

# Internal Financial Controls Manual for Schools

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# The Financial Support Services Unit (FSSU)

In accordance with DE Circulars [0060/2017](#) and [0002/2018](#), the FSSU supports boards of management in the Community & Comprehensive, Primary and Voluntary Secondary school sectors. The FSSU supports boards of management in complying with the provisions of the Education Act 1998 in terms of transparency, accountability, and financial responsibility for State and other funding. The FSSU also supports boards of management in meeting their compliance requirements to other regulatory and statutory bodies. The FSSU is fully funded by the Department of Education and is hosted by the Secretariat of Secondary Schools Ltd.

## Introduction

Internal financial control activities assist the board of management to:

- safeguard the school's assets
- administer the school's financial affairs in a way that proactively identifies and manages risk
- help prevent and detect potential fraudulent activity
- monitor and act upon financial reporting by ensuring that proper books of account are maintained so that timely and relevant financial information can be obtained.

By their nature, internal financial controls reduce, but do not eliminate, the risk of loss. Examples of loss may occur due to human or system error, breach or override of controls, theft and fraud or other events. However, internal controls help boards of management prevent and/or detect the risk of any such loss events in a more timely manner. Internal financial controls should also be designed and implemented to help maximise value for money objectives on behalf of the school.

As the board of management is responsible for the overall system of internal control, the onus is on the board of management to decide which controls are appropriate to the size, scale and complexity of their school. The board of management should design and implement financial controls so that they are proportionate to the school's activities. This includes due consideration of any conditions or requirements detailed within specific grant funding agreements. The board of management is expected to be able to explain and justify their approach to internal financial controls where there is any departure from the good practice set out in these guidelines.

This document has been prepared as a guide for boards of management, treasurers, finance sub-committees and accounts personnel in primary and post-primary schools. It is meant as a reference document of best practice which may be consulted by school management for guidance on all aspects of finance which impinge on the operation of the school. The checklists in this manual are applicable to all areas of the school's operations including activities not funded by the Department of Education. Checklists of this nature will never be totally definitive. It is intended to keep them under review with a view to making any necessary amendments in the light of experience.

The key control questions below are intended to serve as a guide for boards of management and for the Principal to develop and implement best practice controls within their school. Where weaknesses are noted, the board of management and the Principal should seek to enhance the internal financial controls in order to align them with best practice and legal requirements.

# Section 1: Income





## 1.1 General

### Introduction

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

Schools in the Free Education Scheme derive most of their income from grant funding, school generated income (for example, locker charges, administration charges), trading activities (for example, tuck shops, canteen run by the school), fundraising activities, donations, and other income. Regardless of the type or source of income, the internal financial controls for income should provide assurance that all income received is:

- accurately counted and reconciled
- banked in a timely manner
- accurately recorded in the school's accounting system
- regularly checked to ensure accounting records are accurately maintained
- held in a secure location

The key control questions below are intended to serve as a guide for boards of management and for the Principal to develop and implement best practice income management controls within their school. Where weaknesses are noted, the board of management and the Principal should seek to enhance the internal financial controls in order to align them with best practice and legal requirements.

## 1.2 Grants paid by the Department of Education and Other State Funding

The main source of school income for schools in the Free Education Scheme is grants payable to schools both on a per capita basis and for specific purposes.

Schools participating in the Free Education Scheme may not charge fees. Such schools receive Capitation grants. Schools which do not participate in the Free Education Scheme charge tuition fees which represent their main source of income. Many grants, such as the capitation and support services grants, are issued to schools on a per capita basis. These allocations are based on the Annual Enrolment Returns submitted each year by schools.

Many of the grants received by schools go into the general school fund to pay for school expenses. However, some grants and income received may only be used for specific purposes and should not show a surplus, for example, the School Book Grant Scheme, Bus Escort Grant, ICT Grant, etc. These specific grants are dealt with in [Section 1.3](#) below.



## 1.2.1 General Grant income

| General Controls Checklist                                                                                                                                                                                                                                                       | Yes / No / N/A | Comment / Action Required? |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Are the Annual Enrolment Returns approved by the Principal and chairperson of the board of management as being an accurate statement of the school's enrolment, subjects and classes at the time of submission and formally recorded at the next board of management meeting? |                |                            |
| b) Are banking arrangements set up to ensure that the receipt of grant income is easily identifiable?                                                                                                                                                                            |                |                            |
| c) Does the school operate more than one bank account?<br><br>The practice of opening different bank accounts for specific grants should be discontinued unless it is a specific requirement of that grant, for example, the School Meals Grant in excess of €10,000             |                |                            |
| d) Is the remittance advice checked, printed and filed and any discrepancies notified to the Department of Education?                                                                                                                                                            |                |                            |
| e) Is the school using the recommended FSSU accounts package (post-primary)/reporting template (primary) and the Chart of Accounts for schools?                                                                                                                                  |                |                            |
| f) Is all grant income appropriately classified in the accounting package/reporting template so that it is appropriately reported upon at year end?                                                                                                                              |                |                            |
| g) Are grants spent per the circular/legislation?                                                                                                                                                                                                                                |                |                            |
| h) Are unspent ringfenced grants carried forward to the next year?<br><br><i>See section 1.3 below</i>                                                                                                                                                                           |                |                            |
| Where an alleged irregularity is identified or suspected, has it been reported promptly to the Department of Education?                                                                                                                                                          |                |                            |

### Further Guidance: FSSU Guidelines and Other Guidance

- [Guidelines on School Grants](#) (Post-Primary)
- [Grants Payable to Primary Schools](#)

## 1.3 Specific Grants

Some grants paid to schools are given for a specific purpose and must be spent for that purpose only. Grants in this category include the Book Grant, ICT Grant, all building and refurbishment grants and supervision and substitution grants. In these cases, the financial reports and accounts should clearly identify the receipt and expenditure of the specific grant.

A checklist for the specific grants that need to be monitored and reported upon is set out below.



### 1.3.1 Bus Escort Grant

The Department allocates funding to schools, for the employment of bus escorts to accompany children with additional needs. The grant is paid in advance of the school year and is subject to an annual reconciliation.

The Special Educational Needs Organisers (SENOs) will advise the Department of Education, where they are aware, by reference to Department criteria, that a child's care and safety needs are such as to require the support of an escort.

| Bus Escort Grant Checklist                                                                                                                                                                                                                                           | Yes / No / N/A | Comment / Action Required? |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Have the board of management approved the application for Bus Escort Grant?                                                                                                                                                                                       |                |                            |
| b) Is the application form: <ul style="list-style-type: none"> <li>completed in full</li> <li>signed by parents, SENO &amp; Principal</li> <li>supported by relevant documentation?</li> </ul>                                                                       |                |                            |
| c) Has the position for bus escort been advertised in line with best practice for recruitment including hourly rate, hours of work, etc.?                                                                                                                            |                |                            |
| d) Has a contract of employment been drawn up and approved by the board of management in line with best practice?                                                                                                                                                    |                |                            |
| e) Has the board of management registered as an employer and registered for ROS to administer the deduction of payroll taxes and payment to Revenue?<br><br>(The board of management can also outsource the administration of the payroll function to a third party) |                |                            |
| f) Have the funds allocated by the Department of Education for the Bus Escort Grant scheme been used for the purpose for which it was granted?                                                                                                                       |                |                            |
| g) Is the board of management satisfied that sufficient internal controls are in place and that specific funds allocated by the School Transport Section for Bus Escort Grant may only be used for that purpose?                                                     |                |                            |
| h) Has the amount of the Bus Escort Grant received in the year been vouched to Department of Education remittance advice slip and bank account it was lodged to?                                                                                                     |                |                            |
| i) Does a separate bank account exist for the Bus Escort Grant?<br><br>The practice of opening different bank accounts for specific grants should be discontinued.                                                                                                   |                |                            |



|                                                                                                                                                                                                                                 |  |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| j) Is all payroll related documentation kept on file and held for a period as set out in the board of management's data retention schedule and available for inspection by the Department of Education, if required, including: |  |  |
| <ul style="list-style-type: none"> <li>• Payslips for each pay period</li> <li>• Timesheets for each pay period</li> <li>• Gross to Net Reports for each pay period</li> <li>• Revenue Commissioners returns</li> </ul>         |  |  |
| k) Are the Bus Escort Grant receipts and expenses shown as separate entries in the accounts?                                                                                                                                    |  |  |
| l) Are the correct FSSU chart of account nominal codes used to record the grant income and grant expenses?                                                                                                                      |  |  |
| <ul style="list-style-type: none"> <li>• <b>3294</b> Bus Escort Grant</li> <li>• <b>4196</b> Bus Escort Salary Expense</li> </ul>                                                                                               |  |  |
| m) Has the balance of the unspent grant, if any, been deferred in the Annual Accounts as at 31st of August 20xx?                                                                                                                |  |  |
| <p>The FSSU chart of accounts nominal code to record the unspent balance under is:</p> <ul style="list-style-type: none"> <li>• <b>2171</b> Other Ringfenced Grants Unspent</li> </ul>                                          |  |  |
| n) Has the annual Bus Escort Reconciliation Form been completed, approved and returned to the School Transport Section of the Department of Education on or before the deadline date of 30 <sup>th</sup> June?                  |  |  |

#### Further Guidance: Circulars

- [Circular 0024-2021](#) Cessation of Rolled up Holiday Pay Bus Escorts

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Financial Guideline P04 - 2020-2021](#) Revised rates of pay for Board of Management staff from October 2020

#### Sample Templates and Forms

- [Application for School Transport for children with Special Educational Needs](#)
- [School Transport Scheme for Children with Special Educational Needs Arising from a Diagnosed Disability](#)

#### Related Topics

- [Bus Escort Sick Leave Scheme](#)
- Bus Escort Reconciliation Form (Contact: School Transport Section, Department of Education to receive the reconciliation form [annually-STSPayments@education.gov.ie](mailto:annually-STSPayments@education.gov.ie))



### 1.3.2 Capital Buildings Grants

With prior trustee/patron approval, the board of management may seek capital funding from the Department of Education.

Capital funding can be applied for under the following categories:

- Major Projects – large scale projects being delivered under the school building programme
- Emergency Works – urgent works to schools that need resources as a result of an emergency situation or for alterations for inclusion of additional needs pupil/s
- Summer Works – small-scale building works, improvements to school buildings, i.e., windows replacement, roof repairs, etc.
- Additional Accommodation – to accommodate additional pupils enrolled
- Remediation Programmes – Asbestos Remediation Programme and the Mould Management Remediation Programme

| Capital Grants Checklist                                                                                                                                                                                                                                                                                                  | Yes / No / N/A | Comment / Action Required? |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Does the board of management have written permission from the patron/trustee for the capital works to be carried out?                                                                                                                                                                                                  |                |                            |
| b) Has the board of management also approved the capital works to be carried out?                                                                                                                                                                                                                                         |                |                            |
| c) Has the application to the Department of Education for capital works been? <ul style="list-style-type: none"> <li>• completed in full</li> <li>• signed by chairperson and the patron/trustee</li> <li>• signed and stamped by suitably qualified consultant</li> <li>• supported by relevant documentation</li> </ul> |                |                            |
| d) Have the board of management adhered to the Department of Education guidelines on the procedure for tendering for the appointment of a consultant to oversee the project?                                                                                                                                              |                |                            |
| e) Where a payment of €10,000 or more was made to a supplier for the provision of goods and/or services in any twelve months period, was a valid tax clearance certificate obtained?                                                                                                                                      |                |                            |
| f) If the board of management intend to use their own funds to part fund the project, has this been approved and recorded in the minutes of board meetings?                                                                                                                                                               |                |                            |
| g) If any of the costs are recoverable through insurance, has the board of management refunded the amount recovered to the Department of Education? Evidence of works not covered by insurance should be submitted.                                                                                                       |                |                            |
| h) Is the board of management able to provide evidence of proper tendering procedures (successful and unsuccessful), tax clearance certs, contracts, quotations, emails, etc.? These documents must be kept on file and held for a period of 7 years and available for inspection by the Department if required.          |                |                            |



|    |                                                                                                                                                                                                                                                                                       |  |  |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| i) | Has the board of management registered on the <a href="#">Department's energy website</a> ?                                                                                                                                                                                           |  |  |
| j) | Has the board of management ensured that it is registered on the Revenue Online System (ROS) and, as a principal contractor, is fully compliant with VAT & RCT requirements?                                                                                                          |  |  |
| k) | Have the funds allocated by the Department of Education for this scheme only been used for that purpose as set out by the Department of Education?                                                                                                                                    |  |  |
| l) | Is the board of management satisfied that sufficient internal controls are in place and that specific funds allocated by the Department of Education for capital building works may only be used for that purpose?                                                                    |  |  |
| m) | Has the amount of the grant received in the year been vouched to Department remittance slip and bank account it was lodged to?                                                                                                                                                        |  |  |
| n) | Has the Capital Works Grant been lodged to the school's main bank account?<br><br>For large construction projects, a separate bank account can be maintained. Have the board of management considered opening a separate bank account, if appropriate?                                |  |  |
| o) | Does the school keep details of invoices, receipts and other relevant records in respect of all expenditure?                                                                                                                                                                          |  |  |
| p) | Are the Capital Works Grant receipts and expenses shown as separate entries in the accounts?                                                                                                                                                                                          |  |  |
| q) | Are the FSSU chart of account nominal codes used to record the grant income and grant expenses?<br><ul style="list-style-type: none"><li>• 3900 DE Capital Building Grant Income</li><li>• 3940 DE Capital Building Grant Expense</li></ul>                                           |  |  |
| r) | Has the balance of the unspent grant been deferred in the Annual Accounts as at 31st of August 20XX?<br><br>The FSSU chart of accounts nominal code to record the unspent balance under is:<br><ul style="list-style-type: none"><li>• 2171 Other Ringfenced Grants Unspent</li></ul> |  |  |
| s) | Is a reconciliation of each school year's allocation showing receipts and disbursements supported by appropriate documentation performed?<br><br>The reconciliation should be available to the Department of Education upon request                                                   |  |  |
| t) | Has the board of management complied with the terms of the grant in relation to % retention of monies for 12 months to rectify any building defects that may occur after completion and that the retention sum shall not be used for any other purpose?                               |  |  |
| u) | Is a report on the funding of the capital project presented by the Principal/treasurer at each finance sub-committee/board meeting?                                                                                                                                                   |  |  |



| Further Guidance: Circulars                                              |
|--------------------------------------------------------------------------|
| • <a href="#">Circular 0068/2020</a> Emergency Works Circular            |
| • <a href="#">Circular 0027/2019</a> Summer Works Circular               |
| Sample Templates and Forms                                               |
| • <a href="#">Fssu Capital Project Monthly Reporting Template Report</a> |
| • <a href="#">Application for Major Projects (SLE)</a>                   |
| Related Topics                                                           |
| • <a href="#">Additional School Accommodation Guidelines</a>             |
| • <a href="#">Guidance for Schools on Good Procurement Practices</a>     |

### 1.3.3 DEIS Grant

Supports to schools participating in the School Support Programme come in many forms – additional financial assistance, enhanced grant payments, additional teaching resources, psychological and behavioural supports, access to Home School Community Liaison and School Completion Programmes and priority access to School Meals Schemes.

Schools that receive additional support and resources through participation in DEIS are expected to support the DEIS action plan through a systematic planning and monitoring process at individual school level and at school cluster/community level. A key focus is to ensure that DEIS supports, including the DEIS Grant, are targeted at those pupils most at risk of educational disadvantage. The DEIS Grant should be utilised to attain the targets set in the school's DEIS action plan across the DEIS themes. The themes to be addressed are:

- Attendance
- Retention
- Literacy
- Numeracy
- Supporting Educational Transitions
- Partnership with parents and others
- Academic outcomes (post-primary only)

The School Support Programme supports Delivering Equality of Opportunity in Schools (DEIS) and involves the following programmes:

- The Home School Community Liaison Scheme (HSCL)
- The School Completion Programme (SCP)
- The Visiting Teachers Service for Travellers (VTST)



| DEIS Checklist                                                                                                                                                                                                                                                                                                                                                                                                             | Yes / No / N/A | Comment / Action Required? |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Is the DEIS Grant utilised to attain the targets set in the school's DEIS action plan across the DEIS themes?                                                                                                                                                                                                                                                                                                           |                |                            |
| b) Has the school considered the following when expending DEIS funds? <ul style="list-style-type: none"> <li>Is the item/service relevant to the actions listed on the School Plan?</li> <li>Will the purchase or use of the item/service assist in achieving the targets set by the School Plan?</li> <li>How will it assist in achieving the outcomes and can such outcomes be measured?</li> </ul>                      |                |                            |
| c) Are financial resources targeted at the individual pupils who are considered most at risk and at addressing educational disadvantage?                                                                                                                                                                                                                                                                                   |                |                            |
| d) Has the FSSU chart of accounts nominal codes being used to record the grant income? <ul style="list-style-type: none"> <li><b>3020</b> DEIS Grant</li> </ul>                                                                                                                                                                                                                                                            |                |                            |
| e) Where the DEIS Grant is used to meet ancillary costs such as heating, lighting and other miscellaneous charges, are these costs linked to the key actions listed in the DEIS action plan?<br><br>For example, the cost of heating and lighting for breakfast clubs operated in order to promote school attendance or an individual school may open earlier or may remain open later in the evenings to cater for clubs. |                |                            |
| f) Does the board of management ensure that the item/service is not available/provided under an existing scheme?<br><br><i>See *1 below</i>                                                                                                                                                                                                                                                                                |                |                            |

**\*1:** When considering expenditure of funds from the DEIS Grant, schools should look to other agencies and supports to identify if there are any existing schemes or support programmes available.

**Schemes/support programmes to consider are those available for:**

- School Uniforms – Department of Employment Affairs and Social Protection (DSP) grant
- Utility Bills – This should be met by Capitation grant funding (except for out of hours DEIS related running costs)
- School Meals – DESP school meals scheme
- CPD for Staff – Professional Development Service for Teachers
- Building/ICT – Minor Works Grant and ICT Infrastructure Grant available from Department of Education
- Assistive Technology - Assistive Technology Scheme available from the Department of Education

| Further Guidance: Circulars                                                                                                                                                                                                                                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li><a href="#">Circular 0034/2023</a> DEIS (Delivering Equality of Opportunity in Schools) Action Planning and Grant Allocation for all DEIS Schools</li> <li><a href="#">Guidelines on the appropriate use of the DEIS Grant in DEIS Primary and Post-Primary Schools</a></li> </ul> |



### 1.3.3.1 Home School Community Liaison Expenditure (HSCL)

For DEIS schools included in the HSCL scheme, it is a requirement that at least 10% of the annual DEIS Grant to each school should be allocated for use on HSCL activities and made available to the HSCL Coordinator. If 10% is not sufficient, the school should use its discretion as to the appropriate amount of funding from the DEIS Grant that should be provided to operate the HSCL service.

| HSCL Checklist                                                                                                                                                                         | Yes / No / N/A | Comment / Action Required? |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has at least 10% of the annual DEIS Grant been allocated for use on HSCL activities and made available to the HSCL Coordinator?                                                     |                |                            |
| b) Where the HSCL Coordinator claims travel expenses, is the Revenue approved 'Travel, Subsistence & Expenses Claim Form' used?                                                        |                |                            |
| c) Have the Civil Service travel rates been applied to the claim for Travel and Subsistence?                                                                                           |                |                            |
| d) Has the reduced motor mileage rate been applied for attending CPD courses?                                                                                                          |                |                            |
| e) Are travel and subsistence expense reimbursements and small benefits under the exemption scheme to employees reported to Revenue in line with Enhanced Reporting Requirements?      |                |                            |
| f) Has an annual report been prepared on the HSCL expenditure?                                                                                                                         |                |                            |
| g) Has the FSSU chart of accounts nominal codes been used to record the HSCL expenditure? <ul style="list-style-type: none"> <li>• <b>4810</b> Home School Liaison Expenses</li> </ul> |                |                            |

#### Further Guidance: Circulars

- [Circular 0034/2023](#) DEIS (Delivering Equality of Opportunity in Schools) Action Planning and Grant Allocation for all DEIS Schools
- [Guidelines on the appropriate use of the DEIS Grant in DEIS Primary and Post-Primary Schools](#)
- [Circular 0016/2019](#) Home School Community Liaison Scheme: Assessment of Home School Community Liaison Coordinators within DEIS schools

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Financial Guideline 22 - 2024/2025](#) Revenue Enhanced Reporting Requirements (ERR) (Post-Primary)
- [Financial Guideline P15 - 2024/2025](#) Revenue Enhanced Reporting Requirements (ERR) (Primary)
- [Financial Guideline P17-2024/2025](#) Travel and Subsistence Expenses for Members of the Board of Management and other School Personnel (Primary)
- [Financial Guideline 28-2024/2025](#) Travel and Subsistence Expenses Guideline for Members of Board of Management, School Principal and other School Personnel (C&C)



- [Financial Guideline 25-2024/2025](#) Travel and Subsistence Expenses Guideline for Members of Board of Management, School Principal and other School Personnel (VSS)

#### Sample Templates and Forms

- [Travel, Subsistence & Expenses Claim Form for Community & Comprehensive Schools](#)
- [Travel, Subsistence & Expenses Claim Form for Voluntary Secondary Schools](#)
- [Travel & Subsistence Expense Claim Form for Primary Schools](#)

### 1.3.4 ICT Grant

The Digital Strategy for Schools 2021 - 2027 builds on the achievements and ambition of the previous strategy and aims to further support the school system to ensure that all learners can gain the knowledge and skills they need to successfully navigate an ever-evolving digital world.

Each tranche of funding is accompanied by a circular for the scheme to support and advise schools of the criteria and rules of the scheme. DEIS schools received an enhanced allocation under the ICT Grant scheme in recognition of the additional challenges to support those learners most at risk of educational disadvantage.

The board of management must establish a set of procedures governing purchasing and should set out the arrangements for tendering and buying of goods, payment of invoices and maintenance of accounting records.

All schools receive the grant based on their enrolment and schools are not required to submit a grant application to the Department of Education.

| ICT Grant Checklist                                                                                                                                                                                                | Yes / No / N/A | Comment / Action Required? |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has the school a Digital Learning Plan in place?                                                                                                                                                                |                |                            |
| b) Is the Digital Learning Plan reviewed and updated on an annual basis?                                                                                                                                           |                |                            |
| c) Has the board of management established a set of procedures governing purchasing and setting out the arrangements for tendering and buying of goods, payment of invoices and maintenance of accounting records? |                |                            |
| d) Schools are required to use established public procurement arrangements. Is a file containing evidence of the tendering and quotation procedures followed retained?                                             |                |                            |
| e) Has the board of management taken reasonable steps to satisfy themselves that suppliers and contractors engaged are reputable and competent?                                                                    |                |                            |
| f) Where a payment of €10,000 or more was made to a supplier for the provision of goods and/or services in any twelve months period, was a valid Tax Clearance Certificate obtained?                               |                |                            |
| g) Have the funds allocated by the Department of Education for this scheme only been used for that purpose as set out in the Department of Education circular?                                                     |                |                            |



|                                                                                                                                                                                                                                                                                                                                                                          |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>h)</b> Is the board of management satisfied that sufficient internal controls are in place to ensure that specific funds allocated by the Department of Education for ICT Grant may only be used for that purpose?                                                                                                                                                    |  |  |
| <b>i)</b> Has the amount of the ICT Grant received in the year been vouched to Department remittance slip and bank account it was lodged to?                                                                                                                                                                                                                             |  |  |
| <b>j)</b> Has the board of management ensured a separate bank account is not held for the ICT Grant?<br><br>The practice of opening different bank accounts for specific grants should be discontinued.                                                                                                                                                                  |  |  |
| <b>k)</b> Are large purchases under the scheme approved by the board of management?                                                                                                                                                                                                                                                                                      |  |  |
| <b>l)</b> Does the school keep details of quotes, invoices, receipts and other relevant records in respect of all expenditure?                                                                                                                                                                                                                                           |  |  |
| <b>m)</b> Are the ICT receipts and expenses shown as separate entries in the accounts?                                                                                                                                                                                                                                                                                   |  |  |
| <b>n)</b> Are the FSSU chart of accounts nominal codes used to record the grant income and grant disbursement?<br><br><ul style="list-style-type: none"> <li>• <b>3921</b> DE ICT Grant Capital Income</li> <li>• <b>1461</b> ICT Grant Capital Expenditure</li> <li>• <b>3230</b> ICT Grant Non-Capital</li> <li>• <b>4410</b> ICT Grant Non-Capital Expense</li> </ul> |  |  |
| <b>o)</b> Has the balance of the unspent ICT grant been deferred in the Annual Accounts as at 31st of August 20xx?<br><br>The FSSU chart of accounts nominal code to record the unspent balance under is:<br><br><ul style="list-style-type: none"> <li>• <b>2165</b> ICT Grant Unspent</li> </ul>                                                                       |  |  |
| <b>p)</b> Is a reconciliation of each school year's allocation showing receipts and disbursements supported by appropriate documentation performed?<br><br>The reconciliation should be available to the Department of Education upon request.                                                                                                                           |  |  |
| <b>q)</b> Are records kept for a period of 7 years?                                                                                                                                                                                                                                                                                                                      |  |  |
| <b>r)</b> Have assets purchased been added to the fixed asset register?                                                                                                                                                                                                                                                                                                  |  |  |

#### Further Guidance: Circulars

- [Digital Strategy for Schools to 2027](#)
- [Circular 0042/2025](#) Grant Scheme for ICT Infrastructure -2024/2025 School year
- [Circular 0060/2021](#) Grant scheme for EU NRRP Funding to schools to address the digital divide and learners at risk of educational disadvantage

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Financial Guideline 39 2024/2025](#) Department of Education ICT Grant 2023/2024 (Post-Primary)
- [Financial Guideline 34-2018/2019](#) ICT Grant Scheme – Ensuring Compliance (Post-Primary)



|                                                                                                                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• <a href="#">Financial Guideline 17-2017/2018</a> IT Infrastructure Checklist (Post-Primary)</li> </ul> |
| <b>Sample Templates and Forms</b>                                                                                                               |
| <ul style="list-style-type: none"> <li>• <a href="#">Sample Fixed Asset Register</a></li> </ul>                                                 |
| <b>Related Topics</b>                                                                                                                           |
| <ul style="list-style-type: none"> <li>• <a href="#">Section 4.2</a> School Assets</li> </ul>                                                   |

### 1.3.5 Minor Works Grant – Primary Schools Only

The principles outlined in Circular 0062/2013 relating to the Grant Scheme for Minor Works to National School Properties should also be applied by schools in utilising this grant.

The Minor Works Grant must be spent on the physical infrastructure of the school or on items of furniture and equipment for educational use including IT related equipment.

Works covered include:

- Improvements to school buildings and grounds (items such as the replacement of windows, roof repairs, re-surfacing of the school yard, re-painting and re-decorating, improving insulation standards and improving access for all qualify under this heading)
- Improvement or replacement of mechanical and electrical services
- The purchase of standard furniture and physical education equipment
- The purchase of floor coverings and window blinds
- The purchase of IT related equipment (items such as computers, printers, overhead projectors, and photocopiers qualify under this heading).

Works not covered under the scheme are:

- Additional Classrooms: all proposals relating to the provision of additional classroom accommodation should continue to be referred to the Department of Education for approval
- Non-capital expenditure: the grant may not be used for items of a non-capital nature. This includes payment of wages or salaries, payment of bills such as ESB and telephone accounts, water rates, purchase of oil, etc.

Circular 0062/2013 provides that funding will be made available to all primary schools on the following basis:

- €5,500 basic grant plus €18.50 per mainstream pupil and €74 per special needs pupil on the rolls on the 30th of September of the year prior to the issue of the grant (the €74 rate applies to an additional needs pupil attending a special school or attending a special class attached to a mainstream school)
- Payment of the grant is decided on an annual basis.



| Minor Works Grant Checklist                                                                                                                                                                                                                                                                                                                                                                            | Yes / No / N/A | Comment / Action Required? |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has a copy of the Minor Works Circular Letter 0062/2013 been made available to the board of management?                                                                                                                                                                                                                                                                                             |                |                            |
| b) Has the board of management established a set of procedures governing purchasing and setting out the arrangements for tendering and buying of goods, payment of invoices and maintenance of accounting records?                                                                                                                                                                                     |                |                            |
| c) Is a file containing evidence of the tendering and quotation procedures followed retained for inspection if required?                                                                                                                                                                                                                                                                               |                |                            |
| d) Schools are required to use established public procurement arrangements. Is a file containing evidence of the tendering and quotation procedure followed retained?                                                                                                                                                                                                                                  |                |                            |
| e) Has the board of management taken reasonable steps to satisfy themselves that suppliers and contractors engaged are reputable and competent?                                                                                                                                                                                                                                                        |                |                            |
| f) Where a payment of €10,000 or more was made to a supplier for the provision of goods and/or services in any twelve months period, was a valid Tax Clearance Certificate obtained?                                                                                                                                                                                                                   |                |                            |
| g) Have the funds allocated by the Department of Education for this scheme only been used for that purpose as set out in the Department of Education circular?                                                                                                                                                                                                                                         |                |                            |
| h) Is the board of management satisfied that sufficient internal controls are in place to ensure that specific funds allocated by the Department of Education for Minor Works Grant may only be used for that purpose?                                                                                                                                                                                 |                |                            |
| i) Has the amount of the Minor Works Grant received in the year been vouched to Department remittance slip and bank account it was lodged to?                                                                                                                                                                                                                                                          |                |                            |
| j) Has the board of management ensured a separate bank account is not held for the Minor Works Grant?<br><br>The practice of opening different bank accounts for specific grants should be discontinued.                                                                                                                                                                                               |                |                            |
| k) Are all purchases under the scheme made with the consent of the board of management?                                                                                                                                                                                                                                                                                                                |                |                            |
| l) Has the board of management ensured that expenditure of the Minor Works Grant is <b>not</b> used for the following expenditure: <ul style="list-style-type: none"> <li>• Items of a non-capital nature, for example, payment of wages or salaries, payment of bills such as ESB, telephone water rates, purchase of oil, etc.</li> <li>• Provision of additional classroom accommodation</li> </ul> |                |                            |
| m) Does the school keep details of quotes, invoices, receipts and other relevant records in respect of all expenditure?                                                                                                                                                                                                                                                                                |                |                            |
| n) Are the Minor Works Grant receipts and expenses shown as separate entries in the accounts?                                                                                                                                                                                                                                                                                                          |                |                            |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <p><b>o)</b> Are the FSSU chart of account nominal codes used to record the grant income and grant expenditure, as set out below?</p> <ul style="list-style-type: none"> <li>• <b>3900</b> - DE Capital Building Grant Income</li> <li>• <b>3940</b> - DE Capital Building Expense</li> <li>› Improvements to school buildings and grounds (items such as the replacement of windows, roof repairs, re-surfacing of school yard, re-painting, and re-decorating,</li> <li>› Improving insulation standards and improving access for all qualify under this heading</li> <li>› Improvement or replacement of mechanical and electrical services</li> <li>• <b>3920</b> - DE Fixtures, Fittings &amp; Equipment Grant Income</li> <li>• <b>1421</b> - Capital: Fixtures, Fittings and Equipment Additions</li> <li>› The purchase of standard furniture and physical education equipment</li> <li>› The purchase of floor coverings and window blinds</li> <li>• <b>3921</b> ICT Grant Capital Income</li> <li>• <b>1461</b> ICT Grant Capital Expenditure</li> <li>› The purchase of IT related equipment items such as computers, printers, overhead projectors and photocopiers qualify under this heading.</li> </ul> |  |  |
| <p><b>p)</b> Are the FSSU chart of account nominal codes used to record the non-capital grant income and grant disbursement?</p> <ul style="list-style-type: none"> <li>• <b>3275</b> Minor Works Grant Non-Capital Income</li> <li>• <b>5315</b> Minor Works Grant Non-Capital Expense</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |  |
| <p><b>q)</b> Has the board of management ensured that it has registered on the Revenue Online System (ROS) and, as a principal contractor, is fully compliant with VAT &amp; RCT requirements?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |  |
| <p><b>r)</b> Has the balance of the unspent Minor Works Grant been deferred in the Annual Accounts as at 31st of August 20xx?</p> <p>The FSSU chart of accounts nominal code to record the unspent balance under is:</p> <ul style="list-style-type: none"> <li>• <b>2166</b> Minor Works Grant Unspent</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |  |
| <p><b>s)</b> Is a reconciliation of each school year's allocation showing receipts and disbursements supported by appropriate documentation carried out?</p> <p>The reconciliation should be available to the Department of Education upon request.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |  |
| <p><b>t)</b> Are records kept for a period of 7 years?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |  |
| <p><b>u)</b> Is a report on the funding of the Minor Works Grant presented by the treasurer at each board of management meeting?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |  |



|                                                                                                                                                                                                                                                                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Further Guidance: Circulars</b>                                                                                                                                                                                                                                                     |
| <ul style="list-style-type: none"> <li>• <a href="#">Circular 0062/2013</a> Grant Scheme for Minor Works to National Schools Properties</li> </ul>                                                                                                                                     |
| <b>Further Guidance: FSSU Guidelines and Other Guidance</b>                                                                                                                                                                                                                            |
| <ul style="list-style-type: none"> <li>• <a href="#">Financial Guideline P06-2017/2018</a> Minor Works Grant</li> </ul>                                                                                                                                                                |
| <b>Sample Templates and Forms</b>                                                                                                                                                                                                                                                      |
| <ul style="list-style-type: none"> <li>• <a href="#">Fssu Capital Project Monthly Reporting Template</a></li> </ul>                                                                                                                                                                    |
| <b>Related Topics</b>                                                                                                                                                                                                                                                                  |
| <ul style="list-style-type: none"> <li>• <a href="#">Department of Education Guidelines – Maintenance and Minor Works in Primary Schools</a></li> <li>• <a href="#">FSSU Chart of Accounts</a></li> <li>• <a href="#">Guidance for schools on Good Procurement Practice</a></li> </ul> |

### 1.3.6 Non-Teacher Pay Grant – Community & Comprehensive Schools Only

This grant is designed to cover the cost of staffing allocations approved by the Department of Education. The grant is based on the sanctioned staff numbers and salary based on Department of Education approved salary scales. Schools Division Financial should be notified of all changes to sanctioned staff. It should also be noted that approval must be sought for all new sanctioned staff from Schools Division Financial.

| Non-Teacher Pay Grant Checklist                                                                                                                                                                                                   | Yes / No / N/A | Comment / Action Required? |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| <b>a)</b> Appointments of staff to permanent pensionable posts are subject to the approval of the Minister.<br><br>Has prior approval been received from the Department of Education for the filling of posts that become vacant? |                |                            |
| <b>b)</b> Has the annual census for non-teaching staff been completed, approved by the board of management and submitted to the Department of Education?                                                                          |                |                            |
| <b>c)</b> Have the funds allocated by the Department for this scheme only been used for that purpose of covering the cost of staffing allocations approved by the Department of Education?                                        |                |                            |
| <b>d)</b> Is the board of management satisfied that sufficient internal controls are in place to ensure that specific funds allocated by the Department for non-teacher pay may only be used for that purpose?                    |                |                            |
| <b>e)</b> Has the amount of the Non-Teacher Pay Grant received in the year been vouched to Department remittance slip and bank account it was lodged to?                                                                          |                |                            |
| <b>f)</b> Has the board of management ensured a separate bank account is not held for the Non-Teacher Pay Grant?<br><br>The practice of opening different bank accounts for specific grants should be discontinued.               |                |                            |
| <b>g)</b> Are salaries for non-teaching staff based on Department of Education approved salary scales?                                                                                                                            |                |                            |



|                                                                                                                                                                                                                                                                                                                                           |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>h)</b> Have all pay adjustments as notified by Department of Education circulars been approved by the board of management and implemented for non-teaching staff?                                                                                                                                                                      |  |  |
| <b>i)</b> Is a record of attendance for non-teaching staff paid by the school maintained?                                                                                                                                                                                                                                                 |  |  |
| <b>j)</b> Does the board of management keep records for a minimum period of 7 years or as otherwise directed?                                                                                                                                                                                                                             |  |  |
| <b>k)</b> Has the balance of the unspent Non-Teacher Pay Grant been deferred in the Annual Accounts as at 31st of August 20xx?<br><br>The FSSU chart of accounts nominal code to record the unspent balance under is: <ul style="list-style-type: none"> <li>• <b>2168</b> Non-Teacher Pay Budget Grant Unspent</li> </ul>                |  |  |
| <b>l)</b> Is a reconciliation of each school year's allocation showing receipts and expenses supported by appropriate documentation performed?<br><br>The reconciliation should be available to the Department of Education upon request.                                                                                                 |  |  |
| <b>m)</b> A deduction corresponding to the annual total of pension contributions for staff members of the contributory pension scheme is made by the Department of Education from the individual school grant. Has the deduction been accounted for in line with the guideline below?<br><a href="#">Financial Guideline 21-2023/2024</a> |  |  |
| <b>n)</b> Are all employees paid through a payroll system and the required deductions applied?                                                                                                                                                                                                                                            |  |  |
| <b>o)</b> Are all sanctioned staff members of a pension scheme (staff employed prior to 01 Jan 2013: Contributory Pension Scheme for Non-Teaching Employees in Community & Comprehensive schools and staff employed after 01 Jan 2013: Single Public Service Pension Scheme)?                                                             |  |  |

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Financial Guideline 21 – 2023/2024](#) Collection of Contributions for Relevant Public Sector Pension Schemes

#### Related Topics

- [2.5 Wages and Salary Selection](#): Community & Comprehensive Schools – Sanctioned Staff



### 1.3.7 DSP – Schools Meals Grant

The School Meals Programme is operated by the Department of Social Protection, and provides funding towards provision of food services for disadvantaged school children.

A new application for funding must be made in advance of the commencement of each school year.

The Grant is paid in two instalments.

| School Meals Grant Checklist                                                                                                                                                                                                                                                                                                                                                                    | Yes / No / N/A | Comment / Action Required? |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has the board of management established a set of procedures governing purchasing and setting out the arrangements for tendering and buying of goods/services, payment of invoices and maintenance of accounting records?                                                                                                                                                                     |                |                            |
| b) Has the board of management approved the application for School Meals Scheme?                                                                                                                                                                                                                                                                                                                |                |                            |
| c) Is the application form: <ul style="list-style-type: none"> <li>Completed in full</li> <li>Signed by chairperson &amp; treasurer (Primary Schools) &amp; Chairperson and Principal (Post-Primary Schools)</li> <li>Supported by relevant documentation: bank statements &amp; income &amp; expenditure (repeat application)</li> <li>Returned by deadline date of end of October?</li> </ul> |                |                            |
| d) Has the board of management adhered to the Department of Social Protection guidelines for administering the scheme?                                                                                                                                                                                                                                                                          |                |                            |
| e) Are records kept of the numbers of pupils availing of the scheme?                                                                                                                                                                                                                                                                                                                            |                |                            |
| f) Does the board of management ensure where a school meals subsidy is being paid and children are being charged, the two amounts combined do not exceed the normal cost of the meal as specified by the Department of Education?                                                                                                                                                               |                |                            |
| g) Where a cash register is used, is it programmed to identify meals provided under the School Meals Scheme?                                                                                                                                                                                                                                                                                    |                |                            |
| h) Is a record kept by the school of the number of meals ordered on a daily/weekly basis?                                                                                                                                                                                                                                                                                                       |                |                            |
| i) Do invoices/receipts contain sufficient detail to identify all items, including non-food and ineligible items?                                                                                                                                                                                                                                                                               |                |                            |
| j) Where a catering company is involved, is a written contract in place?                                                                                                                                                                                                                                                                                                                        |                |                            |
| k) Where a catering company is involved, is there an apportionment of costs arrangement in place, for example, canteen rental, energy bills?                                                                                                                                                                                                                                                    |                |                            |
| l) Is funding used to buy only healthy and nutritious food items?                                                                                                                                                                                                                                                                                                                               |                |                            |
| m) Does the board of management ensure funding is not used to finance start-up costs, administration, equipment, salaries, bank charges or any non-food purchase?                                                                                                                                                                                                                               |                |                            |



|                                                                                                                                                                                                                                                                                                       |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| n) If rebates are obtained from suppliers, has the board of management recorded the amount received as income and reflected this in their annual income and expenditure report to the DSP?                                                                                                            |  |  |
| o) Is the board of management satisfied that sufficient internal controls are in place to ensure that specific funds allocated by the DSP for School Meals Grant may only be used for that purpose?                                                                                                   |  |  |
| p) Has all expenditure been approved by the board of management and invoices and supporting documentation kept on file and held for a period of 7 years and available for inspection by DSP if required?                                                                                              |  |  |
| q) Has the amount of the School Meals Grant received in the year been vouched to Department remittance slip and bank account it was lodged to?                                                                                                                                                        |  |  |
| r) Has a separate bank account been opened if the grant amount exceeds €10,000 per annum?                                                                                                                                                                                                             |  |  |
| s) Does the school keep details of invoices, receipts, and other relevant records in respect of all expenditure?                                                                                                                                                                                      |  |  |
| t) Are the School Meals Grant receipts and expenses shown as separate entries in the accounts?                                                                                                                                                                                                        |  |  |
| u) Are the FSSU chart of account nominal codes used to record the grant income and grant disbursement? <ul style="list-style-type: none"> <li>• <b>3296</b> DSP School Meals Grant</li> <li>• <b>4912</b> DSP School Meals Food Costs</li> </ul>                                                      |  |  |
| v) Has the balance of the unspent School Meals Grant been deferred in the Annual Accounts as at 31st of August 20xx?<br><br>The FSSU chart of accounts nominal code to record the unspent balance is: <ul style="list-style-type: none"> <li>• <b>2171</b> Other Ringfenced Grants Unspent</li> </ul> |  |  |
| w) Is a reconciliation of each school year's allocation showing receipts and disbursements supported by appropriate documentation performed?<br><br>The reconciliation should be available to the Department upon request                                                                             |  |  |

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Financial Guideline P15 2021/2022 - Operating the School Meals Grant](#)

#### Sample Templates and Forms

- [Application form for the School Meals Local Projects Scheme for Schools Applying for the First Time](#)
- [School Meals Local Projects Scheme for Schools Re-Applying Application Form](#)
- [School Meals Scheme Income & Expenditure Report](#)

#### Related Topics

- [Operational Guideline School Meals Scheme](#)



### 1.3.8 Supervision and Substitution Grant (Post-Primary Schools Only)

The Department of Education pays a supervision and substitution allowance to every school where a member of their teaching staff opts out of the supervision and substitution scheme. Where a teacher opts out of supervision and substitution duties, an amount equivalent to the supervision and substitution allowance will be allocated to the teacher's school solely for the provision of supervision and substitution duties.

The grant cannot be used to pay full-time teachers or teachers who have opted out of supervision and substitution duties for supervision and substitution on a casual/non-pensionable basis. ([Circular 006/2014](#))

This scheme relates to supervision of students on the school premises outside of specified classroom teaching time and substitution in the classroom for an absent teacher. The board of management has a responsibility to discharge its duty of care to pupils and to provide adequate supervision of pupils during the full period of time that the school is in operation.

Each school is required to keep records of the utilisation of the hours allocated under the scheme and prepare a balancing statement showing the hours allocated, the hours certified for payment and expenditure on the employment of non-teaching staff where applicable.

| Supervision & Substitution Grant Checklist                                                                                                                                                                                                                    | Yes / No / N/A | Comment / Action Required? |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has the board of management ensured that the resources it needs to discharge its duty of care to pupils and to provide adequate supervision of pupils during the full period of time that the school is in operation are in place?                         |                |                            |
| b) Can the board of management confirm that the grant was not used to pay full-time teachers for supervision and substitution?                                                                                                                                |                |                            |
| c) Is the recruitment of external supervisors under the scheme approved by the board of management?                                                                                                                                                           |                |                            |
| d) Are the rates of pay used for the provision of substitution and supervision duties those specified in the circulars below?<br><a href="#">Circular 0015/2015</a> (Appendix 5), <a href="#">Circular 0014/2013</a> , and <a href="#">Circular PPT 01/03</a> |                |                            |
| e) Does the school process all payments to personnel for supervision and substitution through the payroll system?                                                                                                                                             |                |                            |
| f) Have the funds allocated by the Department of Education for this scheme only been used for that purpose as set out in the Department of Education circular?                                                                                                |                |                            |
| g) Has the amount of the Supervision and Substitution Grant received in the year been vouched to Department remittance slip and bank account it was lodged to?                                                                                                |                |                            |
| h) Has the board of management ensured that a separate bank account is not held for the Supervision and Substitution Grant?<br><br>The practice of opening different bank accounts for specific grants should be discontinued.                                |                |                            |



|    |                                                                                                                                                                                                                                                                                                                                        |  |  |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| i) | Are the Supervision and Substitution Grant and expenses shown as separate entries in the accounts?                                                                                                                                                                                                                                     |  |  |
| j) | Does the school keep details of supervision and substitution timetable and other relevant records in respect of all expenditure?                                                                                                                                                                                                       |  |  |
| k) | Are the FSSU chart of account nominal codes used to record the grant income and grant expenses?<br><ul style="list-style-type: none"> <li>• <b>3240</b> Supervision and Substitution Grant</li> <li>• <b>4150</b> Supervision and Substitution Salaries expense</li> </ul>                                                             |  |  |
| l) | Has the school prepared a balancing statement at the end of the year?<br><br>The statement must show the hours allocated, the hours certified for payment and the expenditure on the employment of non-teaching staff.<br><br>The statement should be available to the Department of Education upon request.                           |  |  |
| m) | Is a reconciliation of each school year's allocation showing receipts and expenses supported by appropriate documentation performed?<br><br>The reconciliation should be available to the Department upon request.                                                                                                                     |  |  |
| n) | Has the balance of the unspent Supervision and Substitution Grant been deferred in the Annual Accounts as at 31st of August 20XX?<br><br>The FSSU chart of accounts nominal code to record the unspent balance under is:<br><ul style="list-style-type: none"> <li>• <b>2170</b> Supervision and Substitution Grant Unspent</li> </ul> |  |  |
| o) | Are records kept for a period of 7 years?                                                                                                                                                                                                                                                                                              |  |  |
| p) | Are travel and subsistence expense reimbursements and small benefits under the exemption scheme to employees reported to Revenue in line with Enhanced Reporting Requirements?                                                                                                                                                         |  |  |

#### Further Guidance: Circulars

- [Circular 0015/2015](#) Revised Payment Mechanism for Casual and Non-Casual Teachers with effect from the commencement of the 2015/2016 School Year
- [Circular 0006/2014](#) Public Service Stability Agreement 2013-2016 (Haddington Road Agreement) Supervision and Substitution Scheme
- [Circular 0014/2013](#) Budget 2012 - Public Service-Wide Review of Allowances and Premium Payments for Teachers
- [Circular PPT01/03](#) Supervision of pupils during the morning and lunchtime breaks and before and after school. Extension of approved substitution to cover uncertified sick leave and teachers' absences from class because of other approved school activities.



#### Further Guidance: FSSU Guidelines and Other Guidance

- [Financial Guideline 22 - 2024/2025](#) Revenue Enhanced Reporting Requirements (ERR) (Post-Primary)
- [Financial Guideline 10 2023/2024](#) Supervision and Substitution Scheme – School Year 2023/2024

#### Sample Templates & Forms:

- [Sample Template for the Manual Reports](#)

### 1.3.9 Ancillary/School Support Services Grant

#### Primary schools

The Ancillary Services grant covers the cost of employing secretarial and caretaker staff. This grant is paid to schools that have not been provided with secretarial or caretaking assistance under the 1978/1979 schemes.

#### Post-Primary schools

The Secretarial and Caretaker Grants are intended to assist Voluntary Secondary schools that have not been provided with secretarial and caretaking assistance under the 1978/1979 schemes. These schools do not receive the benefit of a full-time secretary or caretaker fully funded by the Department of Education.

The School Services Support Funding (SSSF) grant is paid to all Voluntary Secondary schools in the Free Education Scheme.

Following the FORSA school secretaries agreement, a large number of school secretaries moved onto the Department of Education payroll from September 2023. All newly recruited secretaries will now be paid by the Department of Education directly. The Ancillary Services grant/School Support Services Grant will be reduced for schools where the secretary is now paid directly by the Department of Education.

The grant is per capita, based on the enrolment numbers on 30th September in the current school year.

| Ancillary/School Support Services Grant Checklist                                                                                                                                                                                                                                                  | Yes / No / N/A | Comment / Action Required? |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Is the remittance advice checked, printed and filed and any discrepancies notified to the Department?                                                                                                                                                                                           |                |                            |
| b) Has the amount of the grant received in the year been vouched to Department remittance slip and bank account it was lodged to?                                                                                                                                                                  |                |                            |
| c) Does the board of management ensure that a separate bank account is not held for the grant?<br><br>The practice of opening different bank accounts for specific grants should be discontinued.                                                                                                  |                |                            |
| d) Has the grant income been properly recorded in the accounts under the appropriate nominal codes:<br><br><ul style="list-style-type: none"> <li>• <b>3050</b> Ancillary/School Support Services Grant</li> <li>• <b>3100</b> Secretarial Grant</li> <li>• <b>3130</b> Caretaker Grant</li> </ul> |                |                            |



|    |                                                                                                                                                                                                                                                                                                          |  |  |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| e) | Has expenditure of the grant been properly recorded under the appropriate nominal codes including payments to Revenue for payroll deductions:<br><ul style="list-style-type: none"><li>• <b>5010</b> Caretaker Wages Expense</li><li>• <b>6010</b> Clerical Officer / Secretarial Wage Expense</li></ul> |  |  |
| f) | Have all pay adjustments as notified by Department of Education circulars been approved by the board of management and implemented for ancillary staff?                                                                                                                                                  |  |  |
| g) | Is a record of attendance for ancillary staff paid by the school maintained?                                                                                                                                                                                                                             |  |  |
| h) | Does the board of management keep records for a minimum period of 7 years or as otherwise directed?                                                                                                                                                                                                      |  |  |
| i) | Are all ancillary staff paid through the payroll system?                                                                                                                                                                                                                                                 |  |  |
| j) | Are travel and subsistence expense reimbursements and small benefits under the exemption scheme to employees reported to Revenue in line with Enhanced Reporting Requirements?                                                                                                                           |  |  |

#### Further Guidance: Circulars

- [Circular 0017/2021](#) Revision of Grant Rates in 2021 for Boards of Management of Recognised Primary Schools or by ETBs in Community National Schools using Ancillary Services Grant Funding
- [Circular 0082/2020](#) Revision of Schools Support Staff Funding Grant Rates for Voluntary Secondary Schools in the Free Education Scheme

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Financial Guideline P15 - 2024/2025](#) Revenue Enhanced Reporting Requirements (ERR) (Primary)
- [Financial Guideline 22 - 2024/2025](#) Revenue Enhanced Reporting Requirements (ERR) (Post-Primary)

### 1.3.10 Free Schoolbooks and Administration Support Grant

In 2023/2024, the Schoolbooks Scheme and Administration Support Grant was introduced to provide free schoolbooks for all children and young people in recognised primary schools and special schools. From the school year 2024/2025 the scheme was introduced to the junior cycle pupils in recognised post primary schools in the free education scheme. This was extended to all years in post-primary schools in the free education scheme from the school year 2025/2026 onwards.

This scheme provides all schoolbooks, workbooks and copybooks. The cost of funding schoolbooks will be removed from families. Parents will no longer be required to make any contribution towards the cost of schoolbooks, including the cost of any workbooks and copybooks. Where the funding allows, some related classroom resources may also be provided by schools under the new scheme.

Included in this grant for primary/post-primary schools was an Administration Support Grant which recognised that additional work was associated with implementing this scheme. The grant can be used to employ an individual to work for specified number of days to carry out the administrative work on the scheme.



| Free schoolbooks and administration support Grant Checklist                                                                                                                                                                                                                                                                                    | Yes / No / N/A | Comment / Action Required? |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has the board of management established a set of procedures governing purchasing and setting out the arrangements for tendering and buying of goods, payment of invoices and maintenance of accounting records?                                                                                                                             |                |                            |
| b) Is a file containing evidence of the tendering and quotation procedures followed retained?                                                                                                                                                                                                                                                  |                |                            |
| c) Where a payment of €10,000 or more was made to a supplier for the provision of goods and/or services in any twelve months period, was a valid Tax Clearance Certificate obtained?                                                                                                                                                           |                |                            |
| d) Is the board of management satisfied that sufficient internal controls are in place and that specific funds allocated by the Department of Education for the free schoolbook grant may only be used for that purpose?                                                                                                                       |                |                            |
| e) Does the school keep details of quotes, invoices, receipts and other relevant records in respect of all expenditure?                                                                                                                                                                                                                        |                |                            |
| f) Has the amount of the free schoolbooks grant received in the year been vouched to Department remittance slip and bank account it was lodged to?                                                                                                                                                                                             |                |                            |
| g) Has the free schoolbook scheme grant been used to purchase schoolbooks and related classroom resources for students?                                                                                                                                                                                                                        |                |                            |
| h) Has the board of management ensured that a separate bank account is not held for the free schoolbooks grant? The practice of opening different bank accounts for specific grants should be discontinued.                                                                                                                                    |                |                            |
| i) Have the board of management ensured that parents have not been asked to make any contribution towards the cost of schoolbooks, workbooks or copybooks?                                                                                                                                                                                     |                |                            |
| j) As the grant is received in advance of the school year, has it been posted to the correct balance sheet account heading? <ul style="list-style-type: none"> <li>2151 Book Grant received in advance</li> </ul>                                                                                                                              |                |                            |
| k) Are the free schoolbooks grant receipts and expenses shown as separate entries in the accounts using the following? <ul style="list-style-type: none"> <li>3151 Free Schoolbook Grant</li> <li>3152 Free Schoolbook Admin Grant</li> <li>4113 Free Schoolbook Admin Salaries expense</li> <li>4731 Free Schoolbook Grant Expense</li> </ul> |                |                            |
| l) Has the balance of the unspent free schoolbook grant been deferred in the Annual Accounts as at 31st of August 20xx?<br><br>The FSSU chart of accounts nominal code to record the unspent balance under is: <ul style="list-style-type: none"> <li>2160 Book Grant Unspent</li> </ul>                                                       |                |                            |



|                                                                                                                                                                                                                         |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| m) Is a reconciliation of each school year's allocation showing receipts and expenses supported by appropriate documentation carried out?<br><br>The reconciliation should be available to the Department upon request. |  |  |
| n) Has the administration support grant been used in line with guidance and paid at the appropriate rate?                                                                                                               |  |  |
| o) Where an individual has been employed using the administration support grant, has the administrator of the scheme been paid through payroll and all payments are Revenue compliant?                                  |  |  |
| p) Are records kept for a period of 7 years?                                                                                                                                                                            |  |  |

#### Further Guidance: Circulars

- [Department of Education Schoolbooks Grant Guidelines for Primary and Special Schools](#)
- [Department of Education Schoolbooks Grant Guidance for Post-Primary Schools 2025/26](#)

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Financial Guideline P20 - 2024/2025](#) Free Primary Schoolbooks Grant and Administration Support Grant
- [Financial Guideline 32 - 2024/2025](#) Free Schoolbooks Scheme Grant and Administration Support Grant 2025/2026

### 1.3.11 Book Grant Scheme for Needy Pupils - replaced by Schoolbooks Scheme Grant

The Book Grant Scheme for Needy Pupils is no longer paid to schools. The Schoolbooks Scheme Grant was introduced, starting for primary schools in September 2023 and expanding to post-primary schools, including for Junior Cycle students from September 2024 and senior cycle from September 2025.

All boards of management were required to operate the Book Grant Scheme in compliance with the Department of Education [Circular 0023/2008](#) and ensure that the funds provided had been used in accordance with the terms and conditions of the Book Grant Scheme as specified in the Circular. See below for list of relevant circulars.

| Book Grant Checklist                                                                                                                                                                      | Yes / No / N/A | Comment / Action Required? |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has the board of management devised general criteria for assisting eligible pupils and is the operation of the scheme overseen by the Principal?                                       |                |                            |
| b) Is a copy of the Circular letter made available to parents and teachers?                                                                                                               |                |                            |
| c) Has the board of management publicised eligibility criteria?                                                                                                                           |                |                            |
| d) Has the school established a written application procedure for those wishing to avail of assistance which should be agreed by the board of management and published within the school? |                |                            |



|    |                                                                                                                                                                                                                                                                               |  |  |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| e) | Are funds allocated by the Department of Education for this scheme only used for that purpose?                                                                                                                                                                                |  |  |
| f) | Is the board of management satisfied that sufficient internal controls are in place and that specific funds allocated by the Department of Education for the Book Grant Scheme may only be used for that purpose?                                                             |  |  |
| g) | Is a summary list of the eligible pupils assisted, together with the amount of assistance granted in each case and their category of need under the scheme kept for each school year?                                                                                         |  |  |
| h) | Has the school chosen to allocate the Book Grant Scheme provided by the Department of Education towards the purchase of curriculum eBooks/textbooks?                                                                                                                          |  |  |
| i) | Has the school chosen to run a book loan/rental scheme?<br><br>Management authorities and Principals are encouraged to establish book loan/rental schemes for textbooks.                                                                                                      |  |  |
| j) | Is the Book Grant lodged in the main school bank account?                                                                                                                                                                                                                     |  |  |
| k) | Has the amount of the Book Grant received in the year been vouched to Department remittance slip and bank account it was lodged to?                                                                                                                                           |  |  |
| l) | Does the school keep details of invoices, receipts, and other relevant records in respect of all expenditure?                                                                                                                                                                 |  |  |
| m) | Are the Book Grant receipt and expenses shown as separate entries in the accounts?                                                                                                                                                                                            |  |  |
| n) | Are the correct FSSU chart of account nominal codes used to record the grant income and grant disbursement: <ul style="list-style-type: none"> <li>• <b>3150</b> Book Grant Income</li> <li>• <b>4730</b> Book Grant Expenditure</li> </ul>                                   |  |  |
| o) | Has the balance of the unspent Book Grant been deferred in the Annual Accounts as at 31st of August 20xx?<br><br>The FSSU chart of accounts nominal code to record the unspent balance is: <ul style="list-style-type: none"> <li>• <b>2160</b> Book Grant Unspent</li> </ul> |  |  |
| p) | Is a reconciliation of each school year's allocation showing receipts and expenses supported by appropriate documentation carried out?<br><br>The reconciliation should be available to the Department of Education upon request.                                             |  |  |
| q) | Is a report on the operation of the Book Grant Scheme presented to the Principal for submission to the board of management at the end of each school year?                                                                                                                    |  |  |
| r) | Are records kept for a period of 7 years?                                                                                                                                                                                                                                     |  |  |

#### Further Guidance: Circulars

- [Circular 0046/2013](#) Allocation to Schools for Books (Post-Primary Schools)
- [Circular 0023/2008](#) School Book Grant Scheme for Needy Pupils (Post- Primary schools)



#### Further Guidance: FSSU Guidelines and Other Guidance

- [Financial Guideline 2018/2019 – 31 School Book Grant Scheme for Needy Pupils](#)

#### Sample Templates and Forms

- [Sample Book Grant Letter to Parents](#)
- [Sample Book Grant Application Form](#)

#### Related Topics

- [Department of Education Guidelines for Developing Textbook Rental Schemes in Schools](#)

### 1.3.12 Attendance Support Grant

The Attendance Campaign Support Grant is a once-off payment made to all recognised primary and post primary schools in the free education scheme to promote regular school attendance of children and young people in schools, especially those from groups at risk of educational disadvantage, and those who may have been impacted by the disruption to school-based education during COVID-19.

| Attendance Support Grant Checklist                                                                                                                                                                                                                                                                                                     | Yes / No / N/A | Comment / Action Required? |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has the school set out a plan of how to use this grant?                                                                                                                                                                                                                                                                             |                |                            |
| b) Has the school set out specific, measurable, achievable, realistic and time specific targets in the plan?                                                                                                                                                                                                                           |                |                            |
| c) Has the school a process in place to monitor the impact of the actions undertaken in the plan?                                                                                                                                                                                                                                      |                |                            |
| d) Is the board of management satisfied that sufficient internal controls are in place and that specific funds allocated by the Department of Education for the attendance grant may only be used for that purpose?                                                                                                                    |                |                            |
| e) Does the school keep details of quotes, invoices, receipts and other relevant records in respect of all expenditure?                                                                                                                                                                                                                |                |                            |
| f) Has the amount of the attendance grant received in the year been vouched to Department remittance slip and bank account it was lodged to?                                                                                                                                                                                           |                |                            |
| g) Does the board of management ensure that a separate bank account is not held for the grant? The practice of opening different bank accounts for specific grants should be discontinued.                                                                                                                                             |                |                            |
| h) Are the attendance grant receipts and expenses shown as separate entries in the accounts using the following codes? <ul style="list-style-type: none"> <li>• 3290 Other Non-Capital DE Grant Income</li> <li>• There is no specific expenditure code. Expenditure should be coded to appropriate existing account codes.</li> </ul> |                |                            |

#### Further Guidance: Circulars

- [Department of Education Guidelines on the appropriate use of the Attendance Campaign Support Grant for Primary and Post-Primary Schools](#)

#### Further Guidance: FSSU Guidelines and Other Guidance



- [Financial Guideline P07-2023/2024](#) (Primary) & [Financial Guideline 11-2023/2024](#) (Post-Primary) Attendance Campaign Support Grant for Schools in the Free Education Scheme

## 1.4 School Generated Income

### 1.4.1 School Charges

The Department of Education issued [Circular 0065/2010](#) to clarify that certain charges may be requested.

The following charges may be legitimately requested:

- Payment for photocopied material provided by the school where the charge is reasonable and simply reflects the true costs concerned
- Charges for meals and refreshments provided pupils are not forced to purchase same and can bring their own refreshments to school (for example, lunchbox)
- Services and activities provided by the school more than that included in the general school programme, provided the pupil can elect to avail of such services (for example, supervised after school study, school tours or visits to theatres or sporting events)

While the above is not exhaustive, the key requirement is that a school does not operate a charge, in whatever form, that is in effect a mandatory fee and contrary to the principle of not charging fees which distinguishes recognised schools in the Free Education Scheme from those recognised schools that have elected to charge fees.

A school cannot request mandatory fees or payments from existing pupils or from those seeking admission to the school.

The Minister for Education may withdraw teaching resources and other funding where a school is found, in respect of one or more existing or prospective pupils, to be in breach of the requirements in relation to the non-charging of fees.



| General Checklist                                                                                                                                                                                                                                                                | Yes / No / N/A | Comment / Action Required? |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has the board of management approved the school charges for the current school year?                                                                                                                                                                                          |                |                            |
| b) Is the board of management satisfied that charges are not linked to a pupil's place in school?                                                                                                                                                                                |                |                            |
| c) Is the board of management satisfied that the word 'fee' has not been used in any communication with parents for school charges (free education schools only)?                                                                                                                |                |                            |
| d) Has the board of management sufficient accounting systems in place for recording income and expenditure of the school generated income and expenses?                                                                                                                          |                |                            |
| e) Has the letter to parents been drafted, giving a detailed breakdown of amounts requested and sent to parents in a timely manner?                                                                                                                                              |                |                            |
| f) Has the board of management approved a payments solutions package which will facilitate the handling of payments from parents to schools electronically?                                                                                                                      |                |                            |
| g) Have parents been advised of acceptable payment options, i.e., online, bank transfer, cheque, cash, etc.?                                                                                                                                                                     |                |                            |
| h) Are all monies received for the benefit of the school lodged in the main school bank account?                                                                                                                                                                                 |                |                            |
| i) Have receipts been issued to parents including parents who have paid in cash? The school should have pre-numbered receipt books printed in duplicate.                                                                                                                         |                |                            |
| j) Have all receipts been recorded in a cash book that is entered into the accounts system?                                                                                                                                                                                      |                |                            |
| k) Have all cash receipts been lodged in full to the bank and any unlogged amounts are recorded as cash in hand and lodged as soon as possible?                                                                                                                                  |                |                            |
| l) Are there two people involved in the collection of and accounting for cash income at all times?                                                                                                                                                                               |                |                            |
| m) Has the board of management ensured that there is sufficient security and safeguarding in place for the storage of cash/cheques with limited access for staff?                                                                                                                |                |                            |
| n) Are the FSSU chart of account nominal codes used to record the income, for example: <ul style="list-style-type: none"> <li>• <b>3535</b> Student Insurance Income</li> <li>• <b>3380</b> Student Photocopying Income</li> <li>• <b>3650</b> Voluntary Contribution</li> </ul> |                |                            |

#### Further Guidance: Circulars

- [Circular 0065/2010](#) Requirement that Fees are not charged for continued eligibility for Certain Grants and Staffing Allocations

#### Further Guidance: FSSU Guidelines and Other Guidance

- [School Charges Guidance](#)



### Related Topics

- [Section 3.3](#) Banking receipts

## 1.4.2 After School Study

It is the responsibility of the board of management to ensure that an appropriate system of control is in place to govern after school study.

After school study can be operated in one of the two following ways:

1. Supervised study is organised through the existing administrative structure within the school by an individual(s), usually a teacher(s), on an agreed paid basis. The income from the students paying for After School Study should be sufficient to cover the cost of paying the organiser/supervisors of after school study.
2. Supervised study is organised and administered by an individual or group (who may or may not be teachers in the school) on a private enterprise basis.

### 1.4.2.1 Supervised Study organised through the existing administrative structure within the school

| After School Study – administered by school - Checklist                                                                                                                                                | Yes / No / N/A | Comment / Action Required? |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has the board of management ensured that an appropriate system of control is in place to govern after school study?                                                                                 |                |                            |
| b) Is the income collected for after school study sufficient to cover all costs associated with the activity and all payments to supervisors and organisers?                                           |                |                            |
| c) Is all income generated by after school study lodged into the main school bank account?                                                                                                             |                |                            |
| d) Are all payments incurred paid out of this main school bank account?                                                                                                                                |                |                            |
| e) Have receipts been issued to parents?                                                                                                                                                               |                |                            |
| f) Where a teacher/organiser of the after school study collects the money, do they issue a receipt?                                                                                                    |                |                            |
| g) Where a teacher/organiser of the after school study collects the money, is the money brought to the office daily along with a list of who has paid?                                                 |                |                            |
| h) Is a receipt issued by the office to the teacher handing over the money collected?                                                                                                                  |                |                            |
| i) Is all money lodged intact and lodgements completed promptly using an authorised bank lodgement book or by EFT to the main school bank account?                                                     |                |                            |
| j) Are all payments to supervisors and organisers processed through the school payroll system and subject to income tax and PRSI deductions and appropriate returns made to the Revenue Commissioners? |                |                            |



|                                                                                                                                                                                                                                                                         |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| k) Has the income and expenditure been properly recorded in the accounts under the appropriate headings: <ul style="list-style-type: none"> <li>• <b>3490</b> After School Study/Club Income</li> <li>• <b>4190</b> After School Study/Club Salaries Expense</li> </ul> |  |  |
| l) Have the school's insurers been informed of the after school study arrangements and of the teachers/organisers involved?                                                                                                                                             |  |  |

### 1.4.2.2 After School Study – Private Enterprise Model

| After School Study – Enterprise Model - Checklist                                                                                                                                                                                                   | Yes / No / N/A | Comment / Action Required? |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Have the organisers applied to the board of management in writing seeking permission to use the school premises for after school study?                                                                                                          |                |                            |
| b) Have the organisers provided proof of insurance cover to the board of management on an annual basis?<br><br>By agreement with the board of management, the school's insurers may supply cover to the organisers on payment of an additional fee. |                |                            |
| c) Have the organisers provided a Tax Clearance Access Number (TCAN) to the school to allow them to verify that the organisers hold a current Tax Clearance Certificate? (This should be done on an annual basis)                                   |                |                            |
| d) Has the board of management discussed and agreed that all additional costs such as heating, lighting, security and caretakers' wages are covered by the organisers or by the school?                                                             |                |                            |
| e) Is the board of management satisfied that the supervision of students is adequate and that all health and safety and child protection issues are covered?                                                                                        |                |                            |
| f) Has agreement been reached as to how breaches of discipline which may occur during the supervised study sessions are to be dealt with?                                                                                                           |                |                            |
| g) Is communication with students and parents done by the organisers and not by the school, for example, school letterhead should not be used?                                                                                                      |                |                            |
| h) Have the school's insurers been informed of the after school study arrangements?                                                                                                                                                                 |                |                            |

#### Sample Templates and Forms

- [Application for the use of School Room/Facilities Form](#)

#### Related Topics

- [Section 2.2](#) Wages and Salaries
- [Section 4.2](#) Use of School Premises by Outside Bodies



### 1.4.3 After School Activities

This is income received from parents where the school runs after school activities such as:

- Arts & Crafts
- Dancing
- Homework Clubs
- Music Classes
- Drama

| After School Activities Checklist                                                                                                                                                                                                                                                                                                                       | Yes / No / N/A | Comment / Action Required? |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| <b>a)</b> Has the board of management approved the provision of after school activities to be carried out including detailed information on: <ul style="list-style-type: none"> <li>• Times and duration of activities</li> <li>• Cost benefit analysis, i.e., minimum numbers</li> <li>• Availability of staff including substitutes, etc.?</li> </ul> |                |                            |
| <b>b)</b> Has the board of management sufficient accounting systems in place for recording income and expenditure of the after school activities? An income & expenditure report of such activities should be made available to the board of management at each board meeting.                                                                          |                |                            |
| <b>c)</b> Has the parents' approval form been drafted, giving a detailed breakdown of: <ul style="list-style-type: none"> <li>• Times &amp; dates</li> <li>• Amounts due</li> <li>• Payment options, i.e., cash, online payments and sent to parents in a timely manner?</li> </ul>                                                                     |                |                            |
| <b>d)</b> Has the board of management put proper procedures in place for the collection and counting of cash? <ul style="list-style-type: none"> <li>• All monies received must be counted by at least two people</li> <li>• Where possible cash lodgements should be made by two people</li> <li>• Have receipts been issued to parents?</li> </ul>    |                |                            |
| <b>e)</b> Has the board of management ensured that there is sufficient security and safeguarding in place for the storage of cash/cheques with limited access for staff?                                                                                                                                                                                |                |                            |
| <b>f)</b> Has the income been properly recorded in the accounts under the appropriate headings? For example: <ul style="list-style-type: none"> <li>• <b>3573</b> School Dance Income</li> <li>• <b>3520</b> School Musical/Drama Income</li> </ul>                                                                                                     |                |                            |
| <b>g)</b> Have all cash receipts been lodged intact to the bank and any un-lodged amounts recorded as cash in hand and lodged as soon as possible?                                                                                                                                                                                                      |                |                            |
| <b>h)</b> Has the school's insurance provider been notified of the after school activities?                                                                                                                                                                                                                                                             |                |                            |



|                                                                                                                                                                                |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| i) Has the board of management ensured that payments to after school facilitators are compliant with Revenue requirements and are processed through the school payroll system? |  |  |
| j) Does the treasurer/finance sub-committee review the income collected for specific purposes to ensure it covers the cost for the purpose it was collected?                   |  |  |

#### Related Topics

- [Section 2.2](#) Wages and salaries

### 1.4.4 Hire of Facilities Income

The Department of Education encourage trustees, patrons, and boards of management to make their facilities available where possible for community, education and recreation purposes. The Department recognises that the decision ultimately lies with the relevant school authority in consultation with the property owner and that the priority at all times should be the interest of the school, its teachers and pupils. This is income received from external groups for the rental of the school premises/car park/pitches etc. The board must not incur costs when hiring their facilities.

#### Legal Arrangements:

A legal agreement should not confer on the proposed user any legal estate or interest in the school premises or any part of it. To ensure that no tenancy rights accrue, and that the property will be available for school use if required in the future, it is recommended, where appropriate, that the agreement takes the form of a licence as opposed to a lease.

Legal advice should be sought prior to entering any agreement. The agreement should be signed by property owners/trustees/patron/Minister and the proposed user. Please note it is not the remit of the board of management to sign the legal agreements.

#### Statutory Requirement:

It is the responsibility of the party entitled to grant the agreement to ensure that it is a condition of the legal agreement that all relevant statutory requirements relevant to the proposed occupier including health and safety and building and planning regulations are complied with.

| Hire of Facilities Checklist                                                                                                                                    | Yes / No / N/A | Comment / Action Required? |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Have all organisations using school facilities completed the 'Application for the use of School Room/Facilities' form?                                       |                |                            |
| b) Have the board of management approved the hire of facilities? This should be noted in the minutes of the board meeting.                                      |                |                            |
| c) Has patron/trustee approval been received?                                                                                                                   |                |                            |
| d) Has a written agreement been entered into between the board of management and the external group and has each party received a copy of the signed agreement? |                |                            |



|    |                                                                                                                                                                                                                                                                                |  |  |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| e) | Has the board of management sufficient accounting systems in place for recording income and expenditure of the hire of facilities? An income & expenditure report of such activities should be made available to the board of management at each board meeting.                |  |  |
| f) | When the rent is received, is a receipt from the receipt book issued to the external group?                                                                                                                                                                                    |  |  |
| g) | Is all money lodged intact and lodgements completed promptly using an authorised bank lodgement book or by EFT to the main school bank account?                                                                                                                                |  |  |
| h) | Has the external group who proposes using the school's facilities provided proof of insurance?                                                                                                                                                                                 |  |  |
| i) | Has the board of management verified insurance arrangements with the school's insurer to ensure that the school's board of management, patron and/or property owners/trustees, that they are adequately covered and indemnified by insurance arrangements?                     |  |  |
| j) | Has the board of management conducted a risk assessment prior to the external group using the school's facilities to identify the risks and take corrective action?                                                                                                            |  |  |
| k) | Has the board of management ensured that any proposed arrangement does not impede the future development of the school?                                                                                                                                                        |  |  |
| l) | Where a school is considering making a room available for pre-school or after school care services, or if they are approached by a provider, has the board sought applications from others who may wish to provide such a service under an open, transparent and fair process? |  |  |
| m) | Has the board of management advertised publicly advising of the possibility of making rooms available, how service providers will be selected and the essential terms for users of the premises, including contributions to maintenance and upkeep?                            |  |  |
| n) | Is the board of management satisfied that where a board of management member enters into a commercial agreement/business contract with the school, that member shall thereupon cease to be a member of the board of management?                                                |  |  |
| o) | Has the board of management considered whether their total income for rental of facilities will exceed the threshold and may be liable for VAT, if applicable?                                                                                                                 |  |  |
| p) | Are the correct FSSU chart of account nominal codes used to record the income: <ul style="list-style-type: none"> <li>• <b>3350</b> Hire of Facilities Rental Income</li> </ul>                                                                                                |  |  |
| q) | Does the treasurer/finance sub-committee review the income and expenditure for hire of facilities to ensure activities are not running at a loss, and report to the board on this?                                                                                             |  |  |
| r) | Is the board of management satisfied that all health and safety and Child Protection issues are addressed, and adequate controls are in place?                                                                                                                                 |  |  |



|                                                                                                                                                                                                                                                                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Further Guidance: Circulars</b>                                                                                                                                                                                                                                            |
| <ul style="list-style-type: none"> <li>• <a href="#">Circular 16/05</a> Sharing School Facilities in the Community</li> </ul>                                                                                                                                                 |
| <b>Further Guidance: FSSU Guidelines and Other Guidance</b>                                                                                                                                                                                                                   |
| <ul style="list-style-type: none"> <li>• <a href="#">Financial Guideline 2017/2018-19</a> Use of School Buildings Outside of School Hours</li> <li>• <a href="#">Procedures on the use of school property and school sports facilities outside of school hours</a></li> </ul> |
| <b>Sample Templates and Forms</b>                                                                                                                                                                                                                                             |
| <ul style="list-style-type: none"> <li>• <a href="#">Application for the use of School Room/Facilities Form</a></li> </ul>                                                                                                                                                    |
| <b>Related topics</b>                                                                                                                                                                                                                                                         |
| <ul style="list-style-type: none"> <li>• <a href="#">Vat on Rental Income from Sports Facilities Car Parks</a></li> </ul>                                                                                                                                                     |

### 1.4.5 Mock Exams

The mock exams for Junior Cycle and Leaving Certificate are similar in style, standard and layout to the State Exams and are normally taken by 3rd and 6th year students in early February in preparation for the state exams in June.

| Mock Exam - Checklist                                                                                                                                                                                                                      | Yes / No / N/A | Comment / Action Required? |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has the board of management ensured that an appropriate system of control is in place to govern the mock exams?                                                                                                                         |                |                            |
| b) Is the income collected for the mock exams sufficient to cover all costs associated with the mock exams?                                                                                                                                |                |                            |
| c) Is all income generated by the mock exams lodged intact and lodgements completed promptly using an authorised bank lodgement book or EFT into the main school bank account?                                                             |                |                            |
| d) Are all payments incurred paid out of this main school bank account?                                                                                                                                                                    |                |                            |
| e) Have receipts been issued to parents?                                                                                                                                                                                                   |                |                            |
| f) Where a teacher/organiser of the mock exams collects the money, do they issue a receipt to the parent?                                                                                                                                  |                |                            |
| g) Where a teacher/organiser of the mock exams collects the money, is the money brought to the office daily along with a list of who has paid?                                                                                             |                |                            |
| h) Is a receipt issued by the office to the teacher handing over the money collected?                                                                                                                                                      |                |                            |
| i) Are all payments to mock exams correctors processed through the school payroll system and subject to income tax and PRSI deductions and appropriate returns made to the Revenue Commissioners?                                          |                |                            |
| j) Has the income and expenditure been properly recorded in the accounts under the appropriate headings? <ul style="list-style-type: none"> <li>• <b>3495</b> Mock Exam Income</li> <li>• <b>4750</b> Mock Examinations Expense</li> </ul> |                |                            |



|                                                                                                                                                                  |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| k) Does the finance sub-committee review the income collected for mock exams to ensure it covers the cost incurred?                                              |  |  |
| l) If the costs exceed the income collected for mock exams, then the board of management should approve that the deficit is to be met from general school funds? |  |  |

#### Related Topics

- [Section 2.2](#) Wages and salaries

## 1.4.6 School Canteen

Many schools have a canteen or tuck shop, and they take in large amounts of cash on a daily basis. Schools also have vending machines which are another source of cash income. The school must consider these operations as commercial activities and put the necessary controls in place.

### 1.4.6.1 Canteen managed and operated by the school

| Canteen Checklist                                                                                                                                                                                                  | Yes / No / N/A | Comment / Action Required? |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has the board of management documented financial procedures and policy for the canteen?                                                                                                                         |                |                            |
| b) Does the canteen policy aim to ensure that school canteen operates as self-financing while supporting the health and wellbeing of the pupils?                                                                   |                |                            |
| c) Are canteen employees paid through the school payroll?                                                                                                                                                          |                |                            |
| d) Are contracts of employment in place for canteen employees?                                                                                                                                                     |                |                            |
| e) Do the canteen employees keep timesheets?                                                                                                                                                                       |                |                            |
| f) Are timesheets handed in to the accounts secretary/clerical officer on a weekly basis and approved by the Principal?                                                                                            |                |                            |
| g) Has the board of management established a set of procedures governing purchasing and setting out the arrangements for tendering and buying of goods, payment of invoices and maintenance of accounting records? |                |                            |
| h) Are canteen purchases processed through a pre-numbered purchase order form?                                                                                                                                     |                |                            |
| i) Are all canteen supplier invoices paid by cheque or EFT transactions?<br><br>Supplier invoices should not be paid by cash.                                                                                      |                |                            |
| j) Where a payment of €10,000 or more is made to the supplier for the provision of goods and/or services in any twelve-month period, is a valid Tax Clearance Certificate obtained?                                |                |                            |
| k) Does the school canteen have a cash register to record the cash accurately?                                                                                                                                     |                |                            |



|                                                                                                                                                                                                                                                                                              |  |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>l)</b> Are all canteen sales entered on the cash register each time money is received?                                                                                                                                                                                                    |  |  |
| <b>m)</b> Is the cash counted at the end of each day by two people and reconciled to the total from the cash register?                                                                                                                                                                       |  |  |
| <b>n)</b> Does the canteen cashier enter the total of the cash received in the canteen diary?                                                                                                                                                                                                |  |  |
| <b>o)</b> Does the canteen cashier complete the canteen daily cash sheet?                                                                                                                                                                                                                    |  |  |
| <b>p)</b> Is the canteen daily cash sheet and money brought to the office daily?                                                                                                                                                                                                             |  |  |
| <b>q)</b> Before the money is given to the school office, is it fully counted by two people and all coin bagged and ready for lodging?                                                                                                                                                       |  |  |
| <b>r)</b> Does the office check the cash and the canteen daily cash sheet with the canteen person and issue a receipt to the canteen cashier using the office cash receipts book?                                                                                                            |  |  |
| <b>s)</b> Are the canteen takings counted and banked on a regular basis and stored in the school safe between banking days? Counting of cash by two people should be rotated                                                                                                                 |  |  |
| <b>t)</b> If a float is required, it should not exceed €100 unless agreed otherwise by the board of management. This float will be left in the school safe overnight.                                                                                                                        |  |  |
| <b>u)</b> At the start of each day is the float counted and placed back into the cash register?                                                                                                                                                                                              |  |  |
| <b>v)</b> Are vending machines emptied each week by two people, the money counted by them and signed off on the vending machine record book?                                                                                                                                                 |  |  |
| <b>w)</b> Are the vending machine/s cash takings entered in the office cash receipts book?                                                                                                                                                                                                   |  |  |
| <b>x)</b> Is all money lodged intact and lodgements completed promptly using an authorised bank lodgement book?                                                                                                                                                                              |  |  |
| <b>y)</b> Is there a budget for future canteen improvements, repairs and equipment and does the board of management review and agree it annually?                                                                                                                                            |  |  |
| <b>z)</b> The FSSU chart of account nominal codes should be used to record canteen income and expenses as follows: <ul style="list-style-type: none"> <li>• <b>3420</b> Canteen Income</li> <li>• <b>4181</b> Canteen Wage Expenses</li> <li>• <b>4915</b> Other Canteen Expenses</li> </ul> |  |  |
| <b>aa)</b> Does the treasurer/finance sub-committee review the income and expenditure for the canteen to ensure it is not running at a loss, and report to the board on this?                                                                                                                |  |  |

### 1.4.6.2 Cashless Canteen System

Cashless canteen systems allow students to pay for school meals at their school canteen without the need to carry cash. Instead, the students use a pre-paid smart card enabling the student to pay on-site.



The total transaction is deducted automatically from the pre-paid card account. Money can be added to the card account either online via account or on-site, at the canteen till.

| Cashless Canteen System checklist                                                                                                                                      | Yes / No / N/A | Comment / Action Required? |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has the cashless canteen system been approved by the board of management?                                                                                           |                |                            |
| b) Are user login details such as user IDs and passwords kept secure and only used by authorised personnel?                                                            |                |                            |
| c) Has the canteen till/cash register been updated to accommodate the recording of the cashless canteen system?                                                        |                |                            |
| d) Is the money received lodged directly to the school's main bank account?                                                                                            |                |                            |
| e) Is money received clearly identified to allow categorising in the school accounts?                                                                                  |                |                            |
| f) Has the full amount paid transferred on to the student card been categorized as a liability in the accounts until such time as it is spent in the canteen?          |                |                            |
| g) Has the canteen daily cash sheet been updated to include the payment received from the student canteen cards?                                                       |                |                            |
| h) Are the total canteen sales (including cash and card) recognised in the school accounts using the code when the canteen sales are made?<br>• 3420 Canteen Income    |                |                            |
| i) Is the balance on the student canteen card reconciled at the end of the month to the report from the cashless system and recognised as a liability in the accounts? |                |                            |

#### 1.4.6.3 Canteen rented to and managed by an external contract caterer

| External Contract Caterer checklist                                                                                                                    | Yes / No / N/A | Comment / Action Required?(a) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------|
| a) Is there a signed contract between the board of management and contract caterer?                                                                    |                |                               |
| b) Is the board of management satisfied that there is an agreement in place with the contract caterer if the school is providing equipment to be used? |                |                               |
| c) Is the canteen contract procured in line with Schools Procurement Unit (SPU) guidance?                                                              |                |                               |
| d) Is a copy of the contract caterer's insurance policy received annually and kept on file?                                                            |                |                               |
| e) Is the contract caterer charged for light, power, heating, cleaning and refuse collection?                                                          |                |                               |



|                                                                                                                                                                                                    |  |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>f)</b> Is the income received from the contract caterer recorded under the income code below?<br><ul style="list-style-type: none"><li>• <b>3350</b> Hire of facilities Rental Income</li></ul> |  |  |
| <b>g)</b> Is a receipt issued to the contract caterer?                                                                                                                                             |  |  |
| <b>h)</b> Is the board of management satisfied that there are procedures in place to ensure that all health and safety and child protection issues are covered?                                    |  |  |

#### Sample Templates and Forms

- [Canteen Daily Cash Sheet](#)
- [Canteen Financial Procedures Template](#)

#### Further Guidance: FSSU Guidelines and Other Guidance

- [eGuide on Catering Services for Post Primary Schools](#)

#### Related Topics

- [Section 2.2](#) Wages and Salaries

## 1.4.7 School Musical / Drama Income

This income is received for additional non-circular school activities:

1. Drama
2. Musicals

| School Musical/Drama Income Checklist                                                                                                                                                                                                       | Yes / No / N/A | Comment / Action Required? |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| <b>a)</b> Have the board of management approved the activities?                                                                                                                                                                             |                |                            |
| <b>b)</b> Is the income collected for the activities sufficient to cover all costs associated with it?<br><br>If it is not sufficient, has the board of management agreed that the shortfall is to be met from general school funds?        |                |                            |
| <b>c)</b> Is all income generated by the activity lodged into the main school bank account?                                                                                                                                                 |                |                            |
| <b>d)</b> Are all payments incurred paid out of this main school bank account?                                                                                                                                                              |                |                            |
| <b>e)</b> Have the board of management ensured that sufficient staff are available to run the event including substitutes?                                                                                                                  |                |                            |
| <b>f)</b> Have the parents been advised of acceptable payments options, i.e., online, bank transfer, cheque, cash, etc.?                                                                                                                    |                |                            |
| <b>g)</b> Have receipts been issued to parents?                                                                                                                                                                                             |                |                            |
| <b>h)</b> Are all payments to teachers, musicians, choreographers, etc. and organisers processed through the school payroll system and subject to income tax and PRSI deductions and appropriate returns made to the Revenue Commissioners? |                |                            |



|    |                                                                                                                                                                                                       |  |  |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| i) | Has the board of management put proper procedures in place for the collection and counting of cash?                                                                                                   |  |  |
|    | <ul style="list-style-type: none"> <li>All monies received must be counted by at least two people</li> <li>Where possible, cash lodgements in excess of €500 should be made by two people.</li> </ul> |  |  |
| j) | Have the board of management ensured that there is sufficient security and safeguarding in place for the storage of cash/cheques with limited access for staff?                                       |  |  |
| k) | Have the FSSU chart of account nominal codes been used to record income and expenses as follows?                                                                                                      |  |  |
|    | <ul style="list-style-type: none"> <li><b>3520</b> School Musical/Drama Income</li> <li><b>4720</b> School Musical/Drama Expense</li> </ul>                                                           |  |  |
| l) | Have all cash receipts been lodged in full to the bank and any unlodged amounts are recorded as cash in hand and lodged as soon as possible?                                                          |  |  |
| m) | Where a raffle is held on the night of the musical, has the checklist for the school raffle been completed?                                                                                           |  |  |
| n) | Where tickets are sold for the school musical, has the checklist for tickets for school events been completed?                                                                                        |  |  |
| o) | Has the school insurer been informed of the activity and particularly in relation to increased cash/equipment hired, etc. on the premises for the duration of the activity?                           |  |  |
| p) | Has the board of management reviewed a plan for the musical/drama including a budget prior to approval of the musical/drama?                                                                          |  |  |
| q) | Are agreements in place with self-employed musicians/ equipment providers in relation to payment, insurance, etc.?                                                                                    |  |  |
| r) | Is the board of management satisfied that all additional personnel engaged for the musical that are not school staff comply with health and safety and Child Protection guidelines?                   |  |  |

### 1.4.7.1 School Musical – Private Enterprise Model

| School Musical – Enterprise Model - Checklist                                                                                                                                                   | Yes / No / N/A | Comment / Action Required? |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Have the board of management approved the running of a school musical including a budget, prior to the commencement of the activity?                                                         |                |                            |
| b) Have the board of management approved the appointment of the external individuals/groups involved in the running of the school musical, for example, production team, lighting, music, etc.? |                |                            |
| c) Has a budget been prepared for the school musical and approved by the board of management?                                                                                                   |                |                            |
| d) Are there two or more persons responsible for the organisation of the musical?                                                                                                               |                |                            |



|                                                                                                                                                                                                                                                                                                                                                                                |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| e) Have the external individuals/groups provided proof of insurance cover to the board of management?                                                                                                                                                                                                                                                                          |  |  |
| f) Have the organisers provided a Tax Clearance Access Number (TCAN) to the school to allow them to verify that the organisers hold a current Tax Clearance Certificate?                                                                                                                                                                                                       |  |  |
| g) Is the board of management satisfied that the supervision of students is adequate and that all health and safety issues are covered?                                                                                                                                                                                                                                        |  |  |
| h) Is payment made only on receipt of a valid invoice?<br><br>The invoice must have the following information: <ul style="list-style-type: none"> <li>• Supplier name and address</li> <li>• School name and address</li> <li>• Supplier tax registration number</li> <li>• Service/goods provided</li> <li>• Amount owed</li> <li>• Date</li> <li>• Invoice number</li> </ul> |  |  |
| i) If a valid invoice is not received, is the payment processed through payroll?                                                                                                                                                                                                                                                                                               |  |  |
| j) Where a raffle is held on the night of the musical, has the checklist for the school raffle been completed?                                                                                                                                                                                                                                                                 |  |  |
| k) Where tickets are sold for the school musical, has the checklist for tickets for school events been completed?                                                                                                                                                                                                                                                              |  |  |
| l) The FSSU chart of account nominal codes should be used to record income and expenses as follows: <ul style="list-style-type: none"> <li>• <b>3520</b> School Musical/Drama Income</li> <li>• <b>4720</b> School Musical/Drama Expense</li> </ul>                                                                                                                            |  |  |

#### Related Topics

- [Section 1.5.1](#) School Raffle Tickets
- [Section 1.5.2](#) Tickets for school events
- Revenue Commissioners: [Code of Practice on Determining Employment Status](#)

## 1.5 Fundraising Income

All schools are registered charities and therefore all fundraising must be carried out in line with guidance from the Charities Regulator. Fundraising from the public is an essential and valuable source of revenue for many schools. However, it is critical that schools carry out all fundraising from the public in an open, transparent, honest, respectful, and accountable manner.

Fundraising income must be categories as follows:

- **Restricted School Fundraising (Non-Capital):** School Fundraising including parents' association fundraising where the advert clearly states that funds raised must be spent on a **specific day-to-day** school cost or activity.
- **Unrestricted School Fundraising (Non-Capital):** School Fundraising including parents' association fundraising where the advert clearly states that funds raised must be spent on **general day-to-day** school costs or activities.



- **Restricted External Fundraising (Non-Capital):** Fundraising where the advert clearly states that the purpose of the funds raised will be for a **specific external** cause such as Concern, the Red Cross, St. Vincent de Paul, etc.
- **Unrestricted External Fundraising (Non-Capital):** Fundraising where the purpose of the funds raised will be for a **variety of external causes**, but a decision is not yet made by the board of management.
- **Capital Fundraising Income:** School Fundraising including parents' association fundraising where the advert clearly states that funds raised must be spent on a **specific capital project** for the school.

| Fundraising Checklist                                                                                                                                                                                                                                                      | Yes / No / N/A | Comment / Action Required? |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has the board of management developed and agreed a Fundraising from the Public policy?                                                                                                                                                                                  |                |                            |
| b) Is the policy reviewed annually and updated where necessary?                                                                                                                                                                                                            |                |                            |
| c) Has the board of management approved the fundraising activities of the school for the coming year?                                                                                                                                                                      |                |                            |
| d) Has the board of management agreed and documented the following? <ul style="list-style-type: none"> <li>• the manner to which the funds are to be raised</li> <li>• the purpose of the funds being raised</li> </ul>                                                    |                |                            |
| e) Do all public collections have a Garda permit, or where no permit is required, permission from the relevant local or other authority (such as for collections in church grounds)?                                                                                       |                |                            |
| f) Are deficits and borrowing to support the fundraising activity avoided at all costs?                                                                                                                                                                                    |                |                            |
| g) Is adequate insurance cover in place for fundraising activities, where appropriate?                                                                                                                                                                                     |                |                            |
| h) Has the board of management ensured that there is sufficient security and safeguarding in place for the storage of cash/cheques with limited access for staff?                                                                                                          |                |                            |
| i) Does all fundraising material include the name and logo of the school, contact details and the school's Registered Charity Number (RCN)?                                                                                                                                |                |                            |
| j) Is the board of management satisfied that sufficient internal controls are in place and that restricted fundraising income may only be used for that purpose?                                                                                                           |                |                            |
| k) Has the board of management and Principal established whether or not a special bank account should be opened for the activity in question?<br><br>An account should only be opened if the fundraiser involves a significant amount of money and is for a large project. |                |                            |
| l) Where a special bank account has been opened, is it only used for transactions involving the activity in question?                                                                                                                                                      |                |                            |
| m) Where a special bank account has been opened, will the board of management ensure that it is closed as soon as the activity comes to an end?                                                                                                                            |                |                            |



|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| n) | Has the board approved the two signatories on all documentation relating to the account in line with any other bank account in the name of the board of management and in adherence with the board of management's governance document?                                                                                                                                                                                                                                                                                                                                                        |  |  |
| o) | Is the special account included in the annual school accounts at the year end?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |  |
| p) | Is a minimum of two persons involved in the organising and administration of the fundraiser?<br><br>Where the fundraiser involves a significant amount of money for a large project, the board of management should consider setting up a sub-committee to manage it.                                                                                                                                                                                                                                                                                                                          |  |  |
| q) | Is a financial report on the activity submitted to the board of management at least twice during the school year and a final report when the activity is completed?                                                                                                                                                                                                                                                                                                                                                                                                                            |  |  |
| r) | Are receipts issued for all monies received?<br><br>Where this is not deemed to be practical, is a suitable record to identify the origin and purpose of the money maintained?                                                                                                                                                                                                                                                                                                                                                                                                                 |  |  |
| s) | Is money retained in a secure safe and in accordance with approved insurance limits and lodged without delay?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |  |
| t) | Are invoices and receipts retained to support all payments?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |  |
| u) | Is a register of approved fundraising activities maintained which may contain: <ul style="list-style-type: none"> <li>• Name of the activity/fundraiser</li> <li>• Date of approval</li> <li>• Names of the personnel responsible for the fundraising activity</li> <li>• Details of special bank account, if any</li> <li>• Names of cheque signatories and/or online payment approvers</li> <li>• Date of closure of account – where a special account was opened</li> <li>• Any other matter pertaining to the activity deemed necessary by the Principal or board of management</li> </ul> |  |  |
| v) | Are the correct FSSU chart of account nominal codes used to record the grant income and grant expenses as outlined below? <ul style="list-style-type: none"> <li>• <b>3574</b> Restricted School Fundraising (Non-Capital)</li> <li>• <b>4922</b> Restricted School Fundraising Expenses (Non-Capital)</li> <li>• <b>3575</b> Unrestricted School Fundraising (Non-Capital)</li> <li>• <b>4925</b> Unrestricted School Fundraising Expenses (Non-Capital)</li> <li>• <b>3901</b> Capital Projects Fundraising Income</li> <li>• <b>3960</b> Capital Building Fundraising Expense</li> </ul>    |  |  |
| w) | Has the balance of the unspent fundraising income been deferred in the Annual Accounts as at 31st of August 20xx?<br><br>The FSSU chart of accounts nominal code to record the unspent balance is: <ul style="list-style-type: none"> <li>• <b>2172</b> Other Non Capital Ringfenced Income Unspent</li> </ul>                                                                                                                                                                                                                                                                                 |  |  |



|                                                                                                                                                      |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| x) Have the funds raised been used for the purpose for which they were collected?                                                                    |  |  |
| y) If a change of purpose has occurred, has the board of management communicated this to the donors?                                                 |  |  |
| z) Is the board of management satisfied that, as a registered charity, the school has complied with the Charities Regulator guidance on fundraising? |  |  |

### Sample Templates and Forms

- [Sample Fundraising from the Public Policy](#)

### Related Topics

- [Section 1.6.3](#) Income from Parents' Association
- Charities Regulator – [Guidelines for Charitable Organisations on Fundraising from the Public](#)
- [Accounting Treatment: Fundraising for a Building Project](#)

## 1.5.1 Raffle Tickets Income

| Raffle Tickets Income Checklist                                                                                                                                                                                  | Yes / No / N/A | Comment / Action Required? |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) If a Garda permit is required for the sales of the tickets, has it been obtained?                                                                                                                             |                |                            |
| b) Do all tickets include the name and logo of the school, contact details and the school's Registered Charity Number (RCN)?                                                                                     |                |                            |
| c) Are detailed records maintained of the ticket sellers together with the serial number of the tickets given to each seller?                                                                                    |                |                            |
| d) Are the returned books together with the money tallied and the records updated?                                                                                                                               |                |                            |
| e) Are unsold tickets returned to the school and kept in the safe?                                                                                                                                               |                |                            |
| f) Are sellers who have not returned their tickets advised that this is not acceptable practice?                                                                                                                 |                |                            |
| g) Is the money given to the office daily and a receipt issued to the ticket seller?                                                                                                                             |                |                            |
| h) Are all monies banked promptly?                                                                                                                                                                               |                |                            |
| i) Is income banked without deduction of expenses?                                                                                                                                                               |                |                            |
| j) Are all monies received for the benefit of the school lodged in the main school bank account?                                                                                                                 |                |                            |
| k) Does the board of management ensure that any monies in cash retained on the premises overnight are maintained in a safe or secure location and that amounts do not exceed the insurance limits for that safe? |                |                            |



|                                                                                                                          |  |  |
|--------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>l)</b> Is all cash in the safe arranged by denomination, appropriately sealed and the amount labelled on each bundle? |  |  |
| <b>m)</b> Is insurance held to cover the contents of the safe or cash box and cash in transit to the bank?               |  |  |

### 1.5.2 Tickets for school events e.g. school fashion shows

| Tickets for school events Checklist                                                                                                                                                                                     | Yes / No / N/A | Comment / Action Required? |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| <b>a)</b> If a Garda merit is required for the sale of the tickets, has it been obtained?                                                                                                                               |                |                            |
| <b>b)</b> Do all tickets include the name and logo of the school, contact details and the school's Registered Charity Number (RCN)?                                                                                     |                |                            |
| <b>c)</b> Are the tickets issued in numeric sequence?                                                                                                                                                                   |                |                            |
| <b>d)</b> Are detailed records maintained of the ticket sellers together with the serial number of the tickets given to each seller?                                                                                    |                |                            |
| <b>e)</b> Are the returned books together with the money tallied and the records updated?                                                                                                                               |                |                            |
| <b>f)</b> Is a reconciliation of the physical cash/cheque income received prepared?                                                                                                                                     |                |                            |
| <b>g)</b> Is the money given to the school office daily and a receipt issued to the ticket seller?                                                                                                                      |                |                            |
| <b>h)</b> Are unsold tickets returned to the school and kept in the safe?                                                                                                                                               |                |                            |
| <b>i)</b> Are all monies banked promptly?                                                                                                                                                                               |                |                            |
| <b>j)</b> Is income banked without deduction of expenses?                                                                                                                                                               |                |                            |
| <b>k)</b> Are all monies received for the benefit of the school lodged in the main school bank account?                                                                                                                 |                |                            |
| <b>l)</b> Does the board of management ensure that any monies in cash retained on the premises overnight are maintained in a safe or secure location and that amounts do not exceed the insurance limits for that safe? |                |                            |
| <b>m)</b> Is all cash in the safe arranged by denomination, appropriately sealed and the amount labelled on each bundle?                                                                                                |                |                            |
| <b>n)</b> Is insurance held to cover the contents of the safe or cash box and cash in transit to the bank?                                                                                                              |                |                            |



## 1.6 Other Income

### 1.6.1 Adult Education

Adult Education programmes are currently provided in several schools. The board must put in place appropriate procedures and controls to ensure that such courses are operated to the extent that the activity is self-financing.

| Adult Education - Checklist                                                                                                                                                                                                                            | Yes / No / N/A | Comment / Action Required? |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has the board of management put in place appropriate procedures and controls to ensure that adult education courses are operated to the extent that the activity is self-financing, i.e., has a budget for the activity been prepared and reviewed? |                |                            |
| b) Are the fees set at a level to cover all costs other than post of responsibility allowances?<br><br>These would include cost of tuition, secretarial and caretaking services, lighting, heating, equipment, advertising, etc.                       |                |                            |
| c) Where pay costs (for example, tuition, caretaker) are met from the school funds initially, is care taken to reimburse the pay heading of the fund from the adult education bank account?                                                            |                |                            |
| d) Does adult education have a separate bank account?                                                                                                                                                                                                  |                |                            |
| e) Are there two payment approvers/cheque signatories on the adult education bank account?                                                                                                                                                             |                |                            |
| f) Are the charges for the adult education courses collected electronically?                                                                                                                                                                           |                |                            |
| g) Are receipts issued to the participants?                                                                                                                                                                                                            |                |                            |
| h) Is all money lodged intact and lodgements completed promptly using an authorised bank lodgement book or EFT?                                                                                                                                        |                |                            |
| i) Does the board of management employ tutors at approved rates for adult education activity in accordance with Department of Education guidelines, the rates of pay as per the circular below?<br><a href="#">Circular 57/2014</a>                    |                |                            |
| j) Are all payments to tutors processed through the school payroll system and subject to income tax and PRSI deductions and appropriate returns made to the Revenue Commissioners?                                                                     |                |                            |
| k) Are the payments to tutors approved by the Principal and second approver?                                                                                                                                                                           |                |                            |
| l) Is a statement of receipts and payments and a bank reconciliation statement in respect of the self-financing adult education programme prepared monthly?                                                                                            |                |                            |



|                                                                                                                                                                                                                                                               |  |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| m) Is a statement of receipts and payments and a bank reconciliation statement presented to the finance sub-committee and board of management?                                                                                                                |  |  |
| n) Is the adult education bank account and activities included in the school's annual accounts?                                                                                                                                                               |  |  |
| o) Has the income and expenditure been properly recorded in the accounts under the appropriate headings below? <ul style="list-style-type: none"> <li>• <b>3410</b> Adult Education Income</li> <li>• <b>4170</b> Adult Education Salaries Expense</li> </ul> |  |  |
| p) Has the board of management made an annual return on a prescribed form to the Department of Education?                                                                                                                                                     |  |  |

#### Further Guidance: Circulars

- [Circular Letter 46/00](#) Self Financing Part-Time Adult Education Programme
- [Circular Letter 57/2014](#) Revised Pay Rates and Allowances for Self-Financing Adult Education Classes

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Financial Guideline 16 - 2019/2020](#) Adult Education

#### Related Topics

- [Section 2.2](#) Wages and salaries

## 1.6.2 Gifts, Donations and Voluntary Contributions

| Gifts and Donations - Checklist                                                                                                             | Yes / No / N/A | Comment / Action Required? |
|---------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has the school a CHY number?                                                                                                             |                |                            |
| b) Are regular checks made to ensure all eligible tax repayments are claimed?                                                               |                |                            |
| c) Are the claims only for voluntary contributions or gifts/donations greater than €250?                                                    |                |                            |
| d) Are the applicable 'Enduring Certificates (CHY3 Cert)' or 'Annual Certificates (CHY4 Cert)' obtained from donors?                        |                |                            |
| e) Does the board of management keep records of the eligible tax repayments claimed?                                                        |                |                            |
| f) Before accepting, has the board of management taken reasonable steps to satisfy itself that the donor is reputable and of good standing? |                |                            |
| g) Are all donors issued with a signed receipt for the gift, donation or bequest in addition to a Letter of Acceptance?                     |                |                            |
| h) Is equipment donated to the school by outside bodies recorded in the assets register?                                                    |                |                            |
| i) Are the funds immediately lodged to the school's main bank account?                                                                      |                |                            |



|    |                                                                                                                                                                                                                                                                            |  |  |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| j) | Where the donation is for a purpose specified by the donor, has the income and expenditure been properly recorded in the accounts under the appropriate headings below?                                                                                                    |  |  |
|    | <ul style="list-style-type: none"> <li>• <b>3907</b> Capital Donations Income</li> <li>• <b>3992</b> Capital Donations Land/Building Expense</li> <li>• <b>3851</b> Designated Income (Non-Capital)</li> <li>• <b>4918</b> Designated Expenditure (Non-Capital)</li> </ul> |  |  |
| k) | Where the purpose of the donation is not specified, is the income coded in the accounts of the school to the code below?                                                                                                                                                   |  |  |
|    | <ul style="list-style-type: none"> <li>• <b>3850</b> Other Income</li> </ul>                                                                                                                                                                                               |  |  |
| l) | Does the school keep details of invoices, receipts and other relevant records in respect of all expenditure?                                                                                                                                                               |  |  |
| m) | Is a reconciliation prepared at the end of each school year's allocation showing receipts and expenses supported by appropriate documentation performed?                                                                                                                   |  |  |
| n) | Is a report on the gift/donation presented by the Principal to the board of management at the end of each school year?                                                                                                                                                     |  |  |
| o) | Has the balance of the unspent specified gift/donation been deferred in the annual accounts as at 31st of August 20xx?<br><br>The FSSU Chart of Accounts code to record the unspent balance is:                                                                            |  |  |
|    | <ul style="list-style-type: none"> <li>• <b>2172</b> Other Non-Capital Ringfenced Income Unspent</li> </ul>                                                                                                                                                                |  |  |
| p) | Where voluntary contributions are requested from parents, is it clearly stated that there is no compulsion to pay?                                                                                                                                                         |  |  |
| q) | Does the board of management ensure that payments or charges are not imposed on parents in order to guarantee a prospective student's place in the school or to ensure continued enrolment?                                                                                |  |  |
| r) | Does the board of management ensure that there <b>are no</b> compulsory registration charges for prospective enrolment in a non-fee-paying school?                                                                                                                         |  |  |

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Further Guidance on Schools availing of Tax Relief on Charitable Donations](#)
- [Financial Guideline 04 2017/2018](#) School Charges, Voluntary Contributions and Fundraising

#### Sample Templates and Forms

- [Sample Letter of Acceptance for Conditional Donations, Gifts and Bequests](#)
- [Sample Letter of Acceptance for Unconditional Donations, Gifts and Bequests](#)
- [Forms to be completed on receipt of Gifts, Donations, Bequests](#)

#### Related Topics

- Charities Regulator – [Guidelines for Charitable Organisations on Fundraising from the Public](#)



### 1.6.3 Income from Parents' Association

Under the Education Act 1998 (Section 26) "The parents of students at a recognised school may establish, and maintain from among their number, a parents' association for that school and membership of that association shall be open to parents of students in that school."

The parents' association is required to be self-financing and should not be supported by or dependent on school funds. The association should appoint a treasurer from among its members who will maintain proper books of account, file all invoices, bank statements and other documents relating to the transactions of the association and make a financial report to the general body of parents each year.

The parents' association shall consult with the board of management about any fund-raising for the school or school projects. The approval of the board of management is needed prior to these funds being raised. It is essential that proper controls and procedures are put in place to safeguard such funds.

| Income from parents' association Checklist                                                                                                                                                                                                                                                                                                                                                                                | Yes / No / N/A | Comment / Action Required? |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has the parents' association appointed a committee consisting of a chairperson, secretary and treasurer?                                                                                                                                                                                                                                                                                                               |                |                            |
| b) Has the board of management ensured that proper controls and procedures are put in place to safeguard funds raised by the parents' association?                                                                                                                                                                                                                                                                        |                |                            |
| c) Is the parents' association self-financing?                                                                                                                                                                                                                                                                                                                                                                            |                |                            |
| d) Has the parents' association consulted with the board of management about any fundraising for the school or school projects?                                                                                                                                                                                                                                                                                           |                |                            |
| e) Has the parents' association considered the cost and expected income of all fundraising activities before commencement and given a summary to the board of management when requesting approval?                                                                                                                                                                                                                        |                |                            |
| f) Has the board of management formally approved the fundraising activities of the parents' association for the coming year?                                                                                                                                                                                                                                                                                              |                |                            |
| g) Have the board of management and the parents' association formally agreed and documented the following items below? <ul style="list-style-type: none"> <li>The manner in which the funds are to be raised</li> <li>The purpose of the funds being raised</li> <li>A timeframe on the transfer of the funds raised, i.e., a week/a month after the event</li> <li>Estimated timeframe for the agreed project</li> </ul> |                |                            |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <p><b>h)</b> Before formally sanctioning any fundraising activity, have the board of management ensured the following items below?</p> <ul style="list-style-type: none"> <li>• That appropriate controls, financial, accounting and otherwise are in place.</li> <li>• That all legal obligations associated with the fundraising activity (for example, Garda or court sanction) are fulfilled</li> <li>• That appropriate records are maintained.</li> <li>• That health and safety concerns attaching to each activity are considered and provided for.</li> <li>• That adequate independent insurance is arranged where an event is not covered by existing school insurance policies and</li> <li>• The RCN number of the school is used on all fundraising material.</li> </ul> |  |  |
| <b>i)</b> Has the agreement been recorded in the minutes of the board of management and the parents' association meetings respectively?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
| <b>j)</b> Is a separate financial record maintained to manage and control all transactions associated with the fundraising activity?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |  |
| <b>k)</b> Once completed, is a full report setting out the income and expenditure for the activity submitted to the board of management?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |
| <b>l)</b> Are the financial records for all fundraising activities made available for examination by the external accountant and for inclusion in the school's annual accounts?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |
| <b>m)</b> Where the parents' association have opened a bank account, has this been approved by the board of management?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
| <b>n)</b> Are the bank statements for the parents' association addressed to the parents' association treasurer at the address of the school?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |  |
| <p><b>o)</b> Are all payments from the parents' association's bank accounts approved by two people?</p> <ul style="list-style-type: none"> <li>• Post-Primary schools – always the Principal and treasurer of the parents' association</li> <li>• Primary schools – always the treasurer to the board of management and the treasurer of parents' association</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |
| <b>p)</b> Have the board of management ensured that the parents' association have proper procedures in place for the collection and counting of cash, for example, all monies received must be counted by at least two people?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |
| <b>q)</b> Does the Principal/Deputy Principal attend the parents' association meetings?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
| <b>r)</b> Does the parents' association provide the board of management with regular updates of their activities to be recorded in the minutes of board of management meetings?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <p>s) Are the correct FSSU chart of account nominal codes used to record the income?</p> <ul style="list-style-type: none"> <li>• <b>3574</b> Restricted School Fundraising Income (Non-Capital)</li> <li>• <b>4922</b> Restricted School Fundraising Expenses (Non-Capital)</li> <li>• <b>3575</b> Unrestricted School Fundraising Income (Non-Capital)</li> <li>• <b>4925</b> Unrestricted School Fundraising Expenditure (Non-Capital)</li> <li>• <b>3902</b> Parents Contribution to Capital Projects Income</li> <li>• <b>3970</b> Parents Contribution to Capital Land/Building Expense?</li> </ul> |  |  |
| <p>t) As part of the parents' association financial records and reports, are monies received clearly identified to allow the schools external accountant to categorise the income between restricted and unrestricted fundraising in the school accounts?</p>                                                                                                                                                                                                                                                                                                                                             |  |  |
| <p>u) Is the school's external accountant provided with the financial records and reports for the parent's association at year end?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |  |
| <p>v) Have the funds raised been used for the purpose for which they were collected?</p> <p>If a change of purpose has occurred, have the board of management communicated this to the parents' association?</p>                                                                                                                                                                                                                                                                                                                                                                                          |  |  |
| <p>w) Is an annual reconciliation carried out to determine the value of any restricted/unrestricted funds and shown as such in the annual accounts as at 31<sup>st</sup> of August XX?</p> <p>Restricted funds should be recorded under code:</p> <ul style="list-style-type: none"> <li>• <b>2172</b> Other Ringfenced Income Unspent</li> </ul>                                                                                                                                                                                                                                                         |  |  |
| <p>x) Is the board of management satisfied that the fundraising has been carried out in accordance with CRA requirements?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |  |

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Financial Guideline 47 2019-2020](#) Parents' Association and Finance (Post- Primary)
- [Financial Guideline P10 – 2017/2018](#) Good Financial Governance and the Parents' Association (Primary)

#### Related Topics

- Charities Regulator – [Guidelines for Charitable Organisations on Fundraising from the Public](#)

# Section 2: Expenditure/ Purchases





## 2.1 What controls should be in place for expenditure?

The internal financial controls for expenditure should provide assurance that:

- all expenditure is authorised
- all expenditure is a valid expense of the school
- goods or services ordered have actually been received by the school
- expenditure is paid from funds within approved budgets
- payments are appropriately authorised
- all expenditure is:
  - › supported by sufficient documentation to verify the expenditure
  - › accurately recorded in the school's accounting system
  - › regularly checked to ensure accounting records are accurately maintained

The key control questions below are intended to serve as a guide for boards of management and school personnel to develop and implement best practice expenditure controls within the school.

Where weaknesses are noted, the board of management should seek to enhance the internal financial controls to align them with any legal requirements and best practice guidance.

### 2.1.1 General expenditure (Purchases and Payments)

| Expenditure (Purchase and Payments) Checklist                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Yes / No / N/A | Comment / Action Required? |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Are purchase to payment procedures documented, approved and communicated by the board of management?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                |                            |
| b) Do purchase to payment procedures include segregation of duties (i.e., no one person is responsible for all steps)?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                |                            |
| c) Is the board of management aware of the SPU?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                |                            |
| d) When purchasing goods or services, is it checked if they are available through a suitable Office of Government Procurement (OGP) framework/contract?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                |                            |
| e) Has the board of management signed up to the OGP contracts for electricity and gas?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                |                            |
| f) Where an OGP framework is not available, are the following tendering procedures applied: <ul style="list-style-type: none"> <li>i. When Goods &amp; Services cost less than or equal to €4,999.99, have they been awarded on the basis of verbal or written quotes from one or more competitive suppliers and has the lowest price/most suitable been selected?</li> <li>ii. When Goods &amp; Services cost between €5,000 and €49,999.99, have a minimum of at least 3 quotes been obtained, have documented specifications outlining timeframe, assessment and award criteria been issued, has a scoring sheet been used to evaluate offers and have unsuccessful tenderers been notified and written feedback been provided to them?</li> <li>iii. For goods and services greater than €50,000 has eTenders been used?</li> </ul> |                |                            |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>g)</b> Are all quotes kept on file?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |  |
| <b>h)</b> Is there a conflicts of interest policy in place?                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
| <b>i)</b> Does the conflicts of interest policy cover board of management members or any staff involved in procurement/purchasing?                                                                                                                                                                                                                                                                                                                                                                                         |  |  |
| <b>j)</b> Is a register of interests maintained in a confidential manner?                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |  |
| <b>k)</b> Has approval been obtained from the trustees/patrons for major capital works?                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |  |
| <b>l)</b> Is there a purchase order system in place, where applicable?                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |  |
| <b>m)</b> Are purchase order books printed on pre-numbered books?<br>The books should be in triplicate form.<br>An electronic purchase order system is also acceptable.                                                                                                                                                                                                                                                                                                                                                    |  |  |
| <b>n)</b> Are all purchases (excluding routine items such as telephone, electricity charges and petty cash purchases) made on foot of a purchase order approved by the Principal?                                                                                                                                                                                                                                                                                                                                          |  |  |
| <b>o)</b> Does the accounts personnel/Principal check the system to ensure that the goods being purchased are within the current budget for this department and sign the order to this effect?                                                                                                                                                                                                                                                                                                                             |  |  |
| <b>p)</b> Do purchases above a certain limit (as set by the board of management) require board of management approval?                                                                                                                                                                                                                                                                                                                                                                                                     |  |  |
| <b>q)</b> Is there a procedure in place that the person who placed the order must check the goods/service received for quality, quantity and pricing against the order?                                                                                                                                                                                                                                                                                                                                                    |  |  |
| <b>r)</b> Is the delivery docket together with the purchase order and supporting documentation passed immediately to the accounts personnel?                                                                                                                                                                                                                                                                                                                                                                               |  |  |
| <b>s)</b> Where suppliers provide goods or services totalling €10,000 or more in a 12-month period, is proof of tax clearance obtained?                                                                                                                                                                                                                                                                                                                                                                                    |  |  |
| <b>t)</b> Are purchase invoices date-stamped when received?                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
| <b>u)</b> Where goods/services have been received and the invoice is not received on a timely basis, is this followed up on?                                                                                                                                                                                                                                                                                                                                                                                               |  |  |
| <b>v)</b> Are purchase invoices checked for accuracy and compared against original purchase orders (and, where applicable, records of goods received)?                                                                                                                                                                                                                                                                                                                                                                     |  |  |
| <b>w)</b> Are supplier payments prepared on a scheduled basis by one individual and reviewed and authorised by two people in line with the governance documents?<br><br><ul style="list-style-type: none"> <li>Post-Primary schools – always the Principal and chairperson or other person approved by the board of management.</li> </ul><br>Primary schools – always the treasurer and the chairperson or another board of management member delegated by the chairperson. The treasurer must be one of the signatories. |  |  |
| <b>x)</b> Is the individual preparing bank/cheque payments a different person to the two people authorising the payments?                                                                                                                                                                                                                                                                                                                                                                                                  |  |  |



|                                                                                                                                                                                                                                             |  |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| y) Are two signatures required for all cheque payments?                                                                                                                                                                                     |  |  |
| z) Are two authorisers required for all electronic bank payments and are these the same individuals as those approved to sign cheques?                                                                                                      |  |  |
| aa) Do both approved authorisers see the backup and supporting documentation for payments prior to signing the cheque or approving the payment online?                                                                                      |  |  |
| ab) Are invoices and supporting documentation initialled and dated as evidence of approval?                                                                                                                                                 |  |  |
| ac) When reviewing the financial reports for each month, does the treasurer/finance sub-committee select a random sample of invoices and agree them to the corresponding purchase order, delivery docket and payment on the bank statement? |  |  |
| ad) Has a list of outstanding/unpaid invoices been compiled for each month end?                                                                                                                                                             |  |  |
| ae) Is the list of unpaid invoices/suppliers compared to supplier statements and any discrepancies investigated and resolved?                                                                                                               |  |  |
| af) Are budgets versus actual expenditure monitored on a regular basis with appropriate follow up and understanding of any significant differences?                                                                                         |  |  |

#### Further Guidance: Circulars

- [DPER Circular 05/2023](#): Initiatives to assist SMEs in Public Procurement
- [DE Circular 0056/2015](#): Public Procurement Use of Central Procurement Arrangements put in place by the Office of Government Procurement
- [DE Circular 0060/2013](#): Public Procurement
- [DE Circular 0004/2012](#): Good Practice Guidelines which relate to the Evaluation of Business Proposals from Third parties, Procurement Procedures and Borrowing/Leasing Community & Comprehensive Schools (C&C)
- [DE Circular 0005/2012](#): Good Practice Guidelines which relate to the Evaluation of Business Proposals from Third parties, Procurement Procedures and Borrowing/Leasing Voluntary Secondary Schools

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Purchasing and Tendering Guidelines and Procedures](#)

#### Sample Templates and Forms

- [Purchase Order to Payment Procedures](#)
- [Conflict of Interest Policy](#)
- [Purchase Order Template](#)
- [Register of Interests](#)

#### Related Topics

- [Guidance for Schools on Good Procurement Practices](#)
- [Public Procurement Thresholds \(January 2024\)](#)



## 2.1.2 Capital Building and Repairs Expenditure Checklist

| Controls over Capital and Repairs Building Expenditure Checklist                                                                                                                                                                                                                                                               | Yes / No / N/A | Comment / Action Required? |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Does the trustee/patron approve all works to grounds/buildings?                                                                                                                                                                                                                                                             |                |                            |
| b) Has the board of management also approved the capital works to be carried out?                                                                                                                                                                                                                                              |                |                            |
| c) Is the board of management able to provide evidence of proper tendering procedures (successful and unsuccessful), tax clearance certs, contracts, quotations, emails, etc.? These documents must be kept on file and held for a period of 7 years and available for inspection by the Department of Education, if required. |                |                            |
| d) Does the board of management ensure that any external contractors carrying out construction services have adequate insurance and has a copy of the policy been retained on file?                                                                                                                                            |                |                            |
| e) Has the board of management ensured that it is registered on the Revenue Online System (ROS) and, as a principal contractor, is fully compliant with VAT & RCT requirements?                                                                                                                                                |                |                            |
| f) Prior to commencement of any construction or repairs works, has the board of management notified Revenue of the contract (Contract Notification)?                                                                                                                                                                           |                |                            |
| g) Does the board of management ensure that invoices for construction services do not include VAT and state "VAT on this supply to be accounted for by the Principal Contractor"?                                                                                                                                              |                |                            |
| h) Has the board of management notified Revenue prior to making any payment to the building contractor (Payment Notification)?                                                                                                                                                                                                 |                |                            |
| i) Has the board of management obtained a Deduction Authorisation from Revenue specifying the relevant contract tax, if any, to be deducted from any payments to the building contractor?                                                                                                                                      |                |                            |
| j) Has the board of management provided the contractor with a copy of the Deduction Authorisation, if tax has been deducted?                                                                                                                                                                                                   |                |                            |
| k) Has the board of management deducted the applicable amount of tax from payments due to the contractor?                                                                                                                                                                                                                      |                |                            |
| l) Has the board of management filed RCT returns, if due, and paid the deducted amount to Revenue?                                                                                                                                                                                                                             |                |                            |
| m) Has the board of management ensured that the VAT liability for the period is calculated based on the invoice date and included all invoices received in that period (and not based on payment dates)?                                                                                                                       |                |                            |
| n) Has the board of management filed bi-monthly VAT returns and paid the VAT to Revenue?                                                                                                                                                                                                                                       |                |                            |



|                                                                                                                                                                               |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| o) Has the board of management ensured that there are sufficient funds available to cover any retention monies withheld and that this is recorded under nominal account code: |  |  |
| <ul style="list-style-type: none"> <li>2171 Other Ring Fenced Grants Unspent</li> </ul>                                                                                       |  |  |
| p) Is a report on the funding of the capital project presented by the Principal/treasurer at each finance-subcommittee/board meeting?                                         |  |  |

### Sample Templates and Forms

- [VAT/RCT Worksheet](#)
- [FSSU Capital Project Monthly Reporting Template Report](#)

### Related Topics

- [FSSU Guidance on RCT](#)
- [SPU Guidance for Schools on Good Procurement Practices](#)
- [Public Procurement Thresholds](#)

## 2.2 Wages and Salaries

The board of management as an employer is responsible for ensuring that all legal and regulatory requirements are complied with for all employees.

The checklist is intended to be used for employees paid directly by the board of management through the school payroll.

| Wages and Salaries Checklist                                                                                                                                                                                                                                                    | Yes / No / N/A | Comment / Action Required? |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Are all payroll procedures adequately documented, communicated and approved by the board of management?                                                                                                                                                                      |                |                            |
| b) Does every employee have a contract of employment? <ul style="list-style-type: none"> <li>Contact your management body with queries on employment contracts.</li> </ul>                                                                                                      |                |                            |
| c) Does the board of management approve the rates of pay for all employees (including changes to the national minimum wage)?                                                                                                                                                    |                |                            |
| d) Are all rates of pay set in accordance with relevant Department of Education circulars?                                                                                                                                                                                      |                |                            |
| e) Are all changes to pay documented and kept on the employee's file?                                                                                                                                                                                                           |                |                            |
| f) Are personnel records for all employees filed and held separately to the payroll records?                                                                                                                                                                                    |                |                            |
| g) Does the school keep a register of employees including the name, address and PPSN (Personal Public Service Number) of each employee, the date of commencement of employment for each employee and the date of cessation of employment for each employee (where appropriate)? |                |                            |



|                                                                                                                                                                                                                                          |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>h)</b> Is the register of employees reviewed by the Principal & treasurer/finance sub-committee at least annually to ensure leavers are recorded on a timely basis?                                                                   |  |  |
| <b>i)</b> Is there clear segregation of duties?<br><ul style="list-style-type: none"> <li>The person running the payroll should not be involved in authorising the payment.</li> </ul>                                                   |  |  |
| <b>j)</b> Is there a system in place for recording and notifying starters and leavers, changes to gross pay or any other payroll changes (including any deductions or pension arrangements)?                                             |  |  |
| <b>k)</b> Are proper timesheets maintained for all employees?<br><ul style="list-style-type: none"> <li>Contact your management body with any queries on timesheets.</li> </ul>                                                          |  |  |
| <b>l)</b> Are all timesheets filed for future reference?                                                                                                                                                                                 |  |  |
| <b>m)</b> Does the board of management ensure that all employees receive their statutory annual leave and public holiday entitlements?                                                                                                   |  |  |
| <b>n)</b> Are all payroll payments checked to ensure they are in line with current agreed pay terms?                                                                                                                                     |  |  |
| <b>o)</b> Are wages and salaries paid to clerical staff, caretakers, cleaners or any other school employees approved by the Principal who can confirm that the services have been provided and that the wages/salaries are properly due? |  |  |
| <b>p)</b> Does the school ensure vouchers are never given in lieu of wages?<br><ul style="list-style-type: none"> <li>(Vouchers should only be given to existing staff as a gift in line with Revenue guidelines)</li> </ul>             |  |  |
| <b>q)</b> Are all payments made to teachers and other personnel for services such as after school study subject to tax and PRSI?                                                                                                         |  |  |
| <b>r)</b> Does the school ensure that once-off payments to trainers, referees, lecturers, etc., are processed through a payroll package unless the individual meets the self-employed criteria?                                          |  |  |
| <b>s)</b> Are statutory tax deductions (PAYE, USC and PRSI) made from wages and salaries?                                                                                                                                                |  |  |
| <b>t)</b> Are all wages and salary payments approved by the board of management authorised signatories?                                                                                                                                  |  |  |
| <b>u)</b> Are wages paid by electronic transfer, direct debit or cheque and <u>never</u> in cash?                                                                                                                                        |  |  |
| <b>v)</b> Are payslips provided to all employees in a secure and timely manner?                                                                                                                                                          |  |  |
| <b>w)</b> Are payroll submissions made to Revenue in advance of any and/or all payroll payments?                                                                                                                                         |  |  |
| <b>x)</b> Are the Revenue Statements of Account reviewed and accepted each month?                                                                                                                                                        |  |  |
| <b>y)</b> Are all payroll taxes paid up to date to Revenue?                                                                                                                                                                              |  |  |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>z)</b> Are travel and subsistence expense reimbursements and small benefits under the exemption scheme to employees reported to Revenue in line with Enhanced Reporting Requirements?                                                                                                                                                                                                                                                                                                                                       |  |  |
| <b>aa)</b> Are all payment records retained in line with Revenue's requirements to keep all financial records for 6 years after the end of the tax year?                                                                                                                                                                                                                                                                                                                                                                       |  |  |
| <b>ab)</b> Are all payroll records made available to the external accountant/auditor for preparing the annual financial accounts?                                                                                                                                                                                                                                                                                                                                                                                              |  |  |
| <b>ac)</b> Has the board of management ensured all employees have access to a standard PRSA?                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |  |
| <b>ad)</b> Is the board of management aware of the terms of the Statutory Sick Pay Scheme introduced by the Sick Leave Act 2022?                                                                                                                                                                                                                                                                                                                                                                                               |  |  |
| <b>ae)</b> Has the board of management implemented a sick pay policy giving details of entitlements for sick pay?                                                                                                                                                                                                                                                                                                                                                                                                              |  |  |
| <b>af)</b> Have the board of management reviewed the terms of existing contracts of employment for sick leave to consider if they are, as a whole, as favourable or more favourable to the employee?                                                                                                                                                                                                                                                                                                                           |  |  |
| <b>ag)</b> Is statutory sick pay recorded as part of the employee's gross pay and subject to income tax, USC, employer and employees PRSI?                                                                                                                                                                                                                                                                                                                                                                                     |  |  |
| <b>ah)</b> Does the board of management keep a record of all statutory sick leave taken to include: <ul style="list-style-type: none"> <li>• The period of employment of each employee who availed of statutory sick leave?</li> <li>• The dates and times of statutory sick leave in respect of each employee who availed of such leave?</li> <li>• The rate of statutory sick leave payment in relation to each employee who availed of statutory sick leave?</li> <li>• Records must be retained for four years?</li> </ul> |  |  |

#### Further Guidance: Circulars

- [DE Circular 0036/2022](#) Revision of Salaries and Annual Leave arrangements for School Secretaries employed in recognised Primary and Post-Primary schools
- [DE Circular 0034/2020](#) Public Service Stability Agreement 2018-2020
- [DE Circular 0055/2016](#) Revised Payment Mechanism for Certain Hourly-Paid Staff (other than Teachers and Special Needs Assistants) with effect from the Commencement of the 2016/17 Academic Year - Cessation of Rolled-up Holiday Pay
- [DE Circular 0084/2015](#) Policy and Procedures for dealing with the Recovery of Overpayments of Salary

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Payroll Procedures](#)
- [PRSA Information](#)



|                                                                                                                                                                                                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• <a href="#">Financial Guideline 22 - 2024/2025</a> Revenue Enhanced Reporting Requirements (ERR) (Post-Primary)</li> </ul>                               |
| <ul style="list-style-type: none"> <li>• <a href="#">Financial Guideline P15 - 2024/2025</a> Revenue Enhanced Reporting Requirements (ERR) (Primary)</li> </ul>                                   |
| <ul style="list-style-type: none"> <li>• <a href="#">Financial Guideline 14-2023/2024</a> (Post-Primary) &amp; <a href="#">P10 2023/2024</a> (Primary) Statutory Sick Leave Pay Scheme</li> </ul> |
| <ul style="list-style-type: none"> <li>• <a href="#">Financial Guideline 29-2019/2020</a> Cessation of “Rolled-up Holiday Pay”-Non-Teaching Staff (Post-Primary only)</li> </ul>                  |
| <b>Sample Templates and Forms</b>                                                                                                                                                                 |
| <ul style="list-style-type: none"> <li>• <a href="#">Sample Payroll Procedures</a></li> </ul>                                                                                                     |
| <ul style="list-style-type: none"> <li>• <a href="#">Sample Statutory Sick Pay Policy Template</a></li> </ul>                                                                                     |
| <b>Related Topics</b>                                                                                                                                                                             |
| <ul style="list-style-type: none"> <li>• <a href="#">The Employers’ Guide to PAYE with effect from January 2019</a> (Revenue)</li> </ul>                                                          |
| <ul style="list-style-type: none"> <li>• <a href="#">Revenue Guidelines for Determining Employment Status for Taxation Purposes</a></li> </ul>                                                    |

## 2.3 Payments to Independent Assessors /Selection Committee Members

The composition of selection committees varies depending on the post to be filled but the selection committee is normally made up of some or all of the following:

- Board of management nominees
- Principal of the school
- Trustee nominees
- External assessor

| Payments to Independent Assessors /Selection Committee Members Checklist                                                                                                                                                                                                                            | Yes / No / N/A | Comment / Action Required? |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Are the fees, duties and methods of payment of the independent assessor/selection committee member agreed ahead of interviews being carried out?                                                                                                                                                 |                |                            |
| b) C&C only: <ul style="list-style-type: none"> <li>• Are fees to selection committee members agreed in line with Department guidance?</li> </ul>                                                                                                                                                   |                |                            |
| c) VSS only: <ul style="list-style-type: none"> <li>• Is the board of management aware that board members are not entitled to a professional fee when serving on interview committees for positions in the school in which they are a board member, as they act in a voluntary capacity?</li> </ul> |                |                            |
| d) Are fees to selection committee members processed through payroll unless the individual has provided proof of self-employment status (e.g., production of a valid invoice, a copy of their own business insurance and a Tax Clearance Certificate)?                                              |                |                            |



|                                                                                                                                                                                      |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| e) Where selection committee members get reimbursed for travel and they also receive a fee through payroll, is the subsistence and travel to & from home also taxed through payroll? |  |  |
| f) Where selection committee members are not receiving a daily fee but are claiming travel and subsistence, are they using verified travel and subsistence claims forms?             |  |  |
| g) Does the board of management ensure that travel and subsistence rates paid are not in excess of the civil service rates?                                                          |  |  |

#### Further Guidance: Circulars

- [Circular 0077/2011](#) Selection Committee Fees (C&C)

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Financial Guideline 29 - 2024/2025](#) Payments to members of Selection Committees (C&C)
- [Financial Guideline 26 - 2024/2025](#) Payments to Members of Selection Committees (VSS)
- [Financial Guideline P20 – 2019/2020](#) Payments to Selection Committee Members (Primary)

#### Related topics

- [Section 2.4](#) Travel and Subsistence

## 2.4 Travel and Subsistence

In order to comply with Revenue requirements and best practice in governance and financial management, the board of management should annually agree and approve a policy on the payment of travel and subsistence expenses for members of the board of management, the school Principal and other school personnel.

| Travel and Subsistence Checklist                                                                                                                       | Yes / No / N/A | Comment / Action Required? |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Does the board have a written policy in place and is this reviewed annually?                                                                        |                |                            |
| b) Is the policy communicated to all board of management members, staff and other relevant people?                                                     |                |                            |
| c) Are travel and subsistence costs incurred in line with budgeted expenditure and subject to pre-approval where necessary?                            |                |                            |
| d) Are all expense claims authorised by the Principal?                                                                                                 |                |                            |
| e) Does the Principal make sure all claims approved are in line with the policy?                                                                       |                |                            |
| f) Are the Principal's expense claims authorised by the chairperson (post-primary) and treasurer and chairperson (primary) of the board of management? |                |                            |
| g) Are expenses reimbursed only where the individual incurred the expense in the course of carrying out the school's business?                         |                |                            |



|                                                                                                                                                                                                                                  |  |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>h)</b> Does the school ensure that expenses are never paid where a wage payment is more appropriate?                                                                                                                          |  |  |
| <b>i)</b> Are FSSU standardised expense claim forms used?                                                                                                                                                                        |  |  |
| <b>j)</b> Have the Principal, members of the board of management and employees of the board of management using their own motor vehicle for school business completed an 'Indemnity Declaration Form' as per Circular 0017/2016? |  |  |
| <b>k)</b> Are travel and subsistence expense reimbursements to employees reported to Revenue in line with Enhanced Reporting Requirements?                                                                                       |  |  |
| <b>l)</b> Are all expense payments clearly identified in the school's financial records?                                                                                                                                         |  |  |
| <b>m)</b> Are all payments for expenses paid by EFT or cheque and never in cash?                                                                                                                                                 |  |  |
| <b>n)</b> Are all records (receipts, claim forms, etc.) pertaining to claims filed and retained for 7 years as per Revenue guidelines?                                                                                           |  |  |
| <b>o)</b> If from time to time, an expense issue arises which is not covered by the policy, does the Principal bring the matter to the attention of the chairperson who will decide what response is appropriate?                |  |  |

#### Further Guidance: Circulars

- [DPER Circular 04/2025](#) Domestic Subsistence Allowances
- [DPER Circular 16/2022](#) Motor Travel Rates
- [DE Circular 0017/2016](#) Indemnity Declaration Form

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Financial Guideline 22 - 2024/2025](#) Revenue Enhanced Reporting Requirements (ERR) (Post-Primary)
- [Financial Guideline P15 - 2024/2025](#) Revenue Enhanced Reporting Requirements (ERR) (Primary)
- [Financial Guideline 28-2024/2025](#) Travel and Subsistence Expenses Guidelines for Members of Board of Management, School Principal and other School Personnel (C&C)
- [Financial Guideline 25-2024/2025](#) Travel and Subsistence Expenses for Members of Board of Management, School Principal and other School Personnel (VSS)
- [Financial Guideline P17-2024/2025](#) Travel and Subsistence Expenses for Board of Management Members and School Personnel (Primary)

#### Sample Templates and Forms

- [Sample Travel and Subsistence Expense Policy \(Primary\)](#)
- [Sample Travel and Subsistence Expense Policy \(C&C\)](#)
- [Sample Travel and Subsistence Expense Policy \(VSS\)](#)
- [Sample Travel and Subsistence Expense Claim form \(Primary\)](#)
- [Sample Travel and Subsistence Expense Claim form \(C&C\)](#)



- [Sample Travel and Subsistence Expense Claim form \(VSS\)](#)

#### Related Topics

- [Revenue Travel and Subsistence](#)

## 2.5 Wages & Salaries: Community & Comprehensive Schools – Sanctioned Staff

| Wages & Salaries: Community & Comprehensive Schools – Sanctioned Staff                                                                                                                                              | Yes / No / N/A | Comment / Action Required? |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Appointments of staff to permanent pensionable posts are subject to the approval of the Minister. Has prior approval been received from the Department of Education for the filling of posts that become vacant? |                |                            |
| b) Has the annual census for non-teaching staff been completed, approved by the board of management and submitted to the Department of Education?                                                                   |                |                            |
| c) Have the funds that have been allocated by the Department of Education for this scheme only been used for the purpose of covering the cost of staffing allocations approved by the Department of Education?      |                |                            |
| d) Are salaries for non-teaching staff based on Department of Education approved salary scales?                                                                                                                     |                |                            |
| e) Have all pay adjustments as notified by Department of Education circulars been approved by the board of management and implemented for non-teaching staff?                                                       |                |                            |
| f) Are pensions in payment through the payroll increased in line with government instructions?                                                                                                                      |                |                            |
| g) Where a pension payment is being made through the school payroll, do the recipients complete a pension declaration form on an annual basis?                                                                      |                |                            |
| h) Is a record of attendance for non-teaching staff paid by the school maintained?                                                                                                                                  |                |                            |
| i) Does the board of management keep records for a minimum period of 7 years or as otherwise directed?                                                                                                              |                |                            |
| j) Are all employees paid through a payroll system and the required deductions applied?                                                                                                                             |                |                            |
| k) Are travel and subsistence expense reimbursements and small benefits under the exemption scheme to employees reported to Revenue in line with Enhanced Reporting Requirements?                                   |                |                            |
| l) Have all Department of Education sanctioned employees been enrolled in the correct public pension scheme and are the correct pension contributions being deducted from their wages?                              |                |                            |
| m) For employees enrolled in a public pension scheme, have ASC 10 forms been completed and kept on file?                                                                                                            |                |                            |



|                                                                                                                                                                                                                                                                                                                                    |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| n) For employees enrolled in a public pension scheme, is ASC deducted in line with thresholds and remitted to the Department of Education twice yearly?                                                                                                                                                                            |  |  |
| o) For employees enrolled in a public pension scheme, has an ASC 60 forms been completed and issued to employees at the end of each year?                                                                                                                                                                                          |  |  |
| p) For employees enrolled in a public pension scheme who have left employment during the year, has an ASC 45 form been completed and issued to them?                                                                                                                                                                               |  |  |
| <b>Staff employed prior to 01 Jan 2013 – members of the Contributory Scheme for non-teaching employees of the school</b>                                                                                                                                                                                                           |  |  |
| q) For non-teaching staff that are members of the contributory pension scheme for non-teaching employees of C&C schools, has the pension contribution deduction been made from the staff members wages?                                                                                                                            |  |  |
| r) A deduction corresponding to the annual total of pension contributions for staff members of the contributory pension scheme is made by the Department of Education from the individual school grant. Has the deduction been accounted for in line with the guideline below?<br><a href="#">Financial Guideline 21-2023/2024</a> |  |  |
| <b>Staff employed since 01 Jan 2013 – members of the Single Public Service Pension Scheme</b>                                                                                                                                                                                                                                      |  |  |
| s) For Department of Education sanctioned employees recruited after 1st January 2013, has the SPSPS declaration form been completed and placed on the employees permanent file?                                                                                                                                                    |  |  |
| t) For employees enrolled in the SPSPS scheme, have contributions been deducted from the staff member's wages?                                                                                                                                                                                                                     |  |  |
| u) For employees enrolled in the SPSPS scheme, are the monthly contributions remitted to DPER along with a remittance form?                                                                                                                                                                                                        |  |  |
| v) Is an annual benefit statement issued to all members of the scheme?                                                                                                                                                                                                                                                             |  |  |
| w) Are leavers enrolled in the SPSPS scheme issued with a leavers statement and other required paperwork?                                                                                                                                                                                                                          |  |  |

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Financial guideline 21 2023/2024](#) Collection of Contributions for Relevant Public Sector Pension Schemes
- [Financial Guideline 19 2024/2025](#) Impact of State Pension (Contributory) Increase on Pension Contributions
- [Financial Guideline 14 2024/2025](#) Part 1: Single Public Service Pension Scheme
- [Financial Guideline 23 2024/2025](#) Part 2: Single Public Service Pension Scheme
- [Financial guideline 42 2019/2020](#) Revision of Application of additional increments awarded in relation to New Entrants under the Public Service Stability Agreement 2018 – 2020
- [Pensions for Department Sanctioned Staff](#)



|                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• <a href="#">ASC</a></li></ul>                                                                                 |
| <b>Sample Templates and Forms</b>                                                                                                                     |
| <ul style="list-style-type: none"><li>• <a href="#">ASC10 form: Employment declaration (publicservicepensions.gov.ie)</a></li></ul>                   |
| <ul style="list-style-type: none"><li>• <a href="#">ASC45 form: Certificate (publicservicepensions.gov.ie)</a></li></ul>                              |
| <ul style="list-style-type: none"><li>• <a href="#">ASC12 form: Application for refund (publicservicepensions.gov.ie)</a></li></ul>                   |
| <ul style="list-style-type: none"><li>• <a href="#">ASC60 form: End-of-year balancing statement (publicservicepensions.gov.ie)</a></li></ul>          |
| <ul style="list-style-type: none"><li>• <a href="#">ASC60A form: Amended end-of-year balancing statement (publicservicepensions.gov.ie)</a></li></ul> |

# Section 3: Banking





## 3.1 General

### Introduction

It is recommended that the number of bank accounts be kept to a minimum to ensure more efficient control and to minimise costs.

Boards of management should implement and use electronic banking ensuring it operates within the requirements of the governance document of the board of management.

All monies received by the school shall be lodged in the main school bank account which shall be registered in the name of the board of management. All bank accounts shall be used solely for the school's banking requirements.

There are a range of payment methods available to the board of management including cheque, direct debit, credit card, credit transfer, etc. It is not permissible for the board of management to use debit cards for school expenditure as use of a debit card does not comply with the requirement for two authorisers for all school expenditure.

The internal financial controls for banking should provide assurance that:

- all bank accounts and cash are secure
- all bank accounts and cash are accurately recorded and reconciled
- all bank accounts and cash are accurately recorded in the schools accounting system
- all bank accounts and cash are used solely for the schools stated purpose.

The key control questions below are intended to serve as a guide for school management to develop and implement best practice banking controls within their school. Where weaknesses are noted, the board of management should seek to enhance the internal financial controls to align with legal requirements and best practice guidance.

| General Banking Checklist                                                                                                                                                                | Yes / No / N/A | Comment / Action Required? |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Is a list maintained of all bank accounts held by the board of management?                                                                                                            |                |                            |
| b) Are updated bank mandates maintained for all bank accounts and credit cards held?                                                                                                     |                |                            |
| c) Is the number of bank accounts kept to a minimum?                                                                                                                                     |                |                            |
| d) Does the board of management approve the opening or closing of bank accounts?                                                                                                         |                |                            |
| e) Does the board of management have a policy in relation to the specific purpose of bank accounts (for example, Schools Meals Programme, Erasmus, Adult Education, a building account)? |                |                            |
| f) Are controls in place to ensure bank accounts opened for a special purpose, for example, a building account, are closed when the activity has ended?                                  |                |                            |
| g) Have all dormant accounts been closed?                                                                                                                                                |                |                            |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>h)</b> Has the board of management made every effort to ensure that all bank accounts under its control are held in the same bank branch, where applicable?                                                                                                                                                                                                                                                                                            |  |  |
| <b>i)</b> Are bank statements addressed to: <ul style="list-style-type: none"> <li>• C&amp;C schools –Principal at the school address</li> <li>• Primary schools – the board of management at the school address</li> <li>• Voluntary Secondary Schools - secretary of the board of management at the school address?</li> </ul>                                                                                                                          |  |  |
| <b>j)</b> Are all original bank statements and other related documentation retained in the school and available for inspection?                                                                                                                                                                                                                                                                                                                           |  |  |
| <b>k)</b> Are all banking records retained for seven years in line with legal and regulatory requirements?                                                                                                                                                                                                                                                                                                                                                |  |  |
| <b>l)</b> Is there appropriate filing of all bank statements and other related documentation?                                                                                                                                                                                                                                                                                                                                                             |  |  |
| <b>m)</b> Are bank statements made available to the board of management and/or finance sub-committee/treasurer when requested?                                                                                                                                                                                                                                                                                                                            |  |  |
| <b>n)</b> Are all bank accounts reconciled at a minimum of once a month?                                                                                                                                                                                                                                                                                                                                                                                  |  |  |
| <b>o)</b> Is there a second reviewer of the bank reconciliations?                                                                                                                                                                                                                                                                                                                                                                                         |  |  |
| <b>p)</b> Are discrepancies in bank reconciliations recorded and subsequently resolved?                                                                                                                                                                                                                                                                                                                                                                   |  |  |
| <b>q)</b> Does the board of management ensure that there are no debit cards for any of the school bank accounts?                                                                                                                                                                                                                                                                                                                                          |  |  |
| <b>r)</b> Is the operation of bank accounts and access to bank accounts reviewed annually?                                                                                                                                                                                                                                                                                                                                                                |  |  |
| <b>s)</b> Does the board of management regularly review the costs, benefits and risks of their current and deposit accounts?                                                                                                                                                                                                                                                                                                                              |  |  |
| <b>t)</b> Is the board of management provided with regular financial reports and updates on the available cash balance?                                                                                                                                                                                                                                                                                                                                   |  |  |
| <b>u)</b> Are all payments from bank accounts approved by two people in line with the governance documents? <ul style="list-style-type: none"> <li>• Post-Primary schools – always the Principal and another person approved by the board of management</li> <li>• Primary schools – always the treasurer and the chairperson or another board of management member delegated by the chairperson. The treasurer must be one of the signatories</li> </ul> |  |  |



## 3.2 Internet Banking Checklist

| Internet Banking Checklist                                                                                                                                                                                                                                                                                                                                                                                                               | Yes / No / N/A | Comment / Action Required? |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Does the school use business on-line banking?                                                                                                                                                                                                                                                                                                                                                                                         |                |                            |
| b) Does the board of management have an approved electronic banking policy and has this been communicated to staff?                                                                                                                                                                                                                                                                                                                      |                |                            |
| c) Have all staff with access to banking online been approved by the board of management and has this approval been recorded in the minutes of the board of management meeting?                                                                                                                                                                                                                                                          |                |                            |
| d) Is online banking access restricted to those who require it?                                                                                                                                                                                                                                                                                                                                                                          |                |                            |
| e) Are PCs and other ICT devices of the school kept secure with up-to-date anti-virus, spyware software and firewalls?                                                                                                                                                                                                                                                                                                                   |                |                            |
| f) Are staff aware of the security controls required for online banking around passwords/usernames, etc., and aware that no sharing of passwords/usernames can take place?                                                                                                                                                                                                                                                               |                |                            |
| g) Are user login details such as IDs and passwords kept secure and only used by authorised personnel?                                                                                                                                                                                                                                                                                                                                   |                |                            |
| h) Are online bank logins and passwords updated in a timely manner when individuals leave the school/board of management?                                                                                                                                                                                                                                                                                                                |                |                            |
| i) Have those using online banking facilities been trained in their use?                                                                                                                                                                                                                                                                                                                                                                 |                |                            |
| j) Are online payments approved in line with the requirements of the governance document? <ul style="list-style-type: none"> <li>• Post-Primary schools – always the Principal and another person approved by the board of management</li> <li>• Primary schools – always the treasurer and the chairperson or another board of management member delegated by the chairperson. The treasurer must be one of the signatories.</li> </ul> |                |                            |

### Further Guidance: Guidelines

- [Financial Guideline P13-2022/2023](#) (Primary) & [Financial Guideline 20-2022/2023](#) (Post-Primary) Electronic Banking – Important Security Advice
- [Financial Guideline P19 2024/2025](#) Using Electronic Banking for making payments (Primary)
- [Financial Guideline 33-2024/2025](#) Electronic Banking

### Sample templates & forms:

- [Sample Electronic Banking Policy](#)



### 3.3 Banking Receipts

| Banking Receipts Checklist                                                                                                                                                                                               | Yes / No / N/A | Comment / Action Required? |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Are all grant receipts from the Department of Education lodged directly to the school main bank account electronically?                                                                                               |                |                            |
| b) Are grants received from any Department or state agency in cheque form, if any, lodged immediately to the school main bank account?                                                                                   |                |                            |
| c) Are incoming receipts banked promptly?                                                                                                                                                                                |                |                            |
| d) Is income banked intact, i.e., without deduction of expenses?                                                                                                                                                         |                |                            |
| e) Are lodgements made using an authorised bank lodgement book or bank lodgement card?                                                                                                                                   |                |                            |
| f) Is only one lodgement book in use at a time?                                                                                                                                                                          |                |                            |
| g) Has the board of management put proper procedures in place for the banking of receipts such as ensuring where possible cash lodgements should be made by two people?                                                  |                |                            |
| h) Are all monies received for the benefit of the school lodged in the school's main bank account?                                                                                                                       |                |                            |
| i) Are all cash/cheques received recorded in cash sheets and reconciled on a regular basis?                                                                                                                              |                |                            |
| j) Does the board of management ensure that any monies in cash/cheques retained on the premises overnight are maintained in a safe or secure location and that amounts do not exceed the insurance limits for that safe? |                |                            |
| k) Are all cash/cheques in the safe arranged by denomination, appropriately sealed and the amount labelled on each bundle?                                                                                               |                |                            |
| l) Is insurance held to cover the contents of the safe or cash box and cash in transit to the bank?                                                                                                                      |                |                            |
| m) Has the board of management endeavored to ensure that no one individual has complete control over all aspects of the cash cycle, i.e., receipts and payments?                                                         |                |                            |
| n) Has the board of management introduced the option of online payment solutions for parents?                                                                                                                            |                |                            |



### 3.4 Online Payment Solutions for Parents

It is Government policy that schools should endeavour to reduce the amount of cash and cheques being handled in schools and encourage schools to avail of a school payments solution system to achieve this. The payments solutions will facilitate the handling of payments from parents to schools electronically.

| Online Payment Solutions for Parents Checklist                                                                                                                                                                                                                                                           | Yes / No / N/A | Comment / Action Required? |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has the board of management approved a payments solutions package which will facilitate the handling of payments from parents to schools electronically?                                                                                                                                              |                |                            |
| b) Has the board of management approved the users of the payment's solutions package?                                                                                                                                                                                                                    |                |                            |
| c) Are user login details such as IDs and passwords kept secure and only used by authorised personnel?                                                                                                                                                                                                   |                |                            |
| d) Can the payee and the payment be identified?                                                                                                                                                                                                                                                          |                |                            |
| e) Are monies received clearly identified to allow categorising in the school accounts?                                                                                                                                                                                                                  |                |                            |
| f) Has the full amount paid by a parent been categorised to the relevant income code?                                                                                                                                                                                                                    |                |                            |
| g) Are charges and fees recorded separately as an expense item? <ul style="list-style-type: none"> <li>• <b>6730</b> In-School Administration System Expense – Annual charge/subscription to the payment solution provider</li> <li>• <b>7450</b> Bank charge expense – Merchant services fee</li> </ul> |                |                            |
| h) Is a reconciliation of the income paid by parents on the system to the monies lodged in the schools' bank account prepared? At a minimum, this should be done once a month.                                                                                                                           |                |                            |

#### Related Topics:

- Schools Procurement Unit: <https://www.spu.ie/schools-payments-solutions/>

### 3.5 Cheque Payments

| Cheque Payments Checklist                                                                                                                                                                                                                                                                                                                                                                                   | Yes / No / N/A | Comment / Action Required? |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Are there two cheque signatories for all school accounts? <ul style="list-style-type: none"> <li>• Post-Primary schools – always the Principal and another person approved by the board of management</li> <li>• Primary schools – always the treasurer and the chairperson or another board of management member delegated by the chairperson. The treasurer must be one of the signatories.</li> </ul> |                |                            |



|                                                                                                                                                                                                                                                         |  |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>b)</b> In the case of a manager/managers appointed by the patron in accordance with Section 14 of the Education Act 1998 to manage the school: the signatories of the school bank account(s) should be a manager along with a nominee of the patron. |  |  |
| <b>c)</b> Has the board of management approved and minuted the approval of the cheque signatories?                                                                                                                                                      |  |  |
| <b>d)</b> Do the cheque signatories agree to the bank mandate?                                                                                                                                                                                          |  |  |
| <b>e)</b> Do payment amounts above a certain limit require specific board of management approval?<br><br>(The board of management should set a limit for which payments above this amount require approval)                                             |  |  |
| <b>f)</b> Has the board of management ensured that no one individual has unlimited signing authority on any school bank account?                                                                                                                        |  |  |
| <b>g)</b> Has the board of management ensured that the accounts secretary/clerical officer/bursar who prepares the cheque payment is not a cheque signatory?                                                                                            |  |  |
| <b>h)</b> When cheques are presented for signature, are they accompanied by supporting invoices or other documentation and initialled by both cheque signatories as evidence of approval?                                                               |  |  |
| <b>i)</b> Do both cheque signatories satisfy themselves independently that the payment is properly due?                                                                                                                                                 |  |  |
| <b>j)</b> Are invoices stamped/marked 'paid' with the cheque reference number once payment has been issued?                                                                                                                                             |  |  |
| <b>k)</b> Are all signed cheques dispatched promptly?                                                                                                                                                                                                   |  |  |
| <b>l)</b> Are cheques written in order with one cheque book in use at any one time?                                                                                                                                                                     |  |  |
| <b>m)</b> Are cheque books, etc., kept in a secure place with access restricted to nominated people?                                                                                                                                                    |  |  |
| <b>n)</b> Is there a practice in place to ensure that under no circumstances should a blank cheque be signed by a signatory?                                                                                                                            |  |  |
| <b>o)</b> Is there a practice in place to ensure that no post-dated cheques, unsigned cheques or partly completed cheques are used or stored?                                                                                                           |  |  |
| <b>p)</b> Is there a practice in place to ensure that cheques are not written for cash except for the petty cash imprest system?                                                                                                                        |  |  |
| <b>q)</b> Are outstanding cheques recorded in the bank reconciliations?                                                                                                                                                                                 |  |  |
| <b>r)</b> Has the board of management made every effort to minimise the use of cheques?                                                                                                                                                                 |  |  |



## 3.6 Online Banking Payments

There is a range of electronic payment methods available including direct debit, credit transfer, online payments/EFT and these methods of payments should be in place. The board of management should make every effort to minimise the use of cheque.

| Online Banking Payments Checklist                                                                                                                                                                                                                                                                                                                                                                                     | Yes / No / N/A | Comment / Action Required? |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Does the board of management have an approved electronic banking policy and has this been communicated to staff?                                                                                                                                                                                                                                                                                                   |                |                            |
| b) Are there two online banking payment approvers for all school accounts? <ul style="list-style-type: none"> <li>Post-Primary schools – always the Principal and another person approved by the board of management</li> <li>Primary schools – always the treasurer and the chairperson or another board of management member delegated by the chairperson. The treasurer must be one of the signatories.</li> </ul> |                |                            |
| c) In the case of a manager/managers appointed by the patron in accordance with Section 14 of the Education Act 1998 to manage the school: the online banking payment approver of the school bank account/s should be a manager along with a nominee of the patron.                                                                                                                                                   |                |                            |
| d) Has the board of management approved and minuted the approval of the online banking payment approvers?                                                                                                                                                                                                                                                                                                             |                |                            |
| e) Do the online payment approvers agree to the bank mandate?                                                                                                                                                                                                                                                                                                                                                         |                |                            |
| f) Do payment amounts above a certain limit require specific board of management approval?<br><br>(The board of management should set a limit for which payments above this amount require approval)                                                                                                                                                                                                                  |                |                            |
| g) Does the board of management ensure that no one individual has unlimited approval authority on any school bank account?                                                                                                                                                                                                                                                                                            |                |                            |
| h) Does the board of management ensure that the accounts secretary/clerical officer/bursar who prepares the online payment is not an approver?                                                                                                                                                                                                                                                                        |                |                            |
| i) Before an online payment is approved, are the supporting invoices or other documentation reviewed and initialled by the online payment approvers as evidence of approval?                                                                                                                                                                                                                                          |                |                            |
| j) Are invoices stamped/marked 'paid' with the online payment reference once payment has been issued?                                                                                                                                                                                                                                                                                                                 |                |                            |
| k) Do both online payment approvers satisfy themselves independently that the payment is properly due?                                                                                                                                                                                                                                                                                                                |                |                            |
| l) Are all online banking payments approved promptly?                                                                                                                                                                                                                                                                                                                                                                 |                |                            |
| m) Are user login details such as IDs and passwords kept secure and only used by authorised personnel?                                                                                                                                                                                                                                                                                                                |                |                            |



|                                                                                                                           |  |  |
|---------------------------------------------------------------------------------------------------------------------------|--|--|
| n) Do the approvers ensure that any changes to supplier bank details have been verified by a telephone call or in person? |  |  |
|---------------------------------------------------------------------------------------------------------------------------|--|--|

#### Sample Templates and Forms

- [Sample Electronic Banking Policy](#)

## 3.7 Direct Debits, Standing Orders and Automated Payments

| Direct Debits, Standing Orders and Automated Payments Checklist                                                                                                                                                                      | Yes / No / N/A | Comment / Action Required? |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Are direct debits, standing orders and transfers reviewed at least once a month for accuracy?                                                                                                                                     |                |                            |
| b) Is the principle of dual authorisation applied to all changes associated with electronic based payment processing (for example, changes to supplier bank account details, changes to direct debits, approval of actual payments)? |                |                            |
| c) Does the board of management monitor the arrangements to ensure that automatic payment arrangements are cancelled when the goods and services are no longer being supplied to the school?                                         |                |                            |
| d) Do the approvers ensure that any changes to supplier bank details have been verified by a telephone call or in person?                                                                                                            |                |                            |

## 3.8 Wages and Salaries Payments

| Wages and Salaries Payments Checklist                                                                                                                                                                                                                                                                                                                                                                                                          | Yes / No / N/A | Comment / Action Required? |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Are all wages payments made either by electronic transfer or cheque?                                                                                                                                                                                                                                                                                                                                                                        |                |                            |
| b) Are wages/salary payments approved in line with the requirements of the governance document? <ul style="list-style-type: none"> <li>• Post-Primary schools – always the Principal and another person approved by the board of management</li> <li>• Primary schools – always the treasurer and the chairperson or another board of management member delegated by the chairperson. The treasurer must be one of the signatories.</li> </ul> |                |                            |
| c) Does the board of management ensure wages or salaries are never paid in cash?                                                                                                                                                                                                                                                                                                                                                               |                |                            |
| d) Are wages/salaries paid to ancillary staff approved by the Principal who can confirm that the service has been provided and that the wages/salaries are properly due?                                                                                                                                                                                                                                                                       |                |                            |
| e) Before payment is approved, are the supporting payroll reports reviewed and initialled by the approvers as evidence of approval?                                                                                                                                                                                                                                                                                                            |                |                            |
| f) Are proper timesheets for all employees maintained and filed for future reference?                                                                                                                                                                                                                                                                                                                                                          |                |                            |



|                                                                                                                                    |  |  |
|------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>g)</b> Are all payment records retained in the school and maintained by the school secretary/clerical officer/treasurer/bursar? |  |  |
| <b>h)</b> Are all payments made to teachers and other personnel for services such as after school study subject to tax and PRSI?   |  |  |

#### Related Topics

- [Section 2.2](#) Wages & Salaries
- [The Employers' Guide to PAYE with effect from January 2019](#) (Revenue)

## 3.9 Credit Cards

With the approval of the board of management and the trustees/patrons, schools are allowed to operate one credit card in the name of the Principal.

| Credit Card Checklist                                                                                                                                         | Yes / No / N/A | Comment / Action Required? |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| <b>a)</b> Does the board ensure the school does not have a debit card for any of the school bank accounts as it is not permitted?                             |                |                            |
| <b>b)</b> Has the board of management obtained approval from patron/trustee/Department of Education for use of a school credit card?                          |                |                            |
| <b>c)</b> Is there only one school credit card in place?                                                                                                      |                |                            |
| <b>d)</b> Is the Principal the only person authorised to use the school credit card?                                                                          |                |                            |
| <b>e)</b> Does the board of management have a credit card policy approved and implemented?                                                                    |                |                            |
| <b>f)</b> Is the policy communicated to the Principal?                                                                                                        |                |                            |
| <b>g)</b> Does the policy include criteria for the issue, spending limits and security of the credit card?                                                    |                |                            |
| <b>h)</b> Is the school credit card policy reviewed and approved by the board of management annually?                                                         |                |                            |
| <b>i)</b> Is all credit card expenditure for bona fide school expenses and supported by documentation/receipts attached to the monthly credit card statement? |                |                            |
| <b>j)</b> Are supporting documentation/receipts attached to the monthly credit card statement?                                                                |                |                            |
| <b>k)</b> Does the treasurer/chairperson sign off the monthly credit card statement before payment is approved?                                               |                |                            |
| <b>l)</b> Does the board of management ensure that the credit card is never used to withdraw cash or for personal use?                                        |                |                            |
| <b>m)</b> Is the credit card only used where other forms of payment are not accepted, i.e., cheque, EFT?                                                      |                |                            |
| <b>n)</b> Is all credit card expenditure recorded in the accounts?                                                                                            |                |                            |



|                                                                                                                                                |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| o) Has the board of management approved the use of a credit card and has this been recorded in the minutes of the board of management meeting? |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Financial Guideline P16-2024/2025](#) Application for and use of a School Credit Card (Primary schools)
- [Financial Guideline 24-2024/2025](#) Approval and Procedures for use of a School Credit Card (Post-Primary schools)

#### Sample Templates and Forms

- [Credit Card Policy](#)
- [Approval form for a School Credit Card \(Primary schools\)](#)
- [Approval form for a School Credit Card \(Post-Primary schools\)](#)

## 3.10 Petty Cash

| Petty Cash Checklist                                                                                                                                                                                                  | Yes / No / N/A | Comment / Action Required? |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Is there a petty cash policy in place?                                                                                                                                                                             |                |                            |
| b) Does the board of management review and ratify the petty cash limit on an annual basis?                                                                                                                            |                |                            |
| c) Does the petty cash policy outline where and when petty cash payments can be used?                                                                                                                                 |                |                            |
| d) Is petty cash used for small day-to-day expenses on a cash only basis?                                                                                                                                             |                |                            |
| e) Is every effort made to prohibit and/or minimise cash payments?                                                                                                                                                    |                |                            |
| f) Has responsibility for the petty cash money being clearly assigned?                                                                                                                                                |                |                            |
| g) Is the nominated person responsible for the petty cash the only person who can access it?                                                                                                                          |                |                            |
| h) Is petty cash stored in locked box and kept in a safe location?                                                                                                                                                    |                |                            |
| i) Are all cash payments made from a petty cash float and not from incoming cash?                                                                                                                                     |                |                            |
| j) Where a request for cash is made, is a petty cash voucher filled out for the exact amount of cash given out and the voucher signed by the person receiving the cash and the person responsible for the petty cash? |                |                            |
| k) Are receipts received and maintained for petty cash expenses?                                                                                                                                                      |                |                            |
| l) Are monthly petty cash reconciliations carried out?                                                                                                                                                                |                |                            |
| m) Does the Principal sign off on the monthly petty cash reconciliations?                                                                                                                                             |                |                            |



|                                                                                                               |  |  |
|---------------------------------------------------------------------------------------------------------------|--|--|
| n) Are details of all payments entered in a petty cash book?                                                  |  |  |
| o) If a top-up of the petty cash is required, is it approved by the Principal?                                |  |  |
| p) Are regular independent checks made by the treasurer/finance sub-committee on cash float and records held? |  |  |
| q) Are the petty cash amounts recorded in the school accounts system?                                         |  |  |

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Petty cash procedures and controls](#) (Primary schools)
- [Petty cash procedures and controls](#) (Post-Primary schools)

#### Sample Templates and Forms

- [Sample petty cash policy](#)
- [Sample petty cash voucher \(word\)](#)
- [Sample petty cash voucher \(excel\)](#)
- [Sample petty cashbook template \(word\)](#)
- [Sample petty cashbook template \(excel\)](#)

## 3.11 Other Schemes including Contactless and Online Transactions Systems for example PayPal, Revolut, SumUp and GoFundMe

The board of management may consider the use of other schemes including contactless and online transactions system for example PayPal, Revolut, SumUp or GoFundMe for the acceptance of income only. The FSSU does not recommend these systems for payment of school expenditure.

If the board of management is considering approving use of one of these types of systems, they need to ensure that for the purposes of making payments, the system must allow payments to be authorised by two people. If the system cannot accept two authorisers for payments, then the system should not be approved by the board of management.

However, if an agreed pre-approved amount is put through a pre-paid card, it can be used following the same controls as a petty cash account. This will have to be monitored in the same format as petty cash with a reconciliation completed monthly. The petty cash checklist should be used to ensure that best practice and internal controls are being maintained, regarding these payments.

The key control questions below are intended to serve as a guide for school management to develop and implement best practice banking controls within their school.

Where weaknesses are noted, the board of management should seek to enhance the internal financial controls to align them against any legal requirements and best practice guidance.



| Contactless and Online Transactions Checklist                                                                                                                      | Yes / No / N/A | Comment / Action Required? |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Is the online service regulated by the Central Bank or has the online service a full EU banking licence that covers Ireland?                                    |                |                            |
| b) Has approval been sought from the board of management prior to these systems being used?                                                                        |                |                            |
| c) Has the approval been recorded in the board of management meeting's minutes?                                                                                    |                |                            |
| d) Has the purpose for which the online system is to be used for and the timeline for the transfer of funds been documented and agreed by the board of management? |                |                            |
| e) Has the school operated normal internal controls and record-keeping applicable to income received through the online system?                                    |                |                            |
| f) Are receipts/acknowledgements issued for all income received?                                                                                                   |                |                            |
| g) Is the income banked/transferred to the main school bank account promptly?                                                                                      |                |                            |
| h) Is income received through the online service provider reconciled with the lodgements/transfers on the bank statements?                                         |                |                            |
| i) Is the income analysis in the school accounts in line with the FSSU chart of accounts?                                                                          |                |                            |
| j) Where payments are made using a prepaid card, are the petty cash procedures and controls followed in line with a manual imprest system?                         |                |                            |

#### Related topics

- [2.5 Wages and Salary Selection](#) Petty Cash

## 3.12 Loans/Overdrafts or Other Forms of Debts

Loans/overdrafts or other forms of debts must be approved by the patron/trustee and should be avoided except for limited periods and where the board of management is satisfied that the overdraft/loan can be cleared by the board of management in a reasonable timeframe.

| Loans/Overdrafts or Other Forms of Debt Checklist                                                            | Yes / No / N/A | Comment / Action Required? |
|--------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has trustee/patron written approval been sought and given prior to obtaining the loan/overdraft facility? |                |                            |
| b) Does the board of management maintain a listing of all loan accounts in existence?                        |                |                            |
| c) Are all loan arrangements supported by written agreements approved by the board of management?            |                |                            |



|                                                                                                                                                           |  |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| d) Does the board of management maintain details of repayment plans in place to repay the principle and any interest due?                                 |  |  |
| e) Are all loan accounts subject to regular reconciliation?                                                                                               |  |  |
| f) Are all loan arrangements (including related party loans) subject to adequate levels of financial monitoring and reporting?                            |  |  |
| g) Do the annual accounts adequately disclose details of all loan arrangements including related party loans, for example, made to/from trustees/patrons? |  |  |

### 3.13 Deposit Accounts

| Deposit Accounts Checklist                                                                                                                                                                                                                                                       | Yes / No / N/A | Comment / Action Required? |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Does the board of management regularly review their banking arrangements to ensure that cash balances which are surplus to immediate requirements are invested in a suitable interest earning account with their bank or other institution to generate income for the school? |                |                            |
| b) Is the opening or closing of any deposit accounts approved by the board of management?                                                                                                                                                                                        |                |                            |
| c) Are the balances on any deposit accounts reconciled regularly and included in the financial reports to the board of management?                                                                                                                                               |                |                            |
| d) Are all deposit accounts including credit union accounts included in the annual accounts?                                                                                                                                                                                     |                |                            |
| e) Is there a plan in place as to how funds held in deposit accounts are to be utilised by the board of management and has this plan been recorded in the minutes of the board of management meeting?                                                                            |                |                            |

# Section 4: Assets





## 4.1 Introduction

The internal financial controls for assets (primarily fixed assets and stock within this guidance) and investments should provide assurance that assets:

- Can be identified
- Are secure
- Are adequately insured
- Are accurately counted, reconciled and recorded
- Are accurately recorded in the school's accounting system
- Are used solely for the school's stated purpose.

The key control questions below are intended to serve as a guide for school management to develop and implement best practice banking controls within their school.

Where weaknesses are noted, the board of management should seek to enhance the internal financial controls to align them against any legal requirements and best practice guidance.

The board of management should establish and maintain an appropriate system of control over all assets and tangible moveable property owned by the board. For the purpose of this document, an asset is any property acquired by the school which is intended for use on a continuing basis for more than one year.

## 4.2 School Fixed Assets

The school's fixed assets include:

- Items of furniture such as tables, desks and chairs
- Audio/visual equipment such as televisions, DVD players, CD players and recorders and overhead projectors
- Computer equipment for both administrative and educational purposes
- Sports equipment
- Equipment for specialist subjects such as Home Economics, Woodwork, Engineering, Technical Drawing, Art and Sciences
- Office/class equipment including photocopiers and telecommunications equipment
- Books including schoolbooks and library books
- Maintenance and ground equipment such as lawnmowers and garden tools
- Vehicles

(This is not intended to be an exhaustive list).

The maintenance of an asset register is an important control to safeguard assets. Typically, the asset register will show the date of acquisition, a brief description, cost and identifying number. Entries are also made for assets being written off or disposed of by the school. Ideally, each asset should be stamped with a unique identifying number.



| School Fixed Assets Checklist                                                                                                                                       | Yes / No / N/A | Comment / Action Required? |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Does the board of management have an asset register and updated annually?                                                                                        |                |                            |
| b) Is there a process in place for the maintenance of an asset register?                                                                                            |                |                            |
| c) Are policies and procedures for purchasing of assets in place?                                                                                                   |                |                            |
| d) Is there a financial threshold in place for the capitalisation of expenditure as a fixed asset?                                                                  |                |                            |
| e) Is each item stamped with the school's name and a unique identifying number when it is first received?                                                           |                |                            |
| f) Are fixed asset reviews carried out to check for existence and condition on an annual basis?                                                                     |                |                            |
| g) Are records of dealing with obsolete or damaged items maintained?                                                                                                |                |                            |
| h) Are adequate insurance arrangements in place for all types of fixed assets?                                                                                      |                |                            |
| i) Is the asset register given to the external accountant when the annual accounts are being prepared?                                                              |                |                            |
| j) Do the statutory accounts adequately disclose details of all asset classes held by the board including accounting policy, cost, depreciation and net book value? |                |                            |

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Guidance on fixed asset register](#)
- [Guidance on a sample fixed asset register \(Primary\)](#)

#### Sample Templates and Forms

- [Sample Asset Register \(word\)](#)
- [Sample Asset Register \(excel\)](#)
- [Checklist for reviewing Fixed Asset Register companies](#)

#### Related Topics

- [Section 2.1.1](#) General Expenditure (Purchases and Payments)

### 4.2.1 School Insurance (Buildings & Contents)

| School Insurance (Buildings & Contents) Checklist                                  | Yes / No / N/A | Comment / Action Required? |
|------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Is the board of management satisfied that there is adequate insurance in place? |                |                            |
| b) Are all insurance policies in the name of the patron/trustees of the school?    |                |                            |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| c) Has the board of management reviewed the exclusions (i.e., items not covered) under the insurance policies?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |  |
| d) Are buildings and contents insured against: <ul style="list-style-type: none"> <li>• Fire, smoke, storm /tempest, bursting and escaping of water or oil, flood, impact, riot, civil commotion, vandalism, removal or attempted removal of contents</li> <li>• Accidental damage to underground pipes?</li> <li>• Breakage of fixed glass and sanitary fittings?</li> <li>• Breakage or collapse of TV aerials?</li> <li>• Theft of lead or copper?</li> <li>• Loss of cash?</li> <li>• Loss of or damage to frozen goods?</li> <li>• Consequential Loss?</li> <li>• Sudden and unreasonable damage to low pressure hot water units</li> <li>• Accidental damage to audio-visual equipment?</li> </ul> |  |  |
| e) Does the board of management ensure that any external contractors carrying out construction services have adequate insurance and has a copy of the policy been retained on file?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |  |

### 4.2.2 Use of the School Premises by Outside Bodies

The use of the school premises by outside bodies considerably increases the exposure to claims for compensation over and above those arising from the use of the premises as a school. The trustees/ patrons must agree the procedures for the use of the school premises.

The board of management should establish an appropriate system of control and maintain a separate record of all lettings. Payments made to the school each year in respect of general overhead costs incurred by the lettings must be identified.

The board of management determines the circumstances in which use may be made for community purposes of the school buildings or grounds. The board of management should prepare regulations and conditions governing the terms on which school facilities may be used.

| Use of School Premises by Outside Bodies Checklist                                                                                                                        | Yes / No / N/A | Comment / Action Required? |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Have regulations and conditions governing the terms on which school facilities may be used been finalised?                                                             |                |                            |
| b) Can the board of management confirm that no one is granted a lease or rental agreement or right which could, in any way, give occupancy rights to the user group?      |                |                            |
| c) Does the board of management confirm that any legal instrument created for granting the usage of any school facility requires prior approval from the patron/trustees? |                |                            |
| d) Does the board of management maintain a separate record of all lettings?                                                                                               |                |                            |
| e) Do external users of the school complete the use of the school premises form?                                                                                          |                |                            |



|    |                                                                                                                                                                                                                                                                                                                                                                              |  |  |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| f) | Does the board of management ensure that the external body is properly constituted with a responsible person nominated to take charge of the activity?                                                                                                                                                                                                                       |  |  |
| g) | Has the board of management confirmed that the activity in question is in keeping with the ethos of the school?                                                                                                                                                                                                                                                              |  |  |
| h) | Does the board of management approve the external users of the school?                                                                                                                                                                                                                                                                                                       |  |  |
| i) | Has valid insurance been obtained from users and is this requested annually? Persons or organisations using school facilities must be required as a first step to obtain suitable insurance cover to indemnify the school against any claims that may arise from use of school facilities.                                                                                   |  |  |
| j) | Have general overhead costs incurred by the lettings been identified?                                                                                                                                                                                                                                                                                                        |  |  |
| k) | Does the board of management confirm that lettings do not result in a net cost to the school, taking attendance of school personnel, wear and tear, heat, light and power and other overheads into account?                                                                                                                                                                  |  |  |
| l) | Does the board of management confirm that usage does not affect the general running of the school in any way?                                                                                                                                                                                                                                                                |  |  |
| m) | Have caretaking arrangements been put in place, especially to control the opening and closing of school premises?                                                                                                                                                                                                                                                            |  |  |
| n) | Is the board of management satisfied that all health and safety and Child Protection issues are addressed, and adequate controls are in place?                                                                                                                                                                                                                               |  |  |
| o) | Are all activities carried out on school property complying with all legal and taxation legislation?                                                                                                                                                                                                                                                                         |  |  |
| p) | In the case of a parents' association, has the school's Custodian Protection Policy been extended, at the request of the board of management, to cover the Parents' Association's legal liability for damages and legal costs arising out of a school-related activity which has been approved in writing by the school board of management? (Does not apply to C&C schools) |  |  |
| q) | Has the board of management taken all reasonable steps to ensure that it is not put in a position where it could be liable to any person who suffers damage of any kind (for example, injury) on the school premises in connection with the activity being organised by the third party?                                                                                     |  |  |

#### 4.2.2.1 Use of the School Premises by Outside Bodies – Insurance Checklist

| Use of the School Premises by Outside Bodies – Insurance Checklist                                                                                                                 | Yes / No / N/A | Comment / Action Required? |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has the policy been inspected by the school authorities and a copy retained for school records?                                                                                 |                |                            |
| b) Has an insurance policy been affected by the 3rd party indemnifying the school and the trustees against any claim arising out of the third party's presence on school property? |                |                            |



|                                                                                                                                                                                                                                   |  |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| c) As a condition of third-party use of school premises, has the third party notified the school of any change, if any, in cover in its insurance policy?                                                                         |  |  |
| d) As a condition of third-party use of school premises, has the school been authorised to write to the insurance company requesting to be notified of any change in the policy, as it affects the indemnity?                     |  |  |
| e) Has the third party been informed that if the policy should cease, the permission to use the school facility shall be withdrawn immediately, and that the school must be notified immediately of cessation of insurance cover? |  |  |

#### Further Guidance: Circulars

- [Circular 16/05](#) Sharing School Facilities in the Community

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Financial Guideline 19 2017/2018](#) Use of School Buildings outside of School Hours

#### Sample Templates and Forms

- [Application for the use of School Room/Facilities Form](#)

#### Related Topics

- [Guidelines on the use of School Buildings outside of School Hours](#)
- [Vat on Rental Income from Sports Facilities Car Parks](#)

## 4.3 Stock

### 4.3.1 Stock Control

Stocks refer to class materials and other consumable goods. The board of management must establish and maintain an adequate system of stock control with the objective of ensuring that stocks of class materials and other consumables are adequately protected against loss or misuse. This must include procedures for:

- Requisitioning, ordering, receiving, checking and recording goods inwards
- Safeguarding stock – restricting access, monitoring usage and precautions against misuse, theft and deterioration
- Arrangements for dealing with damaged or obsolete items

It is recognised that because of the scale, variety and the amount of such consumables in a school, it may not be practical or cost effective to institute a formal system of stock control involving detailed stock records and stocktaking procedures.



| Stock Control Checklist                                                                                                                                                          | Yes / No / N/A | Comment / Action Required? |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Is a list of stock maintained by each department/classroom teacher to record and identify stock levels and location?                                                          |                |                            |
| b) Are yearly stocktakes carried out for materials and other consumables, for example, woodwork and arts supplies?                                                               |                |                            |
| c) Are stock levels reviewed by the Principal prior to new orders being placed?<br><br>This is to ensure stock levels are closely monitored to reduced waste and obsolete stock. |                |                            |
| d) Are procedures in place for requisitioning, ordering, receiving, checking and recording goods inwards?                                                                        |                |                            |
| e) Are stocks held in a secure location, for example, are chemicals or paper kept in locked cabinets?                                                                            |                |                            |

#### Sample Templates and Forms

- [Purchasing Procedures](#)

#### Related Topics:

- [Purchasing and Tendering Guidelines and Procedures](#)
- [2.1.1 General Expenditure \(Purchases and Payments\)](#)

# Section 5: Monitoring





## 5.1 Introduction

Monitoring controls are detective rather than preventative. They are controls which give assurance that systems are working or detect where problems have occurred. These include controls at Department level which might involve monitoring how grants to schools are spent and seeking reconciliation statements to explain how particular aspects of state funding are expended. Monitoring controls at school level would include annual budgets, annual accounts, monthly accounts, and reports to the board of management, guidelines on spending limits and financial liabilities, control over the opening of bank accounts and authorised signatories and the preparation of an annual audit.

Monitoring controls at school level will include the following:

- Review and approval of annual accounts by board of management
- Review and approval of the annual school budget by the board of management
- Review of monthly accounts and comparison of budget versus actual income and expenditure by the finance sub-committee/treasurer and board of management
- Review of annual accounts and comparison of budget versus actual income and expenditure by the board of management
- Approval and control over the opening of bank accounts by the board of management and the use of bank mandates to determine authorised signatories and approved payments approval limits
- Preparation of annual accounts by registered auditors/accountants for all schools in accordance with procedures laid out by the Department of Education and the FSSU
- Ensure all transactions comply with all legal, taxation and Department of Education requirements

The key control questions below are intended to serve as a guide for boards of management and for the Principal to develop and implement best practice monitoring controls within their school. Where weaknesses are noted, the board of management and the Principal should seek to enhance the internal financial controls in order to align them with best practice and legal requirements.

## 5.2 Budgeting

A budget assists the board of management in effective decision making to manage finances on a day-to-day basis. A budget assists with controlling the board of management's financial resources and maximising the use of available resources. It is an estimation of planned events expressed in monetary terms which enables financial planning to ensure efficient running of the school.

Boards of management are required to prepare an annual budget each year. Post primary boards must submit the approved budget to their patron/trustee by the date outlined by the patron/trustee. Primary boards submit the budget to their patron if requested to do so by the patron. The budget process should be completed by the end of May/June. **The FSSU does not require a copy of the school budget.**



## 5.2.1 Budget Checklist

| Budget Checklist                                                                                                                      | Yes / No / N/A | Comment / Action Required? |
|---------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has a school representative attended the annual FSSU Budget Webinar or viewed a recording of the FSSU Budget Webinar?              |                |                            |
| b) Has the treasurer/finance sub-committee prepared/reviewed the annual budget?                                                       |                |                            |
| c) Has the board of management approved the annual budget?                                                                            |                |                            |
| d) Does the budget show a surplus? Where there is a budgeted deficit, has the patron/trustee been informed?                           |                |                            |
| e) If requested, has the board of management forwarded a copy of the annual budget to the school patron/trustee?                      |                |                            |
| f) Does the board of management compare year to date income and expenditure to the annual budget at each board of management meeting? |                |                            |

| Sample Templates and Forms                                                                                                                                                                                                                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li><a href="#">Budget Templates</a> (Primary)</li> <li><a href="#">Budget Templates</a> (C&amp;C)</li> <li><a href="#">Budget Templates</a> (VSS)</li> <li><a href="#">Budget Request Form</a></li> </ul> |
| Related Topics                                                                                                                                                                                                                                |
| <ul style="list-style-type: none"> <li><a href="#">Section 2.1.1</a> General Expenditure (Purchases and Payments)</li> <li><a href="#">Budget Guidance (Primary)</a></li> <li><a href="#">Budget Guidance (Post-Primary)</a></li> </ul>       |

## 5.3 Principal's Financial Responsibilities in Post-Primary Schools

The school Principal has an important role in the finances of the school. The list below is not exhaustive. However, there is no implication that the Principal has to physically carry out all of the tasks outlined below. Many of these tasks can be delegated but only under the guidance of the Principal. 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 on/in connection with or on account of the school.

| Principal's Financial Responsibilities Checklist                                                              | Yes / No / N/A | Comment / Action Required? |
|---------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Is the Principal aware of the duties of the finance sub-committee and accounts secretary/clerical officer? |                |                            |
| b) Does the Principal ensure that proper books of account are kept in line with best practice guidelines?     |                |                            |



|                                                                                                                                                                                               |  |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| c) In consultation with the finance sub-committee does the Principal ensure that expenditure does not exceed income unless with trustee/patron approval?                                      |  |  |
| d) Does the Principal ensure the annual budget is prepared?                                                                                                                                   |  |  |
| e) Does the Principal ensure that the recommended month-end reports including a bank reconciliation statement for each school account are prepared once a month?                              |  |  |
| f) Does the Principal meet with the accounts personnel to review the month-end reports within 10 days of the month-end?                                                                       |  |  |
| g) Does the Principal ensure that school income and expenditure is monitored on a regular basis and in particular in comparing actual income and expenditure to budget?                       |  |  |
| h) Does the Principal ensure that financial reports are submitted at each finance sub-committee and board of management meeting?                                                              |  |  |
| i) Does the Principal ensure the segregation of duties as far as possible in all financial matters?                                                                                           |  |  |
| j) Does the Principal ensure that proper purchasing procedures are in place, for example, checking order books, delivery notes and invoices?                                                  |  |  |
| k) Does the Principal sign off on all documentation relating to financial transactions and purchasing?                                                                                        |  |  |
| l) Does the Principal ensure a proper system of stock control is in place where necessary?                                                                                                    |  |  |
| m) Does the Principal monitor all grants from the Department of Education?                                                                                                                    |  |  |
| n) Does the Principal ensure that all payments made to the school are properly receipted and recorded?                                                                                        |  |  |
| o) Does the Principal ensure that proper financial controls are in place for Parents' Associations/Councils, Past Pupils' Unions and other organisations operating in the name of the school? |  |  |
| p) Does the Principal approve all wages and salaries paid to school employees and ensure that proper records are maintained?                                                                  |  |  |
| q) Does the Principal ensure that all remuneration payments made by the school are Revenue compliant?                                                                                         |  |  |
| r) Does the Principal ensure that all relevant documentation and payments to the Revenue Commissioners are returned, on a timely basis?                                                       |  |  |
| s) Does the Principal ensure a proper fixed assets register is maintained?                                                                                                                    |  |  |

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Financial Governance Manual for the Board of Management and Finance Sub-Committee for Voluntary Secondary Schools](#)
- [Financial Governance Manual for the Board of Management and Finance Sub-Committee for Community & Comprehensive Schools](#)



- [Internal Financial Controls Checklist for New Principals \(Post Primary\)](#)
- [Internal Financial Controls Checklist for New Principals \(Primary\)](#)

## 5.4 Finance Sub-Committee Responsibilities

The board of management of a post-primary school is required to set up a finance sub-committee which includes the Principal. This is optional for primary schools. The finance sub-committee monitors the financial affairs of the school and makes recommendations to the board of management as appropriate.

| Monitoring Arrangements- Finance Sub-Committee                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Yes / No / N/A | Comment / Action Required? |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has the board of management appointed a finance sub-committee?                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                |                            |
| b) Does the finance sub-committee comprise of the Principal and at least two other board of management members?<br><br>(The board of management may invite a non-board member with financial expertise to be co-opted to the committee also if required).                                                                                                                                                                                                                                                                 |                |                            |
| c) Has the board of management agreed the terms of reference and functions of the finance sub-committee?<br><br>(See sample terms below)                                                                                                                                                                                                                                                                                                                                                                                  |                |                            |
| d) Has the board of management agreed the tenure of the finance sub-committee?<br><br>(normally coincides with the term of the board of management)                                                                                                                                                                                                                                                                                                                                                                       |                |                            |
| e) Has the finance sub-committee prepared and reviewed the annual budget of the school?                                                                                                                                                                                                                                                                                                                                                                                                                                   |                |                            |
| f) Has the finance sub-committee presented the annual budget to the board of management for approval?                                                                                                                                                                                                                                                                                                                                                                                                                     |                |                            |
| g) Is the finance sub-committee satisfied that adequate books and records are maintained in the school?                                                                                                                                                                                                                                                                                                                                                                                                                   |                |                            |
| h) Does the finance sub-committee meet before every board of management meeting?                                                                                                                                                                                                                                                                                                                                                                                                                                          |                |                            |
| i) Is there an agenda prepared for the finance sub-committee meeting?                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                |                            |
| j) Is the finance sub-committee satisfied that the FSSU recommended accounting package is in place?                                                                                                                                                                                                                                                                                                                                                                                                                       |                |                            |
| k) Are the following FSSU recommended financial reports prepared for the finance sub-committee at least 3 days before the board of management meeting: <ul style="list-style-type: none"> <li>• List of balances on all school bank and cash accounts</li> <li>• A bank reconciliation statement for each bank account</li> <li>• Payments and receipts listings for each bank account</li> <li>• Income and Expenditure Account Report showing actual versus budgeted figures</li> <li>• Balance Sheet Report</li> </ul> |                |                            |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <p><b>l)</b> Are the following supporting documents supplied to the finance sub-committee:</p> <ul style="list-style-type: none"> <li>• List of all creditors/outstanding invoices/accruals</li> <li>• Supplier invoices and statements since the last committee meeting</li> <li>• Summary of income/grants received in advance for the next school year</li> <li>• List of prepayments</li> <li>• Gross to net payroll reports since the last committee meeting</li> <li>• List of employees showing their approved gross annual/weekly/monthly/hourly pay</li> <li>• Capital income and expenditure account report</li> <li>• Bank statements</li> <li>• Credit card statement and supporting documentation approved by the chairperson</li> <li>• Nominal/general ledger activity report</li> <li>• RCT &amp; VAT returns since last committee meeting</li> <li>• FSSU financial guidelines issued since last committee meeting</li> </ul> |  |  |
| <b>m)</b> Does the finance sub-committee review the monthly financial reports ahead of the board of management meeting as per the FSSU <i>"Financial Governance Manual for the Board of Management and Finance Sub-Committee"</i> ?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |  |
| <b>n)</b> Does the finance sub-committee prepare a summary report of important issues for the board of management meetings?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |  |
| <b>o)</b> Are minutes kept of the finance sub-committee meeting?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |
| <b>p)</b> Does a member of the finance sub-committee present the summary finance report at the main board of management meeting?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |
| <b>q)</b> Does the finance sub-committee oversee the preparation of the annual accounts?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |  |
| <b>r)</b> Does the finance sub-committee review the annual accounts?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |  |
| <b>s)</b> Does the finance sub-committee ensure that the annual accounts have been submitted by the external accountant/auditor to the FSSU on time?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |  |
| <b>t)</b> Does the finance sub-committee ensure that the annual accounts have been sent to the patrons/trustees?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |
| <b>u)</b> Does the finance sub-committee oversee the school's fixed asset register, ensuring it is maintained and updated?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |  |
| <b>v)</b> Does the finance sub-committee ensure that annual stock taking takes place?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |  |
| <b>w)</b> Does the finance sub-committee ensure that obligations to Revenue under RCT (Relevant Contract Tax) and VAT are met?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |  |
| <b>x)</b> Does the finance sub-committee ensure that obligations to Revenue under the PAYE system are met?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |  |



|                                                                                                                                                |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| y) Does the finance sub-committee ensure that the board of management does not enter any financial commitment for which there is no provision? |  |  |
| z) Does the finance sub-committee ensure that any lease arrangements/loans are properly approved and monitored?                                |  |  |

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Financial Governance Manual for the Board of Management and Finance Sub-Committee for Community & Comprehensive schools](#)
- [Financial Governance Manual for the Board of Management and Finance Sub-Committee for Voluntary Secondary schools](#)
- [Finance Sub-committee Function & Terms of Reference](#) (C&C)
- [Finance Sub-committee Function & Terms of Reference](#) (VSS)

## 5.5 Responsibilities of the Treasurer (Primary Schools Only)

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

| Monitoring Arrangements- Treasurer                                                                                                                            | Yes / No / N/A | Comment / Action Required? |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has the board of management elected a treasurer from its members?<br><br>(The chairperson, principal or teacher nominee cannot be the treasurer)           |                |                            |
| b) Does the treasurer draw up/review the annual budget of the school?                                                                                         |                |                            |
| c) Does the treasurer ensure that the annual budget has been sent to the patrons/trustees, if requested?                                                      |                |                            |
| d) Is the treasurer satisfied that adequate books and records are maintained in the school?                                                                   |                |                            |
| e) Has the treasurer adopted an accounting system such as the FSSU monthly reporting template to ensure that the recommended financial reports are generated? |                |                            |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <p><b>f)</b> Are the following FSSU recommended monthly reports prepared for/by the treasurer 3 days before the board of management meeting?</p> <ul style="list-style-type: none"> <li>• List of balances on all school bank and cash accounts</li> <li>• A banking reconciliation statement for each account</li> <li>• Payments and receipt listings for each bank account</li> <li>• Income &amp; Expenditure Account Report showing actual versus budgeted figures</li> <li>• Balance sheet report (if using automated package)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                     |  |  |
| <p><b>g)</b> Are the following supporting documents supplied to/by the treasurer:</p> <ul style="list-style-type: none"> <li>• Capital income and expenditure report</li> <li>• List of all creditors/outstanding invoices/accruals</li> <li>• Supplier invoices and statements since the last board of management meeting</li> <li>• List of prepayments</li> <li>• Summary of income/grants received in advance for the next school year</li> <li>• Gross to net payroll reports since the last board of management meeting</li> <li>• List of employees showing their approved gross annual/weekly/monthly/hourly pay</li> <li>• Bank statements</li> <li>• Credit card statement and supporting documentation approved by the treasurer/chairperson</li> <li>• Nominal activity/general ledger report</li> <li>• RCT &amp; VAT returns since last board meeting</li> <li>• FSSU financial guidelines issued since last board meeting</li> </ul> |  |  |
| <p><b>h)</b> Does the treasurer review the monthly financial reports ahead of the board of management meeting in line with the FSSU Guidance manual for the treasurer of a board of management in a recognised primary school?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |  |
| <p><b>i)</b> Does the treasurer, Principal and, another board member if required, meet to review the FSSU recommended monthly reports?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |  |
| <p><b>j)</b> Where the treasurer, Principal and other board member have met, do they prepare a summary report of important issues for the board of management meetings?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |
| <p><b>k)</b> Does the treasurer present the summary finance report at the board of management meeting?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |  |
| <p><b>l)</b> Does the treasurer oversee the preparation of the annual accounts?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |  |
| <p><b>m)</b> Does the treasurer review the annual accounts?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |  |
| <p><b>n)</b> Does the treasurer ensure that the annual accounts have been submitted to the FSSU on time?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |
| <p><b>o)</b> Does the treasurer ensure that the annual accounts have been sent to the patron?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |  |
| <p><b>p)</b> Does the treasurer oversee the school's fixed asset register, ensuring it is maintained and updated?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |
| <p><b>q)</b> Does the treasurer ensure that annual stocktaking takes place?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |  |



|    |                                                                                                                                       |  |  |
|----|---------------------------------------------------------------------------------------------------------------------------------------|--|--|
| r) | Does the treasurer ensure that obligations to Revenue under RCT (Relevant Contract Tax) and VAT are met?                              |  |  |
| s) | Does the treasurer ensure that obligations to Revenue under the PAYE system are met?                                                  |  |  |
| t) | Does the treasurer ensure that the annual report has been verified and submitted to the Charities Regulator?                          |  |  |
| u) | Does the treasurer ensure that the board of management does not enter into any financial commitments for which there is no provision? |  |  |
| v) | Does the treasurer ensure that any lease arrangements/loans are properly approved and monitored?                                      |  |  |

#### Further Guidance: FSSU Guidelines and Other Guidance

- [FSSU Guidance Manual for the Treasurer of a Board of Management in a Recognised Primary School](#)

## 5.6 Financial Responsibilities of the Board of Management

The board of management controls the school finances subject to trustee/patron supervision. It is responsible for the financial administration of the school and for ensuring the safety of school assets.

The board of management has a statutory duty to ensure that appropriate systems and procedures are in place to ensure school resources (including grants, staffing and other resources) are managed appropriately, efficiently and in a manner that provides for appropriate accountability to the relevant parties.

| Monitoring arrangements- Board of Management                                                                    | Yes / No / N/A | Comment / Action Required? |
|-----------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has the board of management been constituted in line with the schools governing documents?                   |                |                            |
| b) Have all board members received a copy of the governing documents?                                           |                |                            |
| c) Have all board members attended training?                                                                    |                |                            |
| d) Does the board of management have a conflicts of interest policy in place?                                   |                |                            |
| e) Does the board of management maintain a register of interests in line with the conflicts of interest policy? |                |                            |
| f) Does the board of management meet regularly (5/6 times a year)?                                              |                |                            |
| g) Are minutes of board meetings kept securely in the school by the Principal?                                  |                |                            |
| h) Are minutes of the meeting sent to the Department of Education or the ETB (C&C Only)?                        |                |                            |
| i) Is the agenda of the meeting agreed by the Principal and chairperson?                                        |                |                            |
| j) Is finance on the agenda of every board of management meeting?                                               |                |                            |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>k)</b> Has the board of management appointed a treasurer/finance sub-committee*?<br><br>(*treasurer in primary/finance sub-committee in post-primary)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |
| <b>l)</b> Does the treasurer/ member of the finance sub-committee present a summary report to the board of management?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |  |
| <b>m)</b> Do all board of management members receive a copy of the following FSSU recommended financial reports at each board of management meeting receive: <ul style="list-style-type: none"> <li>• A list of balances on all school bank and cash accounts</li> <li>• A bank reconciliation statement for each bank account</li> <li>• Income and Expenditure Account report showing actual versus budgeted figures</li> <li>• Balance Sheet report (if using an automated accounting package)</li> <li>• List of all creditors/accruals</li> <li>• List of prepayments</li> <li>• Summary of income/grants received in advance</li> <li>• Capital income and expenditure account</li> </ul> |  |  |
| <b>n)</b> Is the financial report formally approved at each board meeting and noted in the minutes?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |  |
| <b>o)</b> Is one copy of the financial reports signed and dated by the chairperson and treasurer/Principal?<br><br>(*treasurer in primary/Principal in post-primary)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |  |
| <b>p)</b> Is one copy of the signed financial reports filed with the board minutes and are all other copies shredded after the meeting?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |
| <b>q)</b> Are the parents' association accounts presented to the board of management at least once a year?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |  |
| <b>r)</b> Does the board of management approve the annual budget?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |
| <b>s)</b> Is the external accountant invited to present the annual accounts to the board of management?<br><br>(Post-Primary only)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |  |
| <b>t)</b> Are the annual financial accounts formally approved by the board of management?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |  |
| <b>u)</b> Does the board of management forward a copy of the approved annual financial accounts to the trustees/patrons?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |
| <b>v)</b> Does the board of management provide an annual financial report to the parents of students in the school?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |  |
| <b>w)</b> Does the external accountant file the annual reports with the FSSU on behalf of the board of management?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |  |
| <b>x)</b> Does the board of management confirm that the annual accounts declaration is made to the Charities Regulator by the 30 <sup>th</sup> of June each year?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |
| <b>y)</b> Does the board of management ensure that the board members details are up to date on the Charity Regulator account?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |  |



|                                                                                                                                                                                                                                                                                                                                   |  |   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---|
| <b>z)</b> Does the board of management ensure that obligations to Revenue under RCT (Relevant Contract Tax) and VAT are met?                                                                                                                                                                                                      |  |   |
| <b>aa)</b> Does the board of management ensure that obligations to Revenue under the PAYE Enhanced Reporting Requirements system are met?                                                                                                                                                                                         |  |   |
| <b>ab)</b> Does the board of management approve all rates of pay including increases and decreases for board of management paid employees?                                                                                                                                                                                        |  |   |
| <b>ac)</b> Is the board management provided with Department of Education circulars relevant to revision of salaries?                                                                                                                                                                                                              |  |   |
| <b>ad)</b> Is the board management provided with details of employees annual increments for board of management paid employees?                                                                                                                                                                                                   |  |   |
| <b>ae)</b> Does the board of management approve the opening or closing of any bank accounts?                                                                                                                                                                                                                                      |  |   |
| <b>af)</b> Are all bank accounts in the name of the board of management and addressed to the school address?                                                                                                                                                                                                                      |  |   |
| <b>ag)</b> Has the board of management approved the cheque signatories and online approvers?                                                                                                                                                                                                                                      |  |   |
| <b>ah)</b> Does the board of management ensure that the school is adequately insured?                                                                                                                                                                                                                                             |  |   |
| <b>ai)</b> Has the board of management formally approved the roles of the personnel involved in the Online Claims System (OLCS)?                                                                                                                                                                                                  |  |   |
| <b>aj)</b> Has the Principal been set up as the first approver?                                                                                                                                                                                                                                                                   |  |   |
| <b>ak)</b> Is there a second approver set up to approve claims where the first approver is on the claim?                                                                                                                                                                                                                          |  |   |
| <b>al)</b> Does the board of management ensure that the same person in the school does not undertake the role of Data Entry and Approver for the OLCS?                                                                                                                                                                            |  |   |
| <b>am)</b> Are passwords and usernames for the inputters and approvers kept securely and never shared?                                                                                                                                                                                                                            |  | , |
| <b>an)</b> Is a short report 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 of management meeting?                                                                                 |  |   |
| <b>ao)</b> Does the board of management ensure a report on all absences recorded on the OLCS is supplied to each staff member at intervals recommended by the board of management of the school once each school term? (Each staff member should sign the absence report and a copy to be retained in the school).                |  |   |
| <b>ap)</b> Does the board of management ensure that supporting documentation in relation to the data 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 of management approved leave? |  |   |



|                                                                                                                                                                                                                 |  |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>aq)</b> Has the board of management taken all reasonable steps to reduce the risk of error, financial irregularity and fraud?                                                                                |  |  |
| <b>ar)</b> Where fraud has been detected, has the board of management reported this to the Charities Regulator, the patron/trustee, Department of Education, the board of management's insurers and the Gardaí? |  |  |

#### Further Guidance: Circulars

- [DE Circular 0024/2013](#): Operational Guidelines for Boards of Management and Staff Designated to Operate the Online Claims System in Recognised Primary and Post-Primary Schools.

#### Further Guidance: FSSU Guidelines and Other Guidance

- [Financial Guideline P09 – 2021/2022](#) The Online Claim System (OLCS) – Security Guidelines (Primary)
- [Financial Guideline 02 – 2013/2014](#) Operation of the Online Claims System (Post-Primary)
- [Financial Governance Manual for the Board of Management and Finance Sub-Committee for Voluntary Secondary Schools](#)
- [Financial Governance Manual for the Board of Management and Finance Sub-Committee for Community & Comprehensive Schools](#)
- [Guidance Manual for the Treasurer of a Board of Management in a recognised Primary School](#) (Primary)

#### Related Topics

- [Governance Manual for Primary Schools 2019 - 2023](#) (Primary)
- [Governance Manual for Community & Comprehensive Schools](#) (C&C)
- [Articles of Management for Catholic Secondary Schools](#) (VSS)

## 5.7 Annual Financial Accounts and Online Submission

In line with Section 18 of the Education Act 1998, a 'board shall keep all proper and usual accounts and records of all monies received by it or expenditure of such monies incurred by it and shall ensure that in each year all such accounts are properly audited or certified in accordance with best accounting practice'.

A standardised format for the preparation of annual accounts has been approved by the Department of Education. The annual accounts must be prepared using the chart of accounts developed by the FSSU. The FSSU will only accept accounts that are prepared using the approved format. The annual accounts should be prepared for the year ending 31st of August each year to coincide with the academic year. A system of online submission of accounts has been approved by the Department of Education and is in operation in the Community & Comprehensive's, Primary and Voluntary Secondary school sectors. Accountants/auditors will access a secure online cloud-based system to input the board of management's trial balance and to upload the PDF copy of the approved accounts. This process will ensure compliance for the board of management with the Department of Education, the Central Statistics Office and the Charities Regulator.

The deadline for the submission of the annual accounts is the 28th of February.



| Annual Financial Accounts and Online Submission Checklist                                                                                                                                                | Yes / No / N/A | Comment / Action Required? |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|
| a) Has the board of management engaged the services of an accountant?                                                                                                                                    |                |                            |
| b) Has the board of management obtained a copy of the accountant's current practising certificate, professional indemnity insurance and confirmation of registration with a prescribed accountancy body? |                |                            |
| c) Have the annual accounts been prepared using the FSSU chart of accounts?                                                                                                                              |                |                            |
| d) Have the annual accounts been prepared in the prescribed format as set out by the FSSU?                                                                                                               |                |                            |
| e) Have the board of management ensured that all necessary financial information and explanations been provided to the school accountant/auditor in line with the FSSU recommended timeline?             |                |                            |
| f) Has a timeframe been agreed with the accountant to ensure the accounts are submitted to the FSSU by 28th of February?                                                                                 |                |                            |
| g) Has the completed Board of Management Authorisation Letter been submitted to the accountant?                                                                                                          |                |                            |
| h) Has the accountant been provided with an opportunity to present the accounts to the board of management prior to board of management approval? (Post-Primary only)                                    |                |                            |
| i) Have the annual accounts been approved by the board of management and recorded in the minutes of the board meeting?                                                                                   |                |                            |
| j) Have the annual accounts been signed by the chairperson and another member of the board of management (post-primary) or the chairperson and the treasurer (primary)?                                  |                |                            |
| k) Have the most recent set of annual accounts been submitted to the FSSU by the deadline date of 28 <sup>th</sup> of February?                                                                          |                |                            |
| l) Have the annual accounts been forwarded to the patron/ trustee?                                                                                                                                       |                |                            |
| m) Are the annual accounts filed securely in the school?                                                                                                                                                 |                |                            |
| n) Does the school accountant/auditor prepare an annual financial report for the parents as part of the preparation of the annual accounts?                                                              |                |                            |
| o) Does the board of management provide an annual financial report to the parents of students in the school?                                                                                             |                |                            |

**Further Guidance: FSSU Guidelines and Other Guidance**

- [Financial Guideline 45 – 2019/2020](#) Appointment of An External Accountant/Auditor by the Board of Management (Post-Primary)
- [Financial Guideline P17 - 2023/2024](#) Appointment of an External Accountant by the Board of Management (Primary)
- [Timeline for Preparation and Submission of Annual School Accounts](#)

**Sample Templates and Forms**

- [List of Financial Information for Annual Accounts to be provided to the external accountant \(Primary\)](#)
- [List of Financial Information for Annual Accounts to be provided to the external accountant \(Post-Primary\)](#)



**FSSU**  
Financial Support  
Services Unit