

Adult Education Financial Controls

Introduction

This document outlines the financial internal controls for managing the Adult Education Programme. It ensures that all financial activities related to the programme are conducted transparently, in compliance with Department of Education guidelines, and are properly recorded and reported. The procedures cover banking, income collection, tutor payments, financial reporting, and annual returns. All financial transactions must be managed separately from the school's main accounts and be available for inspection upon request.

1. Budgeting

A self-financing budget must be prepared and reviewed annually by the board of management.

Course fees must be set to cover all operational costs other than post of responsibility allowances, including:

- Tuition
- Secretarial and caretaker services
- Utilities (lighting, heating)
- Equipment
- Advertising

Where pay costs (e.g., tuition, caretaking) are initially covered by the school's main fund, reimbursement must be made from the Adult Education bank account.

2. Bank Account

- A separate bank account must be maintained solely for the Adult Education Programme.
- All payments must be approved by two authorised signatories or online approvers.
- All income must be lodged intact to Adult Education bank account, with no deductions.

3. Income Collection

- Payments from participants should be collected electronically where possible.
- A receipt must be issued for every payment received.

- All funds must be lodged in full and promptly, using an authorised bank lodgement book or via electronic funds transfer (EFT).

4. Purchase Ordering Controls

- All purchases must follow the school's standard procurement procedures.
- A Purchase Order Request Form must be completed before ordering.
- The request must include three quotations or follow procurement guidelines.
- Prior approval must be obtained from the Adult Education Coordinator/Principal.

5. Tutor Payments

- Tutors may be employed for self-financing evening classes, in accordance with [Circular 0057/2014](#).
- Under Revenue guidance, all part-time educational personnel are normally considered employees, not self-employed.
- All payments to tutors must be processed through the school's payroll system, subject to income tax and PRSI.
- Payments must be approved by the Principal and one additional authorised approver.

6. Other Payments (Non-Tutor Related)

- All other payments must be supported by appropriate documentation (e.g., invoice, receipt).
- Payments must be approved by two signatories or online approvers, who must:
 - Review and initial all supporting documents.
 - Ensure that all documentation is properly filed and retained for inspection and audit.

7. Use of Chart of Accounts

- All transactions must be recorded under appropriate codes:
 - 3140 – Adult Education Income
 - 4170 – Adult Education Salaries Expense

8. Record Keeping

- All financial records, including:
 - Payroll records

- Invoices
- Payment approvals
- Receipts
- Lodgement slips

must be filed, retained, and made available for inspection.

9. Reporting to the Board of Management

- The Adult Education financial activity must be reported separately from the school's main accounts.
- Reports to the board of management must include:
 - Statement of Receipts and Payments
 - Bank Reconciliation Statement

10. Annual Financial Reporting

- Adult Education finances must be separately accounted for and included in the school's annual accounts submitted to the FSSU.
- These accounts must be submitted to the Financial Support Services Unit (FSSU) by the 28th of February each year.

11. Department of Education Returns

- The board of management must complete and submit to the Department of Education:
 - The Adult Education (AE) Form
 - The Declaration Form
- Forms can be obtained directly from the Department
- Queries can be directed to: allocations@education.gov.ie