FSSU
Financial Support Services Unit

Guidance Manual for the Treasurer of a Board of Management in a recognised Primary School

2026/2027

Contents

Welcome 1
Introduction 2
Overview of the main functions of the treasurer 3
How to prepare the budget for the following school year 4
How to prepare the financial report for the board meeting 5
How to organise the preparation and submission of annual accounts 11
How to oversee the school's asset register 14
How to ensure that recommended school internal controls are put in place and followed 15
How to ensure that the requirements of the Education Act 1998 and of the school's governance document in relation to school finances are fulfilled 166
Other functions of the treasurer 188
Appendix 1: Department of Education Grants Payable to Primary Schools 19
Appendix 2: Online Claims System Guidelines 20

Welcome

I would like to thank you for becoming treasurer of the board of management. Together with the chairperson and the other board members, the role of treasurer is an important support to the Principal in their day-to-day running of the school and to the board of management in meeting its statutory obligations.

The Team in the FSSU values your contribution as a volunteer and endeavour to support you in this role.

The remit of the Financial Support Services Unit was expanded in 2017 to provide support to school management in the primary school sector. As a statutory body, the board of management must comply with its statutory obligations and operate within a sound governance framework.

Our role includes the provision of guidance and support to school management on all aspects of good financial practice.

Please visit our website www.fssu.ie/primary where you will find information and templates to support you in your role as treasurer.

Training is provided by the FSSU throughout the year through webinars and the provision of training videos. One-to-one training is also available.

Our contact details are listed below, and I encourage you to contact us. Send your contact email and school roll number to primary@fssu.ie. This will ensure that you receive all the guidelines issued and notifications of training webinars.

We are here to provide practical advice and support to you and welcome the opportunity to do so.

Louise McNamara
Director

Financial Support Services Unit

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Opening Hours: Monday to Thursday – 9am to 7pm

Friday – 9am to 5pm

Introduction

Under the Education Act 1998, the board of management is responsible for ensuring that the financial governance responsibilities of the board are met.

The board must:

- Adhere to the provisions of the Education Act 1998
- Comply with the requirements of the 'School Governance Manual for Primary Schools' issued by the Department of Education every 4 years
- Adhere to the requirements of the Charities Regulator
- Comply with guidance and requirements from the Revenue Commissioners
- Promote and adhere to best financial practice.

Section 12 of the 'School Governance Manual for Primary Schools 2023-2027' relates to the role of the treasurer and states the following:

- *Each board of management shall elect a treasurer from amongst its members*
- *The chairperson, Principal or the teacher nominee shall **not** be the treasurer*
- *The treasurer shall keep the school accounts and ensure that proper books of accounts are kept in line with best practice guidelines. A bank reconciliation statement for each school account is prepared once a month*
- *The treasurer should monitor all grants from the Department of Education &Youth*
- *The treasurer shall present at each meeting of the board an up-to-date statement of the school accounts, giving details of income and expenditure since the previous meeting*
- *The treasurer shall be a signatory on all school bank accounts*
- *The treasurer shall retain vouchers of expenditure for inspection and audit by the school accountant and officials from the Department of Education & Youth*
- *All documentation relating to financial transactions and purchasing is signed by the treasurer.*

This list is not exhaustive. However, there is no implication that the treasurer must physically carry out all of the tasks outlined above. Many of these tasks can be delegated, for example to the school secretary, who in many schools maintains the accounting records for the board. It is the responsibility of the school board of management to ensure that the necessary structures are in place as the board is responsible for all business carried out in connection with or on account of the school.

Overview of the main functions of the treasurer

In order to adhere to the above requirements, the following list outlines the main functions of the treasurer. How to carry out each of these functions is explained in detail in the following sections:

1. **Budget preparation for the next school year – page 4**

2. **Preparing the financial report for the board meeting – page 5**

3. **Organising the preparation and submission of annual accounts – page 11**

4. **Overseeing the school's asset register – page 14**

5. **Ensuring that recommended school internal controls are put in place and followed – page 15**

6. **Ensuring that the requirements of the Education Act 1998 and of the school's governance document in relation to school finances are fulfilled – page 16**

7. **Other functions of the treasurer – page 18**

How to prepare the budget for the following school year

The budget is a useful tool to plan effectively and allocate income and expenditure efficiently. It supports the board in ensuring that planned income and expenditure is occurring and most importantly, allows the board to address any issues in a timely manner.

WHO	WHEN	ACTION POINTS
Treasurer, Principal, Board Members	Term 2	Attend FSSU Budget Training Webinar
Treasurer and Principal	Term 2	Compile draft budget using FSSU template (Expenditure cannot exceed income)
Full board	Term 3	Ratify budget
Treasurer	Term 3	Forward copy to patron/trustee if requested
Treasurer	Term 4	Enter budget figures on next year's monthly reporting template
Treasurer	Ongoing	Review budget against actual figures every month

Further information and budget templates are available here.

How to prepare the financial report for the board meeting

At each meeting of the board, the treasurer presents an up-to-date financial report. This report will be a summary report based on a detailed review by the treasurer, the Principal and another board member if required, of the checklist and the financial reports. Below is a step-by-step guide to assist the treasurer in preparing the financial report.

STEP 1 - Review of checklist:

It is useful to print out this checklist for each meeting, tick off the list and date and sign it including any comments. Any issues arising should be included in the treasurer's report to the board.

Financial Reports	Actions	Yes/No
Bank Balances	• Check to see if bank accounts have been opened or closed during the period • If yes, have proper procedures been followed? • Are the bank balances within the limit set by the BOM?	
Bank Reconciliations	• Check the bank reconciliations to ensure there are no differences on the reconciliation report. • Check the date on the bank reconciliation report to ensure it is reconciled to the accounting period under review	
Receipts and Payments / Income & Expenditure	This report should show current periods figures, year-to-date figures, annual budget figures, previous year's figures. • Examine this report in detail and check any unusual or large amounts. • Assess that the school is on target to meet its budgetary plan.	
Balance Sheet (if available)	This report will show the year-to-date figures and the previous year's figures. • Check that the balance sheet balances. • Look for additions to fixed assets, changes in debtors and prepayments, changes to creditors and accruals. • If there is any balance in the suspense account, it should be examined.	
List of Creditors / Accruals	• If the school is running the purchase ledger system examine the list of creditors to ensure that the school are paying their bills on time. • The list of accruals/outstanding invoices should be totalled and check if the school has sufficient funds to pay its liabilities. • If the school is currently undertaking any capital works, ensure that you receive a list of the outstanding invoices.	
Income received in advance	• A list should be prepared showing a summary of advance receipts and it is important that these funds are accounted for separately in the accounts. • The school will on occasion receive grants for summer work schemes etc. in advance of the work being done therefore this income needs to be identified and accounted for separately.	
Prepayments	• Examine the list of prepayments to ensure that they have been allocated to the correct period.	
Capital Income & Expenditure Account	• This report should be given when there is a capital project such as an extension, Summer Works Scheme or major refurbishment in progress. • This report should be examined to ensure that the project is running within budget.	

STEP 2 - Review of financial reports:

- A full set of financial reports should be generated at least three days before the scheduled board meeting
- The school accounts can be processed using the Monthly Reporting Template or accounting software using the prescribed FSSU Chart of accounts.

The financial reports to be reviewed and a sample of each are outlined below:

A. Balances on all school bank accounts

It is important that all bank accounts held in the name of the board are included in the treasurer's report to the board of management. Such bank accounts include:

- Main Current Account
- Other Current Accounts
- Deposit/Savings Account
- School Meals Account
- Capital Expenditure Account
- Petty Cash Account
- Loan Account
- Credit Card Account

A bank reconciliation should be completed each month for each bank account and signed by the treasurer and the chairperson. This will show the closing balances of each bank account and any outstanding cheques, if applicable.

The parents' association bank account should be presented to the board of management at least once a year and must be included in the annual financial accounts of the board.

Review actions:

- Complete bank reconciliation for each bank account to the month end preceding the meeting
- Ensure that there is no difference on each bank reconciliation statement
- Ensure there is a bank reconciliation for each bank account
- Review the list of payments and receipts and look at backup documentation
- Look at payments to named individuals and ensure there is back up
- A sample of invoices should be randomly selected and reviewed by the treasurer to the corresponding payment, invoice and delivery docket
- Confirm that all spending was approved?
- Consider if all bank accounts are necessary? It is advised that the number of bank accounts be kept to a minimum. The chart of accounts used by schools allows for income categories to be identified separately even if the different income streams are lodged to the same bank account
- Ensure that the treasurer and the chairperson sign and date each bank reconciliation
- Ensure that all payments have been approved by both the treasurer and chairperson?
  Has the chairperson delegated their signoff to another board member and if so, has this been included in the minutes?
- If the board is using electronic banking, are the treasurer and chairperson both approving payments? Has the chairperson delegated their signoff to another board member and if so, has this been included in the minutes? A guideline on electronic banking is available here

- Has the credit card statement been signed by the chairperson and treasurer? Are all transactions backed up by a valid receipt? Is spending within the agreed limit?
- Has all grant income due from the Department of Education & Youth been received? Has ringfenced grant income been spent only on the purpose intended? For example, the Minor Works Grant.

September Bank Accounts Reconciliation Statement				
Bank Account No.:	**123456789**	**654321000**	**123589**	
Bank Account:	BOI Main	BOI Meals	BOI Deposit	Petty Cash
Enter Opening Bank Balances:	15000.00	5000.00	2500.00	0.00
Opening Balance	This figure is the sum of the amounts on the bank statements as at the beginning of the month and is populated automatically			22,500.00
Total Prior Year Cheques Per Bank	500.00	300.00	0.00	0.00
	Cheques drafted and recorded in prior year and not cashed (This figure is the sum of the amounts for all prior year chec			800.00
Lodgements				
Lodgements	(This figure is the total of the lodgements extracted from monthly income worksheet)			3,000.00
Payments				
Bank Payments	(This figure is extracted from payments records above)			5,000.00
Closing Balance	(This figure automatically is calculated)			**19,700.00**
	BOI Main	BOI Meals	BOI Deposit	Petty Cash
Enter Closing Bank Balances:	14000.00	4700.00	2500.00	
Bank Balance	This figure is the sum of the amounts on the bank statements as at the end of the month and is populated automatically			21,200.00
Outstanding Cheqs	(These figures relate to cheques written by school but not yet cashed therefore do not appear on the bank statement)			
Bank	Description	Cheque no.	Amount	
BOI Main	XYZ ltd	501000	1,000.00	
BOI Main	ABC book	501001	500.00	
BOI Main	BOI Meals	BOI Deposit	Petty Cash	-1,500.00
1,500.00	0.00	0.00	0.00	
Reconciled Balance	(This figure is relates to the bank balance less any outstanding cheques not cashed)			**19,700.00**
BOI Main	BOI Meals	BOI Deposit	Petty Cash	
0.00	0.00	0.00	0.00	
Unreconciled Difference	(This figure should be reconciled to 0.00 before being presented to the BOM)			**0.00**
			All Banks Reconciled	✓
Reviewed By Treasurer of the Board of Management:		**Reviewed By Chairperson of the Board of Mangement**		
Date:		**Date:**		
Signed:		**Signed:**		

Figure 1: Extract from a Bank Reconciliation Statement from the [FSSU Monthly Reporting Template]

B. Income and Expenditure Account v Budget Report

This report details all income and expenditure that went through the school bank accounts in the last month. Each income and expenditure amount is categorised into a code using the FSSU chart of accounts. > Chart of accounts.

Review actions:

- Review each figure to ensure that each figure looks reasonable
- Look at the difference between actual income and expenditure and what was budgeted. If expenditure, for example, of stationery has exceeded the budgeted figure, this will need to be addressed by cutting expenditure elsewhere or increasing income. Ensure the bottom line is still in a surplus/breakeven position.

	YEAR TO DATE ACTUAL VERSUS BUDGET		Input/Import		
Nominal Code		Year to Date	Budget	Year to Date v Budget 2025/2026	Year to Date v Budget 2025/2026
	SCHOOL INCOME	Actual	'20XX/20XX	Difference	% Difference
3010	Capitation/Non Pay Budget	15,000	19,488	- 4,488	-23.03%
3020	DEIS Grant	5,405	5,700	- 295	-5.18%
3050	Ancillary/School Support Services Grant	-	-	-	0.00%
3140	Special Education Equipment Grant	10,275	-	10,275	0.00%
3151	Free Schoolbook Grant	-	6,960	- 6,960	-100.00%
3152	Free Schoolbook Admin Grant	-	559	- 559	-100.00%
3230	ICT Grant	2,680	4,204	- 1,524	-36.25%
3245	Science Subjects Grants	-	-	-	0.00%
3275	Minor Works Grant-Non Capital	-	7,110	- 7,110	-100.00%
3289	Once-Off Cost of Living Grant	-	-	-	0.00%
3290	Other Non Capital DE Grant Income	-	-	-	0.00%
3292	Standardised Testing Grant	-	522	- 522	-100.00%
3293	Summer Provision Grant	-	-	-	0.00%
3294	Bus Escort Grant	-	-	-	0.00%
3296	DSP School Meals Grant	6,786	-	6,786	0.00%

Figure 2: Extract from Report - YTD Income & Expenditure v Budget from the FSSU Monthly Reporting Template

C. Capital Income and Expenditure Report

Where the board has undertaken a capital project such as a building project, it is important that the related income and expenditure for this project is separately monitored.

Review actions:

- Review each figure to ensure that each figure looks reasonable
- Is the board still operating within the income ringfenced to fund this project?

CAPITAL AND RESERVES REPORT													
CAPITAL INCOME	September	October	November	December	January	February	March	April	May	June	July	August	Total
DE Capital Building Grant Income	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000
Capital Projects Fundraising Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Parents Contribution to Capital Projects Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Patron/Trustee Contribution to Capital Projects Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Capital Projects Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Covid Minor Works Capital Grant Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Donations Income	-	-	-	-	-	-	-	-	-	-	-	-	-
DE Fixtures, Fittings & Equipment Grant Income	-	-	-	-	-	-	-	-	-	-	-	-	-
DE ICT Grant Capital Income	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL INCOME	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000
CAPITAL EXPENDITURE	September	October	November	December	January	February	March	April	May	June	July	August	Total
DE Capital Building Grant Expense	8,500	-	-	-	-	-	-	-	-	-	-	-	8,500
Covid Minor Works Capital Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Building Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Parents Contribution to Capital Building Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Patron/Trustee Contribution to Capital Building Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Capital Building Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Donations Building Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
DE Fixtures, Fittings & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
ICT Grant Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE	8,500	-	-	-	-	-	-	-	-	-	-	-	8,500
NET SURPLUS / (DEFICIT)	1,500	-	-	-	-	-	-	-	-	-	-	-	1,500
TOTAL NET SURPLUS / (DEFICIT) including CAPITAL	1,575	- 3,705	- 4,700	- 1,625	6,375	- 5,805	12,990	2,350	- 2,750	6,130	- 1,940	- 1,140	7,755

Figure 3: Extract from Report 2 - Income & Expenditure of Capital & Reserves from the FSSU Monthly Reporting Template

D. List of all creditors / List of accruals / Summary of income received for next school year and prepayments

In order for the board to be able to anticipate future cashflow and have a true view of the current financial situation, it is important to list invoices that have been received and are not yet paid or are due to be received. This list can be compiled each month by retaining all such invoices and a list of invoices due to be received, in a separate folder.

Similiarly, the board should be aware of any income that has come into the bank account in the current school year, but which actually relates to the next school year. This can happen in the last term, for example, where school tours money for next year may be collected before the end of the current school year.

Review actions:

- Are the invoices addressed properly to the board?
- Has the work been completed satisfactorily?
- Have the anticipated costs been approved by the board?
- Has all income received in advance been separated into its own nominal code?

E. Payroll Report

The 'Gross to Net' report from the payroll system of the school should be reviewed and signed off by the Principal and the treasurer. This report details the gross pay of each employee and shows what has been deducted for tax, PRSI, USC & auto-enrolment and any other deductions, leading to the net amount, which is the amount that the employee receives.

Review actions:

- Are all board employees listed on the payroll reports?
- Has the work been completed satisfactorily?
- Have all changes to pay rates been approved by the board?
- Have payments to selection committee members been processed through payroll?
- Do all employees have a contract of employment?
- Have all PAYE/PRSI/USC liabilities been paid over to Revenue?
- Have auto-enrolment deductions been paid over to NAERSA?

STEP 3 - Presenting the finance report to the board of management meeting:

When the treasurer has completed their review with the Principal, and another board member if required, a summary of the important issues should be compiled and presented to the full board. At a minimum, the report should contain:

- Reconciled bank balances on all bank accounts
- Total income and expenditure for the year-to-date and if this is within budget
- Capital project update if applicable
- Outstanding invoices and creditors
- Any issues the treasurer has identified as part of the detailed review
- The treasurer should address any questions from the board members
- The report should be formally approved by the board and noted in the minutes.

Note: All board members should be given a copy of the financial reports at the board meeting. As the financial reports contain confidential information, it is recommended that they are collected at the end of the meeting. One copy of all the financial reports shall be filed with the board minutes and all other copies of the financial reports shredded. It is not envisaged that the reports are reviewed in detail by the full board, this will already have been done by the treasurer and Principal and another board member if required.

How to organise the preparation and submission of annual accounts

- Each board of management is required to submit a copy of the annual accounts to the FSSU by the 28th of February each year to ensure compliance with Section 18 of the Education Act 1998. The annual school accounts should be formally adopted by the board of management before submission to the FSSU.

- All boards must engage an external accountant to submit annual accounts on their behalf to the FSSU, this will ensure they are in compliance with the requirements of Section 18 of the Education Act. 1998, the annual reporting requirements of the Charities Act 2009 and the Central Statistics Office statutory requirements.

- Boards must prepare their accounts using the accruals basis for accounting and present the accounts in the FSSU standard format. External School Accountants are required to prepare the accounts in a format required by the FSSU.

- The treasurer ensures that all accounts and documentation are prepared for the external school accountant at the end of the school year.

- When draft accounts have been completed by the external accountant, they are presented to the board for formal ratification and a copy sent to the patron.

- The board must ensure that the annual accounts are approved and submitted to the FSSU by the 28th of February each year.

The table below will assist in preparing the records for the external accountant:

Checklist for Year End Preparation	Done
• Print off all bank statements from September 1st, 202X, to August 31st 202Y • Opening Bank Balances – check amounts recorded at 01/09/202X are correct and outstanding cheques brought forward from previous year are correct • Closing Bank Balances – check amounts recorded at 31/08/202Y are correct and ensure all bank reconciliations are complete to August 31st 202Y • Uncashed cheques – review out-of-date cheques i.e., if dated more than 6 months old, request that the bank cancels them and write them back i.e., cancel them in the accounts • Ensure all payments and receipts have been posted to the correct codes on the template for the period 1st September 202X to the 31st August 202Y for all bank accounts held in the name of the board	

• Review all transactions posted for the year - run the *Payment and Receipt* transaction reports and review transactions for accuracy and consistency
  ○ Review the list of outstanding payments and receipts on the bank reconciliation to ensure they are accurate
  ○ Any duplicate/incorrect entries should be corrected	

• Ensure that the petty cash balance equates to the amount of cash held in the safe on 31st August 202Y and that all back up documentation is on file	
• Ensure that the balance on the credit card account equates to the amount owed on the bill on 31st August 202Y and that all back up documentation is on file	
• Review unpaid supplier invoices and provide your accountant with a list of all unpaid supplier invoices and any other amounts owed by the board relating to the financial year 202X/202Y which are unpaid on 31st August 202Y • Review payments made in advance i.e. Insurance, maintenance contracts other annual payments and give details of each to your accountant	
• Review income received in advance of the next school term e.g., money collected for hoodies/tours etc., Grants received in advance etc., and provide your accountant with details of such receipts	
• Payroll reports – ensure correct categories are selected for employees and Revenue payments are broken down in the correct payroll categories if possible • Review amounts paid to Revenue for Payroll taxes, VAT and RCT • Ensure all payments to Revenue are recorded correctly under the appropriate categories on the template • Provide your accountant with copies of Revenue returns for: PAYE/PRSI/USC – amounts paid and due to Revenue VAT/RCT – amounts paid and due to Revenue • Review auto-enrolment amounts paid to MyFutureFund • Ensure all auto-enrolment deductions are apportioned and recorded under the appropriate categories on the template	
• Review the income and expenditure analysis for ringfenced grants and ensure they are correctly categorised. Provide the accountant with details of unspent ringfenced grants at the year-end. e.g., Schoolbooks Scheme Grant.	

• Parents Association bank account: ensure all financial documentation is made available to the accountant for inclusion in the annual financial account i.e., bank statements and any supporting documentation for expenditure.	

Below is a suggested timeline that will assist in meeting the February 28th deadline:

School Annual Accounts Preparation Stages	Date Deadline
The board supplies all necessary financial information to the external school accountant for the school year ending on the previous August 31st.	September 30th
The draft annual accounts are returned by the external school accountant.	November 30th
Once the board is satisfied that the accounts are an accurate reflection of the school's financial situation, they are formally ratified by the board, signed by the chairperson and one other board member.	December 31st or earlier as required by the patron
External school accountants/auditors are required to access a secure online cloud-based system and to input the school trial balance and to upload a PDF copy of the approved annual accounts.	February 28th

How to oversee the school's asset register

Fixed Asset Register

The treasurer should ensure that a system is in place to track assets such as ICT equipment and any other high value items. All schools should maintain an asset register, which contains details of significant equipment and capital items. The register should be kept up to date and should include significant equipment and capital items acquired by the school which are intended for use on a continuing basis for more than one year. This list should be checked and updated regularly, with the addition of any item once it has been invoiced to the school.

It is good practice for a physical count be carried out at least once a year and that someone other than the person maintaining the register should do this. Discrepancies between the physical count and the amount recorded in the register should be investigated promptly.

A fixed asset register will help the school to manage the effective utilisation of its assets and to plan for their replacement. However, it will also:

- form an important part of the school's procedures for ensuring that staff take responsibility for the safe custody of assets
- enable school management to undertake independent checks on the safe custody of assets, as a deterrent against theft or misuse
- help the external auditors to draw conclusions on the financial statements and the school's financial systems
- support insurance claims in the event of fire, theft or other losses.

A sample Fixed Asset Register is available here and an example is provided below:

Sample Assets Register						
Quantity	**Item**	**Cost**	**Date Purchased**	**School Dept.**	**Where Kept**	**Identity No's.**
	COMPUTERS					
2	HP 7500	€4,800.00	04/08/20XX	IT	Rooms 10,34	C/CP/1-2
3	HP 7300	€3,120.00	03/11/20XX	Staff.	Rooms 11,35	S/CP/1-3
1	HP 7500	€1,100.00	04/08/20XX	IT	Principal's Room	CP/1
2	Dell 2100K	€2,820.00	04/01/20XX	Staff.	Rooms 13,47	Ad/L/1-2
	OFFICE EQUIPMENT					
1	Canon 3060 Printer	€9,680.00	03/08/20XX	Staff.	Secretary Room	T/CV/1-16
	AUDIO-VISUAL					
5	Sony 21" TV	€2,250.00	01/01/20XX	A/V	Rooms 9,10,25,32,34	TV 1-5
3	Sony DVD Players	€750.00	03/03/20XX	A/V	Rooms 9,25,32	DVD 1-3
2	Sony Video Recorders	€480.00	05/09/20XX	A/V	Rooms 10,34	VR1-2
7	O/H Projectors	€2,600.00	02/03/20XX	Education	Rooms 1,2,3,6,7,12…	O/H P 1-7
20	Interactive White Boards	€11,120.00	03/08/20XX	Class	Store Rooms	T/BS/1-20

How to ensure that recommended school internal controls are put in place and followed

- Send your contact email and school roll number to primary@fssu.ie. This will ensure that you receive all the guidelines issued and notifications of training webinars.
- Payment procedures – make sure that the approval of online payments/cheques is carried out by both the treasurer and chairperson or the treasurer and the chairperson delegee. If the board is not already operating electronic banking, this should be brought to the board and initiated.
- Ensure there are procedures in place for the receipt of money. Lodgements should be made intact, and a breakdown of each lodgement recorded in the records. Cash should be kept to a minimum, there are several online collection systems available to schools Electronic Payment Solutions - FSSU.
- Purchasing procedures – all ordering should be approved in advance
- Tendering procedures should be followed to ensure that best value for money is achieved
- Three quotes should be obtained where possible for purchases and for large projects, e.g. purchase of white boards for the full school. Please contact the Schools Procurement Unit for assistance with tendering and access to existing OGP contracts - procurementsupport@spu.ie
- Payment of wages – pay rates should be approved by the board. All payroll reports should be reviewed monthly
- Control of stock and assets – ask teachers and cleaners/caretakers to carry out a stock count each term
- The treasurer should review the financial information systems within the school to ensure that the board has adequate information upon which to make decisions and to satisfy itself that the school finances are being managed in such a manner, as to meet its obligations to the school community, the patron, the Department of Education & Youth and other interested parties such as the Revenue Commissioners and NAERSA.
- The treasurer will have access to all accounting records held by the school such as original bank statements, correspondence, invoices, asset register and payroll records.
- The FSSU provides templates and guidelines on all financial internal controls. Please see our website www.fssu.ie. If there are any specific requirements, please contact us and we will assist you.

How to ensure that the requirements of the Education Act 1998 and of the school's governance document in relation to school finances are fulfilled

The '*School Governance Manual for Primary Schools*' outlines the duties of the board in relation to financial governance. Further to the requirements mentioned already in this document, the manual also refers to obligations of the board to the requirements of the **Revenue Commissioners** and the **Charities Regulator**.

The Revenue Commissioners

For boards of management, there are two main areas of compliance with the Revenue Commissioners that should be monitored by the treasurer:

1. PAYE/PRSI/USC

The board of management is the legal employer of all employees in the school. The board of management is responsible for ensuring that all employees receive certain basic employment rights. These rights are governed by detailed employment legislation. As the legal employer the board of management is responsible for ensuring that all payments made by the school, comply with PAYE/PRSI/USC regulations.

Review Actions:

- The school should be operating a payroll software package or have the payroll function outsourced
- Ensure all payments made to employees are Revenue compliant. Deduct PAYE/PRSI/USC from wages paid to employees and remit deductions to Revenue
- Ensure all payments made to selection committee members, tutors, coaches etc. are Revenue compliant. Deduct PAYE/PRSI/USC from wage payments made and remit deductions to Revenue
- Keep and maintain, in paper or electronic format, a register of all employees
- Notify Revenue of all new and ceased employees in the school
- File and pay all Revenue payroll returns on time.

Further information can be found here.

2. Relevant Contracts Tax and Reverse Charge VAT

A school board of management, in its capacity as a body established by statute and funded wholly or mainly from funds provided by the Oireachtas, is designated as a "Principal Contractor".

This means that a board of management is responsible for complying with RCT requirements and VAT returns when making payments relating to 'construction operations.' Revenue has introduced a mandatory electronic RCT system with effect from January 1, 2012, for all principal contractors. From that date all filings and notifications to Revenue by a principal contractor must be carried out through the Revenue Online (ROS) system.

Under section 20 of the Finance Act 2011, new regulations have been introduced which affect the tax treatment of payments to contractors engaged by schools on "Construction operations".

Review Actions:

- The school should be complying with RCT & VAT rules through ROS either in-house or have the RCT/VAT function outsourced
- Ensure all payments made to contractors are Revenue compliant. This includes all repair work - it is not just applicable to capital building works
- Keep and maintain, in paper or electronic format, all relevant records
- Notify Revenue of all new and ceased contracts
- File and pay all Revenue returns on time. More information can also be found on the FSSU website by clicking here.

The Charities Regulator

The Charities Regulator is Ireland's national statutory regulatory agency for charitable organisations. Under the Charities Act 2009, all recognised schools in Ireland are charities and are required to register with the Charities Regulator.

The treasurer should ensure that the school has obtained its Registered Charity Number (RCN) from the Charities Regulator.

Review Actions:

- Ensure that the annual accounts are submitted on time to the FSSU. Compliance with this deadline ensures compliance with CRA requirements for annual financial data return.
- Ensure that the CRA is informed of any changes to board member details
- Ensure that the RCN is displayed on the school website, fundraising material and headed paper
- Ensure the Charities Regulator is informed in writing of an offence, where in your opinion and having reasonable grounds for believing an offence under the Criminal Justice Theft and Fraud Offence Act 2001 has been or is being committed.

The CRA has issued a detailed guideline for charity trustees called 'Guidance for Charity Trustees' which is available on www.charitiesregulator.ie.

Fundraising

It is critical that schools carry out all fundraising in an open, transparent, honest, respectful and accountable manner. Funds given to charities can include money but can also include property and assets of any sort. The funds provided to charities will usually fall into one of the following three categories:

1. Restricted funds
2. Unrestricted funds
3. Designated funds

The board must adequately identify, distinguish and report upon unrestricted, restricted & designated income to enable adequate reporting upon both income and reserves. The external school accountant will code these items at year end but will need to be made aware of them. The CRA has issued a detailed guideline for charities - Guidelines for Charitable Organisations on Fundraising from the Public.

Other functions of the Treasurer

- To ensure the board does not enter any financial commitment for which there is no provision – any loans or overdrafts or finance leases require advance patron approval
- All lease arrangements/loans must be approved and monitored
- All payments and procedures for the hire of school property or equipment are monitored e.g. sports hall, computer facilities
- Adequate insurance is in place for the buildings, contents, and that other insurance requirements such as public liability are in place
- To ensure that written approval is obtained from the patron for any capital works. Proper tendering procedures for capital projects must be followed. Further advice on this can be obtained from www.spu.ie
- Ensure that the Online Claims System operates as per Circular 24/2013 – '**Operational Guidelines for Boards of Management and Staff designated to operate the Online Claims system in recognised primary and post primary schools.** (See Appendix 2)

Appendix 1: Department of Education Grants Payable to Primary Schools

The grants are calculated based on the enrolment numbers submitted annually by the board to the Department of Education & Youth. The amount per grant for the current year is available on the FSSU website.

When the school receives a grant, they will get an email notification from the Department of Education & Youth outlining what the money is intended for. The Department of Education & Youth can also be contacted at remittance@education.gov.ie. Quote your roll number in the email and they will confirm what grants you received, such as Capitation Grant, Minor Works grant or Schoolbooks Scheme Grant.

Capitation Grant

- The standard Capitation Grant is paid in two instalments – 70% in January & 30% in June each year
- The grant is based on a minimum enrolment of 60 pupils
- Special schools and mainstream schools who have special classes receive enhanced rates.

N.B. Where the school's enrolment increases or decreases, the January payments are calculated on the prior year enrolment and the full adjustment for current year enrolment is applied to the June payment.

Ancillary Grant

- The Ancillary Grant is currently paid in 2 instalments. 4/12 paid in Term 1 and 8/12 paid in Term 2.
- The grant is based on a minimum enrolment of 60 and a maximum of 500
- Special schools receive the grant based on the number of full-time teachers.

Schoolbooks Scheme Grant

- The Schoolbooks Scheme Grant is paid in advance of the next school year based on student enrolment in the prior school year
- It is paid in one instalment, generally in April each year.

DEIS Grant (DEIS Schools only)

- The DEIS Grant is paid in advance of the next school year, generally in June/July of the current school year
- Schools included in the School Support Programme under DEIS receive a grant which is based on the level of concentrated disadvantage in each school and the school's enrolment.

Queries in relation to the DEIS grant should be directed to the Social Inclusion Unit in the Department of Education and Youth.

Standardised Testing Grant

The Standardised Testing Grant is usually paid in April each year.

Appendix 2: Online Claims System Guidelines

1. Introduction

The Department of Education and Youth have issued Circular 24/2013 – '**Operational Guidelines for Boards of Management and Staff designated to operate the Online Claims system in recognised primary and post primary schools'.** The purpose of this Circular is to update school management authorities and staff on the procedures and recommendations regarding the different absences of staff which must be returned to the Department of Education on a fortnightly basis. It is also the basis for recording the employment details of substitutes and facilitates their payments. The procedures and recommendations outlined shall be implemented at all times.

Financial Guideline P09 – 2021/2022 outlines the details of the Circular, highlighting new requirements in relation to security and reporting.

2. Security Procedures

Persons authorised to use OLCS must:

a) keep their user ID, password, email address and other information secure at all times and not
b) disclose them to anybody including other members of staff
c) do not reveal passwords to a third party
d) logout of OLCS before leaving a computer unattended
e) do not authorise any computer programme to remember their security details.

The OLCS can be accessed through Esinet, which is a secure site. As a security measure, if the OLCS application has not been used for more than thirty minutes, it will automatically log the user out of the system.

If login details are lost or forgotten it will be necessary to authenticate the details provided when first registered on OLCS when requesting new login details.

3. Role of Boards of Management

The **Board of Management:**

a) have a responsibility to ensure that at school level the integrity of the system is maintained at all times

b) should formally approve the roles of personnel involved in the OLCS

c) must ensure on an ongoing basis that under no circumstances should the same person in a school undertake the role of Data Entry and Approver

d) should ensure that supporting documentation in relation to information relating to staff absences and employment of substitutes input on OLCS is retained securely in the school with the relevant personnel records i.e. medical certificates, attendance at in-service/in-career courses and applications forms for board approved leave

4. OLCS Roles

There are four distinct roles assigned to personnel at school level to operate OLCS.

These roles are as follows:

a) Data Entry

The role of the person with responsibility for entry of staff absences, reasons for absence, substitute PPS numbers and reasons for employment, is to input the data i.e. input the details of absences of staff members, claims for casual and non-casual staff members and other details to the system. The role of the Data Entry person is a distinct role and under no circumstances should the same person undertake a dual role on OLCS. The Data Entry person should not be a person employed as a special needs assistant in the school.

b) First Approver

The role of the First Approver is to verify that the data input by the Data Entry person is correct and to approve the data.

The Approver should always ensure that:

i. all details, in particular the bank account details of teachers and special needs assistants are input
ii. correctly to the system
iii. a copy of the "Staff Member Set-up Form" is signed by the staff member and a copy retained by the school in the staff member's personnel file
iv. the terms of Department Circulars relating to vetting, teacher registration, membership of single pension scheme etc. are being complied with when claims are being made
v. supporting documentation e.g. medical certificates and application forms for leave absences etc. have been obtained from the staff member and approved by the board of management where necessary prior to recording the leave details on OLCS
vi. all absences are recorded on OLCS, whether substitutable or not.

c) Second Approver

The role of the Second Approver is to approve the leave/claims in respect of the First Approver's absences and can also approve data entered by the Data Entry person.

d) Local Administrator

The Local Administrator is an additional role assigned to the First Approver in the school and his/her role is to re-assign data entry roles within the school and to set up new data entry users. To set up a new approver the "Approver Change Request Form" should be downloaded from the Home page on OLCS, completed and posted to the Department of Education and Youth.

The new user ID and password is then issued to the Approver by return of post.

5. Resetting of passwords

An automated system is now available that enables school users to reset their own passwords. It is important that school users record their email address when logging in to use the automated system. This email address should only be used by the registered user.

6. Reports

There is a facility on OLCS to print reports.

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.

If a staff member requires details of their absences the relevant report should be generated, printed and given to the staff member.

A report on all absences recorded on the OLCS should be supplied to each staff member at intervals recommended by the board of management of the school but at least one report should be produced in each school term. Each staff member should sign the absence report and a copy to be retained in the school.

7. Audit Trail

As with all computerised systems, an audit trail of records and the dates and times of transactions are maintained on the system.

The Department is obliged to refer to An Garda Síochána, any fraudulent claims for payment in respect of Substitution or Part-time hours or any falsified records with regard to leave of absence. In these circumstances it will be a matter for An Garda Síochána to determine what action, if any, should be taken and consequently may result in a criminal prosecution.

FSSU
Financial Support Services Unit

Treoirleabhar le haghaidh an Chisteora Boird Bainistíochta i mBunscoil aitheanta

2026/2027

Clár an Ábhair

Fáilte 2
Réamhrá 3
Forléargas ar phríomhfheidhmeanna an chisteora 4
Cén dóigh an buiséad a ullmhú don scoilbhliain dár gcionn 5
Cén dóigh an tuarascáil airgeadais a ullmhú le haghaidh chruinniú an bhoird 6
An dóigh le hullmhúchán agus taisceadh na gcuntas bliantúil a eagrú 14
Cén dóigh maoirseacht a dhéanamh ar chlár sócmhainní na scoile 17
An tslí lena chinntiú go gcuirtear rialuithe inmheánacha scoile i bhfeidhm agus go gcloítear leo ... 19
An dóigh lena chinntiú go gcomhlíontar ceanglais an Achta Oideachais, 1998, mar aon le ceanglais dhoiciméad rialachais na scoile ó thaobh chúrsaí airgeadais na scoile de 20
Feidhmeanna eile an chisteora 23
Aguisín 1: Deontais ón Roinn Oideachais is iníoctha le Bunscoileanna 24
Aguisín 2: Treoirlínte le haghaidh Chóras na nÉileamh ar líne 26

Fáilte

Is mian liom buíochas a ghabháil leat as glacadh leis an ról mar chisteoir an bhoird bainistíochta. Tá tábhacht ag baint le ról an chisteora, mar aon le ról an chathaoirligh agus ról na gcomhaltaí eile den bhord, ó thaobh tacú leis an bpríomhoide chun an scoil a reáchtáil ó lá go lá agus chun tacú leis an mbord bainistíochta a oibleagáidí reachtúla a shásamh.

Is mór ag Foireann an FSSU an méid a dhéanann tú mar oibrí deonach agus tá sé i gceist againn tacú leat sa ról.

Cuireadh le sainchúram an Aonaid um Sheirbhísí Tacaíochta Airgeadais sa bhliain 2017 chun tacú le lucht bainistíochta scoileanna in earnáil na mbunscoileanna. Ar an ábhar gur comhlacht reachtúil é, ní mór don bhord bainistíochta a oibleagáidí reachtúla a chomhlíonadh agus feidhmiú taobh istigh de chreat fónta rialachais.

Mar chuid dár ról, cuirimid comhairle agus tacaíocht ar fáil do lucht bainistíochta scoileanna maidir le gach gné den dea-chleachtas ó thaobh airgeadais de.

Féach ár suíomh gréasáin https://www.fssu.ie/primary/eolas le heolas agus teimpléid a fháil chun tacú leat agus tú ag feidhmiú mar chisteoir.

Cuireann an FSSU oiliúint ar fáil i rith na bliana; seimineáir ghréasáin agus físeáin oiliúna a bhíonn ann. Tá oiliúint duine le duine ar fáil chomh maith.

Tá ár sonraí teagmhála thíos. Cuirim fáilte mhór romhat teagmháil a dhéanamh linn. Cuir seoladh ríomhphoist agus uimhir rolla na scoile chuig primary@fssu.ie. Ar an dóigh sin, déanfar a chinntiú go bhfaighidh tú na treoirlínte ar fad a eiseofar mar aon le fógraí le haghaidh seimineáir ghréasáin.

Táimidne ann le comhairle agus tacaíocht phraiticiúil a chur ar fáil duit agus táimid sona glacadh leis an deis an méid sin a dhéanamh.

Louise McNamara
Stiúrthóir

An tAonad um Sheirbhísí Tacaíochta Airgeadais

Fón: 01-910 4020

Ríomhphost: primary@fssu.ie

Suíomh gréasáin: https://www.fssu.ie/primary/eolas

Uaireanta Oscailte: Luan go Déardaoin – 9am go 7pm

Aoine – 9am go 5pm

Réamhrá

De réir an Achta Oideachais, 1998, tá an bord bainistíochta freagrach as a chinntiú go ndéantar freagrachtaí rialachais airgeadais an bhoird a chomhlíonadh.

Ní mór don bhord:

- Cloí le forálacha an Achta Oideachais, 1998
- Cloí leis na ceanglais a thugtar san fhoilseachán *Lámhleabhar Rialachais do Bhunscoileanna* a eisíonn an Roinn Oideachais agus Óige gach ceithre bliana
- Cloí le ceanglais an Rialálaí Carthanas
- Cloí leis an treoir agus leis na ceanglais a fhaightear ó na Coimisinéirí Ioncaim
- An dea-chleachtas ó thaobh cúrsaí airgeadais de a chur chun cinn agus cloí leis an deachleachtas sin.

Is le ról an chisteora a bhaineann Alt 12 sa 'Lámhleabhar Rialachais do Bhunscoileanna, 20232027' agus luaitear an méid seo a leanas ann:

- *Déanfaidh gach bord bainistíochta cisteoir a thoghadh as a chomhaltaí*
- ***Ní** an cathaoirleach, an príomhoide ná ainmní na múinteoirí a bheidh mar chisteoir*
- *Déanfaidh an cisteoir cuntais na scoile a choinneáil agus a chinntiú go gcoinneofar leabhair chearta cuntas i gcomhréir le treoirlínte dea-chleachtais. Déantar ráiteas imréitigh bainc a ullmhú uair amháin gach mí le haghaidh gach cuntas scoile*
- *Ba chóir don chisteoir monatóireacht a dhéanamh ar gach deontas ón Roinn Oideachais* agus Óige
- *Cuirfidh an cisteoir ráiteas cothrom le dáta ar chuntais na scoile i láthair i ngach cruinniú den bhord ina dtabharfar sonraí maidir leis an ioncam agus caiteachas ó bhí an cruinniú roimhe ann*
- *Beidh an cisteoir ina shínitheoir ar gach cuntas bainc de chuid na scoile*
- *Coinneoidh an cisteoir dearbháin chaiteachais le gur féidir le cuntasóir na scoile agus le hoifigigh na Roinne Oideachais* agus Óige *iad a scrúdú agus a iniúchadh*
- *An cisteoir a shíníonn gach doiciméad a bhaineann le hidirbhearta airgeadais agus le ceannach.*

Ní liosta cuimsitheach é an liosta seo. Mar sin féin, ní thugtar le tuiscint ann gur gá don chisteoir féin gach ceann de na tascanna thuas a chur i gcrích. Is féidir cuid mhór de na tascanna sin a tharmligean, do rúnaí na scoile, mar shampla, arb é nó í an duine a choinníonn na taifid chuntasaíochta don bhord i gcuid mhór scoileanna. Is é bord bainistíochta na scoile atá freagrach as a chinntiú go bhfuil na struchtúir riachtanacha i bhfeidhm óir tá an bord freagrach as gach gnó a dhéantar i dtaca leis an scoil nó thar a ceann.

Forléargas ar phríomhfheidhmeanna an chisteora

Tugtar príomhfheidhmeanna an chisteora sa liosta seo a leanas sa dóigh is gur féidir cloí leis na ceanglais thuasluaite. Tugtar míniú sna codanna seo a leanas ar an dóigh chun tabhairt faoi gach ceann de na feidhmeanna sin:

1. **Buiséad a ullmhú don chéad scoilbhliain eile – leathanach 5**

2. **An tuarascáil airgeadais a ullmhú le haghaidh chruinniú an bhoird – leathanach 6**

3. **Ullmhúchán agus taisceadh na gcuntas bliantúil a eagrú – leathanach 14**

4. **Maoirseacht a dhéanamh ar chlár sócmhainní na scoile – leathanach 17**

5. **A chinntiú go gcuirtear i bhfeidhm rialuithe inmheánacha scoile agus go leantar iad – leathanach 19**

6. **A chinntiú go gcomhlíontar ceanglais an Achta Oideachais, 1998, mar aon le ceanglais dhoiciméad rialachais na scoile ó thaobh chúrsaí airgeadais na scoile de – leathanach 20**

7. **Feidhmeanna eile an chisteora – leathanach 23**

Cén dóigh an buiséad a ullmhú don scoilbhliain dár gcionn

Uirlis áisiúil atá sa bhuiséad chun pleanáil go héifeachtach agus chun ioncam agus caiteachas a dháileadh go héifeachtúil. Tacaíocht atá ann don bhord lena chinntiú go bhfuil an t-ioncam agus caiteachas atá beartaithe ag tarlú agus, an ní is tábhachtaí, cuireann sé ar a chumas don bhord dul i ngleic le fadhbanna ar bhonn tráthúil.

Cé?	**Cén uair?**	**Gníomhphointí**
Cisteoir, Príomhoide, Comhaltaí Boird	Téarma 2	Freastal ar Sheimineár Gréasáin Oiliúna Buiséid FSSU
Cisteoir agus Príomhoide	Téarma 2	Teimpléad an FSSU a úsáid le dréachtbhuiséad a chur le chéile (ní féidir an caiteachas a bheith níos airde ná an t-ioncam)
An bord iomlán	Téarma 3	An buiséad a dhaingniú
Cisteoir	Téarma 3	Cóip a chur ar aghaidh chuig pátrún/iontaobhaí má iarrtar é
Cisteoir	Téarma 4	Figiúirí an bhuiséid a chur isteach ar an teimpléad don tuairisciú míosúil don bhliain dár gcionn
Cisteoir	Go leanúnach	Athbhreithniú a dhéanamh ar an mbuiséad i gcomparáid leis na suimeanna iarbhír gach mí

Tá tuilleadh eolais agus teimpléid don bhuiséad ar fáil anseo.

Cén dóigh an tuarascáil airgeadais a ullmhú le haghaidh chruinniú an bhoird

Tugann an cisteoir tuarascáil airgeadais atá cothrom le dáta i ngach cruinniú de chuid an bhoird. Tuarascáil achomair a bheidh sa tuarascáil seo a bheidh bunaithe ar mhion-athbhreithniú ar an seicliosta agus ar na tuarascálacha airgeadais arna dhéanamh ag an gcisteoir, ag an bpríomhoide agus ag comhalta eile den bhord más gá. Seo thíos treoir céim ar chéim a chuideoidh leis an gcisteoir an tuarascáil airgeadais a ullmhú.

CÉIM 1 - Athbhreithniú ar an seicliosta:

Nós cabhrach é an seicliosta seo a phriontáil le haghaidh gach cruinnithe, tic a chur leis na nithe ar an liosta agus é a shíniú, aon nótaí tráchta á gcur san áireamh. Ba chóir aon saincheisteanna a éireoidh a áireamh i dtuarascáil an chisteora don bhord.

Seicliosta Míosúil

Tuairiscí Airgeadais	Bearta	Tá/ Níl
Iarmhéideanna Bainc	• Seiceáil le feiceáil an raibh na cuntais bhainc ar oscailt nó dúnta i rith na tréimhse • Má bhí, ar leanadh na nósanna imeachta cuí? • An bhfuil na hiarmhéideanna bainc taobh istigh den teorainn leagtha síos ag an mBord Bainistíochta?	
Imréitigh Bhainc	• Seiceáil na himréitigh bhainc lena chinntiú nach bhfuil aon difríochtaí ar an tuairisc imréitigh • Seiceáil an dáta ar an tuairisc imréitigh bhainc le cinntiú go nimréitítear í leis an tréimhse chuntasaíochta faoi athbhreithniú.	
Fáltais agus Íocaíochtaí / Ioncam & Caiteachas	• Léirítear sa tuairisc seo figiúirí na tréimhse reatha, figiúirí bliain go bliain, figiúirí an bhuiséid bhliantúil, figiúirí na bliana roimhe. • Déan scrúdú mion ar an tuairisc seo agus seiceáil aon suimeanna atá neamhghnách nó mór • Déan measúnú ar cé acu an bhfuil nó nach bhfuil an scoil ar sprioc lena plean buiséid a chomhlíonadh.	
Clár Comhardaithe (má tá sé ar fáil)	• Léirítear sa tuairisc seo na figiúirí don bhliain go dáta agus figiúirí na bliana roimhe. • Seiceáil go bhfuil comhardú déanta ar an gclár comhardaithe • Féach le haghaidh suimeanna breise le sócmhainní seasta, athruithe i bhféichiúnaithe agus réamhíocaíochtaí, athruithe i gcreidiúnaithe agus fabhruithe • Má tá aon iarmhéid sa chuntas fionraí, ba chóir é a scrúdú.	
Liosta Creidiúnaithe / Fabhruithe	• Má tá córas an mhórleabhair ceannacháin á úsáid ag an scoil, déan scrúdú ar liosta na gcreidiúnaithe lena chinntiú go bhfuil an scoil ag íoc a cuid billí in am • Ba chóir liosta na bhfabhruithe/sonrasc amuigh a shuimiú agus seiceáil an bhfuil a dóthain maoinithe ag an scoil chun a cuid dliteanas a íoc • Má tá aon oibreacha caipitiúla ar bun ag an scoil faoi láthair, cinntigh go bhfaigheann tú liosta de na sonraisc amuigh.	
Ioncam a fhaightear roimh ré	• Ba chóir liosta a ullmhú ina léirítear achoimre ar na fáltais roimh ré agus tá sé tábhachtach go ndéanfar cuntas ar leithligh do na cistí seo sna cuntais • Ó am go chéile, gheobhaidh an scoil deontais le haghaidh scéimeanna oibreacha samhraidh srl., sula ndéanfar an obair, mar sin ní mór an tioncam sin a shainaithint agus cuntas ar leithligh a thabhairt ina leith.	
Réamhíocaíochtaí	• Déan liosta de na réamhíocaíochtaí le cinntiú gur sannadh iad don tréimhse cheart.	
Cuntas Ioncaim agus Caiteachais Chaipitiúil	• Ba chóir an tuairisc seo a thabhairt i gcás tionscadal caipitil amhail síneadh, Scéim Oibreacha Samhraidh nó athchóiriú mór ar bun • Ba chóir scrúdú a dhéanamh ar an tuairisc seo le cinntiú go dtagann an tionscadal leis an mbuiséad.	

CÉIM 2 - Athbhreithniú ar thuarascálacha airgeadais:

- Ba chóir sraith iomlán tuarascálacha airgeadais a ghiniúint ar a laghad trí lá roimh an gcruinniú boird atá beartaithe
- Is féidir Teimpléad an FSSU don Tuairisciú Míosúil a úsáid nó bogearraí cuntasaíochta a úsáideann cairt na gcuntas atá leagtha síos ag an FSSU a úsáid chun cuntais na scoile a phróiseáil.

Tugtar achoimre thíos ar na tuarascálacha a bhfuil athbhreithniú le déanamh orthu chomh maith le sampla de gach ceann:

A. Iarmhéid na gcuntas bainc go léir atá ag an scoil

Tá sé tábhachtach gach cuntas bainc a bhfuil ainm an bhoird air a chur san áireamh i dtuarascáil an chisteora don bhord bainistíochta. I measc na gcuntas bainc den saghas sin, tá:

- Príomhchuntas Reatha
- Cuntais Reatha eile
- Cuntas Taisce/Coigiltis
- Cuntas Béilí Scoile
- Cuntas Caiteachais Chaipitiúil
- Cuntas Mionairgid
- Cuntas Iasachtaí
- Cuntas Cárta Creidmheasa.

Ba chóir imréiteach bainc a chur i gcrích gach mí do gach cuntas bainc agus ba chóir don chisteoir agus don chathaoirleach é sin a shíniú. Ar an imréiteach sin, tabharfar iarmhéid deiridh gach cuntais bainc mar aon le haon seiceanna atá amuigh, más infheidhme.

Ba chóir cuntas bainc chumann na dtuismitheoirí a chur faoi bhráid an bhoird bainistíochta uair sa bhliain ar a laghad agus a chur san áireamh i gcuntais bhliantúla airgeadais an bhoird.

Gníomhartha athbhreithnithe:

- Cuir imréiteach bainc i gcrích do gach cuntas bainc suas go dtí dáta deiridh na míosa roimh an gcruinniú
- Cinntigh nach bhfuil aon difríocht ann ar gach ráiteas imréitigh bainc
- Cinntigh go bhfuil imréiteach bainc ann do gach cuntas bainc
- Seiceáil liosta na n-íocaíochtaí agus na bhfáltas agus féach na doiciméid chúltaca
- Féach ar íocaíochtaí le hainmneacha pearsanta agus daoine ainmnithe, agus cinntigh go bhfuil fianaise thacaíochta ann
- Ba chóir don chisteoir sonraisc shamplacha a roghnú go randamach agus athbhreithniú a dhéanamh orthu i gcomparáid leis an íocaíocht, sonrasc agus duillín seachadta a ghabhann leo
- An Deimhnigh go ndearnadh an caiteachas ar fad a cheadú?

- Meas an bhfuil na cuntais bhainc ar fad riachtanach? Moltar an líon is lú cuntas bainc agus is féidir a bheith ann. Fágann cairt na gcuntas a úsáidtear i scoileanna gur féidir catagóirí ioncaim a aicmiú ceann ar cheann fiú má dhéantar na foinsí éagsúla ioncaim a chur i dtaisce sa chuntas céanna bainc

  Cinntigh go bhfuil gach íocaíocht ceadaithe ag an gcisteoir agus ag an gcathaoirleach araon?

- An bhfuil gach íocaíocht formheasta ag an gcisteoir agus ag an gcathaoirleach araon? An bhfuil an cathaoirleach i ndiaidh cead a thabhairt do chomhalta eile den bhord a ainm a chur leis thar a cheann agus, más amhlaidh go bhfuil, ar tugadh an méid sin le fios sna miontuairiscí?

- Má tá an bord ag baint úsáid as an ríomhbhaincéireacht, an ndéanann an cisteoir agus an cathaoirleach araon íocaíochtaí a fhormheas? An bhfuil an cathaoirleach i ndiaidh cead a thabhairt do chomhalta eile den bhord a ainm a chur leis thar a cheann agus, más amhlaidh go bhfuil, ar tugadh an méid sin le fios sna miontuairiscí?

- Tá treoirlíne maidir leis an ríomhbhaincéireacht ar fáil anseo

- An bhfuil an ráiteas cárta creidmheasa sínithe ag an gcathaoirleach agus ag an gcisteoir?

- An bhfuil admháil bhailí ann i gcás gach idirbhearta? An bhfuil an caiteachas taobh istigh den teorainn chomhaontaithe?

- An bhfuarthas an t-ioncam ar fad ó dheontais a bhí dlite ón Roinn Oideachais agus Óige?

- Ar caitheadh ioncam a cuireadh ar leataobh go díreach ar nithe a bhain leis an gcuspóir beartaithe?, Deontas Cóiríochta Sealadaí, mar shampla.

Ráiteas Imréitigh Cuntas Bainc Mí Meán Fomhair				
Uimh Cuntais Bainc	**1234567**	**3456789**	**456789**	
Cuntas Bainc	BnahÉ Príomh	BnahÉ Béilí	Cuntas Taisce	Mionairgead
Cuir Isteach Iarmhéideanna Bainc Tosaigh:	15000.00	5000.00	2500.00	
Iarmhéid Tosaigh	(Cuirtear an figiúr seo ar aghaidh ó iarmhéid mórleabhair deiridh na míosa roimhe)			22,500.00
Seiceanna a dréachtaíodh agus a taifeadadh an bhliain roimhe agus nár cuireadh airgead orthu	500.00	300.00		
	Seiceanna a dréachtaíodh agus a taifeadadh an bhliain roimhe agus nár cuireadh airgead orthu			800.00
Loistelacha Loistelacha	(Is ionann an figiúr seo agus iomlán na lóisteálacha arna mbaint ó bhileog oibre an ioncaim mhíosúil)			3,000.00
Iocaíochtaí Íocaíochtaí Bainc	(Tá an figiúr seo bainte de na taifid íocaíochtaí thuas			5,000.00
Iarmhéid Deiridh	(Déantar an figiúr seo a ríomh go huathoibr			**19,700.00**
	BnahÉ Príomh	BnahÉ Béilí	Cuntas Taisce	Mionairgead
Cuir Isteach Iarmhéideanna Bainc Deiridh:	14000.00	4700.00	2500.00	
Iarmhéid Bainc	Is ionann an figiúr seo agus suim na méideanna ar na ráitis bhainc amhail ag deireadh na míosa agus líontar go huathoibríoch é			21,200.00
Seiceanna gan Íoc	(Baineann na figiúirí seo le seiceanna arna scríobh ag an scoil nach bhfuil briste go fóill agus mar sin nach bhfuil le feiceáil ar an ráiteas bainc)			
Banc	Cur Síos	Uimhir Seic	Suim	
BnahÉ Príomh	XYZ Teo.	501000	1,000.00	
BnahÉ Príomh	Leabhair ABC	501001	500.00	
BnahÉ Príomh	BnahÉ Béilí	Cuntas Taisce	Mionairgead	-1,500.00
1,500.00	0.00	0.00	0.00	
Iarmhéid Réitithe	(Baineann an figiúr seo leis an iarmhéid bainc lúide aon seiceanna nach bhfuil briste)			**19,700.00**
BnahÉ Príomh	BnahÉ Béilí	Cuntas Taisce	Mionairgead	
0.00	0.00	0.00	0.00	
Difear Neamhréitithe	(Ba chóir go ndéanfaí an figiúr seo réiteach go 0.00 sula gcuirfear faoi bhráid an Bhoird Bhainistíochta é)			**0.00**
			Gach Banc Réitithe	✓

Fíor 1: Sliocht as Ráiteas Imréitigh Bainc ó Theimpléad an FSSU don Tuairisciú Míosúil

B. Cuntas Ioncaim agus Caiteachais i gcomparáid leis an Tuarascáil ar an mBuiséad

Sa tuarascáil seo, tugtar na sonraí maidir leis an ioncam agus caiteachas ar fad a chuaigh trí chuntais bhainc na scoile le mí. Úsáidtear cairt na gcuntas atá ag FSSU chun cód de réir catagóire a thabhairt i gcás na méideanna ioncaim agus caiteachais ar fad.

Gníomhartha athbhreithnithe:

- Déan athbhreithniú ar gach figiúir lena chinntiú go bhfuil cuma réasúnach ar gach figiúr
- Breathnaigh ar an difear idir an méid atá i ndiaidh titim amach (ioncam agus caiteachas iarbhír) agus an méid a bhí sa bhuiséad. Más rud é, mar shampla, go bhfuil an caiteachas ar stáiseanóireacht i ndiaidh an figiúr sa bhuiséad a shárú, caithfear an caiteachas a ísliú i réimse eile nó an t-ioncam a ardú leis an scéal a réiteach. Cinntigh go bhfuil an bhunlíne go fóill ar staid bharrachais/chóimheá.

	Bliain Iarbhír go Dáta v Buiséad		Ionchur / Allmhairiú	I gcoinne Buiséad	
Cód Ainmniúil		Bliain go Dáta	Buiséad	Bliain go Dáta v Buiséad 20XX/20XX	Bliain go Dáta v Buiséad 20XX/20XX
	IONCAM SCOILE	Iarmhír	20XX/20XX	Difríocht	% Difríocht
3010	Buiséad Caipitíochta/Neamhphá	15,000	19,488	- 4,488	-23.03%
3020	Deontas DEIS	5,405	5,700	- 295	-5.18%
3050	Buiséad Pá Neamhtheagaisc	-		-	0.00%
3140	Deontas do Threalamh Oideachais Speisialta	10,275		10,275	0.00%
3151	An Deontas Leabhar Scoile in Aisce	-	6,960	- 6,960	-100.00%
3152	Deontas Riaracháin na Scéime Leabhar Scoile in Aisce	-	559	- 559	-100.00%
3230	Deontas TFC Neamhchaipitiúil	2,680	4,204	- 1,524	-36.25%
3245	Costais Deontais d'Ábhair Eolaíochta	-		-	0.00%
3275	Deontas Mionoibreacha Neamhchaipitiúla	-	7,110	- 7,110	-100.00%
3289	Deontas Costas Maireachtála Aon Uaire	-		-	0.00%
3290	Ioncam Deontais Neamhchaipitil Eile RO	-		-	0.00%
3292	Deontas Trialacha Caighdeánaithe	-	522	- 522	-100.00%
3293	Deontas Soláthair Samhraidh	-		-	0.00%
3294	Deontas le haghaidh Tionlacaithe Bus	-		-	0.00%
3296	Deontas Béilí Scoile na Roinne Coimirce Sóisialaí	6,786		6,786	0.00%

Fíor 2: Sliocht as Tuairisc 3 - Ioncam agus Caiteachas na bliana go dtí seo i gcomparáid leis an mBuiséad ó [Theimpléad an FSSU don Tuairisciú Míosúil]

C. Tuarascáil ar Ioncam agus Caiteachas Caipitiúil

Más rud é go bhfuil an bord tar éis tabhairt faoi thionscadal caipitil, tionscadal tógála mar shampla, is tábhachtach go ndéanfar monatóireacht ar leithligh ar an ioncam agus ar an gcaiteachas a bhaineann leis an tionscadal sin.

Gníomhartha athbhreithnithe:

- Déan athbhreithniú ar gach figiúir lena chinntiú go bhfuil cuma réasúnach ar gach figiúr
- An bhfuil an bord fós ag cloí leis an ioncam atá imfhálaithe leis an tionscadal seo a chistiú?

TUAIRISC AR CHAIPITEAL AGUS CÚCHISTÍ													
IONCAM CAIPITIÚIL	Meán Fomhair	Deireadh Fómhair	Samhain	Nollaig	Eanair	Feabhra	Márta	Aibreán	Bealtaine	Meitheam	Iúil	Lúnasa	Iomlán
Ioncam Deontais Foirgníochta Caipitil RO	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000
Ioncam ó Thiomsú Airgid do Thionscadail Chaipitiúla	-	-	-	-	-	-	-	-	-	-	-	-	-
Ioncam ó Ranníocaíochtaí Tuismitheoirí le Tionscadail Cl	-	-	-	-	-	-	-	-	-	-	-	-	-
Ioncam ó Ranníocaíochtaí Pátrún/Iontaobhaí le Tionscad	-	-	-	-	-	-	-	-	-	-	-	-	-
Ioncam ó Tionscadail Chaipitil Eile Stáit	-	-	-	-	-	-	-	-	-	-	-	-	-
Ioncam ó Dheontas Caipitil le haghaidh Mion-Oibreacha (	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Donations Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Ioncam Deontais Daingneáin, Feistis & Trealamh RO	-	-	-	-	-	-	-	-	-	-	-	-	-
Ioncam Caipitil ó Deontais TFC RO	-	-	-	-	-	-	-	-	-	-	-	-	-
IONCAM CAIPITIÚIL IOMLÁN	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000
CAITEACHAS CAIPITIÚIL	Meán Fomhair	Deireadh Fómhair	Samhain	Nollaig	Eanair	Feabhra	Márta	Aibreán	Bealtaine	Meitheam	Iúil	Lúnasa	Iomlán
Costas Deontas Caipitiúil Tógála RO	8,500	-	-	-	-	-	-	-	-	-	-	-	8,500
Mionoibreacha COVID: Costas Tógála	-	-	-	-	-	-	-	-	-	-	-	-	-
Costas Tiomsaithe Airgid don Chlár Caipitiúil Tógála	-	-	-	-	-	-	-	-	-	-	-	-	-
Costas Ranníocaíochtaí Tuismitheoirí le Tógáil Chaipitiúil	-	-	-	-	-	-	-	-	-	-	-	-	-
Costas Ranníocaíochtaí Pátrún/Iontaobhaithe le Tógáil C	-	-	-	-	-	-	-	-	-	-	-	-	-
Costas Foirgníochta Caipitil Eile Stáit	-	-	-	-	-	-	-	-	-	-	-	-	-
Síntiúis Caipitiúla i leith Costais Foirgníochta	-	-	-	-	-	-	-	-	-	-	-	-	-
Ioncam ó Amúchadh Carntha ar Threalamh Caipitiúil	-	-	-	-	-	-	-	-	-	-	-	-	-
Ioncam ó Amúchadh Carntha ón Deontas TFC Caipitiúil	-	-	-	-	-	-	-	-	-	-	-	-	-
CAITEACHAS CAIPITIÚIL IOMLÁN	8,500	-	-	-	-	-	-	-	-	-	-	-	8,500
GLANBHARRACHAS / (EASNAMH)	1,500	-	-	-	-	-	-	-	-	-	-	-	1,500
GHLANBHARRACHAIS / (EASNAIMH) agus CAIPITEAL	1,575	3,705	4,700	1,625	6,375	5,805	12,990	2,350	2,750	6,130	1,940	1,140	7,755

Fíor 3: Sliocht as Tuarascáil 2 - Ioncam agus Caiteachas Caipitil agus Cúlchistí ó [Theimpléad an FSSU don Tuairisciú Míosúil]

D. Liosta na gcreidiúnaithe go léir / Liosta na bhfabhruithe / Achoimre ar an ioncam atá faighte don chéad scoilbhliain eile agus réamhíocaíochtaí

Má tá an bord le bheith ábalta an sreabhadh airgid a thuar don am atá le teacht agus léargas cóir a fháil ar an staid airgeadais reatha, tá sé tábhachtach liosta a dhéanamh de shonraisc atá faighte ach nár íocadh fós agus de shonraisc atá le fáil fós. Chun an liosta seo a chur le chéile gach mí, níl le déanamh ach gach sonrasc mar sin a choinneáil mar aon le liosta na sonrasc atá fós le fáil, i bhfillteán eile.

Ar an gcaoi chéanna, ba chóir don bhord a bheith ar an eolas maidir le haon ioncam atá tagtha isteach sa chuntas bainc sa scoilbhliain reatha ach a bhaineann leis an gcéad scoilbhliain eile. Féadfaidh sé sin tarlú sa téarma deireanach, mar shampla, i gcásanna ina mbailítear airgead le haghaidh turais scoile nó ceachtanna snámha don chéad bhliain eile roimh dheireadh na scoilbhliana reatha.

Gníomhartha athbhreithnithe:

- An bhfuil na sonraisc á gcur faoi bhráid an bhoird mar is ceart?
- Ar cuireadh an obair curtha i gcrích go sásúil?
- An bhfuil na costais a bhfuiltear ag súil leo formheasta ag an mbord?
- An bhfuil an t-ioncam ar fad a fuarthas roimh ré deighilte de réir a chóid féin?

E. Tuarascáil Phárolla

Ba chóir don phríomhoide agus don chisteoir athbhreithniú a dhéanamh ar an tuarascáil ‘ó mhéid comhlán go méid glan’ ó chóras párolla na scoile agus a n-ainm a chur léi. Sa tuarascáil seo, tugtar eolas maidir le pá comhlán gach fostaí agus tugtar le fios na méideanna a asbhaineadh i leith cánach, ÁSPC, MSU, uathrollú, agus aon asbhaintí eile. Leantar ar aghaidh ansin go dtí an glanmhéid a fhaigheann an fostaí.

Gníomhartha athbhreithnithe:

- An bhfuil na fostaithe ar fad atá ar an mbord ar liosta na dtuarascálacha párolla?
- Ar cuireadh an obair curtha i gcrích go sásúil?
- An bhfuil gach athrú ar rátaí pá ceadaithe ag an mbord?
- An ndearnadh íocaíochtaí le comhaltaí de chuid an choiste roghnóireachta a phróiseáil trí párolla?
- An bhfuil conradh fostaíochta ag gach fostaí?
- An bhfuil na dliteanais go léir i leith ÍMAT/ÁSPC/MSU íoctha leis na Coimisinéirí Ioncaim?
- An bhfuil na hasbhaintí uathrollaithe íoctha le NAERSA?

CÉIM 3 - An tuarascáil airgeadais a chur i láthair i gcruinniú de chuid an bhoird bainistíochta:

Agus an t-athbhreithniú curtha i gcrích ag an gcisteoir agus ag an bpríomhoide, agus ag comhalta eile den bhord más gá, ba chóir achoimre ar na saincheisteanna tábhachtacha a chur le chéile agus a chur i láthair an bhoird iomláin. Ba chóir na nithe seo a leanas ar a laghad a bheith sa tuarascáil:

- Na hiarmhéideanna bainc réitithe ar gach cuntas bainc
- An t-ioncam agus caiteachas iomlán don bhliain go dáta agus nóta le tabhairt le fios an bhfuil na méideanna sin de réir an bhuiséid

- Uasdátú maidir le tionscadail chaipitil, más bainteach
- Sonraisc agus creidiúnaithe gan íoc
- Aon saincheisteanna ar tháinig an cisteoir orthu mar chuid den athbhreithniú mionsonraithe
- Ba chóir don chisteoir aon cheisteanna ó chomhaltaí an bhoird a fhreagairt
- Ba chóir don bhord an tuarascáil a fhormheas go foirmiúil agus ba chóir nóta a dhéanamh den mhéid sin sna miontuairiscí.

Tabhair do d'aire: Ba chóir cóip de na tuarascálacha airgeadais a thabhairt do na comhaltaí boird go léir le linn an chruinnithe boird. Ós rud é go mbíonn eolas rúnda sna tuarascálacha airgeadais, moltar iad a bhailiú ag deireadh an chruinnithe. Déanfar cóip amháin de na tuarascálacha airgeadais go léir a chomhdú le miontuairiscí an bhoird agus déanfar stialladh ar gach cóip eile de na tuarascálacha airgeadais. Ní bhítear ag súil le go ndéanfaidh an bord iomlán athbhreithniú go mion ar na tuarascálacha. Beidh an méid sin déanta cheana féin ag an gcisteoir agus ag an bpríomhoide agus ag comhalta eile den bhord más gá.

An dóigh le hullmhúchán agus taisceadh na gcuntas bliantúil a eagrú

- Ní mór do gach bord bainistíochta cóip de na cuntais bhliantúla a chur faoi bhráid an FSSU faoin 28 Feabhra gach bliain lena chinntiú go ndéantar Alt 18 den Acht Oideachais, 1998, a chomhlíonadh. Ba chóir don bhord bainistíochta cuntais bhliantúla na scoile a ghlacadh go foirmiúil sula gcuirtear faoi bhráid an FSSU iad.

- Caithfidh gach bord cuntasóir seachtrach a earcú chun cuntais bhliantúla a chur faoi bhráid an FSSU thar a cheann. Meastar na cuntais sin a bheith i gcomhréir le ceanglais Alt 18 den Acht Oideachais, 1998, le ceanglais tuairiscithe bhliantúil an Achta Carthanas, 2009, agus le ceanglais reachtúla na Príomh-Oifige Staidrimh.

- Ní mór do bhoird cuntasaíocht ar bhonn fabhraithe a úsáid lena gcuntais a ullmhú agus na cuntais sin a chur i láthair i bhformáid chaighdeánaithe an FSSU. Caithfidh Cuntasóirí Seachtracha Scoile na cuntais a ullmhú san fhormáid a éilíonn an FSSU.

- Cinntíonn an cisteoir go n-ullmhaítear na cuntais agus doiciméid uile don chuntasóir scoile seachtrach ag deireadh na scoilbhliana.

- Agus na dréachtchuntais curtha i gcrích ag an gcuntasóir seachtrach, cuirtear i láthair an bhoird iad lena dhaingniú foirmiúil a fháil agus seoltar cóip chuig an bpátrún

- Ní mór don bhord a chinntiú go ndéantar na cuntais bhliantúla a fhormheas agus a chur faoi bhráid an FSSU faoin 28 Feabhra gach bliain.

Beidh an tábla thíos ina chuidiú leis na taifid a ullmhú don chuntasóir seachtrach:

Seicliosta chun Ullmhú do Dheireadh na Bliana	Déanta
• Priontáil gach ráiteas bainc ón 1 Meán Fómhair 202X go dtí an 31 Lúnasa 202Y • Iarmhéideanna Tosaigh Bainc – seiceáil go bhfuil na méideanna a taifeadadh ar an 01/09/202X ceart agus go bhfuil seiceanna atá amuigh agus a tugadh ar aghaidh ón mbliain roimh ré ceart • Iarmhéideanna Deiridh Bainc – seiceáil go bhfuil na méideanna a taifeadadh ar an 31/08/202Y ceart cinntigh go bhfuil gach imréiteach bainc curtha i gcrích go dtí an 31 Lúnasa 202Y • Seiceanna neamhbhriste – déan athbhreithniú ar sheiceanna as dáta, i.e. seiceanna a bhfuil dáta níos faide siar ná 6 mhí orthu, iarr ar an mbanc iad a stopadh agus iad a scríobh ar ais, i.e. iad a chealú sna cuntais • Deimhnigh go bhfuil gach íocaíocht agus fáltas breactha leis na cóid chearta sa teimpléad don tréimhse an 1 Meán Fómhair 202X go dtí an 31 Lúnasa 202Y maidir le gach cuntas bainc a bhfuil ainm na scoile air	

• Déan athbhreithniú ar gach idirbheart a taifeadadh sa bhliain - rith Tuairisc ar Íocaíochtaí agus Admhálacha agus déan athbhreithniú ar idirbhearta ó thaobh cruinnis agus comhsheasmhachta de
  ○ Déan athbhreithniú ar liosta na n-íocaíochtaí agus na bhfáltas amuigh ar an ráiteas imréitigh bainc lena chinntiú go bhfuil siad cruinn
  ○ Ba cheart aon iontráil dhúblach/mhícheart a cheartú	

• Cinntigh go bhfuil an t-iarmhéid sa mhionairgead i gcomhréir le méid an airgid thirim atá sa taisceadán ar an 31 Lúnasa 202Y agus go bhfuil na doiciméid tacaíochta go léir ar taifead.	
• Cinntigh go bhfuil an t-iarmhéid ar an gcuntas cárta creidmheasa i gcomhréir leis an méid atá dlite ar an mbille ar an 31 Lúnasa 202Y agus go bhfuil an na doiciméid chúltaca go léir ar taifead	
• Déan athbhreithniú ar shonraisc ó sholáthraithe nach bhfuil íoctha go fóill agus tabhair liosta de gach sonrasc dá leithéid agus d'aon mhéideanna eile atá amuigh ar an mbord i leith na bliana airgeadais 202X/202Y agus nár íocadh fós ar an 31 Lúnasa 202Y • Déan athbhreithniú ar réamhíocaíochtaí, is é sin árachas, conarthaí cothabhála agus íocaíochtaí bliantúla eile. Tabhair mionsonraí faoi gach ceann díobh do chuntasóir na scoile	
• Déan athbhreithniú ar ioncam a fhaightear roimh an gcéad téarma scoile eile, e.g., Ioncam ó na turas scoile, etc., deontais a fhaightear roimh ré, etc., agus tabhair na sonra a bhaineann le fáltais mar sin don chuntasóir	

• Tuarascálacha párolla – cinntigh go bhfuil na catagóirí cearta roghnaithe le haghaidh fostaithe agus go bhfuil íocaíochtaí leis na Coimisinéirí Ioncaim á miondealú sna catagóirí cearta párolla más féidir • Déan athbhreithniú ar na méideanna a íocadh leis na Coimisinéirí Ioncaim i leith cáin phárolla, CBL agus CCI • Cinntigh go bhfuil gach íocaíocht leis na Coimisinéirí Ioncaim taifeadta i gceart faoi na catagóirí iomchuí ar an teimpléad • Tabhair cóipeanna de thuairisceáin Ioncaim don chuntasóir i gcás na nithe seo: ÍMAT/ÁSPC/MSU – méideanna – méideanna atá íoctha agus atá le híoc leis na Coimisinéirí Ioncaim • CBL/RCT – méideanna atá íoctha agus atá le híoc leis na Coimisinéirí Ioncaim • Déan athbhreithniú ar na méideanna uathrollaithe a íocadh le MyFutureFund • Cinntigh go bhfuil gach asbhaint uathrollaithe cionroinnte agus taifeadta i gceart faoi na catagóirí iomchuí ar an teimpléad	
• Déan athbhreithniú ar an anailís ar ioncam agus caiteachas maidir le deontais imfhálaithe agus cinntigh gur cuireadh sna catagóirí cearta iad. Tabhair mionsonraí faoi dheontais imfhálaithe nár caitheadh faoi dheireadh na bliana don chuntasóir, e.g., Deontas na Leabhar Scoile.	
• Cuntas bainc Chumann na dTuismitheoirí: déan cinnte go gcuirtear na doiciméid airgeadais go léir ar fáil don chuntasóir lena gcur san áireamh sa chuntas bliantúil airgeadais, i.e., ráitis bhainc agus aon doiciméid chúltaca a bhaineann le caiteachas.	

Seo thíos tá amlíne mholta a bheidh mar chuidiú chun spriocdháta an 28 Feabhra a bhaint amach:

Céimeanna le Cuntais Bhliantúla Scoile a Ullmhú	Spriocdháta
Cuireann an bord an fhaisnéis airgeadais go léir atá riachtanach ar fáil do chuntasóir seachtrach na scoile maidir leis an scoilbhliain dar críoch an 31 Lúnasa roimhe sin	An 30 Meán Fómhair
Cuireann cuntasóir seachtrach na scoile isteach na dréachtchuntais bhliantúla	An 30 Samhain
Nuair atá an bord sásta gur léiriú cruinn ar staid airgeadais na scoile atá sna cuntais, déanann an bord iad a dhaingniú go foirmiúil agus síníonn an cathaoirleach agus comhalta amháin eile de chuid an bhoird iad	An 31 Nollaig nó níos luaithe de réir mar a éilíonn an pátrún
Éilítear ar chuntasóirí/iniúchóirí seachtracha scoile rochtain a dhéanamh ar chóras slán néalbhunaithe ar líne chun comhardú trialach na scoile a chur isteach agus chun cóip PDF de na cuntais fhormheasta a uaslódáil	An 28 Feabhra

Cén dóigh maoirseacht a dhéanamh ar chlár sócmhainní na scoile

Clár Sócmhainní Seasta

Ba chóir don chisteoir a chinntiú go bhfuil córas ann le sócmhainní a rianú, trealamh TFC agus earraí luachmhara eile, cuir i gcás. Ba chóir do gach scoil clár sócmhainní a choinneáil ina dtugtar eolas maidir le trealamh suntasach agus earraí caipitiúla. Ba chóir an clár a choinneáil cothrom le dáta agus eolas a bheith ann maidir le trealamh suntasach agus earraí caipitiúla atá faighte ag an scoil a bhfuil sé beartaithe iad a úsáid ar bhonn leantach go ceann níos mó ná bliain. Ba chóir an liosta seo a sheiceáil agus a uasdátú go rialta agus ba chóir earraí a chur leis nuair a fhaigheann an scoil sonrasc ina thaobh.

Dea-chleachtas atá ann cuntas fisiciúil a dhéanamh uair sa bhliain ar a laghad agus go dtabharfadh duine eile faoi seo seachas an duine a choinníonn a chlár. Ba chóir difríochtaí idir an cuntas fisiciúil agus an méid a thugtar sa chlár a iniúchadh go pras.

Cuidiú don scoil a bheidh i gclár sócmhainní seasta le go mbeifear in ann úsáid éifeachtach a cuid sócmhainní a bhainistiú agus le sócmhainní ina n-ionad a phleanáil. Beidh na nithe seo fíor faoi chomh maith i dtaobh an chláir, áfach:

- beidh sé mar chuid thábhachtach de nósanna imeachta na scoile lena chinntiú go nglacann baill foirne le freagracht as sócmhainní a chaomhnú go sábháilte
- cuirfidh sé ar a gcumas do lucht bainistíochta na scoile tabhairt faoi sheiceálacha neamhspleácha maidir le caomhnóireacht shábháilte sócmhainní agus chun stop a chur le gadaíocht nó mí-úsáid
- beidh sé ina chuidiú ag na hiniúchóirí seachtracha chun teacht ar chonclúidí maidir le ráitis airgeadais agus córais airgeadais na scoile
- beidh sé mar thacaíocht le haghaidh éilimh árachais má bhíonn dóiteán, goid nó aon chaillteanais eile ann.

Tá Clár Sócmhainní Seasta samplach ar fáil anseo agus tá sampla de seo thíos:

Clár Sócmhainní Samplach						
Méid	**Mír**	**Costas**	**Dáta a ceannaíodh**	**Roinn Scoile**	**Áit a gcoimeádtar**	**Uimhreacha Aithint**
	RÍOMHAIRÍ					
2	HP 7500	€4,800.00	04/08/20XX	TF	Seomra 10, 34	C/CP/1-2
3	HP 7300	€3,120.00	03/11/20XX	Foirne	Seomra 11, 35	S/CP/1-3
1	HP 7500	€1,100.00	04/08/20XX	TF	Seomra an Príomhoide	CP/1
2	Dell 2100K	€2,820.00	04/01/20XX	Foirne	Seomra 13, 47	AD/L1-2
	TREALMH OIFIGE					
1	Printéir Canon 3060	€9680.00	03/0/20XX	Foirne	Seomra an Rúnaí	T/CV/1-16
	CLOSAMHAIRC					
5	Teilifís Sony 21"	€2,250.00	01/01/20XX	C/A	Seomra 9,10, 25, 32, 24	TV 1-5
3	Seinnteoir DVD Sony	€750.00	03/03/20XX	C/A	Seomra 9, 25, 32	DVD 1-3
2	Taifeadáin Físeáin Sony	€480.00	05/09/20XX	C/A	Seomra 10, 34	VR1-2
7	Osteilgeoirí	€2,600.00	02/03/20XX	Oideachas	Seomra 1, 2, 3, 4, 5, 12	O/H P 1-7
20	Cláir bhána Idirghníomhacha	€11,120.00	03/08/20XX	Rang	Seomraí stórais	T/BS/1-20

An tslí lena chinntiú go gcuirtear rialuithe inmheánacha scoile i bhfeidhm agus go gcloítear leo

- Seol an seoladh ríomhphoist agus uimhir rolla chuig primary@fssu.ie. Ar an dóigh sin, déanfar a chinntiú go bhfaighidh tú na treoirlínte ar fad a eiseofar mar aon le fógraí maidir le seimineáir ghréasáin
- Nósanna imeachta íocaíochta – cinntigh gurb iad an cisteoir agus an cathaoirleach araon, nó an cisteoir agus toscaire an chathaoirligh, a dhéanann íocaíochtaí a cheadú ar an gcóras baincéireachta agus a shíníonn seiceanna.
- Mura bhfuil ríomhbhaincéireacht i bhfeidhm ag an mbord cheana féin, ba chóir é sin a chur in iúl don bhord agus tús a chur léi
- Cinntigh go bhfuil nósanna imeachta i bhfeidhm maidir le hairgead a fháil. Ba chóir lóisteálacha a dhéanamh ina n-iomláine agus miondealú ar gach lóisteáil a choinneáil sna taifid. Ba chóir an méid airgead tirim a choinneáil chomh teoranta agus is féidir. Tá córais bhailithe éagsúla ar fáil ar líne le haghaidh scoileanna. Cliceáil anseo le haghaidh faisnéis ar réitigh íocaíochta.
- Nósanna imeachta ceannaigh – ba cheart an t-ordúchán ar fad a fhormheas roimh ré
- Ba chóir cloí le nósanna imeachta tairisceana lena chinntiú go mbainfear amach an luach is fearr ar airgead
- Ba chóir trí mheastachán a fháil nuair is féidir le haghaidh ceannachán agus tionscadail mhóra, e.g., cláir bhána a cheannach don scoil ar fad. Déan teagmháil leis an Aonad um Sholáthar do Scoileanna chun cuidiú a fháil le cúrsaí tairisceana agus le rochtain a dhéanamh ar chonarthaí atá cheana ann de chuid na hOifige um Sholáthar Rialtais - procurementsupport@spu.ie
- Íocaíocht pá - an bord a dhéanann rátaí pá a fhormheas. Ba cheart athbhreithniú a dhéanamh ar na tuarascálacha párolla gach mí
- Smacht a choinneáil ar stoc agus ar shócmhainní – iarr ar mhúinteoirí agus glantóirí/feighlithe cuntas stoic a dhéanamh gach téarma
- Ba chóir don chisteoir athbhreithniú a dhéanamh ar na córais faisnéise airgeadais taobh istigh den scoil lena chinntiú go bhfuil eolas dóthanach ag an mbord chun cinntí a dhéanamh agus lena shásamh go bhfuil airgeadas na scoile á bhainistiú ar bhealach ina ndéanfar oibleagáidí an bhoird a chomhlíonadh i leith an phobail na scoile, na Roinne Oideachais agus Óige agus páirtithe leasmhara eile, na Coimisinéirí Ioncaim agus NAERSA, cuir i gcás
- Beidh teacht ag an gcisteoir ar na taifid chuntasaíochta uile atá ag an scoil, amhail bunráitis bhainc, comhfhreagras, sonraisc, clár na sócmhainní agus taifid phárolla
- Cuireann an FSSU teimpléid agus treoirlínte ar fáil maidir le gach rialú inmheánach airgeadais. Féach ár suíomh gréasáin www.fssu.ie. Má bhíonn aon riachtanais ar leith ann, déan teagmháil linn agus beimid in ann cuidiú leat.

An dóigh lena chinntiú go gcomhlíontar ceanglais an Achta Oideachais, 1998, mar aon le ceanglais dhoiciméad rialachais na scoile ó thaobh chúrsaí airgeadais na scoile de

Tugtar dualgais an bhoird ó thaobh an rialachais airgeadais de san fhoilseachán *Lámhleabhar Rialachais do Bhunscoileanna*. Anuas ar na ceanglais a luadh cheana féin sa doiciméad seo, déantar tagairt sa lámhleabhar d'oibleagáidí an bhoird i leith cheanglais **na gCoimisinéirí Ioncaim** agus **an Rialálaí Carthanas**.

Na Coimisinéirí Ioncaim

I gcás boird bhainistíochta, ba chóir don chisteoir monatóireacht a dhéanamh ar dhá phríomhréimse a bhaineann le riachtanais na gCoimisinéirí Ioncaim a chomhlíonadh:

1. ÍMAT/ÁSPC/MSU

Is é an bord bainistíochta fostóir dlíthiúil gach fostaí sa scoil. Tá an bord bainistíochta freagrach as a chinntiú go bhfaigheann gach fostaí cearta bunúsacha fostaíochta áirithe. Tá na cearta seo á rialú ag reachtaíocht mhionsonraithe fostaíochta. Ós rud é gurb é an bord bainistíochta an fostóir dlíthiúil, tá sé freagrach as a chinntiú go mbíonn gach íocaíocht a dhéanann an scoil i gcomhréir le rialacháin ÍMAT/ÁSPC/MSU.

Gníomhartha Athbhreithnithe:

- Ba chóir don scoil feidhm a bhaint as pacáiste bogearraí párolla nó feidhm an phárolla a sheachfhoinsiú
- Cinntigh go gcomhlíonann na híocaíochtaí ar fad a dhéantar le fostaithe ceanglais na gCoimisinéirí Ioncaim. Bain ÍMAT, MSU agus ÁSPC as pá a íoctar le fostaithe agus cuir na hasbhaintí sin chuig na Coimisinéirí Ioncaim
- A chinntiú go ndéanann na híocaíochtaí a dhéantar le comhaltaí den choiste roghnúcháin, le teagascóirí, le cóitseálaithe, etc., riachtanais na gCoimisinéirí Ioncaim a chomhlíonadh. Bain ÍMAT, MSU agus ÁSPC as pá a íoctar le fostaithe agus cuir na hasbhaintí sin chuig na Coimisinéirí Ioncaim
- Coinnigh agus cothabháil clár gach fostaí ar pháipéar nó go leictreonach
- Na Coimisinéirí Ioncaim a chur ar an eolas faoi gach fostaí nua sa scoil agus gach fostaí nach bhfuil ag obair ann níos mó
- Tuairisceáin ar fad an phárolla le haghaidh na gCoimisinéirí Ioncaim a chur isteach agus a íoc in am.

Tá tuilleadh eolais ar fáil anseo.

2. Cáin Conarthaí Iomchuí agus CBL Aistrithe Táillí

Is mar "phríomhchonraitheoir" a ainmnítear bord bainistíochta scoile, ina cháil mar chomhlacht arna bhunú le reacht agus arna chistiú ina iomláine nó den chuid is mó ó chistí arna gcur ar fáil ag an Oireachtas.

Ciallaíonn sé sin go bhfuil bord bainistíochta freagrach as na ceanglais le haghaidh RCT agus tuairisceáin CBL a chomhlíonadh nuair a dhéantar íocaíochtaí a bhaineann le 'hoibríochtaí tógála'.

Tá córas leictreonach éigeantach RCT tugtha isteach ag na Coimisinéirí Ioncaim agus éifeacht leis ón 1 Eanáir 2012 do gach príomhchonraitheoir. Ón dáta sin ar aghaidh, ní mór Seirbhís Ar Líne na gCoimisinéir Ioncaim a úsáid do gach comhdú agus fógra a chuireann príomhchonraitheoir faoi bhráid na gCoimisinéirí Ioncaim.

Faoi Alt 20 den Acht Airgeadais, 2011, tá rialacháin nua tugtha isteach a bhfuil tionchar acu ar chóireáil chánach íocaíochtaí le conraitheoirí atá earcaithe ag scoileanna chun tabhairt faoi "oibríochtaí foirgníochta".

Gníomhartha Athbhreithnithe:

- Ba chóir do scoileanna a bheith ag comhlíonadh rialacha CCI agus CBL go hinmheánach trí Sheirbhís ar Líne na gCoimisinéirí Ioncaim, é sin nó ba chóir an fheidhm CCI agus CBL a bheith seachfhoinsithe ag an scoil
- Cinntigh go gcomhlíonann na híocaíochtaí ar fad a dhéantar le conraitheoirí ceanglais na gCoimisinéirí Ioncaim. Áirítear sa mhéid sin aon obair dheisiúcháin - tá feidhm aige le níos mó ná go díreach oibreacha caipitiúla tógála
- Coinnigh agus cothabháil na taifid ar fad is cuí ar pháipéar nó go leictreonach
- Na Coimisinéirí Ioncaim a chur ar an eolas faoi gach conradh nua agus gach conradh scortha
- Na tuairisceáin ar fad le haghaidh na gCoimisinéirí Ioncaim a chur isteach agus a íoc in am.

Tá tuilleadh eolais ar fáil ar shuíomh gréasáin an FSSU ach cliceáil anseo.

An Rialálaí Carthanas

Is é an Rialálaí Carthanas an ghníomhaireacht rialála reachtúil náisiúnta d'eagraíochtaí carthanachta in Éirinn. Faoin Acht Carthanas, 2009, tugtar le fios gur carthanas atá i ngach scoil aitheanta in Éirinn agus éilítear orthu clárú leis an Rialálaí Carthanas.

Ba chóir don chisteoir a chinntiú go bhfuil a hUimhir Charthanais Chláraithe (UCC) faighte ag an scoil ón Rialálaí Carthanas.

Gníomhartha Athbhreithnithe:

- Cinntigh go ndéantar na cuntais bhliantúil a chur faoi bhráid an FSSU in am. Má chloítear leis an spriocdháta seo, déantar a chinntiú go gcloífear le ceanglais an Rialálaí Carthanas le haghaidh sonraí bliantúla airgeadais
- Cinntigh go gcuirtear an tÚdarás Rialála Carthanas ar an eolas má thagann aon athrú ar shonraí comhaltaí den bhord
- Cinntigh go bhfuil an Uimhir Charthanais Chláraithe ar taispeáint ar shuíomh gréasáin na scoile, mar aon le hábhar tiomsaithe airgid agus páipéar ceannteidil
- Cinntigh go gcuirtear in iúl don Rialálaí Carthanas i scríbhinn maidir le haon chion i gcás arb é an tuairim atá agat agus forais réasúnacha agat go ndearnadh cion nó go bhfuil cion á dhéanamh faoin Acht um Cheartas Coiriúil (Cionta Gadaíochta agus Calaoise), 2001.

Tá treoir mhionsonraithe eisithe ag an Údarás Rialála Carthanas le haghaidh iontaobhaithe carthanas tar teideal "Treoir d'Iontaobhaithe Carthanais" atá ar fáil ar https://www.charitiesregulator.ie/

Tiomsú airgid

Tá sé ríthábhachtach go dtabharfaidh scoileanna faoin tiomsú airgid ar bhealach oscailte, trédhearcach, ionraic, freagrach agus go léirítear meas.

Sna cistí a thugtar do charthanais, is féidir airgead a áireamh chomh maith le maoine agus sócmhainní de gach sórt.

Beidh na cistí a thugtar do charthanais i gceann amháin de na trí chatagóir seo a leanas:

1. Cistí srianta

2. Cistíneamhshrianta

3. Cistí ainmnithe

Ní mór don bhord ioncam neamhshrianta, srianta agus sainithe a shainaithint ar bhonn leordhóthanach agus ní mór idirdhealú a dhéanamh eatarthu agus tuairisciú orthu ionas gur féidir ioncam agus cúlchistí a thuairisciú go leordhóthanach. Déanfaidh cuntasóir seachtrach na scoile na míreanna sin a chódú ag deireadh na bliana ach ní mór é a chur ar an eolas ina dtaobh.

Tá treoirlínte mionsonraithe do charthanais foilsithe ag an Údarás Rialála Carthanas - *Treoirlínte do Chumainn Charthanachta maidir le hAirgead a Thiomsú ón bPobal.*

Feidhmeanna eile an chisteora

- A chinntiú nach ndéanann an bord aon cheangaltas airgeadais nach bhfuil aon fhoráil ann ina leith. Is gá don phátrún aon iasachtaí nó rótharraingtí a fhormheas roimh ré

- A chinntiú go ndéantar gach socraíocht léasa/iasacht a fhormheas agus déantar monatóireacht orthu

- A chinntiú go ndéantar monatóireacht ar na híocaíochtaí agus nósanna imeachta uile a bhaineann le maoin nó fearas na scoile a fhruiliú, mar shampla, an halla spóirt, áiseanna ríomhaireachta

- A chinntiú go bhfuil árachas leordhóthanach ann le haghaidh foirgneamh agus inneachair agus go bhfuil riachtanais eile árachais i bhfeidhm chomh maith, dliteanas poiblí, mar shampla

- A chinntiú go bhfaightear ceadú i scríbhinn ón bpátrún le haghaidh aon oibreacha caipitiúla. Is gá cloí leis na nósanna imeachta cearta le haghaidh tionscadail chaipitil. Is féidir tuilleadh comhairle a fháil ina leith seo ó www.spu.ie

- A chinntiú go bhfuil an Córas Éileamh ar Líne ag feidhmiú i gcomhréir le Ciorclán 24/2013 – ‘**Treoirlínte Oibríochta do Bhoird Bhainistíochta agus do Bhaill Foirne atá Ainmnithe chun An Córas Éileamh ar Líne a fheidhmiú i mbunscoileanna agus i meánscoileanna aitheanta’**. (Féach Aguisín 2)

Aguisín 1: Deontais ón Roinn Oideachais is iníoctha le Bunscoileanna

Déantar na deontais a ríomh bunaithe ar líon na ndaltaí atá ar an rolla a chuireann an bord faoi bhráid na Roinne Oideachais agus Óige gach bliain. Is féidir teacht ar an méid atá ar fáil i ngach deontas don bhliain reatha ar shuíomh gréasáin an FSSU.

Nuair a fhaigheann an scoil deontas, gheofar fógra ríomhphoist ón Roinn Oideachais agus Óige ina dtabharfar le fios an chúis atá beartaithe don airgead. Is féidir scríobh chuig remittance@education.gov.ie chun teagmháil a dhéanamh leis an Roinn Oideachais agus Óige. Tabhair uimhir rolla na scoile sa teachtaireacht ríomhphoist agus beidh siad in ann deimhniú a thabhairt faoi na deontais a fuair an scoil, Deontas Caipitíochta, Deontas Mionoibreacha nó Deontas na Leabhar Scoile, mar shampla.

Deontas Caipitíochta

- Íoctar an Deontas Caipitíochta caighdeánach ina dhá thráthchuid, is é sin 70% de i mí Eanáir agus 30% de i mí an Mheithimh gach bliain
- Tá an deontas bunaithe ar 60 dalta ar a laghad a bheith ar an scoil
- Faigheann scoileanna speisialta agus scoileanna príomhshrutha a bhfuil ranganna speisialta iontu rátaí méadaithe.

N.B. Nuair a thagann méadú nó laghdú ar an líon ar rolla sa scoil, déantar na híocaíochtaí le haghaidh mhí Eanáir a ríomh de réir an lín ar rolla na bliana roimhe sin agus cuirtear an coigeartú iomlán i gcás líon ar rolla na bliana reatha i bhfeidhm ar íocaíocht mhí an Mheithimh.

Deontas Cúntach

- Íoctar an Deontas Cúntach ina 2 thráthchuid faoi láthair. Íoctar 4/12 i dTéarma 1 agus 8/12 i dTéarma 2.
- Tá an deontas bunaithe 60 dalta ar a laghad agus 500
- Faigheann scoileanna speisialta an deontas bunaithe ar an líon múinteoirí lánaimseartha.

Deontas na Leabhar Scoile

- Íoctar an Deontas na Leabhar Scoile roimh an gcéad bhliain scoile eile bunaithe ar líon na ndaltaí a bhí cláraithe sa scoil sa scoilbhliain roimhe sin.
- Íoctar i dtráthchuid amháin é, i mí Aibreáin gach bliain de ghnáth.

Deontas DEIS (Scoileanna DEIS amháin)

- Íoctar an Deontas DEIS roimh an gcéad bhliain scoile eile, i mí an Mheithimh/Iúil sa scoilbhliain reatha de ghnáth.
- Faigheann na scoileanna siúd atá mar chuid den Chlár Tacaíochta Scoile faoi DEIS deontas a bhíonn bunaithe ar leibhéal an dlúth-mhíbhuntáiste i ngach scoil agus ar líon na ndaltaí ar rolla na scoile.

Ba cheart aon cheisteanna maidir leis an deontas DEIS a chur chuig an Aonad um Ionchuimsiú Sóisialta sa Roinn Oideachais agus Óige.

Deontas Trialacha Caighdeánaithe

Íoctar Deontas na Tástála Caighdeánaithe i mí Aibreáin de ghnáth gach bliain.

Aguisín 2: Treoirlínte le haghaidh Chóras na nÉileamh ar líne

1. Réamhrá

Tá Ciorclán 24/2013 eisithe ag an Roinn Oideachais agus Óige – '**Treoirlínte Oibríochta do Bhoird Bhainistíochta agus do Bhaill Foirne atá Ainmnithe chun An Córas Éileamh ar Líne a fheidhmiú i mbunscoileanna agus i meánscoileanna aitheanta'**. Is é is cuspóir don Chiorclán seo údaráis agus baill foirne bainistíochta scoileanna a chur ar an eolas faoi na nósanna imeachta agus moltaí maidir le cineálacha éagsúlacha cásanna asláithreachta ar gá iad a chur chuig an Roinn Oideachais agus Óige gach coicís. Tá sé ina bhonn chomh maith chun sonraí fostaíochta múinteoirí ionaid a thaifeadadh agus déanann sé íocaíochtaí leo a éascú. Déanfar na nósanna imeachta agus na moltaí a thugtar a chur i bhfeidhm i dtólamh.

I dTreoirlíneAirgeadais P09 – 2021/2022 tugtar an t-eolas atá sa Chiorclán, agus leagtar béim ar cheanglais nua a bhaineann leis an tslándáil agus tuairisciú.

2. Nósanna Imeachta Slándála

Ní mór dóibh siúd atá údaraithe le OLCS a úsáid na nithe seo a leanas a chomhlíonadh:

a) a ID úsáideora, pasfhocal, seoladh ríomhphoist agus faisnéis eile a choinneáil go slán an t-am ar
b) fad agus gan iad a nochtadh d'aon duine eile, baill foirne eile san áireamh
c) gan pasfhocail a nochtadh do thríú páirtí
d) logáil amach as OLCS sula bhfágann siad ríomhaire gan aon duine ina bhun
e) gan aon ríomhchlár a údarú a gcuid sonraí slándála a stóráil sa chuimhne.

Is féidir Esinet a úsáid le rochtain a dhéanamh ar an OLCS. Suíomh slán atá ann. Mar bheart slándála, más rud é nár úsáideadh feidhmchlár an OLCS le breis agus tríocha nóiméad, déanfar an t-úsáideoir a logáil amach as an gcóras go huathoibríoch.

Má táthar tar éis na sonraí logála isteach a chailleadh nó a ligean i ndearmad, beidh sé riachtanach na sonraí a cuireadh ar fáil nuair a cláraíodh ar an OLCS den chéad uair a fhíordheimhniú agus sonraí nua logála isteach á lorg.

3. An ról atá ag Boird Bhainistíochta

Maidir leis an mBord Bainistíochta:

a) tá de dhualgas ar an mBord Bainistíochta a chinntiú go gcoimeádtar sláine an chórais ag leibhéal na scoile i gcónaí

b) ba chóir don bhord róil an phearsanra atá páirteach san OLCS a fhaomhadh go foirmiúil

c) caithfidh an bord a chinntiú nach mbeidh an ról mar Iontrálaí Sonraí agus Ceadaitheoir ag an duine céanna i scoil i gcás ar bith

d) a chinntiú go gcoinneoidh an scoil go sábháilte na doiciméid tacaíochta a cuireadh isteach ar an OLCS maidir leis an bhfaisnéis a bhaineann le cásanna asláithreachta ball foirne agus le fostaíocht ionadaithe. Is leis na taifid phearsanra chuí ba chóir na doiciméid sin a choinneáil, i.e.,

teastais dochtúra, freastal ar chúrsaí inseirbhíse nó ionghairme agus foirmeacha iarratais le haghaidh saoire arna faomhadh ag an mbord

4. Róil a bhaineann leis an gCóras Éileamh ar líne

Tá ceithre ról ar leith ann a thugtar do phearsanra ar leibhéal na scoile chun an OLCS a fheidhmiú.

Is mar seo a leanas na róil sin:

a) Iontráil Sonraí

Is é an ról atá ag an duine atá freagrach as cásanna asláithreachta ball foirne, cúiseanna leis an asláithreacht, uimhreacha PSP múinteoirí ionaid agus cúiseanna fostaíochta a chur isteach ná na sonraí féin a chur isteach, i.e., sonraí maidir le
cásanna asláithreachta ball foirne, éilimh ar bhaill foirne ócáideacha agus baill foirne neamhócáideacha agus sonraí eile a chur isteach ar an gcóras.

Ról ar leith é ról an té atá i mbun Iontráil Sonraí. Níor chóir don duine céanna sin tabhairt faoi ról déach ar an OLCS i gcás ar bith.

Ní ceart go mbeadh an duine Iontrála Sonraí fostaithe mar chúntóir riachtanas speisialta sa scoil.

b) An Chéad Cheadaitheoir

An ról atá ag an gCéad Cheadaitheoir ná a dheimhniú go bhfuil na sonraí atá curtha isteach ag an Duine Iontrála Sonraí ina gceart agus na sonraí sin a cheadú. Ba chóir don Cheadaitheoir na nithe seo a leanas a chinntiú i gcónaí:

i) go ndéantar na sonraí ar fad, go háirithe sonraí cuntais bainc múinteoirí agus cúntóirí riachtanas speisialta, a chur isteach mar is ceart sa chóras

ii) go ndéanfaidh an ball foirne cóip den fhoirm “Foirm chun Ball Foirne a shocrú” a shíniú agus go gcoinneoidh an scoil cóip den fhoirm i gcomhad pearsanra an bhaill foirne

iii) go gcloítear leis na téarmaí i gCiorcláin ón Roinn a bhaineann le grinnfhiosrúchán, clárú múinteoirí, ballraíocht i scéim pinsin aonair, etc., agus éilimh á ndéanamh

iv) go bhfuarthas doiciméid tacaíochta, e.g., teastais dochtúra agus foirmeacha iarratais le haghaidh cásanna asláithreachta mar gheall ar shaoire, etc., ón mball foirne agus go ndearna an bord bainistíochta iad sin a fhormheas nuair ba ghá sula ndéantar na sonraí faoin tsaoire ar OLCS

v) déantar gach cás asláithreachta a thaifeadadh ar OLCS, bíodh sé inionadaithe nó ná bíodh.

c) An Dara Ceadaitheoir

Tá an Dara Ceadaitheoir ann chun an tsaoire nó na héilimh a cheadú i dtaca le tréimhsí asláithreachta an Chéad Cheadaitheora agus, ina theannta sin, is féidir leis an Dara Ceadaitheoir sonraí atá curtha isteach ag an duine Iontrála Sonraí a cheadú.

d) Riarthóir Áitiúil

Ról breise is ea an Riarthóir Áitiúil a thugtar don Chéad Cheadaitheoir sa scoil. An ról atá ag an té seo ná róil iontrála sonraí a thabhairt do dhaoine eile sa scoil agus úsáideoirí nua iontrála sonraí a shocrú.
Chun ceadaitheoir nua a shocrú, ba chóir an fhoirm "Foirm Iarratais chun Ceadaitheoir a Athrú" a íoslódáil ón leathanach baile ar OLCS, í a chomhlánú agus a chur sa phost chuig an Roinn Oideachais agus Óige.

Déantar an ID úsáideora nua agus pasfhocal nua a eisiúint chuig an gCeadaitheoir le casadh an phoist.

5. Pasfhocail a athshocrú

Tá córas uathoibrithe ar fáil anois a chuireann ar a gcumas d'úsáideoirí scoile a bpasfhocal féin a athshocrú. Tá sé tábhachtach go ndéanfaidh úsáideoirí scoile taifeadadh dá seoladh ríomhphoist agus iad ag logáil isteach le húsáid a bhaint as an gcóras uathoibrithe. Níor chóir ach don úsáideoir cláraithe an seoladh ríomhphoist seo a úsáid.

6. Tuarascálacha

Is ann d'áis ar OLCS lena leithéid de thuarascálacha a phriontáil.

Is cóir tuairisc ghairid a léamh isteach sna miontuairiscí ag gach cruinniú den Bhord Bainistíochta ina liostaítear ainm na múinteoirí ionaid agus na múinteoirí páirtaimseartha a ndearnadh éilimh ina leith ar chóras OLCS ón gcruinniú boird deireanach.

Má bhíonn sonraí faoina chásanna asláithreachta ag teastáil ó bhall foirne, ba chóir an tuairisc ábhartha a ghiniúint, a phriontáil agus a thabhairt don bhall foirne.

Ba chóir tuairisc a thabhairt ar na cásanna asláithreachta ar fad a taifeadadh ar chóras OLCS do gach ball foirne chomh minic agus a mholann bord bainistíochta na scoile a leithéid ach ba chóir aon tuairisc amháin ar a laghad a chur ar fáil gach téarma scoile. Ba chóir do gach uile bhall foirne an tuairisc asláithreachta a shíniú agus ba chóir cóip den tuairisc sin a choinneáil sa scoil.

7. Rian Iniúchta

Mar a bhíonn i gceist i gcás gach córais ríomhairithe, coinnítear rian iniúchta ar an gcóras de thaifid, de dháta agus d'am na n-idirbheart uile.

Ceanglaítear ar an Roinn aon éilimh chalaoiseach ar íocaíocht maidir le huaireanta Ionadaíochta nó Páirtaimseartha, nó aon taifid fhalsaithe maidir le cead neamhláithreachta, a chur ar aghaidh go dtí an Garda Síochána. In imthosca den chineál sin, an Garda Síochána a dhéanfaidh cinneadh maidir leis an gcaingean a ghlacfar, má ghlactar aon cheann, agus d'fhéadfadh ionchúiseamh coiriúil a bheith ann dá bharr.