

Appendix 15

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



Post-Primary Administration
Department of Education and Science,
Portlaoise Road,
Tullamore,
Co. Offaly.

To Management Authorities of Voluntary

Secondary Schools

M36/05

Financial Support Services Unit

The attention of Management Authorities of Voluntary Secondary Schools is drawn to the provisions of Section 18 of the Education Act, 1998 and the responsibility placed on Boards of Management to put in place appropriate accounting and financial procedures in accordance with best practice.

The Department and the Joint Managerial Body (JMB) have agreed to the establishment of a Financial Services Support Unit (FSSU) for the Voluntary Secondary School sector to assist school management in the putting in place of a framework that will ensure accountability and transparency of monies invested in schools. The unit will also address the interests and responsibilities of the Department, Trustees/Patrons, Boards of Management of schools, parents, principals, teachers and other partners in education in this important area. This agreement has a background in a shared concern by both the Department and the JMB about the need to establish a standardised financial control and reporting framework for the safeguarding and accountability of State and other funding supports for voluntary secondary schools.

Functions and Objectives of the FSSU

Based in the Secretariat, the FSSU for Voluntary Secondary Schools will operate under the aegis of the JMB. The main function of the FSSU is to provide a support mechanism for all voluntary secondary schools, including fee paying schools, to enable them to comply with the provisions of the Education Act 1998 in terms of accountability, transparency and financial responsibility for State funds.

To this end, the following objectives have been set for the unit:

- To link with all schools in the voluntary education sector through Trustees/Patrons, Boards of Management and Principals and develop a standardised comprehensive system of controls and reporting mechanisms.

- In-cooperation with Trustees/Patrons, Boards of Management and Principals, to develop standardised accounts formats and systems of budgeting and review.
- To collate and review Annual Financial Reports by schools and prepare an annual report for the Department of Education and Science and the JMB.
- To carry out such audits as may be required.
- To liaise with the relevant sections and officials in the Department of Education and Science in relation to all financial matters pertaining to voluntary secondary schools.
- To provide an advice and support service for voluntary secondary schools on all aspects of financial management and control.

Development of Guidelines

To assist Trustees/Patrons, Boards of Management and Principals with the development of standardised accounting and financial management systems, the FSSU will develop Financial and Administrative Guidelines that will apply to all voluntary secondary schools. Such Guidelines will reflect the overall school financial control framework required.

The Department wishes that the development of the Guidelines be as participative as possible and appreciates the ongoing commitment and contribution from school management authorities in this regard.

Requirements on Schools

To enable the FSSU to fulfil its function and achieve its objectives, each voluntary secondary school must prepare Annual Accounts in respect of each school financial year ending 31 August. The Annual Accounts must be formally approved by the Management Authorities of the schools and must be forwarded to the FSSU by 1 December following the end of the financial year. The completed Accounts must be accompanied by such other information as the FSSU may require from time to time. This process has already commenced in the current school year with the requirement to submit accounts for the 2003/2004 school year to the FSSU by 30th June 2005. This requirement applies to all voluntary secondary schools in the sector, including fee-paying schools, where teachers are paid from public funds.

All voluntary secondary schools who submit their annual accounts to the FSSU will be deemed to be complying with the requirements of Section 18 of the Education Act 1998.

All communications regarding the work of the FSSU should be addressed to the Director, Financial Support Services Unit, JMB, Emmet House, Milltown, Dublin 14.

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Post Primary Administration

June 2005