list of reconciled bank balances at a recent date.
- 2.4 The Board of Management is responsible for ensuring as far as reasonably practicable, the safety and health at work of their employees and the safety of those who are in any way affected by the work activities of the school. The Board of Management is responsible for the maintenance, condition and state of repair of the school premises.

The Board must take reasonable measures to secure the safety of pupils, school staff and visitors to the school and must establish such procedures as are necessary to ensure that potential hazards are identified and rectified as soon as possible.

The [“Guidelines on Managing Safety and Health in Post-Primary Schools”](#) set out the Board of Management’s responsibility in maintaining a safe and healthy school environment. This guidance also provides practical advice and tools to assist schools in planning, organising and managing a safe and healthy school environment.

- 2.5 The Board of Management shall make available such reports, returns and other information to the Minister as s/he may require from time to time.
- 2.6 Minutes of Board meetings should include particulars of all formal proposals brought before the Board for decision. One copy of these minutes should be forwarded to Schools Financial Section, Department of Education and Skills, Cornamaddy, Athlone, Co. Westmeath, N37 X659.

- 2.7 On appointment, new Board members should be apprised of their obligations and responsibilities as set out in the First and Second Schedules to the Model Lease for Community Schools or the lease actually executed in the case of the individual community school as appropriate or otherwise set out by the Department. In particular, Board members are reminded, inter alia, that:
- Board members shall adhere to the requirements as set out in the First Schedule – Instrument of Management in relation to not having a financial interest in the school.
 - Board proceedings are confidential and no disclosure may be made without the authority of the Board.

Disclosures are usually delegated to the Board Chairperson or the Secretary to the Board as appropriate.

- 2.8 The Deed of Trust outlines the extent of the general indemnity, which the State provides to Boards of Management - Section 25 also refers. A Board is fully indemnified from any claims arising in connection with the carrying out of its duties in the normal way and in circumstances, which do not disclose a default or wrongful act on the part of the board.

Similarly, teaching and non teaching staff carrying out their duties in accordance with the instructions of the Board of Management as conveyed to them in the normal way are also fully indemnified. The general indemnity does not extend to individual board members acting in a personal capacity.

- 2.9 Where an individual Board member has concerns regarding aspects of a school's affairs, it is incumbent upon that member to bring them before the Board in an appropriate manner. In circumstances where it can be shown that a member has acted in good faith; has made a full disclosure of the facts to the Board, in so far as these are known to him/her at the time; it is reasonable to assume that the member has then discharged his/her responsibility and the concerns are now the responsibility of the Board.

- 2.10 Board of Management members should avoid conflicts of interest. Where a situation arises in which a board member feels that his/her objectivity or independence in relation to a matter currently before the board is/could be impaired, immediate steps should be taken to make a full disclosure of the circumstances to the board and the member concerned should not take any further part in Board's deliberations in relation to the matter in question. Board members also should take care to ensure that they are seen to be acting independently and without personal interest in decisions made by the Board.

- 2.11 The Board is not permitted to instigate court proceedings without written approval from the Department.

The Department must be informed if the Board is joined in any court proceedings. The Secretary of the Board of Management should contact the ACCS for support in this regard. The State Claims Agency (SCA) should also be informed if the Board is joined

in any court proceedings relating to personal injury or third party property damage claims. See Appendix 14 for further details of claims managed by the SCA.

2.12 The Board and the Patrons

It is the duty of the Board to manage the school on behalf of the Patrons. In carrying out this duty the board is obliged to consult with and keep the Patrons informed of decisions and proposals of the board. The Board is also accountable to the Patrons for upholding the schools characteristic spirit and the Board must publish, in such manner as the Patrons considers appropriate, the schools admission policy. Patrons have a specific role in appointing the Board of Management nominating members to interview boards.

It is essential, therefore that arrangements are in place to ensure that the Patron is appropriately consulted in relation to Board matters and that any information required for the Patrons role is made available to the Patron by the board. Examples of information that must be supplied to the Patron include the Admission Policy, School Plan, Child Protection Policy, Code of Behaviour/Anti-Bullying Policy and any major building or refurbishment proposals envisaged at the school.

2.13 The Board as Employer

Under Section 24 of the Education Act, 1998 (as amended by the Education (Amendment) Act, 2012) the Board the Board of Management is the employer of teachers and other staff of the School. The Board's role as an employer includes responsibility for the recruitment and dismissal of teachers and other staff within the school, subject to relevant Department circulars and employment legislation.

Teachers and other staff proposed for appointment to the school will be remunerated by the Department of Education and Skills in accordance with the numbers and levels approved by the Department for such staff. It is the responsibility of the Board to ensure that staff are appointed to posts in accordance with the relevant procedures and requirements outlined in Department's Circulars and in other agreements between the Unions and Management Bodies.

Issues with teacher performance and conduct are addressed under agreements reached under Section 24(3) of the Education Act, 1998. Procedures in relation to professional competence issues and general disciplinary matters are set out in Circular 60/2009.

Enquiries in relation to terms and conditions of employment or appointment procedures for Teachers and Special Need Assistants (SNA's) may be sent to:
teachersna@education.gov.ie

General information regarding employers' responsibilities is contained on www.workplacerelations.ie

2.14 School Policies

The Board has overall responsibility for school policies. Therefore, there are a range of different school policies that Boards will, from time to time, be involved in developing, implementing and reviewing as appropriate. Examples include the Admission (enrolment) Policy, Child Protection Policy, Code of Behaviour/Anti-Bullying Policy, Complaints Procedures, School Attendance Strategy, Health and Safety Statement etc.

The extent to which a new Board will need to consider any particular school policy will depend on the circumstances of the school in question. However, each Board must ensure that the appropriate and necessary school policies are in place as required.

Further information on the key policy areas of Child Protection and the Code of Behaviour/Anti-Bullying Policy is set out below.

2.15 Child Protection

Child protection and welfare considerations are relevant to all aspects of school life and the Board must ensure that such considerations are taken into account in all of the school's policies, practices and activities. In particular, the Board must be familiar with and ensure that the *Child Protection Procedures for Primary and Post Primary Schools* (issued under *Circular 65/2011*) are fully implemented by the school. This includes ensuring that:

- ☐ the Board has ratified a Child Protection Policy for the school,
- ☐ a copy of the school's Child Protection Policy which includes the names of the Designated Liaison Person (DLP) and Deputy DLP is available to all school personnel and the Parents' Association and is readily accessible to parents on request,
- ☐ the name of the DLP is displayed in a prominent position near the main entrance to the school,
- ☐ child protection matters are reported appropriately to the Board in accordance with the procedures,
- ☐ an annual review of the Child Protection Policy and its implementation is undertaken by the Board.

The *Child Protection Procedures for Primary and Post Primary Schools* are available on the Department's website at www.education.ie

A Child Protection Policy template is also available on the Department's website.

The Children First National Guidelines for the Protection and welfare of Children are available on the Department of Children and Youth Affairs' website www.dcyu.gov.ie

Important Note regarding proposed Children First legislation relevant to schools and teachers.

At the time of publication of these Guidelines, the Department's requirements in relation to child protection are set out in the Child Protection Procedures for Primary and Post Primary Schools and are based on Children First National Guidance for the Protection and Welfare of Children (2011).

The Children First Act, 2015, will put elements of the Children First: National Guidance for the Protection and Welfare of Children (2011) on a statutory footing.

- a) A requirement on organisations providing services to children to keep children safe and to produce a Child Safeguarding Statement;
- b) A requirement on defined categories of persons (who are referred to as “mandated persons” and which include all registered teachers) to report child protection concerns over a defined threshold to the Child and Family Agency(the Agency);
- c) A requirement on mandated persons to assist the Agency in the assessment of a child protection risk arising from a mandated report under the Act, if so requested to do so by the Agency;
- d) Putting the Children First Interdepartmental Group on a statutory footing.

It is envisaged that the Department of Children and Youth Affairs will review and publish updated Children First Guidance on foot of the above legislation and other recent legislation relevant to child protection. This will also trigger some changes to the existing Child Protection Procedures for Primary and Post-Primary Schools. The Department of Education and Skills will, in due course, consult with the relevant education partners in this regard. It is therefore important to check the Department's website for the up to date position regarding same.

2.16 Code of Behaviour /Anti-Bullying Policy

The Board must ensure that the school meets its obligations under the Education (Welfare) Act, 2000 to have in place a Code of Behaviour that has been drawn up in accordance with the guidelines of TUSLA/ Child and Family Agency <http://www.tusla.ie>

The Board must also ensure that the school has an Anti-Bullying Policy that fully complies with the requirements of the Department's *Anti-Bullying Procedures for Primary and Post-Primary Schools* issued under Circular 0045/2013

http://www.education.ie/en/Circulars-and-Forms/Active-Circulars/cl0045_2013.pdf .

A template Anti-Bullying Policy which must be used by all schools for this purpose is provided in **Appendix 1** of the procedures.

The *Anti-Bullying Procedures for Primary and Post-Primary Schools* and associated Circular 0045/2013 apply to all recognised primary and Post Primary schools. The procedures are designed to give direction and guidance to the Board and to school personnel in preventing and tackling school-based bullying behaviour amongst its pupils. The Board and school personnel are required to adhere to these procedures in dealing with allegations and incidents of bullying.

The Board must ensure that the school's Anti-Bullying Policy is made available to school personnel, published on the school website (or where none exists, be otherwise readily accessible to parents and pupils on request) and provided to the Parents' Association (where one exists).

The procedures also include oversight arrangements which require that, at least once in every school term, the Principal will provide a report to the Board of Management in relation to the numbers of bullying cases reported to him or her and confirmation that all of these cases have been, or are being, dealt with in accordance with the school's Anti-Bullying Policy and the *Anti-Bullying Procedures for Primary and Post-Primary schools*.

The oversight arrangements also require that the Board must undertake an annual review of the school's Anti-Bullying Policy and its implementation by the school. Written notification that the review has been completed must be made available to school personnel, published on the school website (or where none exists, be otherwise readily accessible to parents and pupils on request) and provided to the Parents' Association (where one exists).

See Appendix 4, Circular 45/2013

2.17 Management of Resources

Section 15 of the Education Act, 1998 requires the Board of Management, in carrying out its functions, to have regard to the efficient use of resources and, in particular, to the efficient use of State funds. Boards therefore have a statutory duty to ensure that appropriate systems and procedures are in place to ensure school resources (including grants, staffing and other resources) are managed appropriately and efficiently and in a manner that provides for appropriate accountability to the relevant parties.

The Board should also be fully aware of and actively involved in the oversight of the school's applications for all resources. The approval of joint Patrons is also required in respect of applications for building projects.

P-Pod is a central database of Post-Primary student and some school data, which is hosted by the Department. All Post-Primary Schools can access P-Pod via the Departments secure esinet portal to maintain their students data. From October 2014, all Post-Primary schools were required to make their annual return of students known as the October returns via P-Pod. The October returns data is then used in the allocation of Teaching posts and funding to Post-Primary Schools.

All Post-Primary school authorities are required to submit a completed Certificate of Management Authority/Principal for the specific school year in question to the Department as part of their submission of their October returns. This includes a declaration by the school Principal that the pupil information supplied on the schools October returns, as generated from P-Pod is complete and accurate in respect of enrolment as at 30th September.

Boards of Management and Principal teachers are reminded about the importance of ensuring the accuracy of enrolment returns to the Department. They have a responsibility to immediately notify the Department of any error or irregularity in their enrolment returns. The Department's standard policy for cases that involve any deliberate overstatement of enrolments is to refer them to An Garda Síochána.

2.18 School Leadership

The quality of school leadership in a school is central to setting direction in the school and achieving the best educational outcomes for pupils. Good leadership increases the overall effectiveness of the school generally but is particularly important in the context of the effective delivery of the curriculum, policy development and implementation, school self-evaluation and the creation of a positive school culture and climate for all pupils and staff.

Boards of Management must be cognisant of the importance of encouraging and facilitating the Principal and Deputy Principal and others in developing and effectively exercising this leadership role in the school.

The Department has made considerable investment to build the professional competence of school leaders through its support services and more recently through the decision to establish a Centre for School Leadership. The Centre's responsibilities will cover the range of leadership development for school leaders, from pre-appointment training and induction of newly appointed Principals to continuing professional development throughout their careers.

2.19 School Planning

Under the Education Act, 1998 it is the responsibility of the Board to arrange for the preparation of a School Plan, and to ensure that it is regularly reviewed and updated. The School Plan sets out the educational philosophy of the school, its aims and how it proposes to achieve them. Pupil learning needs are at the centre of all planning, and the focus of the school plan should be the teaching and learning that takes place in the school.

The School Plan is not a static document. It evolves in the light of the changing and developing needs of the school community. It must be regularly reviewed and updated. One of the first tasks of any newly appointed Board will therefore be to give careful consideration to the School Plan. The School Plan serves as a basis for the work of the school as a whole and for evaluating and reporting on whole school progress and development.

2.20 Self-Evaluation/Teaching and Learning

Under the Education Act, 1998 a school is required to establish and maintain systems whereby the efficiency and effectiveness of its operations can be assessed. Effective Boards are keenly aware that self-evaluation is central to school improvement and will ensure ongoing evaluation and review of both the overall effectiveness and efficiency of the school and of the Board itself.

The Act places a statutory duty on the Board to ensure that an appropriate education is provided to all of the school's pupils. In order to effectively carry out this duty, appropriate and regular oversight by the Board of the teaching and learning in the school should be in place. Furthermore, the Board, from an oversight and governance perspective, can and should play a key role in improving standards in the school.

For example, effective Boards will be actively involved in ensuring that appropriate targets are set for improving learning outcomes, particularly in literacy and numeracy, and in monitoring how well these targets are being achieved as part of the school's self-evaluation process.

The Department issued Circular 40/2016, which outlines the requirements in relation to School Self-Evaluation of teaching and learning. A dedicated website www.schoolself-evaluation.ie also provides up-to-date information about school self-evaluation and contains materials and resources to support schools as they engage in the process.

The Board should ensure that a School Self-Evaluation Report and School Improvement Plan are prepared each year and that a summary of the School's Self-Evaluation Report and School Improvement Plan are provided to the whole school community annually.

The Board is strongly advised to complete a legislative and regulatory checklist and to provide this to the school community annually to evaluate the extent to which the school is adhering to its obligations.

The focus of the Board's considerations in relation to teaching and learning must be on ensuring the best possible outcomes for the school's pupils. It is important to ensure that any such discussions do not breach pupil confidentiality. Likewise, information provided to the Board for this purpose should be in a format that does not breach pupil confidentiality (e.g. information aggregated by class or group, as appropriate)

2.21 Training for Boards

Board members are strongly advised to access relevant training to assist them in carrying out their role. In this regard, Boards should contact the ACCS for information in relation to available training or for advice and guidance in relation to Board matters.

The modules currently covered by such training are as follows:

- ☐ The Board as a Corporate Entity – Function, Roles and the Board in action
- ☐ Procedures governing the appointment of staff in schools
- ☐ Board finances
- ☐ Legal issues - policies and procedures arising from legislation, guidelines and circulars
- ☐ Child Protection Procedures
- ☐ Anti-Bullying Procedures
- ☐ Data Protection

Given the importance of training in the effective operation of a Board of Management, it is recommended that Board of Management meetings are used to regularly discuss the training needs of Board members and available training resources. It is the responsibility of each Board member to ensure that he or she avails of any Board of Management training that is made available.

The school Principal and the Chairperson of the Board will normally be the main source of information for other Board members in relation to general information and in relation to queries regarding Board matters. Board members will also find that the websites of the ACCS and the Department are a useful source of general information.

If such general information is not available on the relevant websites then the Board member may seek it from the ACCS or the Department.

2.22 Freedom of Information Acts

A Board of Management established under Section 14 of the Education Act, 1998 other than a Board of Management of a school established or maintained by an Education and Training Board is currently exempt under the Freedom of Information Acts.

However, Boards of Management should note that records forwarded to a public body may be subject to the Provisions of the Freedom of Information Acts

2.23 Taxation

The Board must ensure that the school is in compliance with taxation laws and ensure that all tax liabilities are paid on or before the relevant date due. See Circular 0051/2013

http://www.education.ie/en/Circulars-and-Forms/Active-Circulars/cl0051_2013.pdf

2.24 Remuneration

The Board of Management is reminded that Government pay policy (including procedures and Systems in relation to travel and subsistence) must be implemented, as expressed from time to time in relation to Board members and staff and that the arrangements authorised from time to time cover total remuneration.

The Department should be consulted in good time on any matters which could have significant implications for general Government pay policy.

Compliance with Government pay policy or with any particular Government decision should not be effected in ways which cut across public service standards integrity or conduct, or involve unacceptable practices which result in a loss of tax revenue to the exchequer.

The Board is not empowered in any circumstances to award additional payments (e.g. “top up payments”, Honoria) to any member of Teaching and non Teaching staff or to any member of the board.

3. The Protected Disclosures Act 2014

The Protected Disclosures Act 2014 became law on 15 July 2014 and places a requirement on every public body (which includes schools) to establish and maintain procedures for the making of protected disclosures by workers who are, or were employed, by the public body and for dealing with such disclosures.

The purpose of this Act is to protect workers from being penalised for whistleblowing about wrongdoing or potential wrongdoing that has come to their attention in the workplace.

Key provisions in the Protected Disclosures Act 2014 include:

- A prohibition on penalising workers who make protected disclosures with a wide definition of ‘worker’.
- A broad range of ‘relevant wrongdoings’ which can be reported including criminal offences, breaches of legal obligations, where the health and safety of any individual has been or is likely to be endangered, miscarriage of justice, unlawful or improper use of public funds or any attempt to conceal information in relation to such wrongdoings.
- A ‘stepped disclosure system’ which encourages workers to report to employers in the first instance.

Each school is required to have appropriate arrangements in place to receive such disclosures from its workers. It is recommended that all employers i.e. Boards of Management put a Protected Disclosure Policy in place in addition to establishing the required procedures.

Please see the Template Protected Disclosures Policy developed by ACCS with accompanying Notification Form for a Protected Disclosure at [Template Protected Disclosures Policy](#) and [Protected Disclosures Notification Form](#) .

4 Registration with the Charities Regulatory Authority (CRA)

Under the Charities Act 2009 there is a requirement for each Board to have its school registered with the Charities Regulatory Authority (CRA) and to verify this information once a year.

The Department and the CRA work closely to make the registration process as simple and straightforward as possible. The CRA can be contacted with queries by email at info@charityregulatoryauthority.ie

5 Energy Management in Schools

By managing energy use effectively schools can benefit from increased comfort levels, reduced costs and better environmental performance.

It has been shown that just by behavioural changes schools can easily save up to 10% of their energy costs per annum. The Energy in Education programme offers a range of supports developed by the Sustainable Energy Authority of Ireland (SEAI) in partnership with the Department of Education and Skills designed to help schools to improve energy management practices and save money.

The website features short videos, fact sheets and case studies on specific areas that can be targeted along with a step by step approach on how to get started. Guidance on energy management and details of the range of supports is available at www.energyineducation.ie

Statutory Obligation to Monitor and Report Energy Use Annually

All public sector bodies, including schools, have a statutory obligation to report annually on their energy usage directly to the Sustainable Energy Authority of Ireland (SEAI). All schools were notified of this requirement in writing in December 2014 by the Department of Communications Energy & Natural Resources (DCENR).

SEAI and DCENR have developed an on-line energy Monitoring and Reporting (M&R) system to facilitate schools to report their energy use. As well as enabling schools to report and track energy data annually, the online system provides:

- A scorecard that presents a powerful snapshot of the school's progress to date.
- Online access to annual electricity and natural gas consumption data.
- Option to share relevant data with the Office of Government Procurement's energy procurement framework.

There is additional information on the reporting process available at www.seai.ie/your_business/public_sector/reporting

6 Allocation of Funding and Teaching Resources

- 6.1 Allocation in this context is intended to mean the conveyance of the approval of the Minister for Education & Skills for the use of a certain level of resources by the Board in meeting its responsibility for the government and direction of the school, as distinct from any agreement to provide a certain level of exchequer funds for that purpose. These resources take a number of forms, as indicated in the following paragraphs.

6.2 PAY

- 6.2.1 Pay savings cannot be used for non-pay purposes and are subject to surrender i.e. they are taken into account in making the allocation for the following year.

6.2.2 TEACHER PAY

The initial allocation of teaching staff, in wholetime teacher equivalent posts for a particular school year, is normally made by the Post-Primary Teacher Allocations Section prior to the 31st of January of the previous school year. The final allocation of teaching staff will issue in the Summer of the previous school year. Boards of Management may not employ teachers in excess of this allocation.

The Department meets the pay and PRSI costs of the authorised permanent, CID, temporary, regular part-time teachers and part-time teachers (Non-RPT) employed as part of the Approved Allocation of teaching staff for wholetime day courses on behalf of the Board and charges these payments directly to the appropriate sub heads of the Vote.

The Board may employ substitute teachers in accordance with the arrangements approved by the Minister from time to time. The current position in regard to the question of substitution is as outlined in Appendix 1 to the Manual.

Section 30 of the Teaching Council Act 2001 prohibits payment from public funds of people employed as teachers in recognised schools unless they are registered with the Teaching Council.

The Department **is** prohibited by law from paying any person who is employed in a teaching post in a recognised school unless he or she is registered with the Teaching Council. See Circulars 0025/2013 <http://www.education.ie/en/Circulars-and-Forms/Active-Circulars/Requirement-For-Teachers-In-Recognised-Schools-To-Register-With-The-Teaching-Council.pdf> and 0052/2013 http://www.education.ie/en/Circulars-and-Forms/Active-Circulars/cl0052_2013.pdf in this regard.

The Board may employ tutors for their self financing evening classes at the rates set out in the Self-Financing Adult Education Classes Circular 57/2014

6.2.3 NON-TEACHER PAY

Secretarial and Maintenance staffing levels are approved by the Department for Community and Comprehensive schools and are subject to review from time to time. The prior approval of the Department for the filling of posts that fall vacant must be obtained.

There has been a Moratorium on Recruitment and Promotions in the Public Service with effect from the 27 March 2009. No appointments can therefore be made, either permanent, temporary or by way of an acting appointment.

Any change in these arrangements arising from Delegated Sanction Agreements will be notified separately to schools.

In exceptional circumstances the necessity to fill such posts may arise but the prior sanction of the Department of Public Expenditure and Reform must be obtained for the filling of these posts. See [Circular 23/2009](#) in this regard.

Appointments of staff to permanent pensionable posts are subject to the approval of the Minister. Recruitment procedures, terms and conditions of service, and remuneration for non-teaching staff are generally determined in accordance with central agreements and through central negotiations involving the schools, Government Departments and staff interests. Recruitment procedures should be adopted by schools in accordance with best practice and should include arrangements for public advertisement of the post to be filled, desirable qualification criteria, competitive interview by selection board, ranking in order of merit of candidates etc. The school must have regard to gender balance, where appropriate, when establishing a selection committee. Current conditions of appointment and statement of duties for Secretarial and Caretaking staff must be signed by an appointee prior to appointment. Any proposals by the school or representations by staff interests to amend existing provisions should be submitted to the Department at the earliest opportunity.

The appointment and conditions of service governing the employment of temporary and part time staff is a function of the Board subject to compliance with relevant legislative provision and Departmental circular.

6.3. NON-PAY

- 6.3.1 The allocation for non-pay resources is made in respect of each financial year ending on December 31. The allocation or budget is designed to cover normal school running costs and the budget for each school is decided having regard to the total amount of funds available for the sector in the year in question and estimates submitted by the schools. In determining the amount of the allocation, account is taken of school enrolments, sports complexes/halls and other local circumstances.

Excluding any additional allocations which may be made for specific programmes (viz. Post Leaving Certificate Transition Year Programme, Leaving Certificate Applied, Leaving Certificate Vocational Programme, Junior Certificate School Programme, etc.), the amount allocated for non-pay represents a limit to expenditure and must not be exceeded.

The specific sanction of the Department is required where an allocation is required to meet exceptional needs or where planned expenditure involves a spending commitment by the school in respect of more than one year. In addition, boards should note that:

- (a) Reference to or inclusion of a particular item in the minutes of a board meeting does not constitute a formal proposal to the Department.
- (b) Such reference or inclusion does not relieve the board of the obligation to submit proposals for sanction formally by way of letter.

- 6.3.2 The Emergency Works Scheme is available for situations which pose an immediate risk to health, life, property or the environment, which is sudden, unforeseen and requires immediate action and if not corrected would prevent the school or part thereof from opening.

Schools requiring emergency works to be undertaken must apply under this scheme by completing in full the Emergency Works Application and forwarding same to the School Planning and Building Unit, Tullamore, Co. Offaly.

See Circular 0018/2011 in this regard. http://www.education.ie/en/Circulars-and-Forms/Active-Circulars/cl0018_2011.pdf

6.4. CAPITAL

6.4.1. MINOR WORKS

Minor works of a capital nature and replacement of equipment are to be paid from a specific allocation made to the Board as a part of the Non-Pay Allocation. This allocation comprises a standard grant plus a per capita grant. No separate application process is necessary.

It is not permissible except in specific circumstances approved by the Minister to use funds made available under this heading to finance part of a major capital project or a series of projects which, when taken together, would constitute a major capital project and should not therefore be a charge on the School.

6.4.2 MAJOR CAPITAL WORKS

The Minister continues to act as client for all major capital projects. The costs of such projects are charged, as appropriate, directly to the Education and Skills Vote.

Projects of a substantial nature, including major updating of equipment, exceeding 10% of a school's Non-Pay allocations (excluding minor works allocation) set out in their School Budget letter in any year are to be treated as capital works. No commitment in respect of such works should be entered into without the prior approval of the Department's Planning and Building Unit. If approved the works will be carried out by the Building Unit or as directed by them. Payment will be made by the Building Unit on foot of appropriate vouchers and charged to the Department's capital account. Payments for such capital items must not be charged to the School Fund.

7 Estimating Funding

7.1 TEACHER ALLOCATION

The Board of Management must submit particulars of enrolments as on the 30th September of a particular year to the Parents Learners & Data Base Section of the Department in early October in the format as specified by the Department (October Returns). This information enables the Post-Primary Teacher Allocations Section of the Department to determine the allocation of teacher resources for wholetime day courses for the following school year.

7.2 PAY COSTS PAID FROM THE SCHOOL FUND

Pay costs met by the Board from the School Fund includes non-teaching pay and additional supervision duties.

The Board must submit estimates of its requirements for non teaching pay for the following financial year by 31st January each year. The Department sets out the precise content and format of these estimates from time to time. The accounts for the previous year form a significant part of the supporting information.

The estimate for non-teacher pay must show gross expenditure, anticipated superannuation receipts, reimbursements to the School Fund for pay costs incurred on other school activities and net demand from the exchequer. In addition, a schedule is required showing employees, grades, rates of pay and cost of increments, and indicating likely changes. Information will also be required on courses and pupil numbers for both the current school year and the coming school year and on any special circumstances likely to affect the financial requirements for the coming year.

The Department will take account of any new schools coming on stream within the financial year and will make any appropriate provision.

7.3 NON-PAY NON-CAPITAL COSTS

The non-pay non-capital estimate excluding minor works of a capital nature, will show the gross amount sought, anticipated receipts allocated to non-pay and the net amount sought from the Department's Vote.

7.4 CAPITAL

The Building Unit of the Department includes an appropriate amount in the capital estimate of the Department in respect of approved projects. The Board must provide such information for this purpose as the Building Unit may require from time to time.

8 Monitoring of Teacher Allocations and Budgets

8.1 TEACHER ALLOCATIONS

Expenditure on authorised permanent, CID, temporary, regular part-time teachers and part-time teachers(Non-RPT) employed as part of the Approved Allocation of teaching staff for wholetime day courses on behalf of the Board continues to come within the Department's own internal control and monitoring procedures.

Under no circumstances should the Approved Allocation of teaching staff be exceeded. It is the responsibility of the Board of Management to ensure that over utilisation does not occur.

8.2 NON-TEACHING STAFF

School Division (Athlone) will continue to monitor non-teaching staffing. The regular completion and submission of the annual census for non-teaching staff is essential in this regard.

8.2.1 SPECIAL NEEDS ASSISTANT (SNA)

The National Council for Special Education (NCSE) decides on each school's requirement for SNAs. This information is conveyed to the Department's SNA Payroll Section.

The appointment of Special Needs Assistants (SNAs) is a matter for the individual school authority, subject to agreed procedures, and must take account of all appropriate legislation. SNAs are paid from the central DES SNA Payroll section while notification of claims for substitute SNAs are notified through the OLCS system. Further information about the terms and conditions of employment for SNAs is available on the DES website. Circular 21/11 applies.

http://www.education.ie/en/Circulars-and-Forms/Active-Circulars/cl0021_2011.pdf

Schools are required to implement arrangements as per Circular 35/16.

8.3 NON-PAY

In the case of all receipts and payments by the Board, it is the responsibility of the Board to establish its own system of monitoring to ensure that proper budgetary control mechanisms and procedures are in place to ensure that expenditure is planned, monitored and controlled so as to ensure that the approved financial allocation is not exceeded. In this regard, Boards are advised to draw up a preliminary budget at the commencement of each year outlining income and expenditure for the year for the school as a whole under all the various categories. This can be revised in light of final budget figures from the Department in June of each year.

Where individual school departments have particular needs e.g. class materials, budgets may then be allocated on the basis of projected needs, historical experience and having regard to available resources. Actual expenditure will be monitored against budget on a regular basis. Boards are also advised to set aside a contingency fund each year to meet unforeseen non-pay contingencies, which might arise during the course of the year. Schools will normally retain end year surpluses on non-pay.

Excesses over approved allocations are not permissible. Where it emerges that the approved allocation for the year is likely to be exceeded, appropriate measures should be instituted by the Board to curtail expenditure. The Department reserves the right to reduce the allocation for subsequent years, if it considers that the circumstances warrant such a course, or to take other appropriate action where the allocation is exceeded.

8.4 CAPITAL

Capital expenditure met by the Department, will continue to come within the Department's own internal control and monitoring procedures.

9. Financial Returns

9.1 MONTHLY FINANCIAL RETURNS

In order to facilitate the Department's own monitoring, a profile of anticipated receipts into and payments from the School Fund, month by month for the financial year, and agreeing with the approved gross allocation, must be submitted by the Board as soon as the allocation for the year has been approved. A financial report, as outlined at Appendix 2 to the Manual or on a similar computer-generated form, must be submitted monthly during the course of the financial year. These reports must show actual receipts and payments for the month in detail (see notes to Report hereunder). They must include a budget control statement containing the initial profile, actual receipts and payments to date and projected receipts and payments to year end. These monthly reports must reach the Department by the tenth working day of the following month. Copies of these reports must be tabled at the next following meeting of the Board. A copy of the end of period bank statement must accompany the reports for the School Fund Account. School Division Financial Section (Athlone) monitors these returns. Original bank statements are to be retained by the school for a minimum of seven years.

9.2 ANNUAL FINANCIAL RETURNS

The Board must prepare a financial report, in respect of each financial year ending on 31 December. The December report, as well as being a monthly report may also be used for the purpose of the annual report. This report, must be formally approved as such by the Board, and forwarded to the Department by Mid- February following the end of the financial year. The completed accounts must be accompanied by such other information as the Minister may require from time to time.

The financial details of the adult education programme must be accounted for separately from the School Fund to the Board of Management and the Department of Education & Skills. These details must be submitted to the Department of Education and Skills with the financial reports.

Notes to Monthly/Annual Financial Reports

1. The constituent parts of the monthly/annual financial report are:-

- A statement of Receipts and Payments in respect of the School Fund.
- A Bank Reconciliation Statement in respect of the School Fund.
- A Statement of cash assets and liabilities of the School Fund.
- A Petty Cash Statement.
- A Statement of Receipts and Payments and Bank Reconciliation Statement in respect of the self-financing adult education programme.
- A School Fund Budget Control statement.
- A copy of the end of period bank statement

2. The Report should be completed for each month.

- The Report should also be completed for the year as a whole i.e., showing balance at 1 January, receipts and payments for the whole year, net for year as a whole and balance at 31 December. This may be used for the purposes of the Annual Report to be approved by the Board and submitted to the Department.
- The various accounts included in the Report are set out in linear format rather than in double column format. This does not require an understanding of debits and credits. It also allows them to be entered on any standard computer spreadsheet.

3. The constituent parts of the Statement of Receipts and Payments are –

- | | |
|------------------------------|---|
| • Balance at start of period | € |
| • Receipts | € |
| • Payments | € |
| • Net for period | € |
| • Balance forward | € |

4. Breakdowns will be given within the broad headings of Receipts and Payments. These will follow the current division viz.
 - Administration
 - Maintenance of School
 - Maintenance of classes
 - Miscellaneous.
5. Payments must be analysed into pay and non-pay as at present. Receipts are not analysed into pay and non-pay.
6. Other sub-divisions will be used to suit local management needs and the Department's central needs. Some changes in these sub-divisions are proposed from the current Statement.
7. Payments in the Statement must include cheques issued but not cashed or cancelled. Receipts in the Statement must include receipts to hand but not lodged to the bank account.
8. Where activities are undertaken on the basis of recoupment from some external source, then both receipts and payments relative to this activity and source must be shown to allow for verification of the recoupment.
9. Cheques issued as petty cash floats must not be shown as payments in the Statement of Receipts and Payments. Amounts spent from petty cash (as distinct from issues of petty cash) should be entered under the appropriate payment analysis headings when vouchers have been received and the payments accepted. The amount of the petty cash issued and not spent and vouched must be shown as Petty Cash Unexpended in the balance carried forward in the Statement of Receipts and Payments.

10. The Budget Control Statement requires schools to prepare a profile at the beginning of the year showing how receipts and payments within the budget will fall each month, under appropriate category headings. It is accepted that estimation on a monthly basis cannot be done accurately. The Budget report at the end of each month must show actual receipts and payments for each month to date and an up-to-date estimate for each succeeding month. The comparison between the two must show the variation from the budget. Whether variations during the course of the year can be contained within the total budget for the year as a whole is the most significant question, which the Budget Report is designed to address.
11. A computer-generated report on the same format may be used instead of the manual form supplied.

10. Audit

- 10.1 The books and accounts of the Board must be open for inspection by officers of the Department of Education and Skills and of the Office of the Comptroller and Auditor General. All financial records and documentation in regard to, tenders, orders, receipts, invoices and other vouchers requisitions, store records, bank statements and all relevant supporting documentation must be retained by the Board for a period of 7 years.

This guideline does not extend to pay and related school personnel service records, which should be retained indefinitely within the school. The Board should ensure that it meets its obligations in relation to the retention of all documentation.

- 10.2 Community and Comprehensive schools are subject to audit by the Department's Internal Audit Unit.

- 10.3 The objective of the audit is to examine the effectiveness of the management and control systems and to assess the current level of assurance which can be attributed to the systems in place and to make any recommendations considered appropriate. This includes an assessment of the following:

- The soundness, adequacy and application of financial and other management controls;
- The extent to which the school's assets and interests are accounted for and safeguarded;
- The extent of compliance with, relevance to and financial effect of established policies, plans and procedures;
- The suitability and reliability of financial and other management data developed within the school.

The audit, which is generally advised in advance, takes place over a number of days in the school. The audit process involves detailed examination of school accounts and records by the Department officials, assisted by school personnel having responsibility for all aspects of the management of school finances including receipt of funds, authorisation of payments and custody of assets. Such personnel would normally include the Principal, School Secretary and relevant post holders in the school.

During the actual audit process itself, findings are discussed and agreed with the Principal and other relevant staff on an ongoing basis. A full presentation of the findings and recommendations are made to the Principal, and other relevant personnel, if considered appropriate, at the end of the audit.

A draft audit report together with a table of findings and recommendations will issue to the Chairperson of the Board of Management, for the Board's consideration, following completion of the audit fieldwork; in addition a copy will issue to the Principal and to the Management of the relevant line section(s) in the Department, for information; or for a management response in the event of recommendations requiring one. The Chairperson

of the Board of Management should respond in writing to Internal Audit Unit by the specified deadline; having first consulted with the Principal regarding the management response.

The response must include:

- An acceptance or rejection by the Board of **each** recommendation;
- Comments on **each** of the audit findings;
- The Board's proposed action in relation to **each** recommendation in the draft audit report;
- A proposed timeframe for implementation of **each** recommendation. A date must be specified for each recommendation, even those that may be implemented immediately.

The response, which must be signed off by the Chairperson of the Board of Management, will be included in the final audit report. **The Chairperson's signature will be included electronically on the final audit report as confirmation that the report is accepted and authorised for issue.**

The "final" audit report will be issued to the Department's Audit Committee for clearance and then to the Secretary General for approval. The report will then be issued to the Board of Management, the Principal, the Comptroller and Auditor General and to relevant management within the Department. It should be noted that audit reports are subject to Freedom of Information.

As part of its procedures, the Department's Internal Audit Unit tracks the implementation of all outstanding recommendations on a quarterly basis. The Secretary General and the Audit Committee are regularly updated on the implementation of all recommendations. It is, therefore, vitally important that the most up to date position in relation to each recommendation is accurately reflected to Internal Audit Unit during the tracking process.

11. Accounting System

- 11.1 The Board is accountable for all activities carried on under its auspices including those activities not financed or controlled by the Department.
- 11.2 The Board must keep such books and accounts as are necessary to ensure good management, comply with any requirements set down by the Minister from time to time and satisfy any legal requirements of the Board. These books must be kept on the school premises and be available for inspection by Department officials and officials from the Office of the Comptroller and Auditor General.
- 11.3 The Board requires complete and accurate accounting and other records to help it manage the school, prepare financial returns and comply with Department requirements. What constitutes an adequate accounting system depends on the size of the school and the diversity of its activities. Accounting records must disclose with reasonable accuracy the financial position of the school and must contain:
- entries from day to day of all sums of money received (i.e. cash receipts book) and expended by the school (i.e. cheque payments and petty cash payments books) for all activities. These records may be kept on computer.
 - original supporting documentation in respect of which the receipt and expenditure takes place
 - an assets register
 - record of amounts due to and by the school
 - wages and other records necessary to comply with Revenue Commissioners' requirements
 - original statements for all bank accounts
 - Board minutes
 - File of tenders and contracts
 - student attendance records should be recorded and maintained in a format which can readily be shared with the TUSLA requirements.
 - record of attendance for teaching and non-teaching staff paid by the school
 - Boards should keep records for a minimum period of 7 years or as otherwise directed.

12. School Internal Controls

- 12.1 Internal controls are defined as the whole system of controls, financial and otherwise, established by the Board in order to carry on the affairs of the school in an orderly and efficient manner, to ensure adherence to Board and Department policies, safeguard school assets and to secure as far as possible the completeness and accuracy of the school records and returns to the Department.
- 12.2 It is the responsibility of the Board to decide the extent of the internal control system that is appropriate to the school.
- 12.3 The main controls are:
- Segregation of duties. This is to ensure that no one individual has complete control over all aspects of the cash cycle i.e. receipts and payments. This reduces the risk of intentional manipulation or error.
 - Physical controls limiting access to assets, school recording systems and bank accounts.
 - Authorisation and approval by an appropriate person of all transactions. The limits in this regard should be specified by the Board.
 - There should be procedures to ensure that staff members have the capacity to perform the tasks assigned and receive appropriate training. Staff should also be formally made aware of their obligations towards the Board, in particular, maintaining confidentiality in relation to school business and the avoidance of conflicts of interests in relation to the supply of goods and services to the school.
 - Job procedures and descriptions for administrative staff in their respective roles should be fully documented and should be reviewed periodically to bring them up to date. A contingency arrangement should be put in place for staff absences to minimise the loss in operational functionality in the school.
 - The work of school staff should be supervised and checked by a person not directly involved in a task i.e. the Principal or other nominee of the Board authorised to carry out an independent check.
 - The Board should ensure that access to the school office is monitored and all valuables, including cash and confidential files/documentation are secured appropriately and accessible by designated staff only.
 - Boards should set-up and operate a Finance Sub-Committee of the Board of Management to monitor school systems and school finances more closely.
- 12.4 It is recognised that schools may find it difficult to maintain a high degree of segregation of duties. In such circumstances, the most effective form of control is the close involvement of management in overseeing the financial affairs of the school. The Board should as a minimum receive and inspect financial reports that show the school's

performance against budget on a regular basis. Material variations should be queried and explanations furnished.

- 12.5 A finance committee is a sub committee of the Board of Management established to carry out the duties assigned to it by the Board within stated terms of reference. Such a committee can be of major assistance to both the Principal and the Board.

In order to establish a finance committee, the Board needs to formally agree:

- terms of reference and functions to be performed by the committee.
- membership of the committee – this should ideally comprise the Principal and two nominees of the Board. On occasions, the Board may also wish to invite a non-Board member to sit on such a committee.
- tenure of office.
- reporting arrangements with the Board.

Sample terms of reference are as outlined at Appendix 3 to the Manual. It is not envisaged that this type of Committee should add significantly to school overheads.

- 12.6 The Board is responsible for ensuring the integrity of the On Line Claims System (OLCS) at school level and should formally approve the roles of school personnel involved in the OLCS.

A short report should be read into the minutes of every Board of Management meeting listing the names of all substitutes and part-time teachers for whom claims have been made on the OLCS system since the last board meeting.

Boards should fully comply with the provisions of Circular 24/2013 (Operational Guidelines for Boards of Management and staff designated to operate the On Line Claims System in recognised Primary and Post Primary schools).

http://www.education.ie/en/Circulars-and-Forms/Active-Circulars/cl0024_2013.pdf

- 12.7 The Board of Management should implement a system in the school for recording and monitoring absences including annual leave and sick leave of non teaching staff. Boards of Management are responsible for the recording of absences of teachers and special needs assistants on the OLCS.
- 12.8 The Board of Management should implement a timesheet or similar electronic system for recording the hours of attendance of clerical and maintenance staff.
- 12.9 The Board of Management should note that employers are subject to inspection by the National Employment Rights Authority and in this regard should be aware of their obligations to ensure compliance with employment rights legislation. The following document on the National Employment Rights Authority website will be of assistance.

http://www.workplacerelations.ie/en/Publications_Forms/Employers_Guide_to_NERA_Inspections.pdf

- 12.10 In the sections which follow, the more important control considerations for each of the main transaction streams and other matters are outlined.

13. Purchasing

- 13.1 The Board must establish a set of procedures governing purchasing and should set out the arrangements for buying, receipt of goods and accounting, compliant with public procurement guidelines, regulation and policy.
- 13.2 A purchasing policy needs to strike a balance between quality and cost, as the cheapest is not always the best, and between cost-effective bulk purchasing and inefficient overstocking. Registers of known suppliers must be built up for frequently required items but occasional comparative checks must be made with prices of other suppliers.
- 13.3 Government Procurement: The Office of Government Procurement (OGP) was set up in 2013 to optimise value for money across the public service. This office secures savings in the purchase of services and materials by public bodies through centralised tendering. As our schools receive more than 50% of funding from Government we are regarded as public bodies and subject to Department of Public Expenditure and Reform circulars on the issue.
- Schools will be notified of the relevant information emanating from the OGP pertaining to Education and schools. The process will be outlined and explained in detail through DES circulars with additional information on the practical supports needed being delivered by ACCS e.g. : Photocopying and Multi-Purpose Office Paper Contract. See Info Bulletin 21/13 on ACCS website. www.accs.ie.
- 13.4 As an integral strand of the Government's overall reform programme for public procurement - the Schools Procurement Unit (SPU) has been established within the JMB Secretariat of Secondary Schools. The Schools Procurement Unit (SPU) acts as the central coordinating function for procurement for all schools including schools in the Community and Comprehensive (C & C) sector. The SPU has responsibility for issue of guidelines for all schools and will have a central role in communicating procurement requirements and opportunities to schools, driving and measuring compliance to central contracts and managing procurement data across the school sectors.
- Information on SPU is contained on the JMB website <http://www.jmb.ie/school-procurement>.
- 13.5 For Goods & Services not covered by the OGP, evaluation of proposals from third parties must take place to establish:
- That the proposal is of clear benefit to the school.
 - That the expenditure on the proposal will represent value for money.
 - That the proposal does not expose the school to any undue financial or other risk.
 - That the third party has the capacity to provide the goods and or/services concerned. In this regard, thorough and robust due diligence must be undertaken prior to entering into a contract.
- 13.6 Boards must take reasonable steps to satisfy themselves that suppliers and contractors engaged are reputable and competent and are registered with the Revenue authorities in the State.

13.7 In the case of all public sector contracts of a value of €10,000 (inclusive of VAT) or more within any 12 – month period, the contractor (and agent as appropriate) will be required either to

- Produce a current tax clearance certificate, or,
- Demonstrate a satisfactory level of subcontractor tax compliance

See links to Revenue website:

Revised procedures for Tax Clearance in respect of Public Service Contracts, Grants, Subsidies and similar type payments. (Department of Finance Circulars 43/2006) updated 26th July 2012

<http://www.revenue.ie/en/tax/rct/tax-clearance-arrangements.pdf>

Guidelines for Tax Clearance (July 2016)

<http://www.revenue.ie/en/tax/it/leaflets/guidelines-tax-clearance.html>

eTax Clearance FAQs (July 2016)

<http://www.revenue.ie/en/online/etax-clearance-faqs.html>

See Appendix 4 for further details on Circular 43/2006.

13.8 With effect from January 2012, new requirements were introduced by the Revenue Commissioners in relation to the operation of Relevant Contracts Tax (RCT). RCT is a tax regime applicable to construction contracts in which tax is deducted by a principal contractor from payments due to a contractor for construction operations. School Boards of Management are regarded as “Principal Contractor”. This means that the Board of Management undertaking works funded by the Department will be responsible for complying with RCT requirements and VAT returns when making payments to their Contractor. All filings and notifications must be done online through the Revenue Online System (ROS).

A Guidance Note (August 2016) for Boards of Management outlining the responsibilities of the Board in relation to RCT and VAT is contained on the Revenue Commissioners web-site. In order to ensure compliance Boards should access the relevant related information on the following link. (See Appendix 5 also)

[Guidance Note Boards of Management -Relevant Contracts Tax/Value Added Tax](#)

13.9 All purchases excluding routine items such as telephone, ESB and petty cash purchases should be made on foot of an approved order certified by the Principal. Pre-numbered triplicate order books should be used for this purpose. Purchase orders should be completed in triplicate and signed off as approved by the Principal in all cases. The original purchase order should be forwarded to the relevant supplier, the second copy should be associated with the invoices relating to the goods received and the third should remain in the purchases order book.

13.10 Competitive tendering procedures as described in Section 14 below should always be used for the purchase of goods and services.

- 13.11 Tendering procedures must also apply in the case of once off purchases, see Section 14, paragraph 14.3
- 13.12 It is accepted that in respect of certain services (e.g. electrical, plumbing) which are required regularly and often at short notice that it may be more practical to select one/two contractor(s) whose services are called upon as required without the need to seek advance quotations for each task. In these cases, periodic comparison of prices and quality of service between a number of contractors in the area will suffice.
- 13.13 A file containing evidence of the tendering and quotation procedures actually followed must be retained for inspection if required.
- 13.14 Other considerations are:-
- procedures for issuing and authorising orders
 - safekeeping of order books
 - special requirements in relation to the authorisation of major purchases.
 - assignment of responsibilities for checking supplier's invoices and statements, goods returned, maintaining records and authorising invoices for payment.
 - the need to check individual invoices both as regards quantity and pricing before being authorised for payment. Checking would involve examination and cross referencing of the invoice to the purchase order, goods delivery note, evidence as to quantity and the condition of goods delivered and evidence that service has been supplied to a satisfactory standard.
- 13.15 Board members and all other staff with responsibility for purchasing/procurement must complete an annual Declaration of Interests form Appendix 6. A register of interests should be maintained by the Board of Management in order to avoid conflicts of interest arising.
- 13.16 It is recommended that an overall quotation, rather than an hourly rate, be sought from any service provider. All payments for travel costs should be calculated on the basis of distance travelled rather than on time spent.

14. Procurement Procedures

- 14.1 Central frameworks and contracts are available from the Office of Government Procurement (OGP) and should be used in preference to undertaking individual procurement exercises. The Schools Procurement Unit is available to support and advise in procurement matters.
- 14.2 Competitive tendering should be standard procedure in the procurement process of schools. The Board should ensure that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with procurement policy and guidelines.

It is the responsibility of the Board of Management to satisfy itself that the requirements for public procurement are adhered to and to be fully conversant with the current value thresholds for the application of EU and national procurement rules.

In this regard, EU directives and national regulations impose legal obligations in regard to advertising and the use of objective tendering procedures for awarding contracts above certain value thresholds. See www.procurement.ie or www.etenders.ie for more information.

Information on procurement policy and general guidance on procurement matters is published by the Office of Government Procurement. This can be viewed or downloaded from the national public procurement website www.etenders.gov.ie.

- 14.3 The thresholds that apply for procurement are as follows (January 2014);
- Less than €5,000 – Informal procedure, obtain at least 2 quotes
 - €5,000 to €25,000 – Obtain at least 3 written quotes
 - €25,000 to €134,000 – Advertise on e-tenders website
 - Above the EU threshold (€134,000) – advertise on e-tenders and on the Official Journal of the EU
- 14.4 The Board must determine in advance the tendering procedure to be used in each case. It is important that no allegation of impropriety arise during the process either in relation to commercial confidence or fair treatment. The procedure must include the following features:
- Generally, three tenders must be obtained and more than that sought lest all invitations to tender are not accepted.
 - The invitation to tender may be issued directly to firms which would be capable of carrying out the contract or supplying the goods and are of good professional standing.
 - The invitation should be standard for all firms invited and contain adequate information concerning the scope and nature of the contract. Tenders invitations must be based on adequate specifications which must be in generic terms rather than in terms of particular brands. It should be clearly indicated that it is a condition for the award of the contract that a firm or individual must comply with tax clearance procedures where applicable.
 - A date for receipt of tenders must be specified.

- All tenders should be opened together at the date and time set for receipt of tenders. No tender should be opened in advance nor should any tender information that may have become available through a casual remark from a supplier for example be passed on to others.
- 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. A Finance Committee could also fulfil this function.
- The tax clearance status of a firm should be confirmed before a contract is awarded.
- Tenders received after the closing date should not be opened.
- Tenders should be evaluated according to the principle of obtaining best value for money. Normally, the lowest tender must be accepted but factors such as experience, previous performance, quality standards and professional reputation should also be taken into account.
- A report of each tendering procedure and reasons for selection in each case should be presented to the Board and minuted. This report together with the tenders received must be retained for audit purposes.
- Where it is proposed to accept a tender other than the lowest suitable tender, a proposal to that effect showing the precise reasons for the course intended, must be formally put before a meeting of the Board.
- Unsuccessful tenderers should be informed without undue delay if they have been unsuccessful.

14.5 Government Procurement.

The Department of Public Expenditure and Reform established the Office of Government Procurement (OGP) in 2013. The mission of this office is to deliver sustainable procurement savings for the tax payer by optimising value for money across the public service. Public service customers will have easy access to a high quality procurement service that they have confidence in and procurement staff can provide. This office will build on the work of the National Procurement Service which helped to secure savings in the purchase of services and material by public bodies through centralised tendering. As our schools receive more than 50% of funding from Government we are regarded as public bodies and subject to Department of Public Expenditure and Reform circulars on the issue.

The new procurement operating model for Public Service has been agreed by Government. When this is operational the Public Service will speak with one 'voice' for each category of expenditure. Common goods and services will be sourced under the OGP, formed from resources who will come together from across the civil and public service. Health, Education, Local Government and Defence will each retain a sector procurement function to procure sector-specific categories. Customer Departments and Agencies will continue with non-sourcing aspects of procurement.

Schools will be notified of the relevant information emanating from the office of Government Procurement pertaining to Education and schools. The process will be outlined and explained in detail through DES circulars with additional information on the practical supports needed being delivered by ACCS.

See also Section 13.3 on Purchasing and 13.4 on the Schools Procurement Unit.

15. Stock Control

- 15.1 Stock refers to class materials and other consumable goods.
- 15.2 The Board must establish and maintain an adequate system of stock control with the objective of ensuring that stocks of class materials and other consumables held are adequately protected against loss or misuse. This must include procedures for:-
- requisitioning, ordering, receiving, checking and recording of goods inwards
 - safeguarding stock - restricting access, monitoring usage and precautions against misuse, theft and deterioration
 - arrangements for dealing with damaged or obsolete items
- 15.3 It is recognised that because of the scale, variety and the amounts of such consumables in a school, it may not be practical or cost effective to institute a formal system of stock control involving detailed stock records and stocktaking procedures.
- 15.4 Instead, the Board must put in place procedures to monitor usage in global terms by comparing usage/cost per student over time for each category.
- 15.5 Boards should implement a central register or registers (if a number of various Departments apply) where items of stock are signed out by staff members to assist in monitoring the use of stock and managing the ordering process.
- 15.6 Allocation of annual budgets to each school department using this data would facilitate the monitoring and control of expenditure by individual department heads in this area.

16. Control Over Assets

- 16.1 For the propose of this Manual an asset is property acquired by the school which is intended for use on a continuing basis for more than one year e.g. items of furniture, computers, sport and audio/visual equipment, office/class equipment, books.
- 16.2 The Board must establish and maintain an appropriate system of control over all assets and tangible moveable property owned by the school. Such a system should include procedures for:
- authorisation and purchasing
 - receiving, checking and recording of assets
 - assigning and stamping of school name and unique identifying number on each item when received.
 - assigning responsibility for maintaining assets register and regular physical checks and investigation of differences
 - safeguarding assets
 - movement of items
 - assignment of responsibility for ensuring assets are properly maintained and safe to use
 - dealing with obsolete or damaged items
 - a complete check and inventory of all assets to be carried out at least once annually which should be evidenced by appropriate entries in the register and examined and approved by the Board. The report must be available for inspection at audit.
 - the maintenance of an assets register
- 16.3 The maintenance of an asset register is an important control to safeguard assets once they arrive in the school. Entries in respect of new items purchased should be made by an authorised person immediately the asset passes into school ownership and a description, the date, cost and unique identifying number recorded. Each asset should be stamped with an identifying number. Entries are also made in respect of assets being written off or being disposed of by the school.

17. Receipts

- 17.1 The Board must establish an appropriate system of internal controls over receipts. These requirements also apply where monies are being collected on behalf of a third party such as the Department.

Features of such a system for receipts are:

- segregation of duties – see Section 9 above
- assigning responsibility for receiving cash and making bank lodgements
- procedures to ensure that cash and cheques received are adequately protected and accounted for
- signed receipts from prenumbered duplicate receipt books are issued for any monies received
- a complete record of receipts analysed by category - a balanced cashbook or other comparable system held on computer will suffice
- arrangements are in place for the prompt banking of funds received
- all receipts should be lodged intact to the bank
- The Board should ensure that any monies in cash retained on the premises overnight are maintained in a safe or secure location and that amounts should not exceed the insurance limits for that safe.

18. Payments

18.1 The control considerations in relation to payments are:-

- segregation of duties - see Section 9 above
- there should be two signatories for all school cheques drawn from a panel approved by the Board for the purpose, one of whom should be the Principal. The Board may nominate a replacement for the Principal where s/he is unable to sign cheques.
- payments are made only in respect of authorised invoices. Before a payment is made, both cheque signatories should satisfy themselves independently that the payment is properly due by inspecting supporting documentation i.e. original approved invoice and approved order, evidence of satisfactory delivery/performance of goods/services etc.
- prompt dispatch of signed cheques
- invoices should be stamped 'Paid' once payment has issued
- adequate controls over cheque books and purchase orders.
- adequate records are kept of all payments made, analysed by category
- receipts should be retained for all items of expenditure
- cash payments should only be made in exceptional cases and for very small amounts and for this purpose, should be agreed by the Board
- cheques should be issued in numerical sequence

18.2 The following practices should be prohibited:-

- issue of blank/bearer cheques
- issue of cheques for cash
- advance signing of blank cheques by cheque signatories and the use of stamped signatures
- payment by bank draft
- payments in respect of a cheque signatory

18.3 There are a range of electronic payment methods available including cheque, direct debit, bank giro, credit transfer etc.

Schools should discuss the most cost effective payment methods with their banks and explore how they can maximise the use of electronic payments.

The Board must ensure that appropriate controls are in place for the use of any school credit/debit card, on line banking etc. These shall include appropriate protocols and procedures for the approval of user(s), custody of the card concerned, authorisation of payments, agreed payment limits and the supply of supporting documentation and records.

In line with the auditing principle of segregation of duties, key financial duties and responsibilities need to be divided or segregated among different people to reduce the risk of error or fraud.

19. Petty Cash

- 19.1 The Board may, if it so wishes, provide the Principal with a standing imprest out of the School Fund for the purpose of making such petty cash disbursements in respect of postage and other minor items as the Board wishes to delegate to him/her. The size of imprest needs to be considered in relation to school size and other local circumstances but will generally not exceed €250 per month. Refunds to the imprest must be made monthly on submission of vouched claims, made in the form which the Board may decide. Limits should be placed on the value of individual payments. Adequate records of imprests and expenditure must be maintained.
- 19.2 Decisions concerning the size of imprest and limits placed on the size of individual payments must be formally minuted by the Board.

20. Bank Accounts

- 20.1 It is recommended that the number of bank accounts be kept to a minimum. This is essential from a control perspective.
- 20.2 In general, the Board must ensure that all bank accounts under its control are held in the same bank branch. In exceptional circumstances, it may be permissible to open an account at a second bank branch in which case there must be a minuted decision of the Board.
- 20.3 The Board must maintain one bank account to make payments from and to receive income into the school fund. This account should only be used for income and expenditure transactions in respect of the school budget which are appropriate to the account. The Board must inform the Minister of the bank in which this account is held and the account number. Any change must be notified to the Department without delay. The decision to make such a change must be formally noted in the Minutes of a meeting of the Board.
- 20.4 In addition to the school fund account, separate bank accounts must be used for the Adult Education Programme, Book Grant Scheme, Book Rental Scheme and other school activities approved by the Board.
- 20.5 All original bank statements and other related documentation must be retained in the school and must be available for inspection by Department officers.
- 20.6 The Board should ensure that there are adequate controls over bank accounts. Procedures should include:-
- ensuring that bank statements should not be addressed to a named individual in the school but be addressed to “The Principal”.
 - separate monthly bank reconciliations for all accounts
 - availability of bank statements to the Board and/or the Finance Committee
 - control over cheque books, signature stamps and signatories panel
 - notification of cheque signatories and any subsequent changes to the bank
 - controls to ensure that accounts opened for special activities with a limited lifespan are closed when the activity has ended. All dormant accounts should be closed.
- 20.7 Guidance regarding appropriate controls in relation to On-Line Banking
- In line with the auditing principle of segregation of duties, key financial duties and responsibilities need to be divided or segregated among different people to reduce the risk of error or fraud. No one individual should control all key aspects of a transaction - the responsibilities for authorising banking transactions, processing and

recording them, reviewing the transactions, and handling any related paperwork should be allocated among a number of staff.

- The security structure of an online system requires that there are different user levels. Great care should be taken in assigning the role of Administrator to trusted individuals, as these officials will have access to assign responsibilities to staff and access to set up bank accounts.
- Adequate and suitable as well as regular / random management checks should be built into the organisations financial processes so as to ensure the activity on the bank account as well as the transactions flowing through the bank account are reviewed and reconciled against financial statements. This will help to ensure that only appropriate activity is carried out on the bank account.
- Security of Passwords/Access to banking on line is critical - all staff involved have to take responsibility for their passwords and to ensure that it is known only to themselves so that it cannot become compromised. If the user becomes concerned that anyone else has knowledge of their password, then he/she should immediately request a new password. The transactions on the account should be reviewed promptly against master records to cross check the veracity of the bank records.
- Consideration should be given to the set up of pre-defined beneficiary accounts, to limit the scope for both error and fraud, so that staff may only transfer funds to pre agreed accounts, which have been set up by the Administrators.
- The operation of the accounts should be reviewed annually in the context of financial risk to the school. (this could be incorporated in the Risk Register)

21. Banking Arrangements including Bank Overdrafts, Other Borrowing and Leasing

- 21.1 Boards of Management are requested to review their banking arrangements to ensure that cash balances which are surplus to immediate requirements are invested in a suitable interest earning account with their bank or other institution to generate income for the school.
- 21.2 The payment of bank charges should be queried and arrangements made to avoid such charges where possible.
- 21.3 In order to ensure that the most efficient and practical arrangements are put in place, Boards are requested to seek tenders from at least three banking institutions for the provision of banking services. Boards will select the tender which aims to maximise the net benefit to the board i.e. maximise investment income over bank charges. Such arrangements should be kept under periodic review.
- 21.4 Where cash flow difficulties arise the Board of Management should review its spending plans as a matter of urgency with a view to ensuring that the School does not go into an overdrawn position with its bank. Where the difficulties relate to the tranching of monies from the Department the matter should be raised with Schools Division Financial Section as soon as possible.
- 21.5 The Board of Management must not incur overdrafts or other borrowing (including lease purchase, hire purchase or other similar arrangements) except with the prior written approval of the Department. Interest on such borrowing should not be charged to the school fund except where the borrowing has been approved by the Department. Monies must not be borrowed or leasing arrangements entered into, by the Board of Management in order to fund a third party. See Circular 004/2012 in this regard
- 21.6 All proposals for lease, rental of equipment and rental/lease of additional facilities or accommodation must be submitted to the Department for advance approval.
- 21.7 No legal agreement should be entered in relation to the rental or leasing of school property before the legal instrument has been examined and sanctioned by the Department's Planning & Building Unit

22. Payroll

22.1 The Board must ensure that there are adequate procedures in place for the payment of wages to school staff and other persons being paid by the school and that statutory obligations are met. Persons employed in the payroll function should be made aware of the sensitivity of their role and that confidentiality is required.

22.2 The following procedures are necessary:

- segregation of duties is a key control. Each task in the process must be checked by another person. Each should satisfy themselves as to the accuracy and propriety of the transactions and should sign/initial and date to verify same.
- determining who may authorise the engagement and discharge of staff
- determining who may authorise changes in individual pay rates
- establishing a procedure for the notification of changes in personnel
- ensuring that former employees are removed from the payroll
- determining how wages should be paid, preferably by direct debit
- ensuring that voluntary deductions from pay are properly authorised
- establishing arrangements for recording attendance, supervision and scrutiny of records
- establishing if, and in what circumstances pay advances are permissible and if so, how are they to be notified, who may authorise them and how they are to be recovered
- establishing arrangements for the calculation of deductions including statutory deductions e.g. superannuation, PAYE, PRSI, USC, PRD (for personnel entitled to a public sector pension) and ensuring that these are paid over as required
- reconciling and explaining changes in total pay and deductions between one pay day and the next
- carrying out supervisory and arithmetical checks on payroll preparation. These checks should be evidenced and signed-off and filed appropriately prior to approval of the payroll
- comparison of total pay with independently prepared pay estimates or budgets
- the making of statutory returns

- agreement of gross earnings and statutory deductions to 31 December with P35 return to the Revenue authorities.
- making arrangements for completion of declaration certificates by persons in receipt of a pension directly from the school. See Appendix 15.

23. Travel and Subsistence

- 23.1 The Board may pay travel and subsistence allowances from the School Fund and other activities as appropriate, in accordance with regulations and at rates laid down from time to time by the Department of Education & Skills for travel by Board members, selection committee members and employees of the Board engaged on Board/school business and to members of ACCS and NAPD in respect of attendance at annual conferences and performance of duties on behalf of NAPD and ACCS Executives. Claims may be allowed only to the extent that they can be met within the approved total non-pay allocation and the Department reserves the right to place a cash limit on such allowances for any financial year.
- 23.2 It is the duty of Principals and Boards of Management to ensure that expenditure on travel and subsistence is strictly appraised and monitored and only essential travel is undertaken and that every effort is made to keep expenditure to a minimum. The Board is obliged to approve all instances which will result in claims for travel and subsistence, and is obliged to verify the validity of each and every claim. Claims should be matched by appropriately vouched and verified claims forms. An appropriate Travel and Subsistence Claim Form is included at Appendix 9.
- 23.3 The Principal may be delegated the responsibility to vouch for claims submitted by other employees. In cases where the Principal is claiming travel and subsistence, these claims must be verified by the Chairperson of the Board of Management or, in the absence of the chairperson, a nominee of the Board.
- 23.4 The Department pays travel expenses in respect of teachers attending approved in-service training courses organised by the Department.
- 23.5 Relevant conditions and procedures are set out in Department circular CC2/99, as outlined at Appendix 7 to the Manual.
- 23.6 Board members and employees of the Board engaged on Board/school business are responsible for their own insurance while using their own private vehicle for work purposes. A Declaration Form as outlined in Appendix 8 must be completed by any employee/Board of Management member using their private vehicle for school business purposes. (see Circular 0017/2016) http://www.education.ie/en/Circulars-and-Forms/Active-Circulars/cl0017_2016.pdf
- 23.7 For risk management controls which should be considered when using private vehicles for work purposes, please refer to “State Indemnity Guidance Document:05: Use of private vehicles for work” published by the State Claims Agency .
<http://stateclaims.ie/wp-content/uploads/2015/07/State-Indemnity-Driving-for-Work-Motor-Guidance-Dec-2015.pdf>

24. Use of School Facilities by Outside Bodies

- 24.1 Third party use of the school facilities should be formally approved by the Board of Management
- 24.2 As an occupier, the Board owes a duty of care to those entering School premises and at a minimum should maintain properties including access and egress routes in good condition. The Board is responsible for ensuring the premises are provided in safe condition. Third party organisations are responsible for ensuring activities on school premises are conducted safely
- 24.3 The Board must establish an appropriate system of control and maintain a separate record of all lettings. Payments made into the School Fund each year in respect of general overhead costs incurred by the lettings must be identified.
- 24.4 The Board must determine the circumstances in which use may be made for community purposes of the school buildings or grounds.
- 24.5 The Board shall ensure that no outside body is granted a lease or rental agreement or right which could in any way give occupancy rights to the user group. Any legal instrument, with the exception of a standard licence agreement, created for granting the usage of any school facility requires prior Department approval. It is important that any proposed arrangement does not impede upon the future development of the school.

It should be noted that the use of school premises during the school day, for purposes other than regular school business must also have the prior approval of the Department / Minister.

In all cases the onus is on the Board and the patron to ensure that there is sufficient accommodation to cater for school enrolments.

Where approvals are required, requests should be sent to the Department's Site Acquisition & Property Management section. It should be noted that all such requests will be appraised in the context of projected enrolment and accommodation requirements for the relevant school's area.

- 24.6 The Board should conduct a risk assessment prior to the third party using the school's facilities identify required control measures. The risk assessment should be proportionate to the level of risk and should consider:
- i. The suitability of the premises for the intended purpose, for example is the size of the area adequate for the numbers of people etc.
 - ii. Potential conflict with other uses of the premises e.g. other events being held at the same time
Physical aspects of the premises i.e. floor condition, slip/trip hazards etc.
 - iii. Emergency response and first aid considerations etc.

24.7 Where lettings are granted, the Board should ensure that an agreement is entered into which takes account of the following requirements:

- Usage should not affect school work in any way
- Lettings should not result in a net cost to the school, taking attendance of school personnel, wear and tear, heat, light and power and other overheads into account.
- Applications for use of school facilities should provide the Board with full information and should be from bodies which are properly constituted with a responsible person nominated to take charge of the activity.

24.8 The Department's requirements in this matter are set out in Section 24.9 hereunder.

See also sample application form and agreement outlined at Appendix 10.

24.9 Third party organisations who request to use school facilities should be required to provide proof of public liability insurance to cover liabilities associated with their negligence. The following guidelines should be adhered to:

i. The policy must be inspected by the school authorities and a copy retained for school records.

ii. The third party's policy should contain an 'indemnity to principals' clause. This ensures that any organisation, including the school, which the third party engages with, will be indemnified by the policy if they are deemed negligent. Therefore, the inclusion of this clause ensures that the third party's policy extends to cover the school Board.

iii. For long term or high risk arrangements, the Board should be named specifically as a principal on the policy.

iv. The Board should ensure that the third parties insurance policy scope of cover is relevant to the activity they intend it to cover. For example, if a third party has requested to use the school to hold a Fashion Show but the "nature of business" as set down in their policy scope indicates "for office based activities only" then their insurance policy would not extend to cover such an event.

v It should be a condition of the permission for the third party to use school's facilities that it gives an undertaking to notify the school of any change with regard to the insurance policy.

vi. It should also be a condition of the permission to use the school facility that the school be authorised to write to the insurance company requesting to be notified of any change in the policy as affects the indemnity.

vii. The third party should be informed that in the event that the policy should cease, the permission to use the school facility shall be withdrawn.

viii. As there may be a period of time between the time the policy ceases and the school is notified, the third party must be asked to give an undertaking that it will indemnify the school in respect of any claim arising in that period of time.

ix. It follows that any such period of time should be kept to a minimum and the school should reserve the right to withdraw the permission without prior notice to the third party.

- 24.10 The third party should notify the Board immediately of any incidents which occur while on school premises. Accidents should be recorded in accordance with the procedures as set out in Section 34.

25. Insurance Arrangements for Community and Comprehensive Schools

- 25.1 The State carries its own insurable risks in respect of Community and Comprehensive schools.
- 25.2 The general indemnity (State Indemnity) to community and comprehensive schools as set out in the Second Schedule to the Deed of Trust is as follows:
- (i) The State shall carry its own insurance against Fire Damage to the buildings of the schools and against occupiers' liability.
 - (ii) The State shall indemnify the Board and the teaching and non-teaching staff in respect of actions claims or demands taken or made against them arising out of the discharge of their duties whether in respect of pupils or otherwise.
 - (iii) The State shall carry its own insurance in respect of visitors, parents and other members of the public who have permission from the Board or the Minister to be on the school premises in respect of such risks as may be incurred by them while acting in a normal manner on such premises
 - (iv) The State shall indemnify the Board or the teaching and non-teaching staff against claims by visitors, parents or other members of the public who without permission shall be on the school premises where such claims shall be made in circumstances which do not disclose a default or wrongful act on the part of the Board or the members of the staff against whom such claims are made.

Members of teaching and non-teaching staff who are carrying out their duties in accordance with the instructions of the school's board of management as conveyed to them in the normal manner, are fully indemnified as stated in paragraphs (ii) and (iv) of the indemnity.

Application of State Indemnity in Community and Comprehensive Schools

25.3 Procedures for processing actions, claims or demands (excluding personal injuries and third party property damage) relating to the State Indemnity that do not come within the ambit of the State Claims Agency are set out in Appendix 13 and the relevant Notification Form is set out in Appendix 12.

25.4 Claims brought against the Board of Management which are associated with personal injuries and third party property are managed by the State Claims Agency (SCA)

The relevant information regarding the management of these claims is set out in Appendix 14.

26. Sports Complexes

- 26.1 In the case of the Coolmine, Mayfield, Tallaght and Newpark schools, Sport Complexes have been established which are managed by sub-committees of the Board of Management. Arrangements for the management of these centres have been laid down separately. The Boards of Management of these schools must satisfy themselves that there are adequate controls in place over the operation of these complexes. No payments are to be made from and no receipts lodged to the School Fund in respect of the running of these centres but a separate bank account must be maintained and separate accounts kept.
- 26.2 The Board of Management should ensure that there are formal arrangements in place setting out how the sport 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, life guards, gym instructions etc.
 - (b) Day to day maintenance and repairs
 - (c) Scheduled maintenance and repairs
 - (d) Indemnity and insurance arrangements
 - (e) Financial Procedures
 - (d) Use of facilities by third parties
- 26.3 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.
- 26.4 Audited accounts should be presented to the Board for approval and submitted to the Department annually not later than six months after the year end.
- 26.5 No permanent staff appointments, either new appointments or replacements may be made by the Board, except when and as approved by the Minister.

27. Book Grant Scheme

27.1 Each school year, an allocation is provided to schools under the Department's Book Grant.

27.2 The grant allocation for a school year is based on the October returns from the previous year as submitted by the school.

27.3 The per capita funding that is currently available to schools (since June 2011) is as follows:

- Allocation to DEIS schools for books €39
- Allocation to non-DEIS schools for books €24

The Relevant Circular is 46/2013. All enquiries regarding the circular should be made to Schools Division Financial at ccfinancial@education.gov.ie

27.4 Principals have discretion, in the manner and amount of assistance given to individual pupils. The manner of assistance could be in the form of:-

- direct provision of text books on a return or non-return basis
- through a school book rental scheme (see Section 25 Book Rental Scheme)
- cheque payment to the family of the pupil
- book vouchers

The amount of assistance to individual pupils may be fixed at the discretion of the Principal having regard to the total and relative levels of need and available resources.

The following guidelines should apply to the operation of this scheme at school level if a book rental scheme is not in place for all students.

- Boards should not be involved in the consideration of individual cases, but they should devise general criteria for assisting eligible students and should oversee the operation of the scheme by the Principal.
- there should be an application procedure for students which should be agreed by the Board and publicised within the school.
- assistance would normally be granted on the basis of a written application.
- a summary list of the eligible students assisted with the amount of assistance granted in each case and their category of need under the scheme (viz.-(1). Families mainly dependent on social welfare; (2). Families on low income; and (3). Families experiencing particular hardship should be kept for each school year.

- Receipts signed and dated by parents/guardians (this could be part of the application form) or other equivalent documentation should be retained as evidence of disbursements.
- the Department's grant allocation should be lodged in a separate bank account opened in the school's name for this purpose only and the account details and number notified to the Department.
- the operation of the Scheme must be subject to normal internal controls and record keeping applicable to receipts and payments.
- funds allocated by the Department for the purpose of this scheme may only be used for that purpose.
- book grant disbursements and receipts should be shown as separate entries in school accounts. The school should perform a reconciliation of each school year's allocation showing receipts and disbursements supported by appropriate documentation. This reconciliation should be available to the Department upon request.

28. Book Rental Schemes

- 28.1 The Minister for Education and Skills launched new “Guidelines for Developing Textbook Rental Schemes in Schools” in January 2013. The Guidelines provide practical advice to schools on how rental schemes can be established and operated.

Schools that operate book rental schemes can save parents up to 80% of the cost of buying new books. A special “Guide for Parents” was also published to inform them of how the schemes operate and how parents can help schools to establish and run them.

The Guidelines are available at – <http://www.education.ie/en/Schools-Colleges/information/Textbook-Rental-Schemes-in-Schools/Guidelines-for-Developing-Textbook-Rental-Schemes-in-Schools.pdf>

The Guidelines for parents are available at – <http://www.education.ie/en/Schools-Colleges/Information/Textbook-Rental-Schemes-in-Schools/A-Guide-for-Parents-Textbook-Rental-Schemes-in-Schools.pdf>

- 28.2 Where such schemes are established they operate on a self-financing basis with costs met by rental income.
- 28.3 In the case of pupils the amount of the appropriate rent may be paid in full or in part on their behalf into the book rental scheme from the schools allocation under the book grant scheme (see Section 27).
- 28.4 Documented procedures should be drawn up regarding the operation of the school’s Book Rental Scheme to ensure that a reconciliation of income and expenditure including the management, reporting and monitoring of the scheme takes place.
- 28.5 Separate records of receipts and payments for each scheme should be maintained.

29. Other Activities Including Fund Raising Activities Carried on with the Approval of the Board

- 29.1 The Department wishes to encourage the development of income from other sources by the Board and endeavours to ensure that the method of determining the level of the grant from the Department does not hinder such development. The Department wishes to acknowledge the contribution which these sources have made to the lives of pupils in respect of services provided. In particular, the Department wishes to acknowledge the effort and benevolence of bodies such as Parent Associations towards school development generally.
- 29.2 The Board is responsible and accountable for all fund raising carried out under its auspices and appropriate control arrangements should therefore be put in place. The Board should satisfy itself in relation to any activity which it authorises:
- that there are appropriate controls, financial, accounting and otherwise in place
 - that all legal obligations are fulfilled
 - that appropriate records must be maintained.
 - that Health & Safety risks/matters attaching to each activity are considered and provided for. A formal risk assessment should be conducted in advance of fund raising activities which will ensure that all necessary controls have been implemented prior to the event commencing.
- 29.3 Involvement in any fund raising activity must not involve any cost falling to be met from the School Fund either on a temporary or a permanent basis. The School Fund must not be used for the purpose of making any payments or accepting any receipts in connection with any fund-raising activities by whomsoever organised.
- 29.4 Separate financial records should be maintained to manage and control funds arising from activities/undertakings authorised by the Board. An annual report setting out income and expenditure for each activity together with opening and closing bank/cash balances, assets and liabilities must be presented to the Board for its consideration and approval within three months of the year end. The books and accounts must be available to the Department's officers and officials from the Comptroller and Auditor General's Office if requested.
- 29.5 A Parents' Association is entitled to raise funds for the administration and activities of the association and to hold a bank account in the name of the Parents' Association. The Parents' Association shall consult with the Board about any fund-raising for the school or school projects. The approval of the Board is needed prior to these funds being raised. It is good practice to record the agreement reached between the Board and the Parents' Association in relation to such fundraising, including the purpose for which the funds are

being raised, the manner by which the funds are to be raised, the timeline for the transfer from the Parents' Association bank account to the Board of any funds raised and the estimated timeframe for the agreed project. The agreement should be recorded in the minutes of the Board of Management and the Parents' Association meetings respectively. The Board of Management should thereafter seek regular updates from the Parents' Association in relation to the fundraising and record those updates in the minutes of the Board meetings.

The expenditure of these funds is by the Board of Management in consultation with the Parents' Association. All monies raised or generated for an agreed project for the school should be transferred to the Board as soon as is practicable and in accordance with the agreed timeline for the transfer of funds as set out in the agreement between the Board of Management and the Parents' Association. Any funds raised must be used for the purpose(s) for which the money was collected. If in exceptional circumstances, it becomes unnecessary for the Board to use all of the funds collected for the purpose specified, the Board will communicate this to the Parents' Association and where appropriate, the local community. In any event the funds must be used for the school. The Board in consultation with the Parents' Association committee will decide the change of purpose for which the funds are used.

- 29.6 The Board must decide the circumstances and the manner in which fund raising is to be undertaken by the Board. Authorisation for each such activity must be evidenced by a separate Board minute specifying the purpose and nature of the activity involved.

Fund raising activities carried out under the auspices of the Board are covered by State Indemnity. Schools can contact the Enterprise Risk Management Section of the State Claims Agency (SCA) if they wish to get confirmation on whether or not State Indemnity applies to a fundraising activity or if they require risk management advice.

Fund raising activities carried out by other fund raising bodies (e.g. Parents' Association, Past Pupils Union) which are not under the auspices of the Board are not covered by State Indemnity even in circumstances where the school may be the ultimate beneficiary of funds raised. These other fund raising bodies should ensure that they have appropriate insurance in place for such activities. The Board only becomes accountable for funds raised by those groups where these are paid over to the Board.

Equipment donated to the school by outside bodies must be recorded in the assets Register.

- 29.7 In certain circumstances, the Department may request the board to have the accounts for all or some of these activities audited by a registered auditor. This would happen where the amounts turned over by such activities is considered to be of such significance that independent assurance is required regarding the financial position of the activities concerned and the presence and operation of internal controls. Indeed, some boards due to the materiality and complexity of the activities undertaken themselves decide to have the accounts for these activities audited by a registered auditor. To obtain the appropriate level of reassurance, the terms of the audit opinion to be provided by the schools auditors

should be along the lines of those set out at Appendix 11 to the Manual unless otherwise agreed by the Department.

- 29.8 The Board may make arrangements for the acceptance of subventions towards specific objectives other than the general direction and governance of the school, subject to the approval of the Minister. Before accepting such subventions, the Board should take reasonable steps to satisfy that the donor is reputable and of good standing.
- 29.9 With regard to the operation of tuck shops and similar activities by schools, the Board should also carefully consider the following:
- the appropriateness of such an undertaking
 - the management structure and the level and extent of segregation of duties and internal controls required
 - the staffing arrangements and obligations arising
 - the increased obligations (e.g. revenue authorities) on school management and on the Board
 - the possibility of franchising/renting out the facility under a legal agreement approved by the Department which may relieve or reduce management responsibilities in this regard.
- 29.10 Where the Board, having considered the above, decides to operate directly such an undertaking, the control arrangements set out in this Manual must be strictly followed.

30. Adult Education

- 30.1 In relation to adult education courses, 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. Where pay costs (e.g. tuition, caretaker) are met from the School Fund initially, care should be taken to reimburse the pay heading of the Fund from the adult education Account.
- 30.2 The adult education programme must be accounted for separately from the School Fund. A Statement of Receipts and Payments must be included in the Financial Report. Separate bank accounts must be used for the adult education programme.
- The Board may employ tutors for their self financing evening classes at the rates set out in the Self-Financing Adult Education Classes Circular 57/2014
- 30.3 Adult Education Programmes which are under the auspices of the Board of Management are covered by the State indemnity. See Section 25 for information on State Indemnity.

31. Examination Fees and Repeat Leaving Certificate Course Fees

31.1 EXAMINATION FEE

- 31.1.1 The procedure for the return of Examination Fees as outlined by the State Examinations Commission (Current circular S06/13) is, as follows:

In February of each year an individual preprinted form (EF3/G) will be issued to schools for each candidate entered for examinations. This form will be a combined Bank Giro /Medical Card form.

Candidates claiming a waiver of fees on medical card grounds will be asked to enter details on Section A of the form.

Candidates, who are liable for examination fees, will be asked to complete Section B and pay the appropriate fee in their local Bank.

The form, when completed with medical card details or stamped by the bank (in case of those not covered by the medical card provisions), should be returned to the school for transmission to the State Examinations Commission.

School authorities will be requested to maintain records of candidates who either pay the appropriate fee or claim alleviation on medical card grounds.

- 31.1.2 Schemes of Phased Payment operated by schools

Some schools in the past have chosen to collect examination fees from students on a phased basis. While the revised scheme encourages the student and her/his parents to make a direct payment through the bank, schools may, if they wish, continue to provide a gradual payment process for students. A school opting to provide this facility ultimately would have to giro all monies using the individual candidate giro forms.

- 31.1.3 Alleviation of Examination Fees

As in previous years candidates who hold a medical card or are dependent on a parent or guardian who is the holder of a current medical card will not be liable for examination fees.

31.2 REPEAT LEAVING CERTIFICATE COURSE FEE

Under Circular M02/95 pupils who have sat the Leaving Certificate Examination may be enrolled to repeat Leaving Certificate Year 2 on payment of the appropriate course fee to the school authority concerned. The current fee is €126.97.

Pupils whose parents or guardians are the holders of current medical cards or pupils who have a card in their own name are exempt from the payment of the course fee on production of the medical card for noting by the school authorities.

The procedures for the collection and transmission of Repeat Course Fees will remain as outlined in Paragraph 6 of [Circular M02/95](#). Fees should be forwarded to Schools Division Financial Section of the Department not later than 6th October of the school-year in which pupils are repeating.

Pupils should also be advised that the Course Fee is paid on a non-refundable basis, the only exception being where the pupil/parent/guardian becomes the holder of a medical card before 1st February of the academic year in which the repeat is taking place.

The Board should ensure that there are also appropriate controls over the collection and transmission of Repeat Leaving Certificate Course Fees to the Department.

32. Data Protection Acts 1988 and 2003 and Data storage

- 32.1 The Data Protection Acts are designed to protect the rights of individuals with regard to personal data. The law defines personal data as “data relating to a living individual who is or can be identified from the data or from the data in conjunction with other information that is in, or is likely to come into, the possession of the data controller”. The Data Protection Amendment Act 2003 brought manual records into the scope of the legislation whereas the 1988 Act referred only to computer files.

The Acts give a right to every individual, irrespective of nationality or residence, to establish the existence of personal data, to have access to any such data relating to him or her and to have inaccurate data rectified or erased. It requires data controllers to make sure that the data they keep are collected fairly, are accurate and up-to-date, are kept for lawful purposes, and are not used or disclosed in any manner incompatible with those purposes. It also requires both data controllers duty of care in relation to the individuals about whom they keep such data.

All Board minutes and other school records and data must be maintained in compliance with the Data Protection Acts. The responsibility for compliance with the Acts rests with each school. The Board must therefore be cognisant of its obligations in relation to the confidentiality, accuracy and security of all records and data held by the school. This includes records/data relating to staff and pupils and records/data relating to the business of the Board.

A “Data Protection in Schools” [website http://www.dataprotectionschools.ie](http://www.dataprotectionschools.ie) was launched by the primary and post-primary Management Bodies in September 2014. The aim of this website is to provide an overview of data protection legislation and how it applies to schools.

Schools are exempted from the requirements to register as data controllers under the Data Protection Acts 1988 and 2003.

- 32.2 Schools generally keep their accounting and other records on computer. The Board must ensure that there are procedures in place to ensure the completeness and accuracy of the accounting records and the validity of entries.

Appropriate back-up arrangements and security strategies should also be put in place including the following:

- Computer systems should only access the internet through an approved internet firewall or other security device. Firewall and anti-virus software should be regularly updated, and routinely renewed before licences expire.
- Access to computer systems should be password protected with other factors of authentication as appropriate to the sensitivity of the information.
- Passwords must not be shared among staff to access IT systems/applications
- Record access security involving passwords/anti-virus software

- Have a back-up procedure in operation for computer held data (which may include off-site back-up) to minimise data loss and disruption in the event of system failure or disk crash
- Secure storage of Disks for security and fire purposes
- Where the school's back-up data is held (or "hosted") off site, it is required by law to have a written contract in place (a "data Processing agreement"). The contract/data processing agreement must specify the conditions under which the data may be processed, the security conditions attaching to the processing of the data, and that the data must be deleted or returned upon completion or termination of the contract.
- A designated person should be responsible for security, and for periodic reviews of the measures and practices in place.

33. Good Governance Guide to Risk Management in Community & Comprehensive Schools

33.1 The Good Governance Guide (2013) introduces the Boards of Management of Community and Comprehensive schools to the concept of managing risk, it identifies how schools can establish an overall approach to risk management and it gives practical advice and useful templates to guide schools to systematically identify, evaluate and treat such risks.

33.2 The Good Governance Guide to Risk Management in Community and Comprehensive Schools 2013 states;

A risk can be defined as any adverse circumstance which can negatively affect a school's ability to carry out its objectives as outlined in the school plan. Risks can be external or internal and exist at a number of levels, for example, strategic, operational, financial and reputational.

33.3 The Guide aims to provide the Boards of Management with a model of best practice in risk management by the application of good governance principles. This model is supported by best practice models in the national and international context.

34 Health and Safety Risk Management

- 34.1 The attention of Boards is drawn to Health and Safety legislation and appropriate procedures need to be put in place to ensure that any obligations arising are fulfilled. **The Board of Management must be in compliance with the Guidelines on Managing Safety and Health in Post-Primary schools.** These guidelines were the outcome of a joint project undertaken by the Department of Education and Skills, the Health and Safety Authority, the State Claims Agency and the School Development Planning Initiative. **The Guidelines can be accessed at the Health and Safety Authority (HSA) www.hsa.ie.**
- 34.2 The Health and Safety Authority (HSA) is the national body in Ireland with responsibility for securing health and safety at work. It is a state-sponsored body, established under the Safety, Health and Welfare at Work Act 2005 and it reports to the Minister for Enterprise, Trade and Innovation. The Authority's responsibilities cover every type of workplace and every kind of work in the public and private sectors.
- 34.3 The Guidelines are a management tool intended to offer guidance and practical advice to assist schools in planning, organising and managing a healthy school environment for staff, pupils and visitors. They will also help schools to benchmark current policies and practices against current legislative requirements. They do not place any additional responsibility on schools that does not already exist in legislation.
- Part 1 of the Guidelines is a step-by step approach to putting in place a safety and health management system for post-primary schools.
 - Part 2 contains all the tools and templates needed to put these systems in place. Central to the toolkit is a series of risk assessment templates which will greatly assist in carrying out the task of reducing risk in a school.
- 34.4 If the Board requires clarification or additional information about the implementation of these guidelines/regulations, it should contact the Health and Safety Authority at the Metropolitan Building, James Joyce Street, Dublin 1. (Tel Lo call 1890 289389) Schools may also contact the risk Management Unit at the State Claims Agency (SCA) at 01-6640900.

Boards are reminded that under the legislation, schools are obliged to notify the Health & Safety Authority of any accident etc. in accordance with the legislation.

35. Student Enrolment Records

- 35.1 School enrolment data form the basis for the October Pupil Returns which are submitted to the Department each year. Department funding and teacher allocations are based upon enrolments contained in these Returns.
- 35.2 The Board should ensure that there are adequate procedures in place in the school for recording attendance, absences and punctuality. The Department makes available Attendance Books to schools for this purpose. These contain regulations, which should be followed by school management.
- 35.3 Where the attendance records are computerised, they should be capable of being retrieved and reproduced in a legible format. Appropriate computer controls should be in place over the facility which include appropriate systems for tracking changes.
- 35.4 The Attendance Records and relevant supporting evidence must be kept on the school premises and be available for inspection by Department officials if required.
- 35.5 Schools are required to comply with the terms of Education (Welfare) Act, 2000 and to adhere with any guidelines issued by TUSLA.
- 35.6 Records of attendance for each student should be kept for a period of 6 years after the student has left the school.

Appendix 1

Payment of Substitute Teachers employed in Community and Comprehensive Schools.

The payment of substitute teachers employed in Community and Comprehensive schools for approved absences will be paid by the Department through its on-line claims system (OLCS). In this connection, it is agreed that the payment for substitute teachers may be claimed by the school authorities in cases where such absences are substitutable.

Some of the approved absences are as follows.

1. Certified sick leave. Circular Letter 0053/2015 applies.
2. Adoptive Leave. Circular Letter 0018/2013 applies.
3. Carer's Leave. Circular Letter PPT 17/03 applies.
4. Examination conferences organised by the DES.
5. Force Majeure Leave. Circular Letter 17/99 applies.
6. Illness/Bereavement of Family Member. Circular Letter 19/00 applies.
7. Jury Service.
8. Maternity Leave. Circular Letter 0009/2013 applies.
9. Membership of Council or Course Committee for the NCCA.
10. Conduct of DES Leaving Certificate Oral Examinations.
11. Parental Leave. Circular Letter 0026/2013 applies.
12. Paternity Leave. Circular Letter PPT 23/01 applies.
13. Personal Leave – Unpaid leave of absence. Circular Letter 0035/2010 applies.

Details of all approved absences can be obtained on the Departments website. www.education.ie

Appendix 2

FINANCIAL REPORT

SCHOOL:

ABSTRACT FROM FINANCIAL REPORT PERIOD

Cash balance b/f from previous period	€
Receipts	€
Payments	€
Net expenditure	€
Cash balance c/f to following period	€
Cash balance c/f to following period	€
Plus Receipts due but not to hand	€
Less payments due but not made	€
Balance of cash assets against cash	
Liabilities at end of period	€

SCHOOL FUND-STATEMENT OF RECEIPTS AND PAYMENTS FOR PERIOD

A. BALANCE FORWARD

Bank	€
Cash on hands	€
Petty cash unexpended	€

B. RECEIPTS

PAY

Department	€
School Budget	€
Other Pay Receipts (Specify)	€
TOTAL PAY RECEIPTS	€

NON PAY

Department €

School Budget €

Other receipts Non Pay Receipts (Specify) €

TOTAL NON PAY RECEIPTS €

TOTAL RECEIPTS PAY AND NON PAY €

C. PAYMENTS**ADMINISTRATION**

Pay 1. Whole time staff €

2. Part-time clerical assistance €

3. Other (Specify)

_____ €

TOTAL ADMINISTRATION PAY €

Non-pay 1. Subscriptions €

2. Bank charges €

3. Office expenses, postage etc €

4. Travel and Subsistence €

5. Other (Specify)

_____ €

TOTAL ADMINISTRATION NON-PAY €

TOTAL ADMINISTRATION PAY AND NON PAY €

MAINTENANCE OF SCHOOLS

Pay	1. Whole time staff	€
	2. Part-time staff	€
	3. Other (Specify)	
	_____	€

TOTAL MAINTENANCE OF SCHOOLS PAY €

Non-pay	1. Heat, light and power	€
	2. Rent and rates	€
	3. Repairs to and maintenance of buildings	€
	4. Repairs of equipment and apparatus	€
	5. Cleaning materials	€
	6. Maintenance	€
	7. Maintenance of school grounds	€
	8. Other charges (Please specify)	
	_____	€

TOTAL MAINTENANCE OF SCHOOLS NON-PAY €

TOTAL MAINTENANCE OF SCHOOLS PAY AND NON-PAY €

MAINTENANCE OF CLASSES

Pay	1. Part-time teachers	€
	2. Approved substitution	€
	3. Other (Specify)	
	_____	€

TOTAL MAINTENANCE OF CLASSES PAY €

Non-pay	1. Materials for class use - VPTP	€
	Materials for class use - Other classes	€
	2. Repairs for equipment and apparatus	€
	3. Books etc. for school library	€
	4. Expenses for examinations	€
	5. Other charges (Please specify)	€
TOTAL MAINTENANCE OF CLASSES NON-PAY		€
TOTAL MAINTENANCE OF CLASSES PAY AND NON-PAY		€
MISCELLANEOUS		
Pay	1. Recoverable from non-Department sources - see Par 9 of Notes	€
TOTAL MISCELLANEOUS PAY		€
Non Pay	1. School prizes	€
	2. Textbooks for teachers	€
	3. Travelling of teachers between school premises	€
	4. Other (Please specify)	€
TOTAL MISCELLANEOUS NON-PAY		€
TOTAL MISCELLANEOUS PAY AND NON-PAY		€
MINOR WORKS OF A CAPITAL NATURE		
	1. Renewals of school equipment, furniture and apparatus	€
	2. Additional school equipment, furniture and apparatus	€
	3. Renewals of class equipment and apparatus	€
	4. Additional class equipment and apparatus	€
TOTAL MINOR WORKS OF A CAPITAL NATURE		€

GRAND TOTAL

PAY	€
NON-PAY	€
MINOR WORKS OF A CAPITAL NATURE € OVERALL	€

D. NET EXPENDITURE €

E. BALANCE FORWARD

Bank Account	€	
Cash on hands	€	
Petty Cash unexpended	€	€

STATEMENT OF CASH ASSETS AND LIABILITIES AT END OF PERIOD

Balance as shown in statement of receipts and payments	€
<u>Plus</u> Receipts due but not to hand	€
<u>Less</u> Payments due but not to hand	€
Balance of cash assets against cash liabilities at end of period	€

Notes:

1. For details of outstanding receipts and payments, c.f. page 9.
2. All invoices and bills received but not paid should be included as payments due but not made. Demands issued for monies due, e.g. for recoupment from some outside source, should be included as Receipts due but not to hand.
3. Any amounts in respect of PAYE or PRSI not paid over to the Revenue Commissioners within the month in which they are due must be included in this statement.
4. This statement must be filled strictly on a cash basis, not an accrual basis.

BANK RECONCILIATION STATEMENT

Balance at end of period per Bank Statement (Debit in parenthesis)	€
Less Cheques issued but no presented for payment or cancelled (Db)	€
Plus Receipts not lodged to bank account (Cr)	€
Plus Balance of Petty Cash not spent (Cr)	€
TOTAL (= balance in Statement of Receipts and Payments)	€

List of cheques but not presented for payment or cancelled
(As shown on Bank Reconciliation Statement above)

CHEQUE NUMBER	PAYEE	DATE ISSUED	AMOUNT €
---------------	-------	-------------	----------

List of receipts/lodgements not on bank statement

PARTICULARS	AMOUNT €
-------------	----------

LIST OF PAYMENTS DUE BUT NOT MADE

(As shown on Statement of cash assets and liabilities)

Creditor	Particulars	Amount €
----------	-------------	----------

LIST OF RECEIPTS DUE BUT NOT TO HAND

(As shown on Statement of cash assets and liabilities)

Debtor	Particulars	Amount
--------	-------------	--------

STATEMENT OF PETTY CASH ISSUES AND PAYMENTS

Balance b/f from previous period (petty cash unexpended)	€
Petty cash issued in period	€
Payments from petty cash vouched and included under appropriate analysis heading in Statement of Receipts and Payments	€
Balance c/f to following period as entered in balance on Statement of Receipts and Payments	€

SELF-FINANCING ADULT EDUCATION PROGRAMME

Statement of Receipts and Payments

Balance brought forward	€
Receipts	€
Payments	€
Balance carried forward	€

Bank reconciliation statement

Balance at end of period per Bank Statement	€
Less Cheques issued but not presented for payment or cancelled	€
Plus Receipts not lodged to Bank Account	€
TOTAL (= Balance in Statement of Receipts and Payments)	€

Note:

The Bank Reconciliation Statement must be completed in the end of year Financial Report and accompanied by a copy of the end of period bank statement.

School Fund - Budget Control Statement

End of

PAYMENTS					
MONTH	PAY	NON PAY	TOTAL	RECEIPTS	NET
PROFILE					
JAN					
FEB					
MAR					
APR					
MAY					
JUN					
JUL					
AUG					
SEP					
OCT					
NOV					
DEC					
YEAR					

MONTH	PAY	NON PAY	TOTAL	RECEIPTS	NET
MONTHLY RETURN					
JAN					
FEB					
MAR					
APR					
MAY					
JUN					
JUL					
AUG					
SEP					
OCT					
NOV					
DEC					
YEAR					
GLOBAL VOTE INCL					

MONTH	PAY	NON PAY	TOTAL	RECEIPTS	NET
VARIATION					
JAN					
FEB					
MAR					
APR					
MAY					
JUN					
JUL					
AUG					
SEP					
OCT					
NOV					
DEC					
YEAR					

Note: Profile remains unaltered for full year. Once profile completed, 12 copies should be made for subsequent use as monthly returns. All entries to nearest complete £1,000. The reference to "Global Vote" means the cost of increases in pay not provided for in the initial budget allocation.

CERTIFICATE

I certify that the above Financial Report, Pages 1 to 12, is complete and accurate to the best of my knowledge and belief and that the payments shown were made in accordance with approved rates and procedures.

Signed: _____
Principal on behalf of the Board of Management

Date: _____

APPENDIX 3

Sample terms of reference for a Finance Committee - a subcommittee of the Board of Management in a Community and Comprehensive school

1. The Finance Committee will monitor the financial affairs of the school and make recommendations to the Board as appropriate. This will involve the following:
 - The Committee will ensure that there are adequate internal controls over all financial transactions conducted by the school and that these are reviewed regularly. In particular, the Committee will establish and keep under review the adequacy of the procedures for the following transaction streams and activities:
 - purchasing and authorisation of invoices for payment
 - making of payments
 - receipt of income from Department and other sources
 - payment of wages to teaching and non-teaching staff
 - banking arrangements
 - control of stock and assets
 - tendering
 - cheque signing arrangements
 - cash handling
 - The Committee will monitor the operation of all cash undertakings which may be authorised by the Board from time to time to ensure that best practice obtains and make recommendations to the Board as necessary.
 - The Committee will ensure that adequate accounting records and registers are maintained by the school. Deficiencies and recommendations in this regard will be brought to the Board for its consideration and action as appropriate.
 - The Committee will consider and make a recommendation to the Board regarding the annual estimates of school spending and funding and school budget prepared by the Principal. The Committee will also consider and approve financial returns required by the Department and the Board.
 - The Committee will review the financial information systems within the school to ensure that the Board has adequate information upon which to make decisions and satisfy itself that the school finances are being managed in a satisfactory manner and obligations to the Department and others (Revenue authorities etc.) are being met on a timely basis. The Committee will consider audit reports on the operation of the school and formulate recommendations for implementation by the Board and transmission to the Department.

- The Committee will have access to all accounting records held by the school, original bank statements, correspondence, invoices, supplier statements, wages records, assets registers etc. at all meetings of the Committee.
- 2. The Principal will on the Committee's behalf present an abbreviated financial report to the Board at each meeting outlining the financial position of the school and a short progress report concerning the funding activities currently engaged in by the school. Any new proposal involving the raising of finance and/or expenditures by the school would of course require the formal approval of the Board.
- 3. The Board will decide the size of the Committee, its tenure and membership. The Board may amend the terms of reference of the Committee as it sees fit from time to time. The membership will comprise the Principal and two others nominated by the Board.
- 4. The Committee will meet regularly sufficient to discharge its duties and contribute to the good management of the school or as otherwise directed by the Board.

APPENDIX 4

CIRCULAR 43/2006:

TAX CLEARANCE PROCEDURES PUBLIC SECTOR CONTRACTS

Notice to Government Departments and other public sector bodies concerned with awarding public sector contracts.

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1. Introduction	
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1. Introduction

1.1 The Minister for Finance has directed that the following revised procedures are to be followed in the operation of the tax clearance scheme with respect to the award of public sector contracts **with effect from 1 January 2007**. Department of Finance Circular 22/95 of July 1995 is accordingly rescinded.

1.2 Copies of this Circular are available on the Department of Finance website (www.finance.gov.ie).

1.3 A separate Circular **44/2006** sets out the tax clearance procedures in relation to the payment of grants, subsidies and similar type payments by Government Departments and other public sector bodies.

2. Tax Clearance Procedures

2.1 In the case of all public sector contracts of a value of €10,000 (inclusive of VAT) or more within any 12-month period, the contractor (and agent as appropriate) will be required to produce either a valid tax clearance certificate or a C2 certificate¹.

2.2 As an alternative to producing a valid tax clearance certificate a contractor may authorise the contracting authority to confirm electronically that he/she holds a valid tax clearance certificate using the on-line verification facility on the Revenue Commissioners' website www.revenue.ie. (See paragraph 8 for further details.)

2.3 It will not be necessary for a contractor to obtain a tax clearance certificate if he/she holds a current C2 certificate. Sub-contractors who do not already hold a C2 certificate should apply for a tax clearance certificate even where they are not legally required to produce a C2 for the purpose of the contract.

2.4 The Revenue Commissioners will, on application, issue a tax clearance certificate if satisfied that the conditions set out in section 1095 of the Taxes Consolidated Act, 1997 as amended (copy at Appendix 2) are being met by the applicant.

3. Scope of Tax Clearance Procedures

3.1 The public sector includes all Government Departments and Offices, Local Authorities, the Health Service Executive and other Health Agencies, Educational Bodies and all State Bodies whether commercial or non-commercial (statutory or otherwise) and in general all authorities (agencies/entities/bodies) who finance contracts out of public funds.

3.2 For convenience, the word contract is used in this circular but this should be interpreted to cover situations where public sector bodies are buying, hiring or leasing goods, 1 A 'C2 certificate' is a certificate of authorisation issued by the Revenue Commissioners, in accordance with the terms of section 531(11) of the Taxes Consolidation Act 1997, to qualifying subcontractors carrying out construction, forestry or meat processing operations as specified in that section. The certificate authorises a principal contractor to make arrangements to make payments to such sub-contractors without deduction of tax. In the absence of a C2 certificate, the principal contractor must deduct tax at the rate of 35% from payments to sub-contractors. Tenderers requiring further information on C2 certificates should contact their Local Revenue District. services or property or generally expending public monies including, for example, contracts for cleaning or security, consultancies for management, legal or design services, purchases of materials or commodities, leases of property, plant hire etc. It is not necessary that a contract be the subject of formal documentation or a tendering process for the tax clearance procedures to apply.

3.3 A contractor for the purposes of this circular includes any individual, partnership or company, whether resident in Ireland or not, in receipt of payments of €10,000 (inclusive of VAT) or more from a public sector body. (A tax clearance certificate is now issued to nonresidents in situations where "statements of suitability" previously applied.)

3.4 Where a public sector body is making a payment to a third party, other than the contractor, as a result of 'invoice selling', 'factoring', 'discounting',² or for any other reason, the contractor must first produce a valid tax clearance certificate to the public body.

3.5 Subject to the exclusion set out at paragraph 4, the procedures set out in paragraph 2 should be applied to all public sector contracts of a value of €10,000 (inclusive of VAT) or more. It should be noted that individual contracts with any person or firm with a cumulative value of €10,000 or more during any 12-month period are subject to the tax clearance procedures. A standing arrangement with a supplier as a result of which purchases of a value of €10,000 or more are made during any 12-month period is also within the scope of the scheme. If any public sector body is in doubt as to whether the procedures should apply the Department of Finance should be consulted as appropriate (see contact details in Appendix 1).

3.6 Tenders should be invited for public sector contracts in the normal way, but advertisements and tender documentation should state that it will be a condition for the award of a contract that a firm or individual must comply with the terms of this circular. Where an agent is acting on behalf of a potential contractor both the agent and the contractor will be required to comply with the terms of this circular.

3.7 Tenders or prices should be sought and assessed in the normal way. The tax clearance requirements under this circular should be applied by the contracting authority only to the person or firm submitting the successful tender. The requirements should not accordingly be applied in the case of all tenderers for contracts.

4. Exclusion

4.1 Contracts awarded and payments made by public sector bodies to other public sector bodies are excluded from the scope of these procedures.

5. Sub-contractors

5.1 In the case of sub-contractors on any public sector contract of a value of €10,000 (inclusive of VAT) or more, the contracting authority should, when advertising the main contract, state that it will be a condition for the award of the contract that all sub-contractors employed on the project must produce a tax reference number where payments exceed €650. Records of tax reference numbers must be kept by the contractor and be available for inspection where requested by the Revenue Commissioners. Where payments exceed €2,600 in any 12 month period the sub-contractor will be required to produce either a current tax clearance certificate or a current C2 certificate. It should be made clear to sub-contractors that payments under a contract are at all times conditional on compliance with these requirements.

5.2 It will be the responsibility of the relevant contractor to ensure that any sub-contractor employed by him complies with these requirements. In all cases contracting authorities must ensure that contractors have complied with these requirements. Any failure to comply with this requirement will affect a contractor's prospects of obtaining future public contracts.

5.3 It should be emphasised in the case of sub-contractors in the construction, forestry and meat processing industries that, in the absence of a C2 certificate, tax must continue to be deducted at source at the rate of 35 per cent in accordance with Section 531 of the Taxes Consolidation Act, 1997 as amended, notwithstanding the fact that a tax clearance certificate has been furnished under these arrangements.

6. Duration of Certificates

6.1 Successful applicants will be issued with a single tax clearance certificate valid for contracts awarded by any public sector body. Normally, the tax clearance certificate will be valid for 12 months.

6.2 Contracting authorities should take the necessary steps to ensure that contractors are in possession of a valid appropriate certificate at all times. Accordingly renewed certificates should be verified on-line in accordance with paragraph 8 or production of the new original certificate should be sought when an existing certificate expires and the contractor or subcontractor is still engaged on the contract. It should be made clear to contractors and to subcontractors that payments under a contract are at all times conditional on the contractors being in possession of a valid appropriate certificate.

7. Application for Certificates

7.1 Contractors, except for PAYE and Non-residents, should be advised that the application form (TC1) for a tax clearance certificate should be completed on-line on the Revenue Commissioner's website – www.revenue.ie. To facilitate all concerned, contractors should be encouraged to agree, on the on-line application form, to the on-line verification of any certificate issued to them (see paragraph 8). Contractors who do not have access to the internet may request an application form from their Local Revenue District.

7.2 Non-resident contractors cannot apply on-line for a tax clearance certificate but the following procedures apply:

7.2.1 Non-resident contractors who are registered for Irish tax and who do not have a permanent established place of business in the State should be advised to apply for tax clearance to Dublin City Centre Revenue District, 9/15 Upper O'Connell Street, Dublin 1.

7.2.2 Non-resident contractors who are registered for Irish tax and also have a permanent established place of business in the State should be advised to apply for tax clearance to the Revenue District in which the place of business is located.

7.2.3 Non-resident contractors who have neither an Irish tax registration nor a permanent established place of business in the State [i.e. foreign traders] should be advised to apply for tax clearance to Non-Residents Unit, Collector-General's Office, Sarsfield House, Francis Street, Limerick, fax 00353-61-401012 or e-mail nonrestaxclearance@revenue.ie

8. On-line verification facility

8.1 The Revenue Commissioners provide an on-line verification facility to confirm a contractor's tax cleared status. This allows contracting authorities to confirm electronically that a person holds a tax clearance certificate. It also eliminates the need for a taxpayer to produce the original tax clearance certificate.

8.2 The on-line verification facility can be found on Revenue's website at www.revenue.ie. The facility is secure and can only be accessed with the permission of the contractor who holds the tax clearance certificate. The contractor gives permission to confirm his/her tax cleared status by quoting the customer number and tax clearance certificate number which appear on the certificate. This allows contracting authorities to access the secure facility to confirm the position. The contracting authority can accept on-line confirmation that a contractor is in possession of a tax clearance certificate and there is no need for the contractor to produce the original certificate.

9. The Issue of Certificates

9.1 The issuing of tax clearance certificates is the responsibility of the Revenue Commissioners. Successful applicants will be issued with a tax clearance certificate, valid for contracts with any public sector body, if Revenue is satisfied that the applicant has met the conditions set out in Section 1095 Taxes Consolidation Act, 1997 as amended (copy at Appendix 2).

9.2 The contractor will retain his/her tax clearance certificate but, before awarding a contract, each authority must either confirm the contractor's tax clearance status through the Revenue Commissioner's website or see the original tax clearance certificate or an authorised duplicate. A print-out of the website screen or a copy of the original certificate, as appropriate, must be kept by the contracting authority for its own record. The Revenue Commissioners will issue duplicate certificates to a contractor where this is considered necessary and appropriate. On expiry, tax clearance certificates can be renewed on-line on the Revenue Commissioners' website at www.revenue.ie or by post.

9.3 In normal circumstances, the Revenue Commissioners will issue a tax clearance certificate to applicants whose affairs are in order within six working days from the receipt of the application for a certificate. In exceptional cases, e.g. where the taxpayer has not quoted proper references or their tax affairs are not up to date, the process will take longer.

9.4 A successful tenderer should be given ten working days to produce the tax clearance or C2 certificate. If they have not done so within that period, enquiries may be made in respect of tax clearance certificates by the contracting authority concerned from the relevant Local Revenue District as to the position. If there are bona fide reasons for giving the tenderer an extension of the ten-day period, this extension may be allowed at the contracting authority's discretion in the light of information received from the Revenue Commissioners. If not, a certificate should be sought from the person or firm that submitted the second most suitable tender and the process repeated. The contract should be awarded to the most suitable tenderer who can produce the appropriate certificate.

10. Other Issues

10.1 Should cases arise where only one tender is received and the firm involved cannot produce the appropriate certificate, it may be necessary for the contracting authority

- (i) to hold a new competition;
- (ii) if (i) is not possible, to exert pressure on the firm involved to make arrangements with the Revenue Commissioners to clear tax arrears before the contract is awarded; or
- (iii) to postpone the awarding of the contract.

10.2 A contract should not be awarded to any firm which cannot produce a tax clearance certificate except as a last resort. In such a case, the advance approval of the Department of Finance must be obtained.

10.3 A valid tax clearance or C2 certificate is not required to be produced where, under a Notice of Attachment issued under section 1002 Taxes Consolidation Act, 1997, payment is due to the Revenue Commissioners instead of to the contractor.

11. General Government Contracts Procedures

11.1 In addition to the tax clearance procedures set out in this circular, the procedures set down in 'Public Procurement Guidelines - Competitive Process' by the National Public Procurement Policy Unit of the Department of Finance (see www.etenders.gov.ie) should be followed by the bodies which it covers.

D. McNally
Second Secretary
21 December 2006

Appendix 1 – Contact Information

Contact Information

(i) Tax clearance application forms are available on Revenue's website www.revenue.ie. Further information in relation to C2 certificates can also be found on that site. Tax clearance certificates are issued by the relevant local Revenue District. The contact addresses and telephone numbers are available on the Revenue Website at www.revenue.ie and are also available in the State Directory Section of the Eircom phonebook. Forms and certificates for use by non-resident applicants are issued in accordance with paragraph 7.2 of this circular which also contains the contact details for non-resident contractors.

(ii) Implementation and operational queries in relation to tax clearance governed by this circular should be directed to the local Revenue District or in the case of non residents, the procedures set out in paragraph 7.2 of this circular should be followed. As above at (i), the contact addresses and telephone numbers are available on the Revenue Website at www.revenue.ie and are also available in the State Directory section of the Eircom phonebook.

(iii) Tenderers requiring further information on C2 certificates should contact their local Revenue District. As above at (i) the contact addresses and telephone numbers are available on the Revenue Website at www.revenue.ie and are also available in the State Directory section of the Eircom phonebook.

(iv) Policy queries in relation to the tax clearance procedures covered by this circular should be directed to Tax Clearance Section, Department of Finance, Merrion Street, Dublin 2, Tel: (01) 6767571 Ext: 5597.

Appendix 2 – Section 1095 Taxes Consolidation Act *Taxes Consolidation Act, 1997. [No. 39.]*

1095. Tax clearance certificates: general scheme.

(1) In this section—

‘the Acts’ means—

(a) the Tax Acts,

(b) the Capital Gains Tax Acts, and

(c) the Value-Added Tax Act, 1972, and the enactments amending or extending that Act,

and any instruments made thereunder;

‘licence’ has the same meaning as in section 1094;

‘tax clearance certificate’ shall be construed in accordance with subsection (3).

(2) The provisions of this section shall apply in relation to every application by a person to the Collector-General for a tax clearance certificate other than an application for such a certificate made—

(a) in relation to a licence, or

(b) pursuant to the requirements of —

(i) the Standards in Public Office Act 2001, or

(ii) Regulation (6) of the Criminal Justice (Legal Aid) (Tax Clearance Certificate) Regulations 1999 (S.I. No. 135 of 1999).

(3) Subject to this section, where a person who is in compliance with the obligations imposed on the person by the Acts in relation to—
(a) the payment or remittance of any taxes, interest or penalties required to be paid or remitted under the Acts, and
(b) the delivery of any returns to be made under the Acts,
applies to the Collector-General in that behalf the Collector-General shall issue to the person a certificate (in this section referred to as a ‘tax clearance certificate’) stating that the person is in compliance with those obligations.

(4) A tax clearance certificate shall not be issued to a person unless—
(a) that person and, in respect of the period of that person’s membership, any partnership of which that person is or was a partner,
(b) in a case where that person is a partnership, each partner, and
(c) in a case where that person is a company, each person who is either the beneficial owner of, or able directly or indirectly to control, more than 50 per cent of the ordinary share capital of the company,
is in compliance with the obligations imposed on the person and each other person (including any partnership) by the Acts in relation to the matters specified in paragraph (a) and (b) of subsection (3).

(5) Where a person who applies for a tax clearance certificate in accordance with subsection (3) (in this section referred to as ‘the first- mentioned person’) carries on a business activity which was previously carried on by, or was previously carried on as part of a business activity by, another person (in this section referred to as ‘the second-mentioned person’) and—
(a) the second-mentioned person is a company connected (within the meaning of section 10 as it applies for the purposes of the Tax Acts) with the first mentioned person or would have been such a company but for the fact that the company has been wound up or dissolved without being wound up,
(b) the second-mentioned person is a company and the first-mentioned person is a partnership in which—
(i) a partner is or was able, or
(ii) where more than one partner is a shareholder, those partners together are or were able,
directly or indirectly, whether with or without a connected person or connected persons (within the meaning of section 10 as it applies for the purposes of the Tax Acts), to control more than 50 per cent of the ordinary share capital of the company, or
(c) the second-mentioned person is a partnership and the first-mentioned person is a company in which—
(i) a partner is or was able, or
(ii) where more than one partner is a shareholder, those partners together are or were able,
directly or indirectly, whether with or without a connected person or connected persons (within the meaning of section 10 as it applies for the purposes of the Tax Acts), to control more than 50 per cent of the ordinary share capital of the company,
then, a tax clearance certificate shall not be issued by the Collector-General under subsection (3) to the first-mentioned person unless, in relation to that business activity, the second-mentioned person is in compliance with the obligations imposed on that person by the Acts in relation to the matters specified in paragraphs (a) and (b) of subsection (3).

(6) Subsections (5) to (9) of section 1094 shall apply to an application for a tax clearance certificate under this section as they apply to an application for a tax clearance certificate under that section.

APPENDIX 5

Guidance Note Boards of Management Relevant Contracts Tax/Value Added Tax

Boards of Management can be involved in a range of activities including: Construction Projects, Summer Works, Emergency Works, Major Devolved Projects, Additional Accommodation Schemes as well as day to day repairs that bring them within the scope of Relevant Contracts Tax (RCT) and, as a consequence, Value Added Tax (VAT).

It is important that boards are aware of and understand their obligations in relation to these taxes. This note sets out to give general guidance to boards on RCT, how it can apply to contracts entered into by the board, how RCT operates and why VAT must be accounted for by the board.

Revised August 2016

[Guidance Note Boards of Management -Relevant Contracts Tax/Value Added Tax](#)

Appendix 6

Annual Declaration of Interests to the Board of Management for persons involved in the Purchasing/Procurement of Goods/Services

Please complete in **BLOCK CAPITALS**

Name:	
Position:	
Period covered by this Statement: (i.e. 1 January to 31 December or part thereof):	

1. You should state any interest held, **by you, your spouse or civil partner, a child of yours, or a child of your spouse or civil partner, or relative**, which could materially influence you in relation to the performance of the position mentioned above.

Name of Person	Relationship to You	Details of Interest

Signed: _____ **Date:** _____

2. **Statement of Nil Interests**

I hereby state that in respect of the period covered by this declaration, there are no interests of **my own, of a spouse or civil partner or a child of mine or a child of a spouse or civil partner, or relative**, which could materially influence me in relation to the performance of the position mentioned above.

Signed: _____ **Date:** _____

*** Please note that if a change in circumstances occurs during the period covered by this declaration a new declaration should be completed.**

APPENDIX 7

*An Roinn Oideachais
agus Eolaíochta
Brainse an Iarbhunoideachais
Bóthar Phort Laoise
Tulach Mhór
Co. Uíbh Fhailí*



*Department of Education
and Science
Post-Primary Branch
Portlaoise Road
Tullamore
Co Offaly*

**Freagra a sheoladh go dtí
Address reply to**

**Fón (Telephone) (0506)21363
Fax (0506) 22970/41052
TAG. (Ref.)
DO THAG (Your Ref.)**

An Rúnaí

The Secretary
Board of Management
Community & Comprehensive School
named in the address.

Circular Letter No. CC 2/99

PAYMENT OF TRAVELLING AND SUBSISTENCE ALLOWANCES

I am directed by the Minister for Education and Science to refer to Circular Letter CC13/98 concerning the regulations governing the payment of Travel and Subsistence Allowances. The application of the Circular has given rise to a large number of queries, which have been the subject of discussion with the ACS. The regulations have now been revised (Appendix 1 to this Circular) and become effective from 1 August, 1999.

The revised regulations apply to domestic travel only. The prior written approval of the Minister will continue to be required for any expenditure from school funds in respect of visits abroad.

Expenditure on travel and subsistence should be strictly appraised and monitored. It is the duty of Principals and Boards of Management to ensure that only essential travel is undertaken and that every effort is made to keep expenditure to a minimum.

In addition, I am also to convey sanction for the payment of revised rates of travel and subsistence as set out in Appendix 2 to this Circular.

Edward Ward
Assistant Principal Officer
23 July 1999

Payment of Travelling and Subsistence Allowances

The Board of Management may pay travel and subsistence allowances in accordance with regulations and at rates approved from time to time by the Department of Education & Skills in respect of the categories of personnel outlined below. The conditions governing such payments and the procedures to be applied are also set out in this Appendix.

1. Categories of Personnel

The categories of personnel to whom travel and subsistence may be paid are as follows:

- Members of a Board of Management may be paid expenses at the normal rate of travelling and subsistence for journeys necessarily incurred in connection with attendance at Board Meetings and for any other journeys necessarily undertaken in the performance of their duties as board members (e.g. serving on Selection Boards).
- The Principal of a Community or Comprehensive School when for good and sufficient reasons he/she is engaged in carrying out school business, either in his/her capacity as Principal or as Secretary of the Board of Management, he/she may be paid expenses at the normal rate of travelling and subsistence. The Principal shall not be entitled to travel or subsistence allowances for attendance at Board of Management meetings and/or for attending the school in the normal way.
- Members of A.C.C.S. (Association of Community & Comprehensive Schools); A.P.V.C. (Association of Principals and Vice Principals of Community and Comprehensive Schools) and N.A.P.D. (National Association of Principals and Deputy Principals), as appropriate may be paid expenses at the normal rate of travelling and subsistence in respect of attendance at annual conferences and performance of duties as may be required throughout the year on behalf of the A.C.C.S., A.P.V.C. and N.A.P.D. Executives (e.g. meetings with the Department). Boards may also provide for a maximum of three regional meetings per year for members of the A.C.C.S.; A.P.V.C. and N.A.P.D., as appropriate. A maximum of two overnight allowances is allowable for annual conferences.
- Teachers employed in Community & Comprehensive Schools may be paid expenses at the normal rate of travelling and subsistence for school business approved by the Principal and Board of Management (e.g. supervising work Experience locations).
- Non-Teaching Employees of a Board of Management for journeys necessarily undertaken by them in the performance of duties subject to the prior approval of the Principal/Secretary of Board of Management

2. Department Inspectors:

The terms of this document do not apply to Department Inspectors who serve on Boards of Management and/or Selection Boards. They will continue to claim expenses directly from the Department.

3. Verification of Claims:

The Board of Management shall determine the types of school business or other official business for which expenses may be paid to the categories set out in paragraph 1 above. In determining the type of school business referred to, the Board of Management should ensure that the business is substantive and essential to the operation of the school e.g. attendance at commercial promotions would not normally be considered to be substantive and essential. The Board of Management shall exercise strict control and supervision over these matters in the context of the following regulations. In particular, each claim for expenses must be verified before payment is made. The Principal/Secretary must verify each claim except where he/she is the claimant when the Board Chairperson must verify the claim. Employees of the Board must have prior approval from the Principal/Secretary before incurring expenses for which they intend to make a claim.

4. General Regulations and Conditions:

- (a) Headquarters for the purpose of these regulations shall be the school. Except in the case of board members entitled to travelling and subsistence for journeys necessarily incurred in connection with attendance at Board of Management meetings, travelling expenses will not be paid in respect of any portion of a journey which covers all or part of a person's usual route between home and headquarters.
- (b) Regulations governing travel and subsistence claims arising from Department sponsored in-service courses are set out separately. Where travel arises in relation to other in-service for teachers, the travelling allowance should be calculated by applying the public service transport rate or the reduced rate of mileage, as appropriate. The reduced rate of mileage is outlined in Appendix 2.
- (c) Where a person proceeds on an official journey direct from home or returns home direct, the travelling allowance payable will be calculated by reference to the distance from home or the school/headquarters whichever is the lesser.
- (d) The mileage year for purposes of payment of motor mileage rates reckons from the date that private transport was first used on official business.
- (e) Travel should be by the shortest practicable route(s) and by means of public transport where this is conveniently available. Where a private car is used, calculation of motor mileage allowance is based on the cubic capacity of the vehicle as reckoned for taxation purposes.
- (f) In the case of a person who uses his/her own car, where public transport could have been used, the amount to be allowed for the person's own car in respect of mileage allowance must not exceed the cost of public transport. An officer will be authorised to use private transport for reasons connected with school business only in the following circumstances where
 - (i) no suitable public transport (i.e. train or bus) is available.
 - (ii) public transport is suitable only at equal or greater expense

- iii) the use of public transport would result in the loss of official time which it is necessary to avoid.
- (g) Where more than one person is travelling to the same meeting, arrangements should be made to avoid the unnecessary duplication of the use of more than one car.
- (h) Taxis or cars should only be hired when no suitable public transport is available. Vouchers should be supplied with all such claims.
- (i) The subsistence allowance payable is not intended to meet the whole cost of subsistence when absent from home and headquarters and is not intended to be a source of emolument or profit.
- (j) Subsistence allowance is not payable for an absence at any place within 8 km of the school or a person's home/normal place of residence. Subject to the foregoing, a day allowance is payable in respect of an absence from home or school of 5 hours or more. Time spent at school/headquarters or on journeys from home to headquarters or vice versa will not reckon towards the qualifying period of 5 hours.
- (k) A night allowance is not payable for an absence at a place within 100 km of a person's home or school/headquarters. The night allowance covers a period up to 24 hours from the time of departure as well as any further period not exceeding 5 hours. Subject to the foregoing, where an absence includes one or more nights, a day allowance will be paid only if the last period of 24 hours is exceeded by 5 or more hours.
- (l) Travel and subsistence claims should be submitted immediately and certainly within one month of the journey having been made.
- (m) Claims may be allowed only to the extent that they can be met within the school's approved non-pay allocation and the Department reserves the right to place a cash limit on such allowances for any financial year.
- (n) Deductions to be made from the subsistence rate to take account of meals provided to an officer at no cost to him/herself, are as follows:-
- where lunch or dinner is provided, a five hour rate should be deducted;
 - where both lunch and dinner is provided, a ten hour rate should be deducted;
 - where breakfast is provided, half the appropriate five hour rate should be deducted.
- (o) Principal, members of the Board and employees of the Board who are required to use his/her car for official business will require authorisation to do so. Each person so authorised must sign the undertaking provided in Appendix 3 of this Circular.
- (p) Principal and employees of the Board who are required to pay higher premiums to effect insurance cover for their own cars because they (a) provide transport for pupils in certain specified circumstances defined by the Board or (b) otherwise make their cars available for such use, may be recouped the extra costs involved on production of the necessary receipts.

5. Procedure

- (a) Claims for travel and subsistence allowances should be made to the Board of Management on the revised claim form attached to this Circular.
- (b) All claims should show:
 - the purpose of the journey (e.g. Board meeting, Annual Conference, etc.)
 - the mode of transport used
 - if private transport used, the capacity of the engine in c.c.'s and the total mileage travelled
 - the actual date(s) and times of departure from and return to school/claimant's residence.
- (c) The Board of Management shall check the claim and satisfy itself that
 - (i) the journey was duly approved
 - (ii) the claim is not a duplicate claim
 - (iii) where a private car was used, there was no reasonable alternative (see paragraph 4(e) and 4(f) above);
 - (iv) the mileage claimed (where applicable) is correct;
 - (vi) a claim is not submitted to another body in respect of the same journey;
 - (vii) allowances are paid at the correct rate (taking into account the cumulative mileage position) and that any other travel allowances paid out to applicants from other sources, e.g. Department, V.E.C., etc. would be properly checked out to arrive at the correct mileage rate payable in each case.
 - (vi) appropriate expenses are authorised in accordance with the provisions of this document.
- (d) The expenses in question shall be charged to the School Fund or other activity as appropriate.
- (e) Separate estimates of such expenditure shall be included in the annual estimates furnished to the Department.
- (f) All such expenditure shall be clearly identified in the school's financial records and in the financial report submitted to the Department.
- (g) The authorised original claims shall be retained by the Board and be available for inspection.

6. Rates

The current rates of travel and subsistence allowances as outlined in Circular 0040/2017 are set out below

Rates per kilometre effective from 1st April 2017

Distance Bands		Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
Band 1	0 - 1,500km	37.95 cent	39.86 cent	44.79 cent
Band 2	1,501 – 5,500 km	70.00 cent	73.21 cent	83.53 cent
Band 3	5,501 – 25,000 km	27.55 cent	29.03 cent	32.21 cent
Band 4	25,001 km and over	21.36 cent	22.23 cent	25.85 cent

Reduced Motor Travel Rates per kilometre

Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
16.59 cent	17.63 cent	18.97 cent

Standard Domestic Subsistence rates

effective from 1st April 2017

Overnight Rates		
Normal Rate	Reduced Rate	Detention Rate
€133.73	€120.36	€66.87

Day Rates	
10 hours or more	5 hours or less than 10 hours
€33.61	€14.01

Vouched Accommodation (VA) Domestic Subsistence Rates (for use in Dublin only)

Vouched Accommodation (VA) Rate	Accommodation		Meals
VA Rate	<u>Vouched</u> cost of accommodation up to €133.73	Plus	€33.61

APPENDIX 8

Indemnity Declaration Form for use of personal motor vehicle on official school business authorised by the Board of Management (Circular 0017/2016)

To be completed by Teaching staff, Non-Teaching staff, Board of Management Members and other persons conducting official school business on behalf of the Board of Management.

I acknowledge that the authority given to me by the Board of Management of _____ School, to use my own motor vehicle (**details of nominated vehicle** _____) on official school business, is subject to any relevant regulations or conditions in force from time to time and, in particular, to the condition that it is insured, and will continue to be insured, by me for the purpose of the Road Traffic Act 1961.

I have duly informed my conventional motor insurer of such business use and this reflected in my motor insurance policy.

It is at present insured with _____ and I undertake to notify my School's Principal/ Board of Management of any change.

I am aware that the Board of Management of _____ School, the Department of Education and Skills, nor the State, will accept no liability for any loss or damage resulting from the use of my motor vehicle on official school business, including professional development.

I further confirm that I am not prohibited from driving due to any legal constraints imposed by the judicial system.

Signed: _____

Position: _____

Date: _____

***This completed Indemnity Declaration Form should be returned to the Board of Management**

APPENDIX 9

Travel & Subsistence Expenses Claim Form Community & Comprehensive Schools

(1) NAME _____

HOME ADDRESS _____

(2) DETAILS OF CAR (if used) ENGINE C.C. _____ INSURANCE CO. _____

(3) SUMMARY OF CLAIM

DATE	JOURNEY			TIME OF		Mode of Transport	KM's	Rate per KM	Cost	SUBSISTENCE (rate)
	Purpose	From	To	DEP.	RET.					

* Where subsistence is claimed exact time of departure & return must be shown

TOTAL PAYMENT OF CLAIM _____

(4) DECLARATION BY CLAIMANT

I declare that:

(a) The subsistence and other allowances that I claim are correct and in accordance with regulations

(b) The expenses were actually and necessarily incurred by me in relation to school business

(c) I have not claimed, nor will I claim from any Government Department, nor from any other source, the expenses incurred above.

(d) The car (details above) is owned and maintained by me and is, and will continue to be, insured by me for the purposes of the Road Traffic Acts and I will advise the Board of Management of any change to the insurance cover.

(e) The information given by me is true in all respects

(f) My accumulative kilometres to date for which I have been paid travelling expenses (including the kilometres claimed herein and from other public bodies) during the current travel year is _____.

SIGNATURE (of claimant) _____ **POST** _____

DATE _____

(5) APPROVAL OF CLAIM

I certify that:

- (a) The particulars furnished are correct and in accordance with relevant regulations.
- (b) The journeys were authorised and take due account of the need to reduce travelling to a minimum consistent with efficiency.
- (c) This claim is to be charged to

SIGNATURE (Principal / Chairperson)_____

DATE _____

AMOUNT PAID €

KILOMETRES TO DATE_____

DATE:_____

FOR OFFICE USE:

Appendix 10

Community and Comprehensive School

CONDITIONS SPECIFIED BY THE BOARD OF MANAGEMENT GOVERNING THE USE OF COMMUNITY SCHOOL FACILITIES BY COMMUNITY ORGANISATIONS AND OTHER OUTSIDE BODIES

1. No loss must accrue to the Board of Management and/or the Department of Education & Skills from the Organisation/Body's use of School's facilities.
2. An agreed deposit to be lodged as a token of the responsibility of the organisation names below.
3. A fee is payable for the use of school facilities. These charges are determined from time to time by the Board of Management.
4. Groups using school facilities are required to abide by signs on display and to adhere to school rules regarding no smoking and other health and safety requirements.
5. Requests made by the Board representative on duty during meeting/activity times are to be complied with promptly and in full.
6. School property is to be vacated at the appointed times.
7. The Principal and Board of Management will decide the limitation of numbers at any such meetings.
8. Notice of meeting/event to be given in writing at least one week in advance.
9. Meeting/activities can be held only at times sanctioned by the Principal.
10. Comprehensive insurance cover must be effected by the organisation and must indemnify the Board of Management, the Principal and the Minister for Education & Skills from any liability arising from the Organisation/body's presence on school property.
11. As a condition of hire, the school is authorised to make any enquiries it deems necessary with the Organisation/body's insurance company.
12. The Organisation/body is responsible for ensuring that all members using school facilities are aware of these conditions.

Approved by the Board of Management (date) _____.

Community and Comprehensive School

APPLICATION FOR USE OF SCHOOL ROOM/FACILITIES.

1. ORGANISATION DETAILS

Name of Association/Group: _____

Address: _____

_____ Tel no: _____

Contact name and address:

Tel no:

2. FACILITIES REQUIRED

Facilities/room required: _____

Purpose: _____

Date/s required: _____ Time/s: _____

Name and address of person who will be in charge: _____

3. INSURANCE DETAILS

Name and address of insurance company: _____

Policy number: _____

Expiry date of policy: _____

4. DECLARATION/AUTHORISATION TO BE SIGNED ON BEHALF OF ORGANISATION/BODY

I/We agree to the conditions governing the use of _____ School
Property as specified on the form attached. I authorise the School to make such enquiries,
as it deems necessary in connection with this application.

Signed: _____ Date: _____

5. APPROVAL OF APPLICATION

Use of school facilities sanctioned (dates and times): _____

The original insurance certificate has been inspected and a copy has been retained for School records.

A copy of the approved application has been given to the Applicant together with a copy of the conditions approved by the Board of Management in relation to the use of School property by outside bodies.

SIGNED: _____
PRINCIPAL

DATE:

Appendix 11

Specimen Auditor Report for the accounts of Community and Comprehensive Schools

**Audit Report to the members of the Board of Management
of _____ Community School**

We have audited the accounts set out on pages - to - in accordance with Auditing Standards and have obtained all the information and explanations we considered necessary.

In our opinion, proper books of account have been kept by the Board of Management and the accounts, which are in agreement therewith, give a true and fair view of the state of affairs of the school at (insert date of period end) and of its results for the year then ended.

In our opinion, the accounts have been prepared in accordance with the First and Second Schedules of the Model Lease for Community Schools (or alternatively the lease actually executed in the case of the school in question) and the Administrative and Financial Governance Manual for Community and Comprehensive Schools issued by the Department of Education and Skills.

Date:- _____

Accountants
and Registered Auditors

Appendix 12

Notification Form for completion by schools in relation to actions, claims or demands relating to the State Indemnity (excluding personal injuries and third party property damage)

Notification Form must be completed in the first instance by the Board of Management and submitted to the ACCS. The ACCS will then submit this Form to the Department together with comments on same.

1. School Details

School Name and Address:

Contact Person(s):

School Roll No.:

Contact Telephone No.:

2. Person(s) to whom the application to avail of State Indemnity relates to

3. Rationale for seeking to avail of State Indemnity

(Please outline the reason(s) why you wish to avail of State Indemnity, and believe it to be appropriate)

4. Information on the relevant policy/procedures/legislation at issue

5. Details of the background to the specific issue arising

6. Relevant Dates

(a) The date the School Principal first became aware of the issue:

(b) The date the Board of Management first became aware of the issue:

7. The steps taken by the Board of Management to resolve the issue

8. Any other information which is considered to be relevant by the school to the application to avail of the State Indemnity

Declaration (to be completed by the school)

I confirm that all information provided on this form is accurate to the best of my knowledge

I acknowledge that I have enclosed all relevant documentation in relation to the application to avail of State Indemnity

I accept that failure to provide complete information in a timely manner may affect the application to avail of the State Indemnity and operation of same.

Name (Block Capitals)

Signature:

Status:

Data Protection

The Department of Education and Skills will treat all personal data you provide on this form as confidential and will use it solely for the purpose intended. The information will only be disclosed as permitted by law or for the purposes listed in the Departments registration with the Data Protection Commissioner - REF 10764/A

If the information you have provided is to be used for purposes other than outlined in the Departments registration with the DPC your permission will be sought

For completion by ACCS and onward submission to the Department

(a) Date application to avail of the State Indemnity was received by ACCS

(b) ACCS comments on the school's application to avail of the State Indemnity

Name
(Block
Capitals)

Signature:

Date:

Appendix 13

Procedures for processing actions, claims or demands under the State Indemnity that do not come within the ambit of the State Claims Agency

1. There are several types of cases which do not come within the ambit of the State Claims Agency and which might fall within the State Indemnity, including but not limited to, the following: –
 - Workplace relations cases e.g. employment law, grievance/disciplinary procedures/cases, harassment cases, equality cases.
 - Child protection cases

2. In order to avail of the State indemnity, the Board of Management must firstly inform the ACCS in writing of their intention to do so within **10 working days** of becoming aware of the issue arising.

The ACCS must inform the Department in writing and preferably by electronic means of the Board's intention to avail of the State Indemnity within **5 working days** of having been informed by the Board of the issue arising and of any comments by the ACCS on same.

In relation to the above guidelines it is acknowledged that it may not be possible to adhere to these timelines where legal advice is being sought by the Board of Management in accordance with Child Protection procedures. In such scenarios the Notification Form for seeking to avail of the State Indemnity must be submitted at the earliest possible opportunity.

In all cases, the Schools Financial Section (Athlone) ccfinancial@education.gov.ie will be the first point of contact for ACCS in relation to applications seeking to avail of the State Indemnity.

3. The application seeking to avail of the State indemnity shall in all cases include the following information:
 - a. Information on the relevant policy/procedures/legislation at issue in the case
 - b. Details of the background to the specific issue arising (including the steps taken by the Board of Management to resolve the issue)
 - c. Copies of all relevant documentation in relation to the application to avail of the State Indemnity
 - d. Any other information which is considered to be relevant by the school to the application to avail of the State Indemnity.

4. The Board of Management of the school will be advised of the outcome of its application to avail of the State indemnity via the ACCS.
5. It is a condition of the indemnity that, should it be granted in any individual case;
 - (a) that the Department* must be informed prior to any costs being incurred and
 - (b) the Board of Management commits to keep the Department* informed in advance of key milestones within the process concerned and inform the Department* of significant individual items of expenditure.

*using e-mail address **ccfinancial@education.gov.ie** for Schools Financial Section in DES Offices, Athlone.

Appendix 14

State Claims Agency

Personal injuries and third party property damage risks and claims (State Claims Agency)

(a) State indemnity for personal injury and third party property damage is set out in the National Treasury Management Agency (Amendment) Act, 2000 where the management of personal injury and third party property damage risks and claims associated with Community and Comprehensive Schools, was delegated to the National Treasury Management Agency (NTMA). When performing these functions, the NTMA is known as the State Claims Agency (SCA).

(b) State indemnity extends to the Boards of Management of Community and Comprehensive Schools, their servants and/or agents in respect of any claims for personal injury and/or third-party property damage, arising from the negligence of Community and Comprehensive Schools, their servants and/or agents. This indemnity extends to cover only the negligence of the Community and Comprehensive Schools, their servants and/or agents, and does not extend to indemnify any third party, its servants and/or agents. Servants and/or agents are persons who perform tasks on behalf of Community and Comprehensive Schools and includes; all staff members, ancillary staff, volunteers etc.

Therefore, Community and Comprehensive Schools do not purchase insurance for personal injury and third party property damage and as such do not have to bear associated premium costs.

Indemnity works on a pay as you go basis.

- (c) All costs associated with personal injury and third party property damage claims will be paid directly from the Department of Education and Skills budget through a reimbursement system operated by the SCA.
- (d) The key principles of State indemnity liabilities as delegated to the SCA are as follows:
- i. The limit of indemnity is unlimited in amount.
 - ii. State indemnity only applies in instances where a Community and Comprehensive School are negligent.
 - iii. State indemnity is not like conventional insurance; it is enshrined in legislation and therefore will not have a policy number or an expiry date and there is no requirement to name indemnified parties.
 - iv A State indemnity confirmation statement is issued as proof of State indemnity (personal injury and third party property damage risks) in lieu of an insurance policy.
- (e) Where the school, its servants and/or agents, are negligent, State indemnity provides protection for possible damage or loss associated with the following:
- i Injury/loss to school staff (teaching and non-teaching): This refers to bodily

injury sustained (which includes death, illness, injury or disease) to an employee of your school. Employees who sustain such a personal injury as a result of the negligence of your school may make a claim for compensation. This type of event and associated losses/damage would typically be covered under a conventional insurer's employer's liability insurance policy.

- ii. Injury/loss to a member of the public: This refers to bodily injury sustained (which includes death, illness, injury or disease) to a member of the public. Members of the public include visitors, students, parents, contractors etc. Members of the public who sustain a personal injury as a result of the negligence of your school may make a claim for compensation. This type of event and associated losses/damage would typically be covered under a conventional public liability insurance policy.
- iii. Third Party Property Damage Loss: This refers to physical damage sustained to the property of a third party or loss of a third parties material property. Property includes buildings, contents, vehicles and personal property. Third parties who suffer damage or loss of their property as a result of the negligence of your school may make a claim for compensation. This type of event and associated losses/damage would typically be covered by a conventional insurer as part of a public liability policy or property policy.

Confirmation of Indemnity/Insurance cover for Personal Injury and Third Party Property Damage liabilities

(f) Occasionally Community and Comprehensive Schools may be required to provide confirmation of 'insurance cover'. State Indemnity Confirmation Statements for personal injury and third party property damage risks are issued as proof of State indemnity in lieu of an insurance policy. Please refer to the School Management Section of the ACCS website for current versions of State Indemnity Confirmation Statements.

(g) The State Indemnity Confirmation Statement briefly sets out the scope of State Indemnity. The Confirmation Statement is not subject to change unless there is a change in legislation; therefore there is no requirement to re-issue the Confirmation Statement on an annual basis. The SCA do not amend this Statement to include third party names.

Work Experience

- (h) Work experience placements which are approved by the Board of Management are State indemnified.
- (i) State indemnity only applies in instances where a Community and Comprehensive School are negligent. Therefore, it is important that Community and Comprehensive School's ensure that Host Employers have adequate insurances in place to cover potential losses associated with their negligence.
- (j) The general duty of care which Schools owe to their students extends to the arranging of work experience placements and Schools have a responsibility to ensure that reasonable steps are taken to ensure the safety of its students while on work experience.

Placements should be risk assessed to ensure that the placement(s) and the associated activities are suitable for the student in question.

- (k) Host Employers may request Community and Comprehensive Schools to provide proof of State indemnity. State Indemnity Confirmation Statements are issued as proof of State indemnity in lieu of an insurance policy.
- (l) Please refer to the School Management Section of the ACCS website for further guidance on work experience current versions of State indemnity confirmation statements.

Accident reporting

- (m) Under the National Treasury Management Agency (Amendment) Act, 2000, Community and Comprehensive Schools have a statutory duty to report all accidents relating to school activities to the SCA within a reasonable period of time. This includes all accidents involving staff, students, visitors and others.
- (n) Accident details should be recorded on **an Accident Report Form**.

Page 223 of Part 2 of the ‘Guidelines on Managing Safety and Health in Post-Primary Schools’ contain an accident report form template (see link below). All completed accident report forms and related correspondence (e.g. witness statements, photographs) should be forwarded to the Enterprise Risk Management Section of the SCA at the details below or can be emailed to stateclaims@ntma.ie:

**Enterprise Risk Management Section,
State Claims Agency,
Treasury Building,
Grand Canal Street,
Dublin 2.**

http://www.hsa.ie/eng/Publications_and_Forms/Publications/Education/Guidelines_on_Managing_Safety_and_Health_in_Post_Primary_Schools.pdf

- (o) Schools also have a statutory duty to report the following types of accidents to the Health and Safety Authority (HSA):
 - i. the death of any employed or self-employed person, which was caused by an accident during the course of their work.
 - ii. an injury sustained in the course of their employment, which prevents any employed or self-employed person from performing the normal duties of their work for more than three calendar days, not including the date of the accident. Calendar days include Saturdays and Sundays (e.g. if an employee, who is injured on Wednesday, and does not normally work on Saturdays, Sundays and bank holidays, returns to work the following Monday, the accident is reportable).
 - iii. a death or an injury that requires treatment by a registered medical practitioner, which does not occur while a person is at work, (e.g. a pupil during class) but is related to either a work activity or their place of work. A road traffic accident

that meets the criteria (i) and (ii) above, excluding an accident that occurs while a person is commuting either to or from work.

iv. road traffic accident that meets the criterion (iii) above as a result of construction work on or adjacent to a public road.

v If the pupil is injured as a result of a work-related activity and requires medical treatment by a registered medical practitioner this is reportable to the Health and Safety Authority. For example, if a pupil injures him/herself whilst working with a mallet and chisel during wood working class and requires treatment by a registered medical practitioner, this is reportable. However, if a pupil trips in the school yard and is injured, this is not reportable. If a pupil trips during PE class and requires treatment by a registered medical practitioner, this is reportable to the Authority. School trips/tours are considered to be a work activity of the school.

(p) Accidents can be reported to the HSA online using the link below:

<https://webapps.hsa.ie/CIRW/index.php>

(q) When accidents occur due to damaged equipment or furniture, these should be withdrawn immediately from usage and retained for future reference. If the cause of an accident involves footpaths, doors, windows etc. appropriate evidence should be secured i.e. photograph and retained. Remedial action should be taken to prevent a recurrence.

(r) Please refer to the 'Guidelines on Managing Safety and Health in Post-Primary Schools' for further guidance on accident reporting.

(s) Cars are parked in school car parks entirely at owners risk. Signs should be displayed to this effect

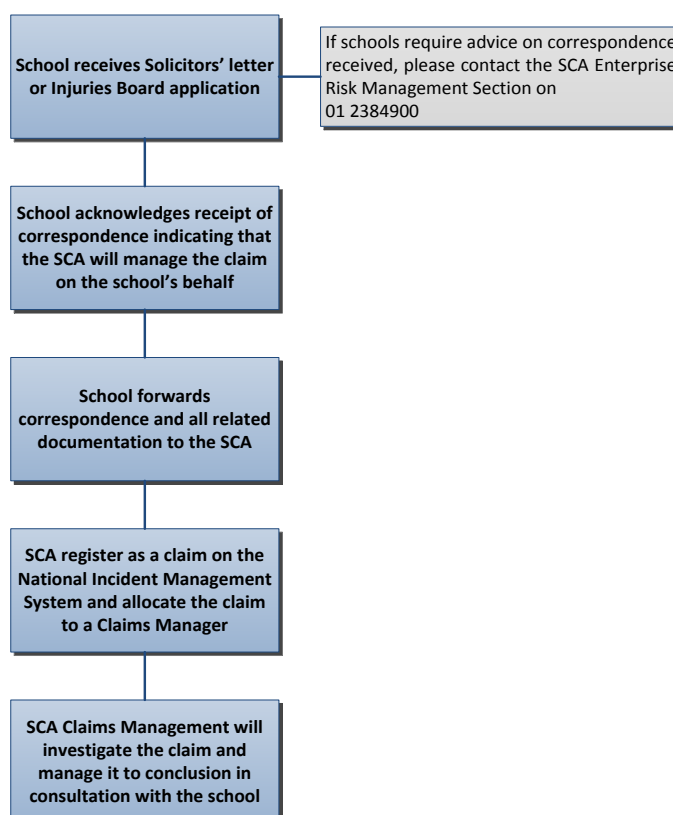
Risk Management Services provided by the SCA

The SCA provide a risk management service to Community and Comprehensive Schools. If a Community and Comprehensive School is uncertain as to whether State indemnity applies or risk management guidance is required, please contact the Enterprise Risk Management Section at the details below:

Email: stateclaims@ntma.ie Phone 01 2384900

Personal Injuries and Third Party Property Damage Claims Management

1. Claims brought against Community and Comprehensive Schools which are associated with personal injury and third party property damage are managed by the SCA. Please see the chart below which outlines the steps to follow if you receive any correspondence (e.g. Solicitors' letter, injuries board application) associated with personal injury or third party property damage claims.



2. Any correspondence (e.g. Solicitors' letter, injuries board application) associated with personal injury or third party property damage claims should be forwarded to the Claims Management section of the SCA at the details below:

**Claims Management Section,
State Claims Agency,
Treasury Building,
Grand Canal Street,
Dublin 2.**

There is no requirement to seek legal advice or take any other action other than forwarding the correspondence to the SCA. The SCA manages a claim from the point of claims notification through to final resolution. Claims are investigated in a thorough and timely fashion in order to facilitate early decision-making in relation to liability and strategy.

If you have any queries in relation to claims, please contact the Claims Management Section on 01 2384900.

Personal Accident Insurance

Personal accident insurance is a no fault compensation policy that is taken out by parents, usually through a scheme managed by the school, which for a small premium covers certain up front medical costs in the event of an injury sustained by their child.

Personal accident policies are not based on negligence and pay when a certain event occurs provided it was not a deliberate act on the part of the claimant.

The SCA recommends that all students avail of this cover. This cover is particularly useful in the school sector, due to the numerous student accidents which are accidental and/or where no fault occurred e.g. sports accidents, falls in school yard etc. The cover can also be for just "school activities" or "24 hour" cover depending on the insurance provider and the policy option selected.

Community and Comprehensive Schools should ensure that the personal accident insurance cover extends to cover all school related activities including work experience placements, school tours etc.

Appendix 15

No. _____

PENSIONS DECLARATION.

Required by subsection 5(1) of the Appropriation Act, 1962.

I _____ (name in full)

of _____
(state place of residence)

declare that I am entitled to receive a payment of the pension granted to me as a former

_____ (state rank)

in _____ School.

Signature of Pensioner: _____

Date: _____

Supporting Declaration

I hereby declare that I am a person described in paragraph (1) of Rule 4 of the Pensions Declaration (Amendment) Rules, 2003; that the pensions declaration above was made in my presence and that I believe the person making that declaration to be the pensioner described therein.

(Please see next page for details of those permitted to complete Supporting Declaration)

Name of Witness: _____
(Please use block capitals)

Address: _____

Signature of Witness: _____
Date: _____

PENSIONS DECLARATION (AMENDMENT) RULES, 2003

DETAILS OF THOSE PERMITTED TO COMPLETE THE SUPPORTING DECLARATION FORM.

1. Declarations made in the State.

In accordance with paragraph 4 of the above rules, where the declaration is made in the state, it may be witnessed by a person whose name is on the register of Dáil Electors. The following persons **may not** be a witness:

- (a) the pensioner or his/her spouse;
- (b) a close relative of the pensioner (Father, Mother, Son, Daughter, Grandson, Granddaughter, Brother, Sister, Niece or Nephew)
- (c) a spouse of a close relative

2. Declarations made outside the State.

In accordance with paragraph 4 of the above rules, where the declaration is made outside the State, persons before whom pensions declarations are to be made are as follows:

- (a) A person whose name is on the register of Dáil Electors.
- (b) An Irish diplomatic or consular officer.
- (c) A person who, under the law of the country in which the pensions declaration is made, is:-
 - A minister of religion recognised as such,
 - A magistrate recognised as such,
 - A physician or surgeon registered as such,
 - A person qualified and acting as a lawyer in the country in which the pensions declaration is made and authorised to so act,
 - A notary public or other person competent to administer oaths,
 - An officer authorised to sign documents on behalf of a bank, including a savings bank, being a bank recognised as such, or
 - A serving police officer duly appointed.

It **may not** be witnessed by those outlined at 1(a) to (c) above.

