

Community and Comprehensive Schools Administrative and Financial Guidelines

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Community and Comprehensive Schools Administrative and Financial Guidelines

1. Introduction

- 1.1 This document is intended to be read in conjunction with the First and Second Schedules to the Model Lease for Community Schools, instruments and articles of management for Comprehensive Schools, or the lease actually executed in the case of the individual school as appropriate.
- 1.2 It is intended to serve as a guide for Boards of Management and Principals of Community and Comprehensive Schools as well as for the staff of the Department.
- 1.3 **These guidelines are applicable to all areas of the school's operations including activities not funded by the Department or otherwise within the purview of the Department.**
- 1.4 The operation of these guidelines will be kept under review with a view to making any necessary amendments in the light of experience.
- 1.5 These guidelines are effective from 1 January, 2003.

2. Responsibilities of the Board of Management

- 2.1 The Board of Management is responsible for the government and direction of the school, the use of school resources and the management of budgetary allocations made to the school by the Minister. To discharge its duty in this regard, the Board should ensure that there is an adequate system of control, delegation and accountability in place to ensure the smooth and efficient operation of school services and school administration. While the Board may delegate many of its responsibilities to the Principal and in some circumstances to sub committees of the Board, it must remain aware of its responsibilities and of its accountability to the Minister. Sub committees should be assigned very specific duties and terms of reference.
- 2.2 The Board of Management is responsible for ensuring that the school maintains such records and registers as are prescribed from time to time. These include minutes of Board meetings, accounting records, asset register, staff attendance and pupil attendance records.
- 2.3 The Board must decide the nature and extent of financial and other information required in order to discharge its functions. At a minimum, the Board must receive separate financial reports at each meeting for the School Fund and other activities outlining receipts and expenditure for period and year to date, projected receipts and expenditure for year, calculation of surplus/deficit at year end and recommendations regarding corrective action where necessary, a list of reconciled bank balances at a recent date.
- 2.4 The Board of Management is responsible for the maintenance, condition and state of repair of the school premises. The Board must take reasonable measures to secure the safety of pupils (Health & Safety considerations are outlined in Section 32), school staff and visitors to the school and must establish such procedures as are necessary to ensure that potential hazards are identified and rectified as soon as possible.
- 2.5 The Board of Management shall make available such reports, returns and other information to the Minister as s/he may require from time to time.
- 2.6 Minutes of Board meetings should include particulars of all formal proposals brought before the Board for decision. Four copies of these minutes should be forwarded to the Post Primary Administration (Tullamore).
- 2.7 On appointment, new Board members should be apprised of their obligations and responsibilities as set out in the First and Second Schedules to the Model Lease for Community Schools or the lease actually executed in the case of the individual community school as appropriate or otherwise set out by the Department. In particular, Board members are reminded, inter alia, that:
- Board members shall have no financial interest in the supply of goods or services to the school.
 - Board proceedings are confidential and no disclosure may be made without the authority of the Board.

- 2.8 The deed of trust outlines the extent of the general indemnity, which the State provides to Boards of Management - Section 22 also refers. A Board is fully indemnified from any claims arising in connection with the carrying out of its duties in the normal way and in circumstances, which do not disclose a default or wrongful act on the part of the board. Similarly, persons carrying out their duties in accordance with the instructions of the Board of Management as conveyed to them in the normal way are also fully indemnified. The general indemnity does not extend to individual board members acting in a personal capacity.
- 2.9 Where an individual Board member has concerns regarding aspects of a school's affairs, it is incumbent upon that member to bring them before the Board in an appropriate manner. In circumstances where it can be shown that a member has acted in good faith; has made a full disclosure of the facts to the Board, in so far as these are known to him/her at the time; it is reasonable to assume that the member has then discharged his/her responsibility and the concerns are now the responsibility of the Board.
- 2.10 Board of Management members should avoid conflicts of interest. Where a situation arises in which a board member feels that his/her objectivity or independence in relation to a matter currently before the board is/could be impaired, immediate steps should be taken to make a full disclosure of the circumstances to the board and the member concerned should not take any further part in Board's deliberations in relation to the matter in question. Board members also should take care to ensure that they are seen to be acting independently and without personal interest in decisions made by the Board.

3. Allocation of Funding and Teaching Resources

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

3.2 **PAY**

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

3.2.2 **TEACHER PAY**

The allocation of teaching staff, in whole-time teacher equivalent units for a particular school year, is normally made by the Post-Primary Teachers Section prior to the 31st of January of the previous school year. Boards of Management may not employ teachers in excess of this allocation. Permanent appointments within this allocation may only be made with the prior approval of the Minister.

The Department meets the pay and PRSI costs of the authorised permanent, temporary and eligible part-time teachers on behalf of the Board and charges these payments directly to the appropriate sub heads of the Vote.

The pay costs of part-time teachers (Non-EPT) employed as part of the approved allocation of teachers for whole-time day courses is payable by the Board of Management from the School Fund. The Department guarantees grants to meet the pay and PRSI costs at approved rates and within the limit of the approved allocation.

The Board may employ substitute teachers in accordance with the arrangements approved by the Minister from time to time. The cost of substitution may not be met from the School Fund except in circumstances approved by the Minister. The current position in regard to the question of substitution is as outlined in Appendix 1 to the Guidelines.

The Board may employ instructors at approved rates for adult education activity.

3.2.3 **NON-TEACHER PAY**

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

Appointments of staff to permanent pensionable posts are subject to the approval of the Minister. Recruitment procedures, terms and conditions of service, and remuneration for non-teaching staff are generally determined in accordance with central agreements and through central negotiations involving the schools,

Government Departments and staff interests. Recruitment procedures should be adopted by schools in accordance with best practice and should include arrangements for public advertisement of the post to be filled, desirable qualification criteria, competitive interview by selection board, ranking in order of merit of candidates etc. The school must have regard to gender balance, where appropriate, when establishing a selection committee. Current conditions of appointment and statement of duties for Secretarial and Caretaking staff must be signed by an appointee prior to appointment. Any proposals by the school or representations by staff interests to amend existing provisions should be submitted to the Department at the earliest opportunity.

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

3.3. **NON-PAY**

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

Where exceptional needs are identified, e.g. condition of school, level of vandalism etc., representations may be made to the Department which, having considered the circumstances and subject to the availability of monies, may increase the allocation for the year. The Board shall not incur liabilities in anticipation of such an increase.

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

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

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

3.4. CAPITAL

3.4.1. MINOR WORKS

Minor works of a capital nature and replacement of equipment are to be paid from a specific allocation made to the Board in addition to the Non-Pay Allocation. An allocation for minor works of a capital nature is made to schools at the same time as the issue of the non-pay budget. This allocation comprises a standard grant plus a per capita grant. No separate application process is necessary.

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

3.4.2 MAJOR CAPITAL WORKS

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

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

4. Estimating Funding and Teaching Costs

4.1 TEACHER ALLOCATION

The Board of Management must submit particulars of enrolments on the 30th September of a particular year to the Post-Primary Pupil Database Section of the Department in early October on the specified forms, otherwise known as October Returns. This information enables the Post Primary Teachers Section of the Department to determine the allocation of teacher resources for wholetime day courses for the following school year.

4.2 TEACHER AND OTHER PAY COSTS PAID FROM THE SCHOOL FUND

Pay costs met by the Board from the School Fund includes non-teaching pay, approved teacher substitution, and the pay of part-time teachers employed as part of the approved wholetime day teaching staff allocation.

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

The estimate for non-teacher pay must show gross expenditure, anticipated superannuation receipts, reimbursements to the School Fund for pay costs incurred on other school activities and net demand from the exchequer. In addition, a schedule is required showing employees, grades, rates of pay and cost of increments, and indicating likely changes.

It is understood that the financial estimate for part-time teacher costs and substitute teacher costs cannot be precise as: -

- (a) the financial year includes part of two school years,
- (b) the balance between wholetime and part-time teachers in utilising the teacher allocation for the next school year may not yet be known,
- (c) the overall final teacher allocation for the following school year may not have been determined, and,
- (d) it is not possible to anticipate the extent of substitution required.

While the estimate will therefore be based on established trends, the Department pay allocation will be revised (as appropriate) in the course of the financial year on the basis of actual costs and the return submitted by the school of its estimated costs for the final part of the year. However, a financial provision in the estimate confers no authority on the Board to employ teachers in excess of the approved teacher allocation.

Information will also be required on courses and pupil numbers for both the current school year and the coming school year and on any special circumstances likely to affect the financial requirements for the coming year.

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

4.3 **NON-PAY NON-CAPITAL COSTS**

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

4.4 **CAPITAL**

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

5. Monitoring of Teacher Allocations and Budgets

5.1 TEACHER ALLOCATIONS

Expenditure on authorised permanent, temporary and eligible part-time teaching staff continues to come within the Department's own internal control and monitoring procedures.

Under no circumstances should the approved teacher allocation be exceeded. It is the responsibility of the Board of Management to ensure that over utilisation does not occur. For monitoring purposes, the Department will require two returns from the Board of Management of each school - a Provisional Utilisation Return in November and a Full Utilisation Return at the end of the school year. The Forms will be issued by the Department as they fall due and should be returned to Post Primary Teachers Section by the specified dates.

In the Provisional Utilisation Return the Principal/Secretary of the Board is required to list all the teachers for a particular school year including persons absent on paid or unpaid leave and to give details of Posts of Responsibility. The Principal/Secretary is also required to certify that the school will operate within the authorised teacher allocation sanctioned by the Department for the school session.

The Full Utilisation Return form issued by the Department shows the information given in the Provisional Utilisation Return. The Principal/Secretary will be required to check that the information shown is correct, to list any staff changes that occurred during the session and to certify that the school operated within the authorised teacher allocation sanctioned by the Department. Copies of both forms are as outlined at Appendix 2 to the Guidelines.

5.2 NON-TEACHING STAFF

Post Primary Administration (Tullamore) will continue to monitor non-teaching staffing. The regular completion and submission of the census for non-teaching staff is essential in this regard.

5.3 NON-PAY

In the case of all receipts and payments by the Board, it is the responsibility of the Board to establish its own system of monitoring to ensure that proper budgetary control mechanisms and procedures are in place to ensure that expenditure is planned, monitored and controlled so as to ensure that the approved financial allocation is not exceeded. In this regard, Boards are advised to draw up a budget at the commencement of each year outlining income and expenditure for the year for the school as a whole under all the various categories. Where individual school departments have particular needs e.g. class materials, budgets may then be allocated on the basis of projected needs, historical experience and having regard to available resources. Actual expenditure will be monitored against budget on a regular basis. Boards are also advised to set

aside a contingency fund each year to meet unforeseen non-pay contingencies, which might arise during the course of the year. Schools will normally retain end year surpluses on non-pay.

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

5.4 **CAPITAL**

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

6. Financial Returns

6.1 MONTHLY FINANCIAL RETURNS

In order to facilitate the Department's own monitoring, a profile of anticipated receipts into and payments from the School Fund, month by month for the financial year, and agreeing with the approved gross allocation, must be submitted by the Board as soon as the allocation for the year has been approved. A financial report, as outlined at Appendix 3 to the Guidelines or on a similar computer-generated form, must be submitted monthly during the course of the financial year. These reports must show actual receipts and payments for the month in detail (see notes to Report hereunder). They must include a budget control statement containing the initial profile, actual receipts and payments to date and projected receipts and payments to year end. These monthly reports must reach the Department by the tenth working day of the following month. Copies of these reports must be tabled at the next following meeting of the Board. A copy of the end of period bank statement must accompany the reports for the School Fund Account. Post Primary Administration Section (Tullamore) monitors these returns. Original bank statements are to be retained by the school for a minimum of seven years.

6.2 ANNUAL FINANCIAL RETURNS

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

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

The annual financial report of the Board is examined in the Department as soon as possible after receipt.

Notes to Monthly/Annual Financial Reports

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

A statement of Receipts and Payments in respect of the School Fund.

A Bank Reconciliation Statement in respect of the School Fund.

A Statement of cash assets and liabilities of the School Fund.

A Petty Cash Statement.

A Statement of Receipts and Payments and Bank Reconciliation Statement in respect of the self-financing adult education programme.

A School Fund Budget Control statement.

A copy of the end of period bank statement

2. The Report should be completed for each month.

The Report should also be completed for the year as a whole i.e., showing balance at 1 January, receipts and payments for the whole year, net for year as a whole and balance at 31 December. This may be used for the purposes of the Annual Report to be approved by the Board and submitted to the Department.

3. The various accounts included in the Report are set out in linear format rather than in double column format. This does not require an understanding of debits and credits. It also allows them to be entered on any standard computer spreadsheet.

4. The constituent parts of the Statement of Receipts and Payments are -

Balance at start of period €

Receipts €

Payments €

Net for period €

Balance forward €

5. Breakdowns will be given within the broad headings of Receipts and Payments. These will follow the current division viz.

Administration
Maintenance of School
Maintenance of classes
Miscellaneous.

6. Payments must be analysed into pay and non-pay as at present. Receipts are not analysed into pay and non-pay.

7. Other sub-divisions will be used to suit local management needs and the Department's central needs. Some changes in these sub-divisions are proposed from the current Statement.
8. Payments in the Statement must include cheques issued but not cashed or cancelled. Receipts in the Statement must include receipts to hand but not lodged to the bank account.
9. Where activities are undertaken on the basis of recoupment from some external source, then both receipts and payments relative to this activity and source must be shown to allow for verification of the recoupment.
10. Cheques issued as petty cash floats must not be shown as payments in the Statement of Receipts and Payments. Amounts spent from petty cash (as distinct from issues of petty cash) should be entered under the appropriate payment analysis headings when vouchers have been received and the payments accepted. The amount of the petty cash issued and not spent and vouched must be shown as Petty Cash Unexpended in the balance carried forward in the Statement of Receipts and Payments.
11. The Budget Control Statement requires schools to prepare a profile at the beginning of the year showing how receipts and payments within the budget will fall each month, under appropriate category headings. It is accepted that estimation on a monthly basis cannot be done accurately. The Budget report at the end of each month must show actual receipts and payments for each month to date and an up-to-date estimate for each succeeding month. The comparison between the two must show the variation from the budget. Whether variations during the course of the year can be contained within the total budget for the year as a whole is the most significant question, which the Budget Report is designed to address.
12. A computer-generated report on the same format may be used instead of the manual form supplied.

7. Audit

- 7.1 The books and accounts of the Board must be open for inspection by officers of the Department of Education & Science and of the Office of the Comptroller and Auditor General. All books, tenders, orders, receipts, invoices and other vouchers requisitions, store records, bank statements etc. must be retained by the Board for a period of seven years. **This guideline does not extend to pay and related school personnel service records, which should be retained indefinitely within the school.**
- 7.2 Officers of the Department make regular visits to the schools for the purposes of carrying out an audit. It is expected that an audit of each school will be conducted once every four years. Random spot audits may be conducted.
- 7.3 The objectives of the audit are to review, appraise and report on:
- The soundness, adequacy and application of financial and other management controls.
 - The extent to which the school's assets and interests are accounted for and safeguarded.
 - The extent of compliance with, relevance to and financial effect of established policies, plans and procedures.
 - The suitability and reliability of financial and other management data developed within the school.

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

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

A draft audit report issues to the Principal following completion of the fieldwork. The Principal should respond, in writing, within two weeks to (a) confirm that the report is an accurate reflection of findings, conclusions and recommendations discussed or (b) to seek clarification/record disagreement on specific points. The final reports issues to the Board of Management subsequently. The Board is expected to respond to the Department within 8 weeks of receipt of report, outlining the timescale for remedial action. If no meeting of the Board takes place within that timeframe, then the response should reach the Department within a 4-week period following the next Board meeting.

The Department will, following consideration of the contents of the audit report, and the undertakings given by the Board, if any, take appropriate action to ensure that weaknesses identified during the course of the audit are addressed.

8. Accounting System

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

Boards should keep records for a minimum period of seven years or as otherwise directed.

9. School Internal Controls

9.1 Internal controls are defined as the whole system of controls, financial and otherwise, established by the Board in order to carry on the affairs of the school in an orderly and efficient manner, to ensure adherence to Board and Department policies, safeguard school assets and to secure as far as possible the completeness and accuracy of the school records and returns to the Department.

9.2 It is the responsibility of the Board to decide the extent of the internal control system that is appropriate to the school.

9.3 The main controls are:

- Segregation of duties: This is to ensure that no one individual has complete control over all aspects of the cash cycle i.e. receipts and payments. This reduces the risk of intentional manipulation or error.
- Physical controls limiting access to assets, school recording systems and bank accounts.
- Authorisation and approval by an appropriate person of all transactions. The limits in this regard should be specified by the Board.
- Arithmetical and accounting controls to ensure that all transactions are recorded and at the correct amounts, and are authorised. Examples of these controls are bank reconciliations, checking deductions and totals on payroll.
- There should be procedures to ensure that staff members have the capacity to perform the tasks assigned and receive appropriate training. Staff should also be formally made aware of their obligations towards the Board, in particular, maintaining confidentiality in relation to school business and the avoidance of conflicts of interests in relation to the supply of goods and services to the school.
- The work of school staff should be supervised and checked by a person not directly involved in a task i.e. the Principal or other nominee of the Board authorised to carry out an independent check.
- The Board should consider the establishment of a Finance Committee the purpose of which would be to monitor school systems and school finances more closely.

- 9.4 It is recognised that schools may find it difficult to maintain a high degree of segregation of duties. In such circumstances, the most effective form of control is the close involvement of management in overseeing the financial affairs of the school. The Board should as a minimum receive and inspect financial reports that show the school's performance against budget on a regular basis. Material variations should be queried and explanations furnished.
- 9.5 A finance committee is a sub committee of the Board of Management established to carry out the duties assigned to it by the Board within stated terms of reference. Such a committee can be of major assistance to both the Principal and the Board.

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

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

Sample terms of reference are as outlined at Appendix 4 to the Guidelines. It is not envisaged that this type of Committee should add significantly to school overheads.

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

10. Purchasing

- 10.1 The Board must establish a set of procedures governing purchasing and should set out the arrangements for buying, receipt of goods and accounting.
- 10.2 A purchasing policy needs to strike a balance between quality and cost, as the cheapest is not always the best, and between cost-effective bulk purchasing and inefficient overstocking. Registers of known suppliers must be built up for frequently required items but occasional comparative checks must be made with prices of other suppliers.
- 10.3 Boards must take reasonable steps to satisfy themselves that suppliers and contractors engaged are reputable and competent and are registered with the Revenue authorities in the State.
- 10.4 In all cases, where a contract (verbal or written agreement) is to be awarded for the supply of goods or services and payment(s) under that contract is likely to exceed €6,500 in any twelve-month period, tax clearance procedures must be adhered to. Details of the procedures to be followed are set out in Department of Finance Circular F45/01, Tax Clearance Procedures - Public Sector Contracts as outlined at Appendix 5 to the Guidelines.
- 10.5 All purchases excluding routine items such as telephone, ESB and petty cash purchases should be made on foot of an approved order certified by the Principal. Prenumbered triplicate order books should be used for this purpose.
- 10.6 Competitive tendering procedures as described in Section 11 below should always be used for the purchase of goods and services where the total value of goods and services consumed in any one year exceeds (or is likely to exceed) €6,500.
- 10.7 Tendering procedures must also apply in the case of once off purchases in excess of €6,500.
- 10.8 In all other cases, other than those described in 10.6 and 10.7 above, at least three quotations should be obtained.
- 10.9 It is accepted that in respect of certain services (e.g. electrical, plumbing) which are required regularly and often at short notice that it may be more practical to select one/two contractor(s) whose services are called upon as required without the need to seek advance quotations for each task. In these cases, periodic comparison of prices and quality of service between a number of contractors in the area will suffice.

10.10 A file containing evidence of the tendering and quotation procedures actually followed must be retained for inspection if required.

10.11 Other considerations are:-

- procedures for issuing and authorising orders
- safekeeping of order books
- special requirements in relation to the authorisation of major purchases.
- assignment of responsibilities for checking supplier's invoices and statements, goods returned, maintaining records and authorising invoices for payment.
- the need to check individual invoices both as regards quantity and pricing before being authorised for payment. Checking would involve examination and cross referencing of the invoice to the purchase order, goods delivery note, evidence as to quantity and the condition of goods delivered and evidence that service has been supplied to a satisfactory standard.

11. Tendering Procedures

11.1 The Board must determine in advance the tendering procedure to be used in each case. It is important that no allegation of impropriety arise during the process either in relation to commercial confidence or fair treatment. The procedure must include the following features:

- Generally, three tenders must be obtained and more than that sought lest all invitations to tender are not accepted.
- The invitation to tender may be issued directly to firms which would be capable of carrying out the contract or supplying the goods and are of good professional standing.
- The invitation should be standard for all firms invited and contain adequate information concerning the scope and nature of the contract. Tenders invitations must be based on adequate specifications which must be in generic terms rather than in terms of particular brands. It should be clearly indicated that it is a condition for the award of the contract that a firm or individual must comply with tax clearance procedures where applicable.
- A date for receipt of tenders must be specified.
- All tenders should be opened together at the date and time set for receipt of tenders. No tender should be opened in advance nor should any tender information that may have become available through a casual remark from a supplier for example be passed on to others.
- The opening of tenders should take place in the presence of at least three persons designated by the Board for the purpose, one of whom must be the Principal. A Finance Committee could also fulfil this function.
- The tax clearance status of a firm should be confirmed before a contract is awarded.
- Tenders received after the closing date should not be opened.
- Tenders should be evaluated according to the principle of obtaining best value for money. Normally, the lowest tender must be accepted but factors such as experience, previous performance, quality standards and professional reputation should also be taken into account.
- A report of each tendering procedure and reasons for selection in each case should be presented to the Board and minuted. This report together with the tenders received must be retained for audit purposes.
- Where it is proposed to accept a tender other than the lowest suitable tender, a proposal to that effect showing the precise reasons for the course intended, must be formally put before a meeting of the Board.
- Unsuccessful tenderers should be informed without undue delay if they have been unsuccessful.

12. Stock Control

- 12.1 Stock refers to class materials and other consumable goods.
- 12.2 The Board must establish and maintain an adequate system of stock control with the objective of ensuring that stocks of class materials and other consumables held are adequately protected against loss or misuse. This must include procedures for:-
- requisitioning, ordering, receiving, checking and recording of goods inwards
 - safeguarding stock - restricting access, monitoring usage and precautions against misuse, theft and deterioration
 - arrangements for dealing with damaged or obsolete items
- 12.3 It is recognised that because of the scale, variety and the amounts of such consumables in a school, it may not be practical or cost effective to institute a formal system of stock control involving detailed stock records and stocktaking procedures.
- 12.4 Instead, the Board must put in place procedures to monitor usage in global terms by comparing usage/cost per student over time for each category.
- 12.5 Allocation of annual budgets to each school department using this data would facilitate the monitoring and control of expenditure by individual department heads in this area.

13. Control Over Assets

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

14. Receipts

14.1 The Board must establish an appropriate system of internal controls over receipts. These requirements also apply where monies are being collected on behalf of a third part such as the Department. Features of such a system for receipts are:

- segregation of duties – see Section 9 above
- assigning responsibility for receiving cash and making bank lodgements
- procedures to ensure that cash and cheques received are adequately protected and accounted for
- signed receipts from prenumbered duplicate receipt books are issued for any monies received
- a complete record of receipts analysed by category - a balanced cashbook or other comparable system held on computer will suffice
- arrangements are in place for the prompt banking of funds received
- all receipts should be lodged intact to the bank

15. Payments

15.1 The control considerations in relation to payments are:-

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

15.2 The following practices should be prohibited:-

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

15.3 There are a range of payment methods available including cheque, direct debit, bank giro, credit transfer etc. Schools should discuss the most cost effective payment methods with their bankers.

16. Petty Cash

- 16.1 The Board may, if it so wishes, provide the Principal with a standing imprest out of the School Fund for the purpose of making such petty cash disbursements in respect of postage and other minor items as the Board wishes to delegate to him/her. The size of imprest needs to be considered in relation to school size and other local circumstances but will generally not exceed €100 per month. Refunds to the imprest must be made monthly on submission of vouched claims, made in the form which the Board may decide. Limits should be placed on the value of individual payments. Adequate records of imprests and expenditure must be maintained.
- 16.2 Decisions concerning the size of imprest and limits placed on the size of individual payments must be formally minuted by the Board.

17. Bank Accounts

- 17.1 It is recommended that the number of bank accounts be kept to a minimum. This is essential from a control perspective.
- 17.2 In general, the Board must ensure that all bank accounts under its control are held in the same bank branch. In exceptional circumstances, it may be permissible to open an account at a second bank branch in which case there must be a minuted decision of the Board.
- 17.3 The Board must maintain one bank account to make payments from and to receive income into the School Fund. The Board must inform the Minister of the bank in which this account is held and the account number. Any change must be notified to the Department without delay. The decision to make such a change must be formally noted in the Minutes of a meeting of the Board.
- 17.4 In addition to the school fund account, separate bank accounts must be used for the Adult Education Programme, Book Grant Scheme, Book Rental Scheme and other school activities approved by the Board.
- 17.5 All original bank statements and other related documentation must be retained in the school and must be available for inspection by Department officers.
- 17.6 The Board should ensure that there are adequate controls over bank accounts. Procedures should include:-
- assigning responsibility to the person to whom all bank statements may be issued
 - separate monthly bank reconciliations for all accounts
 - availability of bank statements to the Board and/or the Finance Committee
 - control over cheque books, signature stamps and signatories panel
 - notification of cheque signatories and any subsequent changes to the bank
 - controls to ensure that accounts opened for special activities with a limited lifespan are closed when the activity has ended. All dormant accounts should be closed.

18. Banking Arrangements

- 18.1 Boards of Management are requested to review their banking arrangements to ensure that cash balances which are surplus to immediate requirements are invested in a suitable interest earning account with their bank or other institution to generate income for the school.
- 18.2 The payment of bank charges should be queried and arrangements made to avoid such charges where possible. Schools shall not incur borrowings by way of bank overdraft or lease/hire purchase without the prior written sanction of the Department – see Section 30 on bank overdrafts, other borrowing and leasing.
- 18.3 In order to ensure that the most efficient and practical arrangements are put in place, Boards are requested to seek tenders from at least three banking institutions for the provision of banking services. Boards will select the tender which aims to maximise the net benefit to the board i.e. maximise investment income over bank charges. Such arrangements should be kept under periodic review.
- 18.4 For its part, the Department will review on an ongoing basis current arrangements for tranching of funds to schools.
- 18.5 The tax code provides for exemption for education bodies such as schools, in certain circumstances. Further details should be sought from the Office of the Revenue Commissioners.
- 18.6 Schools should apply for charitable status to the Office of The Revenue Commissioners, Charities Section, Government Offices, Nenagh, Co Tipperary.

19. Payroll

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

19.2 The following procedures are necessary:

- segregation of duties is a key control. Each task in the process must be checked by another person. Each should satisfy themselves as to the accuracy and propriety of the transactions and should sign/initial and date to verify same.
- determining who may authorise the engagement and discharge of staff
- determining who may authorise changes in individual pay rates
- establishing a procedure for the notification of changes in personnel
- ensuring that former employees are removed from the payroll
- determining how wages should be paid, preferably by cheque or direct debit
- ensuring that voluntary deductions from pay are properly authorised
- establishing arrangements for recording attendance, supervision and scrutiny of records
- establishing if, and in what circumstances pay advances are permissible and if so, how are they to be notified, who may authorise them and how they are to be recovered
- establishing arrangements for the calculation of deductions including statutory deductions e.g. superannuation, PAYE and PRSI and ensuring that these are paid over as required
- reconciling and explaining changes in total pay and deductions between one pay day and the next
- carrying out supervisory and arithmetical checks on payroll preparation
- comparison of total pay with independently prepared pay estimates or budgets
- the making of statutory returns
- agreement of gross earnings and statutory deductions to 31 December with P35 return to the Revenue authorities.
- making arrangements for completion of declaration certificates by persons in receipt of a pension directly from the school.

20. Travel and Subsistence

- 20.1 The Board may pay travel and subsistence allowances from the School Fund and other activities as appropriate, in accordance with regulations and at rates laid down from time to time by the Department, for travel by Board members, selection committee members and employees of the Board engaged on Board/school business and to members of ACS and NAPD in respect of attendance at annual conferences and performance of duties on behalf of NAPD and ACS Executives. Claims may be allowed only to the extent that they can be met within the approved total non-pay allocation and the Department reserves the right to place a cash limit on such allowances for any financial year.
- 20.2 Expenditure on travel and subsistence should be strictly appraised and monitored. It is the duty of Principals and Boards of Management to ensure that only essential travel is undertaken and that every effort is made to keep expenditure to a minimum.
- 20.3 The Department pays travel expenses in respect of teachers attending approved in-service training courses organised by the Department.
- 20.4 Relevant conditions and procedures are set out in Department circular CC2/99, as outlined at Appendix. 6 to the Guidelines.

21. Use of School Facilities by Outside Bodies

- 21.1 Use of the school premises by outside bodies increases considerably the exchequer's exposure to claims for compensation over and above those arising from the use of the premises as a school.
- 21.2 The Board must establish an appropriate system of control and maintain a separate record of all lettings. Payments made into the School Fund each year in respect of general overhead costs incurred by the lettings must be identified.
- 21.3 The Board must determine the circumstances in which use may be made for community purposes of the school buildings or grounds. The Board must prepare regulations and conditions governing the terms on which outsiders may use school facilities. These circumstances, regulations and conditions require the approval of the Minister and any alterations also require Department sanction.
- 21.4 The Board shall ensure that no outside body is granted a lease or rental agreement or right which could in any way give occupancy rights to the user group. Any legal instrument created for granting the usage of any school facility requires prior Department approval.
- 21.5 Where lettings are granted, the Board should ensure that an agreement is entered into which takes account of the following requirements:
- Usage should not affect school work in any way
 - Lettings should not result in a net cost to the school, taking attendance of school personnel, wear and tear, heat, light and power and other overheads into account.
 - Applications for use of school facilities should provide the Board with full information and should be from bodies which are properly constituted with a responsible person nominated to take charge of the activity.
- 21.6 Persons or organisations using school facilities must be required as a first step to obtain suitable insurance cover to indemnify the school and the State against any claims that may arise from their use of school facilities. Parent associations or other similar bodies may be exempt from this requirement in respect of meetings etc.
- 21.7 The Department's requirements in this matter are set out in Section 21.8, hereunder. See also sample application form and agreement outlined at Appendix 7 to the Guidelines.

21.8 Requirements regarding the hire of school facilities to outside bodies

- i. Where a school offers any of its facilities e.g. halls, sports facilities for use by a third party, it is most important to ensure that the school takes all reasonable steps to ensure that neither it nor the Department of Education & Science is put in a position where it could be liable to any person who suffers damage of any kind (e.g. injury) on the school premises in connection with the activity being organised by the third party.
- ii. Accordingly, the authorities of all Community and Comprehensive Schools are hereby requested to adhere to the following guidelines when hiring out any part of the premises of such a school.
 - No third party should be permitted to use a school facility without there being in place an indemnity protecting the school and the Department against any claim by any person arising out of the third party's presence on the school premises
 - An insurance policy should be effected by the 3rd party indemnifying the school and the Department against any claim arising out the third party's presence on school property.
 - The policy must be inspected by the school authorities and a copy retained for school records.
 - It should be a condition of the permission for the third party to use school's facilities that it give an undertaking to notify the school of any change with regard to the insurance policy.
 - It should also be a condition of the permission to use the school facility that the school be authorised to write to the insurance company requesting to be notified of any change in the policy as affects the indemnity.
 - The third party should be informed that in the event that the policy should cease, the permission to use the school facility shall be withdrawn.
 - As there may be a period of time between the time the policy ceases and the school is notified, the third party must be asked to give an undertaking that it will indemnify the school in respect of any claim arising in that period of time.
 - It follows that any such period of time should be kept to a minimum and the school should reserve the right to withdraw the permission without prior notice to the third party.
 - Steps should also be taken to ensure that persons/groups hiring school facilities are aware of their responsibilities under health and safety legislation.

22. Insurance Arrangements for Community and Comprehensive Schools

- 22.1 The State carries its own insurable risks in respect of Community and Comprehensive schools. Insurance arrangements necessary to cover pupils engaged on work experience programmes are notified to schools from time to time.
- 22.2 Claims against Boards are processed centrally by the Department in conjunction with the Chief State Solicitor's Office and the Department liases closely with Boards in individual cases.
- 22.3 The Board must also establish procedures for dealing with reports received concerning accidents on the school premises. The maintenance of an accident log book/report file is an essential requirement.
- 22.4 The general indemnity to community and comprehensive school as set out in the Second Schedule to the Deed of Trust is as follows:
- (i) The State shall carry its own insurance against Fire Damage to the buildings of the schools and against occupiers' liability.
 - (ii) The State shall indemnify the Board and the teaching and non-teaching staff in respect of actions claims or demands taken or made against them arising out of the discharge of their duties whether in respect of pupils or otherwise.
 - (iii) The State shall carry its own insurance in respect of visitors, parents and other members of the public who have permission from the Board or the Minister to be on the school premises in respect of such risks as may be incurred by them while acting in a normal manner on such premises
 - (iv) The State shall indemnify the Board or the teaching and non-teaching staff against claims by visitors, parents or other members of the public who without permission shall be on the school premises where such claims shall be made in circumstances which do not disclose a default or wrongful act on the part of the Board or the members of the staff against whom such claims are made.
- Members of teaching and non-teaching staff who are carrying out their duties in accordance with the instructions of the school's board of management as conveyed to them in the normal manner, are fully indemnified as stated in paragraphs (ii) and (iv) of the indemnity.
- 22.5 Cars are parked in school car parks entirely at owners risk. Signs should be displayed to this effect.

- 22.6 When accidents occur due to damaged equipment or furniture, these should be withdrawn immediately from usage and retained for future reference. If the cause of an accident involves footpaths, doors, windows etc. appropriate evidence should be secured i.e. photograph and retained. Remedial action should be taken to prevent a recurrence.
- 22.7 Guidelines setting out the Department's requirements are set out at Appendix 8 to the Guidelines.

23. Sport Complexes

- 23.1 In the case of the Coolmine, Mayfield, St Endas, Tallaght and Newpark schools, Sport Complexes have been established which are managed by sub-committees of the Board of Management. Arrangements for the management of these centres have been laid down separately. The Boards of Management of these schools must satisfy themselves that there are adequate controls in place over the operation of these complexes. No payments are to be made from and no receipts lodged to the School Fund in respect of the running of these centres but a separate bank account must be maintained and separate accounts kept.
- 23.2 All overheads (e.g. light and heat, telephone) proper to these Centres must be charged to them and an appropriate apportioning system must be devised where such overheads are not readily devisable between the Centre and the school as might be the case where the overhead is recorded by a common meter.
- 23.3 Audited accounts should be presented to the Board for approval and submitted to the Department annually not later than six months after the year end.
- 23.4 No permanent staff appointments, either new appointments or replacements may be made by the Board, except when and as approved by the Minister.

24. Book Grant Scheme

- 24.1 Each school year, an allocation is provided to applicant schools under the Department's scheme of assistance for necessitous pupils for the purchase of school books.
- 24.2 The grant allocation for a school year is based on information about the number of needy pupils assisted in the previous year as submitted by the school. The term "needy" pupil is clearly defined in the scheme.
- 24.3 Principals have discretion, subject to the terms of the scheme in the manner and amount of assistance given to individual needy pupils. The manner of assistance could be in the form of:-
- direct provision of text books on a return or non-return basis
 - through a school book rental scheme (see below)
 - cheque payment to the family of the needy pupil
 - book vouchers

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

The following guidelines should apply to the operation of this scheme at school level.

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

- Receipts signed and dated by parents/guardians (this could be part of the application form) or other equivalent documentation should be retained as evidence of disbursements
- the Department's grant allocation should be lodged in a separate bank account opened in the school's name for this purpose only and the account details and number notified to the Department
- the operation of the Scheme must be subject to normal internal controls and record keeping applicable to receipts and payments
- funds allocated by the Department for the purpose of this scheme may only be used for that purpose
- as allocations to schools are based on the reported number of eligible pupils in each school, it is expected that the full grant allocation would be utilised by the school each year
- in the event that there is a significant unexpended balance i.e. €600 or 5% of allocation whichever is the lower, that fact should be advised to the Department prior to the commencement of the next school year. Account will be taken of this balance in the following year's allocation.
- book grant disbursements and receipts should be shown as separate entries in school accounts. The school should perform a reconciliation of each school year's allocation showing receipts and disbursements supported by appropriate documentation. This reconciliation should be available to the Department upon request.

25. Book Rental Scheme

- 25.1 A consultancy report (School Books in Ireland: Cost to Parents (Cooney/Carey; February 1994) commissioned by the Department of Education & Science came to the conclusion that book rental schemes offer the most practical method of curtailing the cost of school books to parents. Copies of the Report were sent to all schools in 1994 and the Department would encourage schools to adopt the suggestions for rental schemes. Many schools now operate rental schemes in co-operation with parents.
- 25.2 Where such schemes are established they operate on a self-financing basis with costs met by rental income.
- 25.3 In the case of needy pupils the amount of the appropriate rent may be paid in full or in part on their behalf into the book rental scheme from the schools allocation under the book grant scheme (see Section 24).
- 25.4 The book rental scheme should not be administered through the book grant bank account. A separate account is recommended.
- 25.5 Separate records of receipts and payments for each scheme should be maintained.

26. Seed Capital for Book Loan/Rental Schemes for Needy Pupils

- 26.1 In the case of certain schools which are classified by the Department as disadvantaged or in the Home/School Community Liaison Scheme and which have introduced book rental schemes for needy pupils since 1994/5, a special seed capital grant has been made available to facilitate the introduction of the rental scheme.
- 26.2 This grant may only be used for the purchase of text books to be made available on a loan/rental basis to needy pupils and is on the understanding that the school is operating a bona fide loan/rental scheme for needy pupils. It is intended that such book rental schemes for needy pupils would become self-sustaining after a period.
- 26.3 Separate records of seed capital receipt and disbursements should be maintained.

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

- 27.1 The Department wishes to encourage the development of income from other sources by the Board and endeavours to ensure that the method of determining the level of the grant from the Department does not hinder such development. The Department wishes to acknowledge the contribution which these sources have made to the lives of pupils in respect of services provided. In particular, the Department wishes to acknowledge the effort and benevolence of bodies such as Parent Associations towards school development generally.
- 27.2 The Board is responsible and accountable for all fund raising carried out under its auspices and appropriate control arrangements should therefore be put in place. The Board should satisfy itself in relation to any activity which it authorises:
- that there are appropriate controls, financial, accounting and otherwise in place
 - that all legal obligations are fulfilled
 - that a separate bank account is opened, maintained, and should be reconciled at intervals not exceeding 6 months for these activities
 - that each such account must be authorised separately by the Board and that dormant accounts are closed.
 - that appropriate records must be maintained.
 - that Health & Safety concerns attaching to each activity are considered and provided for.
- 27.3 Involvement in any fund raising activity must not involve any cost falling to be met from the School Fund either on a temporary or a permanent basis. The School Fund must not be used for the purpose of making any payments or accepting any receipts in connection with any fund-raising activities by whomsoever organised.
- 27.4 Separate financial records should be maintained to manage and control funds arising from activities/undertakings authorised by the Board. An annual report setting out income and expenditure for each activity together with opening and closing bank/cash balances, assets and liabilities must be presented to the Board for its consideration and approval within three months of the year end. The books and accounts must be available to the Department's officers and officials from the Comptroller and Auditor General's Office if requested.

In certain circumstances, the Department may request the Board to have the accounts for all or some of these activities audited by a Registered Auditor. This would happen where the amounts turned over by such activities is considered to be of such significance that independent assurance is required regarding the financial position of the activities concerned and the presence and operation of internal controls. Indeed, some Boards may due the materiality and complexity of

the activities undertaken themselves decide to have the accounts for these activities audited by a Registered Auditor. To obtain the appropriate level of reassurance, the terms of the audit opinion to be provided by the school's auditors should be along the lines of those set out at Appendix. 9 to the Guidelines unless otherwise agreed by the Department.

- 27.5 The Board must decide the circumstances and the manner in which fund raising is to be undertaken by the Board. Authorisation for each such activity must be evidenced by a separate Board minute specifying the purpose and nature of the activity involved.
- 27.6 The Board should take any necessary steps to ensure that fund raising by outside groups such as parents associations or past pupils unions is carried on at arms length from the Board even in circumstances where the school may be the ultimate beneficiary of funds raised. The Board should also satisfy itself that the fund raising body is properly constituted and has adequate internal accountability arrangements. The Board only becomes accountable for funds raised by these groups where these are paid over to the Board. Equipment donated to the school by outside bodies must be recorded in the assets register.

Vigilance should be exercised to ensure that the Board or school is not held out either wittingly or otherwise as being the fundraiser in any other fund raising activity.

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

28. Adult Education

- 28.1 In relation to adult education courses, the Board must put in place appropriate procedures and controls to ensure that such courses are operated to the extent that the activity is self-financing. Relevant conditions and procedures are set out in Department Circular Letter 46/00, as outlined at Appendix 10 to the Guidelines. Where pay costs (e.g. tuition, caretaker) are met from the School Fund initially, care should be taken to reimburse the pay heading of the Fund from the adult education Account.
- 28.2 The adult education programme must be accounted for separately from the School Fund. A Statement of Receipts and Payments must be included in the Financial Report. Separate bank accounts must be used for the adult education programme. The Board may employ tutors at approved rates for adult education activity.

29. Examination Fees and Repeat Leaving Certificate Course Fees

29.1 A bank Giro System for the collection of these is in operation for the examinations since the year 2000. A key feature of the new system is its potential to eliminate all cash/cheque handling and accounting by the school.

29.2 The procedure as outlined in C.L. 49/98 is, as follows:

In Early January 2000 an individual preprinted form (EF3) will be issued to schools for each candidate entered for examinations. This form will be a combined Bank Giro /Medical Card form.

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

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

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

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

29.3 **Schemes of Phased Payment operated by schools**

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

29.4 **Alleviation of Examination Fees**

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

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

30. Bank Overdrafts, Other Borrowing And Leasing

- 30.1 The Board must not incur overdrafts or other borrowing (including lease purchase, hire purchase or other similar financing arrangements) except with the prior written approval of the Department. Interest on such borrowing may not be charged to the School Fund except where the borrowing has been approved by the Department.
- 30.2 Where cash flow difficulties arise, the School should review its spending plans as a matter of urgency with a view to ensuring that the School does not go into an overdrawn position with its bank. Where the difficulties relate to the tranching of monies from the Department (e.g. pay), the matter should be raised with Post Primary Administration Section as soon as possible.
- 30.3 All proposals for lease, rental of equipment and rental/lease of additional facilities or accommodation must be also submitted to the Department for advance approval.
- 30.4 No legal agreement should be entered in relation to the rental or leasing of school property before the legal instrument has been examined and sanctioned by the Department's Building Unit.

31. Records Kept on Computer

- 31.1 Many schools now keep their accounting and other records on computer. The Board must ensure that there are procedures in place to ensure the completeness and accuracy of the accounting records and the validity of entries. Appropriate back-up arrangements should also be put in place. Boards should also be aware of their obligations arising from the Data Protection Act, 1988.
- 31.2 Appropriate back-up arrangements and security strategies should also be put in place which would provide for:
- record access security involving passwords/ anti-virus software
 - back-up disks to minimise data loss and disruption in the event of system failure or disk crash
 - secure storage of Disks for security and fire purposes
- 31.3 Some of the information held on computer may relate to pupils and staff members. Boards should be aware of their obligations arising from the Data Protection Act, 1988 which deals with privacy issues arising from the increasing amount of information kept on computer about individuals. In giving new rights to individuals, the Act also puts new responsibilities in relation to openness and good practice on those who keep personal information on computers. The Act also sets up a public register of data users who hold personal data and requires them to comply with the code of practice incorporated in the Act. Further guidance is set out in Departmental Circular Letter 3/89, as outlined at Appendix.11 to the Guidelines.

32. Health and Safety Legislation

- 32.1 The attention of Boards is drawn to Health and Safety legislation and appropriate procedures need to be put in place to ensure that any obligations arising are fulfilled.
- 32.2 The Health and Safety Authority has overall responsibility for the administration and enforcement of the occupational safety and health system under the Safety, Health and Welfare at Work Act, 1989. The Act and the 1993 General Application Regulations set out how prevention of ill health and accidents in all places of work and for all employees can be achieved. Employers are also required to ensure that as far as is practicable, persons not in their employment are not exposed to risks to their health and safety. The Act requires all employers to prepare a Safety Statement in writing in their workplaces. A Safety Statement sets out how Health & Safety is managed in the workplace. While it does not apply to pupils and visitors to the school, its existence will create a more health and safety conscious environment within the school for employees, pupils and visitors. Further guidance on the legislation and Safety Statements is, as outlined at Appendix.12 to the Guidelines. A model Safety Statement is also attached.
- 32.3 The Safety, Health and Welfare at Work (Construction) Regulations, 1995 apply to virtually all construction work, including the provision of prefabricated buildings. For all major projects, the Department of Education & Science will be the client and the implementation of the regulations will be the responsibility of the Department.
- 32.4 However, if the Board undertakes construction work not funded through the Building Unit of the Department, it must assume the duties of the client for the purposes of the legislation. The main duties involve the appointment of competent persons to act as supervisors for the design stage and the construction stage of the project. In addition, if work on a project lasts longer than 30 working days or over 500 person days, the Health and Safety Authority must be notified.
- 32.5 If the Board requires clarification or additional information about the implementation of these regulations, it should contact the Building Unit of the Department or the Health and Safety Authority at 10 Hogan Place, Dublin 2 (Tel: 01-6620400).
- 32.6 Guidance in relation to particular health and safety issues is currently being formulated and will be the subject of Department circular to schools. Where problems arise, schools are advised to refer to the relevant circular or contact the Building Unit of the Department or the Health and Safety Authority directly.

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

33. Pupil Attendance Records

- 33.1 School attendance records form the basis for the October Pupil Returns which are submitted to the Department each year. Department funding and teacher allocations are based upon enrolments contained in these Returns.
- 33.2 The Board should ensure that there are adequate procedures in place in the school for recording attendance, absences and punctuality. The Department makes available Attendance Books to schools for this purpose. These contain regulations, which should be followed by school management.
- 33.3 Where the attendance records are computerised, they should be capable of being retrieved and reproduced in a legible format. Appropriate computer controls should be in place over the facility.
- 33.4 The Attendance Records and relevant supporting evidence must be kept on the school premises and be available for inspection by Department officials if required.
- 33.5 Schools are required to comply with the terms of Education (Welfare) Act, 2000 and to adhere with any guidelines issued by the Education Welfare Board

Appendix. 1

Payment of Substitute Teachers employed in Community and Comprehensive Schools.

The payment of substitute teachers employed in Community and Comprehensive schools is subject to the sanction of the Minister. The Department's aim is, however, to delegate, to the greatest extent possible, to the Boards of Management, the authority to make such payments. In this connection, it is agreed that substitute teachers may be paid by the school authorities at the approved hourly rate in cases where whole-time teachers are absent in the following circumstances: -

- (i) Certified sick leave.
- (ii) The full period of paid maternity leave and leave in lieu of maternity leave in accordance with Department of Education & Science regulations.
- (iii) Paid adoption leave in accordance with Department of Education & Science regulations.
- (iv) Jury service.
- (v) Membership of National Council for Curriculum and Assessment.
- (vi) Membership of course committees established by the National Council for Curriculum and Assessment.
- (vii) Conduct of Department of Education & Science oral examinations.
- (vii) Examination conferences organised by the Department of Education & Science.

Details of all teacher absences should be recorded clearly on the monthly salary claim form T.1 (M).

To Vocational Education Committees and the Managerial Authorities of Secondary, Community and Comprehensive Schools.

Circular 19/00

EXTENSION OF SUBSTITUTE COVER TO INCLUDE CERTAIN TEACHER ABSENCES ARISING OUT OF PARTICULAR FAMILY EVENTS

1. INTRODUCTION

- 1.0 Following discussions at the Teacher's Conciliation Council in relation to the circumstances in which a substitute teacher may be engaged and paid out of funds provided by the Exchequer, the Department has agreed to extend these circumstances to include certain teacher absences arising out of particular family events with effect from 1st September 2000.

2. PARTICULARS OF EXTENDED SUBSTITUTE COVER

- 2.1 A school authority may, out of funds provided by the Department, pay the cost of a substitute teacher who is engaged to replace a member of its teaching staff whose absence is approved by the school authority arising out of any of the following:
- (a) Force Majeure Leave within the terms of Circular 17/99
 - (b) Illness of a family member who is certified by a medical practitioner as requiring constant care and attention for the period of recuperation from the illness
 - (c) Bereavement involving a family member

It should be noted that (b) and (c) above are subject to the following limits:

- 5 days in the case of a spouse, child or parent:
- 3 days in the case of a brother, sister, grand-parent, aunt, uncle or parent-in-law.

3. COPIES OF CIRCULAR

- 3.1 You are requested to ensure that copies of this Circular are provided to the teaching staff and all Board of Management members.

J. Dennehy,
Secretary General,
August 2000.

Appendix. 2

PROVISIONAL UTILISATION RETURN

Teacher Allocation

SCHOOL:

ROLL NUMBER:

Please list all teachers, including those on paid and unpaid leave of absence.

P.W.T.	POSTS HELD	Please indicate if on Secondment, Job-sharing, Study Leave, Unpaid Maternity Leave, Career Break, European Schools, etc.
NAME	A OR B	
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
21.		
22.		
23.		
24.		

PROVISIONAL UTILISATION (CONTINUED)

P.W.T.	A OR B	Secondment, Job-sharing, Study Leave, Unpaid Maternity Leave etc.
NAME		
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
21.		
22.		
23.		
24.		
25.		
26.		
CHAPLAIN		

PROVISIONAL UTILISATION (CONTINUED)

FIXED TERM CONTRACT	REPLACING	Reason: e.g. Career Break, Curricular Provision, Secondment, Job- sharing, Study Leave, Unpaid Maternity Leave, etc.
T.W.T.		
NAME		
1.		
2.		
3.		
4.		
5.		
6.		
E.P.T.	Hours per Week	Wholetime Equivalents
1.		
2.		
3.		
4.		
5.		
6.		
P.T.	Hours per Week	Wholetime Equivalents
1.		
2.		
3.		
4.		
5.		
6.		

I certify that _____ school will operate within the authorised teacher allocation sanctioned by the Department of Education & Science for the _____ School Session.

Signed: _____ Date: _____
PRINCIPAL

FULL UTILISATION RETURN

Teacher Allocation

SCHOOL:

ROLL NUMBER:

Please check that the data in this form is correct.

P.W.T.	POST HELD	Please indicate if on: Secondment, Job-sharing, Study Leave, Unpaid Maternity Leave, etc.
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
21.		
22.		
23.		
24.		
25.		
26.		

(FULL UTILISATION CONTINUED)

P.W.T.	POST HELD	Secondment, Job- sharing, Study Leave, Unpaid Maternity Leave, etc.
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
21.		
22.		
23.		
24.		
25.		
26.		

(FULL UTILISATION CONTINUED)

FIXED TERM CONTRACT		
T.W.T.	Replacing	Reason e.g. Secondment, Job-sharing, Study Leave, Unpaid Maternity Leave, etc.
NAME		
1.		
2.		
3.		
4.		
5.		
E.P.T.	Hours per week	Wholetime Equivalent
1.		
2.		
3.		
4.		
5.		
P.T.	Hours per Week	Wholetime Equivalent
1.		
2.		
3.		
4.		
5.		

STAFF CHANGES DURING THE SCHOOL YEAR.

NAME	Reason for Departure	DATE	REPLACED BY	DATE	PAYROLL NO.

**Reasons for departure: (1) Retirement (2) Resignation (3) Job Sharing
(4) Career Break (5) Secondment (6) Other (Please specify)**

I certify that _____ school has operated within the authorised teacher allocation sanctioned by the Department of Education & Science for the _____ School Session.

Signed: _____ **(PRINCIPAL) Date:** _____

Appendix. 3 FINANCIAL REPORT

SCHOOL:

ABSTRACT FROM FINANCIAL REPORT PERIOD

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

SCHOOL

SCHOOL FUND-STATEMENT OF RECEIPTS AND PAYMENTS FOR PERIOD _____

A. BALANCE FORWARD

Bank	€
Cash on Hands	€
Petty cash unexpended	€

B. RECEIPTS

Department	€
School Budget	€
Other (Specify)	€
_____	€
_____	€

Other Sources

Hire of Facilities	€
Cancelled cheques	€
Bank interest	€
Adult Education	€
Other receipts (Please specify)	
_____	€
_____	€
_____	€
Total Receipts	€

C. PAYMENTS

ADMINISTRATION

Pay	1. Whole time staff	€
	2. Part-time clerical assistance	€
	3. Other (Specify)	
	_____	€
TOTAL ADMINISTRATION PAY		€

Non-pay	1. Subscriptions	€
	2. Bank charges	€
	3. Office expenses, postage etc	€
	4. Travel and Subsistence	€
	5. Other payments (please specify)	
	_____	€
	_____	€

TOTAL ADMINISTRATION NON-PAY €

TOTAL ADMINISTRATION (PAY AND NON-PAY) €

MAINTENANCE OF SCHOOLS

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

TOTAL MAINTENANCE OF SCHOOLS PAY €

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

_____ €

_____ €

TOTAL MAINTENANCE OF SCHOOLS NON-PAY €

TOTAL MAINTENANCE OF SCHOOLS PAY AND NON-PAY €

MAINTENANCE OF CLASSES

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

_____ €

_____ €

_____ €

TOTAL MAINTENANCE OF CLASSES PAY €

Non-pay	1. Materials for class use - VPTP	€
	Materials for class use - Other classes	€
	2. Repairs for equipment and apparatus	€
	3. Books etc. for school library	€
	4. Expenses for examinations	€
	5. Other charges (Please specify)	
	_____	€
	_____	€
	_____	€
	TOTAL MAINTENANCE OF CLASSES (NON-PAY)	€
	TOTAL MAINTENANCE OF CLASSES (PAY AND NON-PAY)	€

MISCELLANEOUS

Pay	1. Recoverable from non-Department sources - see Par 9 of Notes	
	_____	€
	_____	€
	_____	€
	TOTAL MISCELLANEOUS PAY	€

NON-PAY

1. School prizes	€
2. Textbooks for teachers	€
3. Travelling of teachers between school premises	€
4. Other (Please specify)	
_____	€
_____	€
_____	€

TOTAL MISCELLANEOUS NON-PAY €

TOTAL MISCELLANEOUS (PAY AND NON-PAY) €

MINOR WORKS OF A CAPITAL NATURE

1. Renewals of school equipment, furniture and apparatus	€
2. Additional school equipment, furniture and apparatus	€
3. Renewals of class equipment and apparatus	€
4. Additional class equipment and apparatus	€

TOTAL MINOR WORKS OF A CAPITAL NATURE €

GRAND TOTAL

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

D. NET EXPENDITURE €

E. BALANCE FORWARD

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

STATEMENT OF CASH ASSETS AND LIABILITIES AT END OF PERIOD

BALANCE AS SHOWN IN STATEMENT OF RECEIPTS AND PAYMENTS		€
<u>Plus</u> RECEIPTS DUE BUT NOT TO HAND	€	
<u>Less</u> PAYMENTS DUE BUT NOT MADE	€	€
BALANCE OF CASH ASSETS AGAINST CASH LIABILITIES AT END OF PERIOD		€

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

BANK RECONCILIATION STATEMENT

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

List of cheques but not presented for payment or cancelled

(As shown on Bank Reconciliation Statement above)

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

List of receipts/lodgements not on bank statement

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

LIST OF PAYMENTS DUE BUT NOT MADE

(As shown on Statement of cash assets and liabilities, page 7)

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

LIST OF RECEIPTS DUE BUT NOT TO HAND

(As shown on Statement of cash assets and liabilities, page 7)

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

STATEMENT OF PETTY CASH ISSUES AND PAYMENTS

Balance b/f from previous period (petty cash unexpended) - c.f. page 2.	€
Petty cash issued in period	€
Payments from petty cash vouched and included under appropriate analysis heading in Statement of Receipts and Payments	€
Balance c/f to following period as entered in balance on Statement of Receipts and Payments, page 6.	€

SELF-FINANCING ADULT EDUCATION PROGRAMME

Statement of Receipts and Payments

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

Bank reconciliation statement

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

Note:

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

School Fund - Budget Control Statement

End of

PAYMENTS					
	Pay	NP	TOTAL	RECEIPTS	NET
PROFILE					
JAN					
FEB					
MAR					
APR					
MAY					
JUN					
JUL					
AUG					
SEP					
OCT					
NOV					
DEC					
YEAR					
MONTHLY RETURN					
JAN					
FEB					
MAR					
APR					
MAY					
JUN					
JUL					
AUG					
SEP					
OCT					
NOV					
DEC					
YEAR					
GLOBAL VOTE INCL					
VARIATION					
JAN					
FEB					
MAR					
APR					
MAY					
JUN					
JUL					
AUG					
SEP					
OCT					
NOV					
DEC					
YEAR					

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

CERTIFICATE

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

Signed: _____ Secretary/Principal
on behalf of the Board of Management

Date:

APPENDIX. 4

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

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

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

APPENDIX. 5

An Roinn Airgeadais, Ára Talmhaíochta,
Sráid Chill Dara, Baile Átha Cliath 2.



Department of Finance, Agriculture House,
Kildare Street, Dublin 2. Tel 6767571 Fax 6616570
GTN 7109

F49/29/84

CIRCULAR 22/95: TAX CLEARANCE PROCEDURES **PUBLIC SECTOR CONTRACTS**

**Notice to Government Departments and other public authorities
concerned with awarding public sector contracts**

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1. Introduction

- 1.1 The Minister for Finance has directed that the following revised procedures are to be followed in relation to the operation of the tax clearance scheme with respect to the award of public sector contracts from the date of issue of this circular. Department of Finance Circular F 49/29/84 of July 1991 is accordingly rescinded.
- 1.2 Copies of this circular are to be made available to the public on request.
- 1.3 A separate Circular F 49/13/87 sets out the tax clearance procedures in relation to the payment of grants, subsidies and similar type payments in Government Departments and other public authorities.

2. Tax Clearance Procedures

- 2.1 In the case of all public sector contracts of a value of £5,000 (inclusive of VAT) or more within any 12-month period, the contractor (and agent as appropriate) will be required to produce either a valid tax clearance or C2 certificate.
- 2.2 It will not be necessary for a tenderer to obtain a tax clearance certificate if he holds a current C2 certificate. Subcontractors who do not already hold a C2 certificate should apply for a tax clearance certificate even where they are not legally required to produce a C2 for the purpose of the contract.
- 2.3 The Collector General shall, on application, issue a tax clearance certificate if satisfied that certain conditions are being met by the applicant. These conditions are set out in Section 177 of the Finance Act, 1995 (copy at Appendix II).

A "C2 certificate" is a certificate of authorisation issued by the Revenue Commissioners, in accordance with the terms of section 17 of the Finance Act 1970, to qualifying subcontractors carrying out construction, forestry or meat processing operations as specified in that section. The certificate authorises a Principal contractor to make arrangements to make payments to such subcontractors without deduction of tax. In the absence of a C2 certificate, the Principal contractor must deduct tax at the rate of 35% from payments to subcontractors. Tenderers requiring further information on C2 certificate should contact their local tax officer or, in the Dublin area, contact the Dublin Audit District at the address in Appendix 1.

3. Scope of Tax Clearance Procedures

- 3.1 The public sector includes the Government Departments and Offices, Local Authorities, Health Boards and other Health Agencies, Educational Bodies and all semi-State Bodies whether commercial or non-commercial (statutory or otherwise).
- 3.2 For convenience, the words contract is used in this circular but this should be interpreted to cover situations where public sector authorities are buying, hiring or leasing goods, services or property or generally expending public moneys including, for example, contracts for cleaning or security, consultancies for management, legal or design services, purchases of materials or commodities, leases of property, plant hire etc. It is not necessary that a contract be the subject of formal documentation or a tendering process for the tax clearance procedures to apply.
- 3.3 A contractor for the purposes of this circular includes any individual partnership or company in receipt of payments of £5,000 or more from the public sector.
- 3.4 The procedures should be applied to all public sector contracts of a value of £5,000 (inclusive of VAT) or more. It should be noted that individual contracts with any person or firm with a cumulative value of £5,000 or more during any 12-month period are subject to tax clearance procedures. A standing arrangement with a supplier as a result of which purchases of a value of £5,000 or more are made during any 12-month period is also within the scope of the scheme. If any Public Authority is in doubt as to whether the procedures should apply the Department of Finance should be consulted.
- 3.5 Tenders should be invited for public sector contracts in the normal way, but advertisements and tender documentation should state that it will be a condition for the award of a contract that a firm or individual must comply with the terms of this circular. Where an agent is acting on behalf of a potential contractor both the agent and the contractor will be required to comply with the terms of this circular.
- 3.6 In the case of a non-resident, a statement from the Revenue Commissioners (see paragraph 6) will be required.

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

4. Sub-contractors

- 4.1 In the case of sub-contractors on any public sector contract of a value of £5,000 or more, the contracting authority should, when advertising the main contract, state that it will be a condition for the award of the contract that all sub-contractors employed on the project must produce a tax reference number where payments exceed £500. Records of tax reference numbers must be kept by the contractor and be available for inspection where requested by the Revenue Commissioners. Where payments exceed £2,000 in any 12 month period the sub-contractors will be required to produce either a current tax clearance certificate or a current C2 certificate. It should be made clear to sub-contractors that payments under a contract are at all times conditional on compliance with these requirements.
- 4.2 It will be the responsibility of the relevant contractor to ensure that any sub-contractor employed by him complies with these requirements. In all cases contracting authorities must ensure that contractors have complied with these requirements and where appropriate should insist on seeing the relevant certificates. Any failure to comply with this requirement will affect a contractor's prospects of obtaining future public contracts.
- 4.3 **It should be emphasised in the case of sub-contractors in the construction, forestry and meat processing industries, that in the absence of a C2 certificate, tax must continue to be deducted at source at the rate of 35 per cent, in accordance with section 17 of the Finance Act, 1970, notwithstanding the fact that a tax clearance certificate has been furnished under these arrangements.**

5. Duration of Certificates

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

- 5.2 Contracting authorities should take the necessary steps to ensure that contractors are in possession of a valid appropriate certificate at all times. Accordingly renewed certificates should be sought when an existing certificate expires and the contractor or sub-contractor is still engaged on the contract. It should be made clear to contractors and to sub-contractors that payments under a contract are at all times conditional on the contractors being in possession of a valid appropriate certificate.

6. Non-resident contractors or sub-contractors

- 6.1 A successful non-resident contractor or sub-contractor will be required by the contracting authority to produce a statement (in lieu of a tax clearance certificate) from the Revenue Commissioners confirming suitability on tax grounds to be awarded the contract. Such a statement will be valid for contracts awarded by any public authority. Application forms (TC3A) for such statements may be obtained from the Supply Branch of the Revenue Commissioners and the completed forms should be sent to the Residence Branch of the Revenue Commissioners (address at Appendix I).

7. Application for Certificates

- 7.1 Stocks of the application form (TC I) for a tax clearance certificate are available to public authorities by written request by post or by FAX on headed paper from the Revenue Commissioners Supply Branch (address at Appendix I).
- 7.2 The application forms will be issued by contracting authorities only to the person firm or agent submitting the lowest suitable tender or price. The application (form TC I) must be stamped, dated and have the tenderer's name entered by the contracting authority. Either the tenderer or the contracting authority can send the completed form (i.e., including all tax numbers) to the Collector-General at the address indicated in Appendix I.

8. The Issue of Certificates

- 8.1 The issuing of tax clearance certificates will be the responsibility of the Collector-General. Successful applicants will be issued with a single tax clearance certificate, valid for contracts with any public authority. This certificate will be retained by the contractor but each authority, before awarding a contract, must see the original tax clearance certificate or an authorised duplicate and take a copy for its own record. The Collector General will issue duplicate certificates to a contractor where this is considered necessary and appropriate. On expiry, single tax clearance certificates can be renewed by direct application to the Collector-General.

- 8.2 In normal circumstances, the Collector-General will be able to issue or refuse to issue a tax clearance certificate within six working days from the receipt of the application for a certificate. In exceptional cases, e.g., where the taxpayer has not quoted proper references, the process may take longer.
- 8.3 A successful tenderer should be given ten working days to produce the tax clearance or C2 certificate. If they have not done so within that period, enquiries may be made in respect of tax clearance certificates by the contracting authority concerned from the Office of the Collector-General as to the position. If there are bona fide reasons for giving the tenderer an extension of the ten day period, this extension may be allowed at the contracting authority's discretion in the light of information received from the Office of the Collector-General. If not, a certificate should be sought from the person or firm which submitted the second most suitable tender and the process repeated. The contract should be awarded to the most suitable tenderer who can produce the appropriate certificate.

9. Other Issues

- 9.1 Should cases arise where only one tender is received and the firm involved cannot produce the appropriate certificate, it may be necessary for the contracting authority
- (i) to hold a new competition;
 - (ii) if (i) is not possible, to exert pressure on the firm involved to make arrangements with the Collector-General to clear tax arrears before the contract is awarded; or
 - (iii) to postpone the awarding of the contract.

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

10. General Government Contracts Procedures

In addition to the tax clearance procedures set out in this Circular, the procedures set down in the booklet entitled "Public Procurement" issued by the Public Procurement Section, Department of Finance should be followed by the bodies which it covers.

D. McNally
ASSISTANT SECRETARY
DEPARTMENT OF FINANCE

Contact Addresses

- (i) Tax Clearance certificates are issued by **Tel:** (01 area) 6774211
 The Office of the Collector-General (outside the O1 area) 061-310310
 Sarsfield House
 Limerick
- (ii) Statements for non-resident tenderers issued by:
 Office of the Revenue Commissioners **Tel:** (01 area) 6774211
 Residence Branch (outside the O1 area) 067-33533
 Government Offices
 Nenagh
 Co. Tipperary
- (iii) Stocks of application forms TC1 and TC3A are available to public authorities on application to:
 Office of the Revenue Commissioners
 Supply Branch
 Unit 1
 Airways Industrial Estate
 Santry **Tel:** (01) 8425777
 Dublin 9 **Fax:** (01) 8427146
- (iv) General queries in relation to the application of the tax clearance procedures should be directed to:
 Tax Clearance Section
 Department of Finance
 Merrion Street **Tel:** (01) 6767571
 Dublin 2 **Fax:** 2137
- (v) Tenderers in the Dublin area requiring further information on C2 certificates should contact:
 The Office of the Inspector of Taxes
 Dublin Audit District 1
 Findlater House
 Cathal Brugha Street **Tel:** (01) 8740821
 Dublin 1

Finance Act 1995
Part VII Miscellaneous
Chapter II General
Section 177 Tax Clearance Certificate in relation to public sector contracts.

177 (1) In this section -

"the Acts" means -

- (a) the Tax Acts,
- (b) the Capital Gains Tax Acts,
- (c) the Value-Added Tax Act 1972, and the enactments amending or extending that Act.

and any instruments made thereunder.

"the scheme" means a scheme of the Department of Finance for the time being in force for requiring persons to show, by means of tax clearance certificates, compliance with the obligations imposed by the Acts in relation to the matters specified in subsection (2) before the award to them of contracts that are specified in a circular of the Department of Finance entitled "Tax Clearance Procedures in Public Sector Contracts" numbered F 49/24/84 and issued on the 30th day of July, 1991, or any such circular amending or replacing that circular.

"tax clearance certificate" shall be construed in accordance with subsection (2).

(2) Subject to provisions of this section, where a person who is in compliance with the obligations imposed on the person by the Acts in relation to -

- (a) the payment of remittance of any taxes, interest or penalties required to be paid or remitted under the Acts to the Revenue Commissioners, and
- (b) the delivery of any returns required to be made under the Acts,

applies to the Collector-General in that behalf for the purposes of the scheme, the Collector-General shall issue to the person a certificate (in this section referred to as a "tax clearance certificate") stating that the person is in compliance with the obligations aforesaid.

- (3) A tax clearance certificate shall not be issued to a person unless -
- (a) the person, and any partnership of which the person is or was a member in respect of the period of the person's membership thereof,
 - (b) in a case where the person is a partnership, each person who is a member of the partnership, and
 - (c) in a case where the person is a company, each person who is either the beneficial owner of, or able directly or indirectly, to control, more than 50 per cent of the ordinary share capital of the company.

is in compliance with the obligations imposed on the person and each other person (including any partnership) by the Acts in relation to the matters specified in paragraphs (a) and (b) of subsection (2).

- (4) Where a person (hereafter in this subsection referred to as "the first-mentioned person"), applies for a tax clearance certificate in accordance with subsection (2) and the business activity to which the application relates was previously carried on by, or was previously carried on as part of a business activity carried on by, another person (hereafter in this subsection referred to as "the second-mentioned person") and -
- (a) the second-mentioned person is a company which is connected within the meaning of section 18(3) of the Finance (Miscellaneous Provisions) Act, 1968, with the first-mentioned person or would have been such a company but for the fact that the company has been wound up or dissolved without being wound up, or
 - (b) the second-mentioned person is a company and the first-mentioned person is a partnership and -
 - (i) a member of the partnership is or was able, or
 - (ii) where more than one such member is a shareholder of the company those members acting together re or were able,

directly or indirectly, either on his, her or their own, or with a connected person or connected persons within the meaning of the said section 16(3), to control more than 50 per cent of the ordinary share capital of the company,

then, a tax clearance certificate shall not be issued to the first-mentioned person unless, in relation to the business activity to which the application relates, the second-mentioned person is in compliance with the obligations imposed on that person by the Acts in relation to the matters specified in paragraphs (a) and (b) and subsection (2):

Provided that this subsection shall not apply to a business the transfer of which was effected before the 9th day of May, 1995, or a business the transfer of which is or was effected after that date if a contract for the transfer was made before that date.

- (5) Subsections (4), (5) and (6) of section 242 of the Finance Act, 1992 shall, with any necessary modifications, apply to an application for a tax clearance certificate under this section as they apply to an application for a tax clearance certificate under that section.
- (6) A tax clearance certificate shall be valid for the period specified therein.
- (7) This section shall come into operation on the 1st day of July, 1995.

An Roinn Airgeadais
Department of Finance

F49/29/84

**Circular 45/01 - Conversion of Ir £ to Euro amounts for
Tax Clearance purposes:**

Notice to Government Departments and other public authorities concerned with awarding public sector contracts (Circular 22/95) and the payment of grants, subsidies and similar type payments (Circular F49/13/87)

Circular 22/95 (Tax Clearance Procedures - Public Sector Contracts) and Tax Clearance Procedures - Grants, Subsidies and Similar Type Payments (F49/13/87) contain amounts in IR£s that must be converted into convenient Euro amounts.

The following are the sections in the relevant circulars which contain references to monetary amounts in IR£s and the Euro (€) equivalent which should be used from 1 January 2002.

Circular 22/95 (Tax Clearance Procedures - Public Sector Contracts)

IR £ Euro

Section 2.1 £ 5,000 € 6,500

Section 3.3 £ 5,000 € 6,500

Section 3.4 £ 5,000 € 6,500

Section 4.1 £ 500 € 650

£ 2,000 € 2,600

£ 5,000 € 6,500

Tax Clearance Procedures - Grants, Subsidies and Similar Type Payments (F49/13/87)

IR £ Euro

Section 2 (iv) £ 500 € 650

£ 1,000 € 1,300

Section 3 (a) £ 500 € 650 £ 1,000 € 1,300

£ 5,000 € 6,500 Section 3 (b) £ 5,000 € 6,500

Section 4 £ 500 € 650 Section 4 (ii) £ 500 € 650

£ 5,000 € 6,500

Section 4 (iii) £ 5,000 € 6,500

Section 7 £ 5,000 € 6,500

It is proposed that revised circulars will be issued in the near future and will be available on the Department's web site.

Brigid Mc Manus
Assistant Secretary

APPENDIX. 6

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



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

Freagra a sheoladh go dtí
Address reply to

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

An Rúnaí

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

Circular Letter No. CC 2/99

PAYMENT OF TRAVELLING AND SUBSISTENCE ALLOWANCES

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

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

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

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

Edward Ward
Assistant Principal Officer
23 July 1999

APPENDIX 1

Payment of Travelling and Subsistence Allowances

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

1. Categories of Personnel

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

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

2. Department Inspectors:

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

3. Verification of Claims:

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

4. General Regulations and Conditions:

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

- (iii) the use of public transport would result in the loss of official time which it is necessary to avoid.
- (g) Where more than one person is travelling to the same meeting, arrangements should be made to avoid the unnecessary duplication of the use of more than one car.
- (h) Taxis or cars should only be hired when no suitable public transport is available. Vouchers should be supplied with all such claims.
- (i) The subsistence allowance payable is not intended to meet the whole cost of subsistence when absent from home and headquarters and is not intended to be a source of emolument or profit.
- (j) Subsistence allowance is not payable for an absence at any place within 5 miles of the school or a person's home/normal place of residence. Subject to the foregoing, a day allowance is payable in respect of an absence from home or school of 5 hours or more. Time spent at school/headquarters or on journeys from home to headquarters or vice versa will not reckon towards the qualifying period of 5 hours.
- (k) A night allowance is not payable for an absence at a place within 15 miles of a person's home or school/headquarters. The night allowance covers a period up to 24 hours from the time of departure as well as any further period not exceeding 5 hours. Subject to the foregoing, where an absence includes one or more nights, a day allowance will be paid only if the last period of 24 hours is exceeded by 5 or more hours.
- (l) Travel and subsistence claims should be submitted immediately and certainly within one month of the journey having been made.
- (m) Claims may be allowed only to the extent that they can be met within the school's approved non-pay allocation and the Department reserves the right to place a cash limit on such allowances for any financial year.
- (n) Deductions to be made from the subsistence rate to take account of meals provided to an officer at no cost to him/herself, are as follows:-
- where lunch or dinner is provided, a five hour rate should be deducted;
 - where both lunch and dinner is provided, a ten hour rate should be deducted;
 - where breakfast is provided, half the appropriate five hour rate should be deducted.
- (o) Principal, members of the Board and employees of the Board who are required to use his/her car for official business will require authorisation to do so. Each person so authorised must sign the undertaking provided in Appendix 3 of this Circular.
- (p) Principal and employees of the Board who are required to pay higher premiums to effect insurance cover for their own cars because they (a) provide transport for pupils in certain specified circumstances defined by the Board or (b) otherwise make their cars available for such use, may be recouped the extra costs involved on production of the necessary receipts.

5. Procedure

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

6. Rates

The current rates of travel rates and subsistence allowances are set out in the attached schedule (Appendix 2 to this Circular).

The Department of Education and Science will advise any amendments to the foregoing rates to Boards of Management as they occur.

7. Clarification

In the event of doubt or difficulty, Post Primary Administration Section, Department of Education & Science, Tullamore, Co Offaly (0506/24336) should be consulted.

July 1999

Travel & Subsistence Expenses Claim Form Community & Comprehensive Schools

(1) NAME (BLOCK CAPITALS) _____

HOME ADDRESS: _____

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

(3) SUMMARY OF CLAIM

TRAVEL € _____

SUBSISTENCE € _____

MISCELLANEOUS € _____

TOTAL CLAIM € _____

LESS

(a) IMPREST/ADVANCE € _____
(if any)

(b) DEDUCTION FOR MEALS
OR ACCOMODATION
PROVIDED € _____ € _____

AMOUNT DUE € _____

(4) DECLARATION BY CLAIMANT

I declare that:

- (a) The subsistence and other allowances that I claim are correct and in accordance with regulations
- (b) The expenses were actually and necessarily incurred by me in relation to school business
- (c) I have not claimed, nor will I claim from any Government Department, nor from any other source, the expenses incurred above.
- (d) The car (details above) is owned and maintained by me and is, and will continue to be, insured by me for the purposes of the Road Traffic Acts and I will advise the Board of Management of any change to the insurance cover.
- (e) The information given by me is true in all respects
- (f) My accumulative mileage to date for which I have been paid travelling expenses (including the mileage claimed herein and from other public bodies) during the current travel year is _____

SIGNATURE (of claimant) _____ POST _____

DATE _____

(5) APPROVAL OF CLAIM

I certify that:

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

SIGNATURE (Principal/ Secretary/ Chairperson) _____ DATE _____

DELETE AS APPROPRIATE

FOR OFFICE USE:

AMOUNT PAID € _____ DATE: _____

MILEAGE TO DATE € _____

Details of Claim

DATE	TIME OF * DEPARTURE RETURN	JOURNEY FROM TO	PURPOSE OF JOURNEY	MODE OF CONVEYENCE	DISTANCE	TRAVEL (in miles) £IR	SUBSISTENCE £IR	MISC. AMOUNTS £IR
SUB TOTALS								
TOTAL								

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

Appendix. 7

Community and Comprehensive School

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

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

Approved by the Board of Management (date) _____.

Community and Comprehensive School

APPLICATION FOR USE OF SCHOOL ROOM/FACILITIES.

1. ORGANISATION DETAILS

Name of Association/Group: _____

Address: _____

_____ Tel no: _____

Contact name and address:

Tel no:

2. FACILITIES REQUIRED

Facilities/room required: _____

Purpose: _____

Date/s required: _____ Time/s: _____

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

3. INSURANCE DETAILS

Name and address of insurance company: _____

Policy number: _____

Expiry date of policy: _____

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

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

Signed: _____ Date: _____

5. APPROVAL OF APPLICATION

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

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

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

SIGNED: _____ DATE: _____
PRINCIPAL/SECRETARY BOARD OF MANAGEMENT

Appendix 8.

Guidelines for Boards of Management on receipt of reports on accidents on school property

Boards of Management should establish procedures for the recording of accidents occurring on the school premises.

In any subsequent litigation, these records are of huge importance in establishing what happened and in reducing the possible exposure of the school and the Department. It is recommended that the Board establishes procedures to incorporate the following:

- The school should maintain an accident log book/report file in which all reports of accidents involving members of school staff, pupils or visitors are entered immediately they are received. Responsibility for this duty would normally reside with the Principal/Deputy Principal and the book/report file must be maintained in the school and entries should be made when the report is received. Where a report is made by telephone, the person should be invited to call to the school to make a full report. A sample report form to be completed by a person reporting an accident is attached.
- Information recorded should include:
 - Names and addresses of injured parties
 - Date, time and exact location of accident
 - Name and address of person reporting the accident, the manner in which the report is made and whether the person making the report was a witness to the accident
 - A full description of how the accident occurred and the injuries sustained
 - Names and addresses of witnesses
 - The purpose for which the injured person was on school premises
- Witnesses to an accident should be interviewed separately by the Principal or person/s nominated by the Principal as soon as possible after receiving a report. Statements obtained should be retained by the school for future reference.
- The observations of the School Authority should be recorded with particular reference to the following:
 - the scene of the accident - is/was there a hazard? Weather and lighting conditions at the time, names of school personnel on duty at time of accident etc.
 - injuries observed
 - was the activity supervised and if so by whom. The observations of this person should also be recorded.

- action taken by the school authorities on receiving the report e.g. medical attention sought/requested, visit to hospital, notification to parents/guardians/next-of-kin
- subsequent attendance at school by injured person, where applicable.
- If the accident involved a piece of apparatus/furniture etc., it is recommended that it be maintained, in its existing state on the school premises for inspection in the case of legal proceedings.
- Photographic evidence and/or an expert's (e.g. engineer's) report may be necessary where the cause of the accident is fixed (e.g. roadway, wall, footpath, door, window etc and where there is a clear imperative to have the cause remedied immediately.
- Any claims made against the school should be referred immediately to the Department for attention.
- A copy of the Board's guidelines should be circulated amongst all staff in the school.

Accident Report Form

Date:	Class Period No:	Time:	Location/Room No:
Other Locations Details:			
Names and addresses of persons involved in accident			
Description of Accident:			
Name(s) of person(s) in charge at the time:			
Description of activity in which injured person was engaged in:			
Name(s) and addresses of Witness(es):			
Description of Scene of Accident:			
Did hazard Exist? Yes ____ No ____		If Yes, describe	
Was Lighting? Good ____ Fair ____ Poor ____		Was the scene? Indoor ____ Outdoor ____	
Was Injured referred to School First Aid Centre? Yes ____ No ____			
If yes, First Aid Person's Report:			
Signed:		Date:	
Were parents/relatives informed? Yes ____ No ____		If yes by whom?	
Other Observations:			
Signature of Person in Charge at time of accident:			Date:
Case notified to Board of Management on:			Date:
Notes:			

Appendix. 9

Specimen Auditor Report for the accounts of Community and Comprehensive Schools

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

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

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

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

Date:- _____

Accountants
and Registered Auditors

Appendix 10.

CIRCULAR LETTER 46 /00

Self Financing Part-time Adult Education Programme

- 1. Following consultation with the interested parties, agreement has been reached on the following revised arrangements for the delivery of the self-financing part-time adult education programme in second level schools.**

The Minister for Education and Science hereby authorises the implementation of the arrangements in question.

- 2. Definition**

- 2.1 Enrolment hours on the following courses may be included for the purposes of determining the level of allowances payable to Directors and the number of additional posts of responsibility;**

- Personal and social development,
- Hobby and leisure courses of an academic or practical nature
- Second chance courses.

- 2.2** Second chance courses are defined as adult education programmes of a non-hobby or leisure nature e.g. personal development, literacy/numeracy or vocational disciplines for those with less than upper secondary education.

- 2.3** The number of enrolment hours will be determined by the number of people who have registered for an approved course and in respect of whom a refund has not issued, multiplied by the course duration.

- 2.4** Courses designed for students below school-leaving age are specifically excluded from the terms of this circular.

- 3. Adult Education Start-Up Grants**

- 3.1** A pilot project has been in place since 1992 under which a sum of money is provided annually to the ASTI for distribution by it, in conjunction with the Joint Managerial Body, among selected voluntary secondary schools for the purpose of providing Adult Education. This money was used to provide initial grants for equipment and materials for Adult Education, to prepare accommodation, to cover administration costs and to allow fees to be waived in the case of students who cannot afford them.

- 3.2 It is intended that the scheme will continue to apply on a once-off basis to schools in a start-up situation, but that it will terminate at the end of 2006 when the National Development Plan 2000-2006 has been completed. Schools in the Community & Comprehensive and Vocational sectors which have not previously been involved in providing an adult education programme may also apply for the grant of £5,000 on a once-off basis. Schools will be selected on a phased basis, with the size of the fund increasing to £160,000 per annum to accommodate an increased number of grants each year. The grant may now also be used for staff training purposes.
- 3.2 Applications and any enquiries about this grant may be made to the Department of Education and Science, Further Education Section, Block 4, Irish Life, Dublin 1. A monitoring committee consisting of representatives of teacher unions, school management and the Department of Education and Science will examine applications and make recommendations to the Minister for Education and Science.

4. Fee Income

- 4.1 The fees should be set at a level to cover all costs other than post of responsibility allowances. These would include costs of tuition, secretarial and caretaking services, lighting, heating, equipment, advertising, etc.
- 4.2 Fees should be pitched at a level which equals at least 130% of the tuition cost.
- 4.3 For second chance courses, there are exemptions which allow for a reduction in fees to 30% of tuition costs for the unwaged.
- 4.4 As adult education activities will be required to self-finance all costs (with the exception of post of responsibility allowances) there is a case that they be allowed retain any surplus remaining after current operating costs are met for re-investment in the adult education programme. Arrangements will be examined whereby such surpluses could be made available to the school/VEC to assist the development of the adult education programme and to subsidise participants where a reduction in fees is warranted. In the case of VECs it is envisaged that surplus funds generated by individual schools will, in the main, be returned by the schemes to those schools. Appropriate accounting arrangements will need to be put in place.

5. Structures

- 5.1 A post of responsibility of Director of Adult Education may be established in each school offering a part-time adult education programme for a minimum of 1,500 enrolment hours. The level of allowance payable to the Director will be determined by reference to the number of enrolment hours in the preceding year. Details of the allowances are set out in Appendix A.
- 5.2 Posts of responsibility of Assistant Directors of Adult Education may be established with allowances at Assistant Principal and Special Duties Teacher level as shown in Appendix A.
- 5.3 Appointments as Directors and upgradings from Special Duties Teacher level to Assistant Principal level may be made with effect from 1 January, 1999 where there is certification that appropriate duties were being carried out from that date. All other appointments will take effect no earlier than 1 September, 2000.

- 5.4 Post-holders will be required to undertake appropriate duties in the night school. Should the provision of the adult education programme cease such post-holders will be assigned appropriate duties in the day school and will be taken into account in determining the overall level of posts in the school. Payment of the allowance will cease in the event of a post-holder resigning from the post.

6. Reduction in Teaching Hours

- 6.1 It is proposed to allow a reduction in teaching hours to Directors of Adult Education with a level of enrolment in excess of 12,000 hours in the preceding year. Details of the hours reduction are set out in Appendix A. The date of implementation will be the 1st September, 2000.
- 6.2 The level of reduction may increase or decrease annually having regard to the level of enrolment in the preceding year but will not drop below the threshold of 4 hours per week
- 6.3 A reduction of 4 hours will also be allowed in the case of Assistant Principal level appointments.

7. Principals

- 7.1 In recognition of the role of the Principal in supporting and developing the adult education programmes, it is proposed to pay an adult education allowance of £750 to the Principal of each school offering a part-time adult education programme. The allowance will be payable with effect from 1 January, 1999 where it can be certified that an adult education programme has been operating since that date. The allowance will not be payable where the school ceases to deliver an adult education programme or the Principal resigns or transfers from the school.

8. Transitional Arrangements

- 8.1 A small number of schools currently may, for various reasons, have levels of posts-holders over and above the proposed quota outlined in Appendix A. Such post-holders will continue to hold these allowances on a personal basis and will be allocated duties in the night school commensurate with their present allowance.

9. Impact of the present system on the operation of the day school

- 9.1 A system operates at present which allows a reduction in the teaching hours in the day school to an Assistant Principal post-holder involved in the night school without any recompense to the day school. The Department will now compensate the day school for the loss of teaching hours by way of a concession in the allocation of the annual number of teaching hours to the school.

10. Provision of Adult Education in Outcentres

- 10.1. Adult Education programmes are currently provided in a limited number of outcentres which are not attached to any school. A working group will be established to examine and report on the totality of the activities and the arrangements for posts and payments in the centres.

11. Appointment Procedures

- 11.1 Appointments to the post of Director of Adult Education will be from applicants within the school and in accordance with the normal procedures for appointment to a Deputy Principal post.

The following arrangements will apply in the case of the first filling of these posts following this agreement:

- (i) Where a post-holder or post-holders are currently carrying out the duties the competition will be confined, in the first instance, to existing Assistant Principal holders in the night school
- (ii) In the absence of Assistant Principals in the night school the competition will be confined to existing Special Duties Teachers in the night school.
- (iii) In such instances the following procedures will apply:
 - The post will be advertised within the school
 - Eligible candidates will apply for the post
 - The competition will be by way of competitive interview.
- (iv) In the event that there is only one candidate, that candidate will meet with the Principal/GEO in the case of VEC schools and the Principal/Chairperson in the case of Community, Comprehensive and Voluntary Secondary schools with a view to clarifying and accepting the duties. Except in the case of an adverse report, the candidate will be appointed to the post following this process.

- 11.2 Appointments to the post of Assistant Director will be in accordance with the procedures operating within each sector for appointment to posts of responsibility at the appropriate level.

The following exceptions will apply in the case of the first filling of these posts following this agreement:

- (i) In the case of a vacant Assistant Director post at Assistant Principal level the competition will be confined to existing Special Duties Teachers in the night school.
- (ii) In such instances the following procedures will apply:
 - The post will be advertised within the school
 - Eligible candidates will apply for the post
 - The competition will be by way of competitive interview.
- (iii) In the event that there is only one candidate, that candidate will meet with the Principal/GEO in the case of VEC schools and the Principal/ Chairperson in the case of Community, Comprehensive and Voluntary Secondary schools with a view to clarifying and accepting the duties. Except in the case of an adverse report, the candidate will be appointed to the post following this process.

12. Role of AEO

12.1 The role of the Adult Education Organiser in the VEC includes organisation, supervision and reporting on adult education, out-of-school and part-time education programmes in the VEC area, and also facilitating co-operation between other agencies and services engaged in the provision of such programmes. The duties of the post include support, advice and co-ordination with programmes of adult education provision offered within the Community, Comprehensive and Voluntary Secondary schools sectors.

13. Duties of Director of Adult Education

The appointee should carry out such duties as are assigned including but not limited to:-

- Responsibility, under the direction of the Principal, for the day-to-day operation, organisation and delivery of the adult education programme in the school including;
 - identifying and designing of course programmes in consultation with Principals, Boards of Management, and VEC Education Officers/Adult Education Organisers or CEOs as appropriate, and liaising with the local Adult Education Board
 - recruitment of students and collection of enrolment fees, maintaining participants' records in relation to enrolment, attendance, fees paid, progress and certification, where appropriate
 - entering students for assessment and certification as appropriate, and supervision of administrative duties related to this task
 - preparation of time-tables
 - recruitment and payment of tutors, supervision of Assistant Directors and staff, enhancing the quality of the programme through annual review and ongoing team development.
 - preparation of accounts for audit
 - managing the resources of the programme
 - responsibility for securing the provision of appropriate caretaking and secretarial services
 - making statistical and other returns to Department of Education and Science, and reporting to Principals, Boards of Management/VEC/Adult Education Boards, as required.

14. Annual Returns

Each school/VEC will make an annual return on a prescribed form to the Department of Education and Science (Post-Primary Teachers Section with a copy to the Adult Education Section). The arrangements provided for in this circular will be implemented on the basis of the certified returns. A copy of the prescribed form for these returns will issue very shortly.

15. Copies of this circular should be given to representatives of teachers and parents

John Dennehy,
Secretary General.

November, 2000.

APPENDIX 1

SELF FINANCING PART-TIME ADULT EDUCATION POSTS OF RESPONSIBILITY

Category	Enrolment Hours	Enrolments IR £	Director of Adult Education				Assistant Director								
			Allowance 1.1.99 IR £	Allowance 1.7.99 IR £	Allowance 1.4.2000 IR £	Allowance 1.10.2000	Hours Reduct	Posts	Hrs Reduct	Special Duties Posts	Reduct	Tot Hrs			
A	1500-6000	75-300	1,740	1,802	1,820	1,978									
B	6000-9000	301-450	2,277	2,357	2,381	2,587									
C	9000-12000	451-600	3,013	3,119	3,150	3,423									
D	12000-16000	600-800	3,773	3,906	3,945	4,287	4					4			
E	16000-22000	800-1100	4,513	4,672	4,719	5,128	6						1		6
F	22000-28000	1100-1400	5,285	5,472	5,527	6,006	8						1		8
G	28000-34000	1400-1700	6,029	6,242	6,304	6,850	8						1	0	12
H	34000-40000	1700-2000	6,757	6,996	7,066	7,678	9						1	1	13
I	40000-50000	2000-2500	7,332	7,591	7,667	8,331	9						1	2	13
J	50000-60000	2500-3000	7,892	8,171	8,253	8,968	9						1	2	13
K	60000-70000	3000-3500	8,432	8,730	8,817	9,581	10						2	2	18
L	70000-80000	3500-4000	8,965	9,281	9,374	10,186	10						2	2	18
M	80000+	4000+	9,448	9,782	9,880	10,736	10						3	2	22

Appendix. 11

Circular DPAEd 3/89: Data Protection Act 1988

Tá leagan Gaeilge den chiorclán seo á ullmhú agus beidh sé le fáil in am tráth.

To:

Management Bodies of National Schools,

Management Bodies of Secondary Schools,

Management Bodies of Comprehensive Schools,

Management Bodies of Community Schools,

Vocational Education Committees,

Vocational Education Committees, in respect of schools or educational institutions operating under their aegis (additional copies enclosed),

Boards of Management of Regional and other Technical and Specialist Colleges,

The Higher Education Authority,

The Higher Education Authority, in respect of Institutions of Higher Education designated under the Higher Education Authority Act, 1971 (additional copies enclosed),

Management Bodies of Training Colleges for Primary Teachers,

Management Bodies of Training Colleges for Teachers of Home Economics,

Dublin Dental Hospital Board,

Council of the Dublin Institute for Advanced Studies,

Board of Governors of the Royal Irish Academy of Music,

Council of Institiúid Teangeolaíochta Éireann,

Catholic Primary School Managers Association,

Church of Ireland Board of Education,

Church of Ireland Representative Body,

Joint Managerial Body for Secondary Schools,

Association of Community and Comprehensive Schools,

Irish Vocational Education Association,

Methodist Board of Education,

Jewish School's Management Body.

The Minister for Education wishes to draw the attention of all management authorities of schools, institutions and other bodies operating under the aegis of the Department of Education or in receipt of funding from the Department of Education, to the provisions of the Data Protection Act, 1988 and to the need to ensure full compliance with the Act in relation to the collection, use and disclosure of any automatically processed personal data. As the responsibility for interpreting and observing the Act rests with each individual school, institution, or education body, these bodies should familiarise themselves fully with the provisions of the Act.

The Act is designed to protect the privacy of individuals with regard to automated personal data and to give effect in this country to the Council of Europe Convention for the Protection of Individuals with regard to the Automatic Processing of Personal Data (1981).

The Act relates only to personal data held in such a form as to be capable of being processed automatically i.e., held on computer, word processor, electronic flexitime systems, telephone logging equipment etc. Any school, institution or other body which holds (or intends to hold) personal data in such form is (or will be) bound to observe the Data Protection provisions of the Data Protection Act, i.e., that personal data shall be

- obtained and processed fairly;
- held for specified lawful purposes;
- not used or disclosed in a way incompatible with the specified purposes;
- adequate, relevant, and not excessive for the specified purposes;
- accurate and up-to-date;
- not kept longer than necessary;
- available to the data subject;
- kept secure.

In addition, any such bodies which are established by or under any enactment, and financed wholly or partly by monies provided by a Minister for the Government, and which hold personal data capable of being processed automatically, must register as a Data Controller. (Some examples in the Education Sector are Universities, National Institutes for Higher Education, Vocational Education Committees etc. National, Secondary, Comprehensive and Community Schools have not been established by enactment; the registration of a Vocational Education Committee covers all the Vocational Schools under its control).

Bodies not established under enactment are bound by the provisions of the Data Protection Act, but need not register as Data Controllers unless the personal data held relates to racial origin, political opinions, religious or other beliefs, physical or mental health, sexual life or criminal convictions.

First applications for registration as Data Controller must be lodged with the Data Protection Commissioner before 19th April _____. The current rate of registration fee is fixed at £100.00 per annum, and registration must be renewed annually.

The main features of the Data Protection Act and guidelines on its implications are set out in the Appendix to this Circular. The material in the Guidelines should not be construed as a legal interpretation of the Act or any of its provisions.

Copies of the Data Protection Act 1988 (No. 24 of 1988) are available from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2. Application forms for registration as a Data Controller, Guidance Notes and a Guide to the Act are available from the Office of the Data Protection Commissioner, 74 St. Stephen's Green, Dublin 2.

D. Ó BRAONÁIN,
RÚNAÍ

Márta _____.

Appendix to: Circular DPAEd 3/89

Data Protection Act, 1988

1. Introduction

The Data Protection Bill was enacted in July 1988. Its main provisions are due to become fully operational during_____. The Act is designed to give effect in this country to the Council of Europe Convention for the Protection of Individuals with regard to the Automatic Processing of Personal Data (1981) - referred to as the Convention.

The Act introduces a number of measures intended to protect the privacy of individuals. With some exceptions, it covers all computerised personal data relating to living individuals.

The Act pertains to personal data only, that is data relating to a living individual who can be identified either from the data or from the data in conjunction with other information in the possession of a data controller.

The Principal parties falling within the ambit of the Act are

Data subject	-	the living individual in respect of whom the personal data are held.
Data controller	-	the person or body who controls the contents and use of personal data.
Data processor	-	the person or body responsible for processing of data on behalf of a data controller.
Data Protection Commissioner	-	a person appointed by the Government with powers to investigate complaints, to maintain a register of data processors and specified data controllers, to supervise the operation of the legislation and, where necessary, to require compliance with its provisions.

2. Main Features

In summary, the Act gives to every person the right to

- determine whether electronic data are held which relate to him/her;
- be shown such data;
- have incorrect or improperly held data amended or erased.

The Act requires certain persons to register with the Data Protection Commissioner including

- public bodies established by or under any enactment and financed wholly or partly by means of moneys provided by a Minister of the Government;
- Other persons who keep personal data relating to

- racial origin;
- political opinions or religious or other beliefs;
- physical or mental health (other than any such data reasonably kept by them in relation to the physical or mental health of their employees in the ordinary course of personnel administration and not used or disclosed for any other purpose);
- sexual life;
- criminal convictions.

Following registration, a data controller may not hold personal data which are

- at variance with the descriptions in their registered entries;
- not registered.

Members of the public may inspect the register and may take copies of entries in the register.

The Act imposes obligations on persons who keep automated personal data to

- obtain and process data fairly;
- ensure data are accurate and, where necessary, kept up-to-date;
- keep data for specified and lawful purposes only;
- ensure that data are not disclosed in any manner incompatible with the specified purposes;
- ensure that data are adequate, relevant and not excessive in relation to the specified purposes;
- ensure that data are not kept any longer than is necessary for the specified purposes;
- protect data, by appropriate security measures, against unauthorised access, alteration, disclosure, destruction, whether accidental or deliberate;
- owe a duty of care to data subjects, to the extent that the law of torts does not already so provide.

All of the obligations listed above apply to data controllers, only the last two apply to data processors.

3. Registration.

Applicants for registration as a data controller or data processor must furnish whatever information the Data Protection Commissioner may prescribe in regulations under Section 20 of the Act. In general, the Commissioner is obliged to accept applications unless he considers that the particulars supplied are insufficient or that the applicants are likely to contravene any of the provisions of the Act.

He is obliged to refuse applications regarding particularly sensitive data e.g., racial origin,

if he is of the opinion that appropriate safeguards for the protection of the privacy of the data subject are not being provided.

Registration will be for a prescribed period but for not less than one year. A registration fee of £100 is payable.

The information to be furnished to the Data Protection Commissioner will include

- types of personal data held with details of sensitive data;
- purpose(s) for which the data are held;
- the persons or bodies to whom the data may be disclosed;
- security in operation to
 - protect the privacy of sensitive data;
 - prevent access by unauthorised persons;
 - prevent irregular entry or amendment of data;
 - ensure adequate back-up of data.

It is essential to ensure that all persons/organisations to whom personal data may be disclosed and all purposes for which such data are held are comprehensively described on the registration form.

If data holdings are materially changed subsequent to registration, the Commissioner must be notified and the registered entry revised to reflect in full the changed position. The registration form does not require a list of each piece of data within a data holding (except for sensitive data). Therefore, it is advisable to supply particulars which are broad enough to accommodate minor subsequent changes in the type, description and purpose of the data held.

4. Effects of Registration.

Data controllers may not hold personal data which are at variance with the descriptions in their registered entries e.g. data may not be held for any unregistered purpose, data may only be disclosed to persons or bodies mentioned in the registered entry. It is an offence for data controllers to hold personal data for which they are not registered.

Employees of a data controller are subject to all the restrictions that apply to data controllers regarding the use, disclosure and transfer of personal data.

5. Access Rights

- a. An individual may ask to be informed whether personal data in general are held. If a written request is submitted, the data controller must supply the following details within 21 days.
 - whether such data is held;
 - a description of the data;
 - the purposes for which the data are being held.
- b. An individual may ask for particulars of personal data concerning him/her. The data controller must reply within 40 days to a written request and, unless the data subject expressly indicates otherwise, supply a copy of all personal data kept on the data subject. Information supplied must be expressed in terms intelligible to the average person. The information supplied may include changes made subsequent to the enquiry if they were such that they would have been made irrespective of the enquiry.
- c. Where an access request is refused, the data controller must give written notification of the refusal with the reason for the refusal and an indication that the person may complain to the Commissioner.
- d. A fee may be payable with each request. It is refunded if the data are materially amended on foot of the enquiry or if the data controller does not comply with the request. The maximum fee is £5.
- e. If the data controller holds data on the data subject for different purposes and is so registered, a separate fee is payable by the applicant in respect of access to each such registered entry.
- f. Data may be amended after an access request is received provided the changes would have been made irrespective of the request.

6. Correction/Erasure of Data.

- a. A data subject may require a data controller to correct or erase data which does not meet the requirements of Section 2(1) of the Act e.g., data which have not been obtained or processed fairly.
- b. A data subject is entitled, within 40 days of submitting a written request, to have his/her name removed from a direct marketing list.
- c. To correct or erase data a data controller must, within 40 days,
 - correct or erase the data. This may also be done by including a statement to which the data subject has assented.
 - notify the data subject.
 - where the correction/erasure materially modifies the data concerned, notify any person to whom the data were disclosed over the preceding 12 months (This requirement may not come into effect for some time).

- d. Failure by the data controller to amend data is not an offence, but if the Commissioner issues a formal requirement to do so (known as an enforcement notice) on foot of an application by the data subject, failure subsequently to amend the data is an offence. A notification of refusal to amend data should include a statement of the reasons for the refusal and an indication that the person may complain to the Data Protection Commissioner.

7. Data Protection Commissioner.

The Act gives details of the Data Protection Commissioner's appointment. The Commissioner may investigate likely contraventions of the provisions of the Act even in the absence of a complaint. He may ignore frivolous or vexatious complaints. He has the following powers

- to establish and maintain a register of persons to whom the Act applies;
- he may serve an enforcement notice on a data controller or data processor which must be complied with after at most 21 days or, in the case of an urgent notice, 7 days;
- he may serve a notice prohibiting the transfer of personal data from the State to a place outside the State;
- he may serve an information notice requiring certain information to be supplied in writing to him;
- his authorised officer may, at all reasonable times, enter the premises of a data controller/processor and examine data or equipment. He may also
 - take copies or extracts of data
 - enquire as to the procedures employed for complying with the provisions of the Act
 - enquire as to the sources and purposes of data and the persons to whom they are disclosed
 - enquire into the data equipment on the premises.

8. Offences and Penalties

The Act provides for the following offences

- failure, without reasonable excuse, to comply with an enforcement notice issued by the Data Protection Commissioner
- failure, without reasonable excuse, to comply with a prohibition notice issued by the Commissioner
- failure, without reasonable excuse, to comply with a notice, requesting information in writing, issued by the Commissioner.
- contravention of the requirement that specified data controllers and data processors be registered
- knowing contravention of the obligation on registered person and their employees in relation to the use, source, disclosure or transfer of personal data

- with regard to registration, to knowingly supply the Commissioner with false or misleading information
- for a data processor to knowingly disclose personal data without the prior authority of the data controller
- for a person to obtain personal data without the prior authority of the data controller or processor and then to disclose that data to another person
- to impede an authorised officer of the Commissioner in the exercise of his powers or, without reasonable excuse, not to comply with a requirement or to supply false/misleading information
- in certain circumstances, a director/manager etc. of a corporate body that commits an offence under the Act is himself/herself guilty of an offence.

The Act provides for the following penalties

- on summary conviction, a fine not exceeding £1,000
- on conviction on indictment, a fine not exceeding £50,000.

Also, data material acquired illegally may be forfeited/destroyed by order of the court.

9. Exceptions.

a. Additional Safeguards

The Minister for Justice may make regulations providing for additional safeguards in relation to particularly sensitive data i.e., data relating to racial origin, political opinions, religious and other beliefs, physical and mental health, sexual life or criminal convictions.

b. Data Excluded

The Act will not apply to data which are

- kept for the purpose of safeguarding the security of the State;
- required by law to be made available to the public by the data controller concerned;
- kept by an individual for the management of his/her personal, family or household affairs or kept for recreational purposes only;
- processed wholly outside the State and which are not used or intended to be used within the State.

c. Exceptions to Obligations

The obligation imposed on data controllers to obtain and process data fairly does not apply in respect of the prevention etc. of crime or the collection of taxes.

Back-up data need not be kept up-to-date.

There is no limit to the length of time statistical/research data may be held.

d. Restriction of Right of Access

The Minister for Justice, after consultation with other Ministers concerned, is empowered to make regulations restricting or excluding the right of access to personal data relating to physical/mental health or to social work.

Where data are held for the purpose of

- preventing, detecting or investigating crime;
- apprehending or prosecuting offenders;
- assessing or collecting any tax, duty or other moneys owed to or payable to the State, a local authority or a health board,

and release of the data would be likely to prejudice the purpose for which the data are held, right of access can be restricted or denied.

Right of access is also restricted or denied where release of such data could prejudice the security of, or maintenance of order in, a prison or other place of detention.

Right of access is restricted or denied to data which

- could be privileged in the context of legal proceedings;
- are kept to protect the public against financial loss caused by dishonesty, incompetence or malpractice in the commercial area;
- are kept for statistical or research purposes;
- are kept for the purpose of estimating the liability of a data controller on foot of a claim for damages;
- if released, would be contrary to the interests of protecting the international relations of the State;
- are kept for back-up purposes.

e. Disclosure Restrictions

The restrictions imposed by the Act on the disclosure of data do not apply where the disclosure is

- to safeguard the security of the State
- to prevent, detect or investigate crime
- to assess or collect any tax, duty or other moneys owed or payable to the State, local authority or health Board
- in the interests of protecting the international relations of the State
- required by an enactment, law or court order
- to prevent injury or damage to the health of a person or serious loss of or damage to property

- needed to obtain legal advice or in the course of legal proceedings in which the person disclosing them is a party or a witness
- made at the request of the data subject or his/her representative.

f. Response Period

The 40-day period allowed for responding to a request for a copy of personal data is increased to 60 days in relation to examination results. The 60-day period begins from the date of receipt of the application or the date of publication of the examination results, whichever is the later.

Appendix. 12

Outline of Occupational Safety and Health Legislation

The Safety, Health and Welfare at Work Act ----.

This Act represents a milestone in Irish safety and health law placing broad obligations upon employers, employees and the self-employed at all places of work.

- Employers must provide a safe place of work.
- Safe plant.
- Appropriate Information.
- Appropriate Training.
- Adequate Supervision.
- Appropriate protective clothing or equipment.
- Adequate emergency plans.
- Arrangements and facilities for welfare.

Employers must ensure that the use at work of any article or substance does not give rise to a risk to health and safety at work.

Employers (and the self-employed) must prepare a written Safety Statement specifying the manner in which safety and health is to be secured. It must be based upon an identification of the hazards and an assessment of the risks at the workplace and include details of arrangements made, resources provided and responsibilities.

Employers must consult their employees on health and safety. The employees may appoint a safety representative who shall be entitled to carry out inspections and investigate accidents at the work place.

Employees are required to take reasonable care for the safety and health of others. They must give appropriate co-operation and use appropriate protection clothing and equipment.

Designers, manufacturers, importers and suppliers of articles and substances for use at work must ensure that they are safe and without risk to health and that sufficient information is provided for their safe use.

Safety Statement

1. Background

The Safety, Health and Welfare at Work Act, 1989 and the 1993 General Application Regulations set out how prevention of ill health and accidents in all places of work and for all employees is to be achieved. The 1989 Act places general duties of care of employers, the self-employed and on employees. It should also be noted that Section 7 of the 1989 Act requires employers to ensure that, so far as is reasonably practicable, persons not in their employment who may be affected thereby are not exposed to risks to their health and safety.

Section 12 of the Act requires all employers to prepare a Safety Statement in writing for their work places. A Safety Statement is basically an action programme setting out how the health and safety of all employees is managed in the workplace - a management blue print to ensure that all aspects of the working environment comply with safety and health legislation. It needs to be reviewed regularly and updated as circumstances change. It is a practical tool for reducing accidents and ill health at work. The Safety Statement is based on the principle that safety can be managed, since accidents are foreseeable and can usually be prevented. The Safety Statement, as required under the Act, applies to employees only and there is no requirement for the inclusion of provisions relating to third parties (i.e. pupils/visitors in this case). However, given that employees and pupils generally share the same environment during the school day, the implementation of the terms of the Safety Statement will of course have a beneficial influence on the health and safety of pupils and visitors.

The areas to be covered by the safety statement are quite specific.

The document must:

- identify and assess the risks arising from hazards in the workplace.
- give details of arrangements made and resources provided for securing safety, health and welfare.
- specify the measure taken to eliminate or control hazards.
- specify the cooperation required from employees in safety and health matters
- include the names and job titles of people responsible for safety and health
- contain the arrangements for consultation with employees on safety and health matters
- include details of information available to employees on safety and health

2. Model for a Safety Statement

The Committee considered that for schools the preparation of a Safety Statement should be reasonably straightforward matter. It should be drawn up by school management in consultation with employees, thus ensuring effective cooperation in promoting and developing measures to safeguard their safety health welfare at work and ascertaining the effectiveness of the measures. In order to assist educational establishments in preparing Safety Statements, the Committee developed a model for a Safety Statement which may be appropriate for many schools. The recommended format is set out in Appendix 1. The Guidance Document on the Preparation of Safety Statements for Schools (available separately from the Authority) is based on relevant sections of this chapter combined with the model. The model is intended as guidance and should be expanded and updated by management to ensure its relevance to their particular circumstances.

2.1 Three Steps to Follow in Drawing Up a Safety Statement

STEP 1 - IDENTIFY THE HAZARDS

A hazard is anything which has a potential to cause personal injury or ill health. Some hazards, such as slippery floors, may be common to all schools. Each school will however also have hazards peculiar to itself because of its layout, access routes etc. It is recommended that a systematic approach to the identification of hazards be adopted e.g. determination of the physical hazards by systematic examination of access and egress routes, individual classrooms, specialist laboratories/workshops, car par areas, trafficked areas, play areas etc. The 'human factor' hazards which may introduce illness such as measles, scabies, etc. as well as stress related illnesses among employees should also be identified at this stage. (Note the UK Health & Safety Commission publication 'Managing Occupational Stress: A Guide for Managers and Teachers in the Schools Sector' is an excellent source of reference in this area). The employer should ensure that this assessment is carried out with the employee(s) who work in, or are most familiar with, the individual areas. Past experience of accidents, ill health and 'near misses' in the school will also help identify the hazards which exist.

The Committee identified hazards under a number of headings each of which should be addressed in the assessment:

Life Threatening Hazards

- Fire
- Electricity
- Gas
- Traffic & car parking
- Falls from heights
- Persons falling & objects falling

Buildings and Land

- Slippery floors
- Condition of roof, windows, floors, walls, steps, stairs, play areas
- Maintenance of the above
- Means of access and egress
- Adequate space to discharge all functions

Services

- Water
- Heating
- Lighting
- Ventilation
- Practical teaching equipment e.g. Laboratory and workshop equipment
- Control and disposal of chemicals

Human Factors

Factors which may contribute to stress related illnesses include;

- low level of input in decision making process
- work overload
- unrealistic personal expectations
- poor working relationships
- uncertainties about limits of discipline
- inappropriate pupil teacher ratios
- teaching unfamiliar
- teaching low ability children in mixed ability classes
- actual or potential violence
- poor pupil motivation
- dealing with anxious or aggrieved parents.

Other Human Factor Hazards include:

- Over crowding
- Communication diseases.

As a further aid to establishing the hazards which may exist, a useful non-exhaustive **checklist of interactive question on hazards and related issues** is included below:

- Is your place of work safe, clean and tidy?
- Are floor, steps, stairs and passageways of sound construction and properly maintained? - are they slippy?
- Is there safe means of access to all places of work?
- Do you have safety work procedures in place? - Are they being adhered to?
- Has the issue of stress and strategies for dealing with it been addressed?
- Is your equipment and machinery safe?
- Are machinery and equipment suppliers' instructions understood and followed?

Is portable equipment properly maintained? (such as step ladders, electrical cables, vacuum cleaners, computers, etc.)
- Have employees involved in pushing or pulling heavy weights been trained in manual handling?
- Is care taken with chemicals?
Read labels and chemical safety data sheets.
- Are there any biological hazards? e.g. blood sampling etc.
- Have you made arrangements for emergencies and fire fighting, gas escapes, chemical or biological spillage? Are escape routes clear?
- Are items such as paper and chemicals safely stored?
- Is ventilation adequate?
- Is there training, information, instruction, supervision and consultation of employees in safety and health?
- Are records kept of safety training?
- Is personal protective equipment provided and used?
- Do VDUs comply with the 1993 General Application Regulations?
- Are First Aid provisions adequate?
- Are records kept of accidents and ill health?
- Are accidents reported to the Health & Safety Authority?
- Are employees complying with safety arrangements?
- Are there adequate welfare facilities? (washing/ toilet accommodation/ eating/ drinking/ rest rooms)

- Are employees and outside service contractors aware of the Safety Statement?
- Are all hazards identified? e.g. life threatening hazards such as fire, electricity, gas, traffic, falls from heights of persons or objects.
- Is there a maintenance programme in place?

STEP 2 - STATE THE RISK OF INJURY TO EMPLOYEES

Risk is the likelihood that personal injury or ill health could occur from a particular hazard; assessing the risk indicates how severe the effect could be. Each hazard identified in STEP 1 above has a risk of injury attached e.g. where hot surfaces (as in home economies and science rooms) are identified as a hazard, the risk is burns.

STEP 3 - STATE STEPS TAKEN TO AVOID INJURY

The **Steps Taken to Avoid Injury** or the control measures (i.e. safe work procedures or repairs/reorganisation required) necessary to reduce the risks to an acceptable level have to be indicated in the Safety Statement. Sources of help in deciding on control measures are:

- safe work procedures/rules which, based on experience, individual employees may already have implemented in their areas. Safe work procedures may apply to areas such as:
 - manual handling
 - woodworking machines
 - chemical handling and storage
 - LPG storage
 - floor cleaning
 - access and egress and traffic routing
- the legislation itself.
- The Authority Guidelines to the 1993 General Application Regulations (to be published shortly) contain useful information and references to European standards and codes of practice.
- Existing codes of practice.
- Standards and good general practice within the school, including information in machinery manuals and chemical safety data sheets.

When in doubt, outside competent advice should be sought, especially in the areas of structural stability, electrical services etc.

Where 'safe work procedures' are adopted as control measures appropriate training should be provided for employees in the implementation of these procedures.

The model format attached includes examples of the types of hazards, accompanying risk and suggested control measures which may be appropriate in each category. These examples are provided for guidance only and should be omitted altogether or adapted to the individual school circumstances in the preparation of individual school circumstances in the preparation of individual school safety statements.

The model also provides for noting the date that repairs and/or improvements are implemented where the control measures call for such to be carried out. The last column indicates the person(s) who is charged with the responsibility of ensuring that the control measures are adhered to. The assignment of such responsibilities should be done in consultation with the employees involved.

3. Information and Training

The Committee stressed the importance of making sure that adequate information, training and supervision are given to employees to safeguard health and safety and that there is regular consultation with employees on health and safety matters. In particular, employees who have responsibilities assigned to them in the Safety Statement should, where necessary, be given training to enable them to carry out their duties in a professional manner. The Safety Statement should, where relevant, make reference to the existence of training programmes and the availability of information on health and safety issues, health and safety training records should be maintained.

From time to time employers should monitor compliance with the Safety Statement (audits) and ensure that safety controls are kept in place. All employees have responsibilities and they should know and understand their role under the safety statement. As circumstances change, the Safety Statement should be updated and modified where necessary. Employee training should also be reviewed and updated to ensure currency.¹

4. Further Information

The Health & Safety Authority, 10 Hogan Place, Dublin 2 Tel. (01) 6620400, Fax (01) 6620417 is the national body charged with overall responsibility under the Act for the promotion of occupational health and safety. The Authority has regional offices in Athlone, Cork, Drogheda, Galway, Limerick, Sligo and Waterford. The Authority has a series of publications on various aspects of the health and safety including guidance on the legislation, information pamphlets and the preparation of safety statements. In addition, the Report of the Advisory Committee on the Education Sector published in December 1995 and available from the Authority may also be of interest.

¹ Taken from the Report of the Advisory Committee on Occupational Safety and Health at First and Second Levels in the Education Sector to the Health and Safety Authority

Format for a Safety Statement for Schools

<p>School Name:</p> <p>Address:</p> <p>School Type:</p>	<p>Name/Tel of:</p> <p>Doctor</p> <p>Hospital/Ambulance</p> <p>Fire Brigade</p> <p>Safety Officer</p> <p>Safety Representative</p> <p>Person responsible for First Aid</p>
<p>This Safety Statement is aimed at protecting our employees from workplace accidents and ill health at work. It is our programme in writing to manage health and safety. The Safety Statement is available to our employees, outside services providers and Inspectors of the Health and Safety Authority. We will update it as necessary and it will be reviewed at least once a year. In particular we undertake, so far as is reasonably practicable, to comply with all relevant health and safety legislation to include the following areas;</p> <ul style="list-style-type: none"> • provision of a safe workplace • safe access and egress routes • safe handling and use of laboratory chemicals • safe equipment including maintenance and use of appropriate guards • provision of appropriate personal protective equipment <p>Signed: _____ Date: _____</p> <p style="text-align: center;">Manager/Chairperson Board of Management</p> <p>Name of Deputy (in absence of above):</p> <p>Employees are reminded of their responsibilities under the ---- Safety, Health and Welfare at Work Act</p> <ul style="list-style-type: none"> - to take reasonable care for their own safety, health and welfare and that of others. - to make proper use of all machinery, tools, substances etc. - to make proper use of personal protective equipment. 	

Hazards Identified - Remedial Steps

PHYSICAL HAZARDS/HOUSEKEEPING PREMISES					
e.g. mishandling goods or equipment, heavy weights, faulty equipment, wet floors, slipping tripping, falling, fire, gas electricity, poor housekeeping, transport (e.g. in car park, outside school gates), ladders, stacking, safe access and egress, buildings, school yards.					
NAMED HAZARD	WHAT IS THE RISK TO EMPLOYERS	STEPS TAKEN TO AVOID INJURY	DATE ACTION TAKEN	RESPONSIBLE PERSON	
Tiled steps at main entrance are slippery in wet weather	slipping and falling	Treat the tiles to produce a rough texture. Provide non-slip mats		Mr. A. Principal	
Employees and parents cars entering the school grounds	collision with pedestrians	road markings are put in place to clearly define 'pedestrian only' and 'vehicles only' routes and employees and pupils have been instructed to comply with the markings	19 Oct, 1995,	Ms. B. Principal	

Hazards Identified - Remedial Steps

CHEMICAL/BIOLOGICAL/OTHER e.g. flammable, cancer-causing, toxic or harmful substances, skin irritants, solvents, dyes, acids, glues, correction fluids, handling/storage of dangerous substances, compressed air, gases or water, poor lighting, radiation, extremes of temperature, repetitive muscular work.					
NAMED HAZARD	WHAT IS THE RISK TO EMPLOYERS	STEPS TAKEN TO AVOID INJURY	DATE ACTION TAKEN	RESPONSIBLE PERSON	
Chemistry Laboratory Gas supply to bunsen burners	fire/explosion/ suffocation	The chemistry laboratory is locked when not in use. After each class that class teacher checks that each gas outlet has been switched off, and that the main gas supply valve to the laboratory has been switched off. Pupils are only allowed to use gas appliances under supervision. Sufficient fire extinguishers and fire blankets are provided in the laboratory and science teachers have been trained in their use.			
Hydrochloric Acid	acid/burns/eye injury	All chemicals are used under supervision. The safety measures listed on the Material Safety Data Sheet (included in Appendix 2) are strictly adhered to. A copy of the MSDS is available in the chemistry lab.	MSDS 21/5/95	Ms. A. Chemist	

Hazards Identified - Remedial Steps

HUMAN FACTOR HAZARDS e.g. sustained stress from poor work systems, physical or mental disabilities, new or young employees, older employees, pregnant employees, risk of violence.				
NAMED HAZARD	WHAT IS THE RISK TO EMPLOYERS	STEPS TAKEN TO AVOID INJURY	DATE ACTION TAKEN	RESPONSIBLE PERSON
Anti social/aggressive behaviour of employees/pupils	Bodily harm or ill-health.	Implementation of the school's Code of Discipline and Behaviour.		Mr. C. Principal

First Aid Arrangements

First Aid Box Contents:

Location(s) of First Aid Boxes:

Person(s) Responsible for First Aid:

Safety Consultation Arrangements

Designated Safety Officer:

Safety Representative:

Formal Safety Consultation meetings will be held every _____ months. These meetings will be attended by the Principal, the Safety Officer, the Safety Representative, _____ . Notice of such meetings will be displayed in _____ . Employees with particular safety concerns will be invited to attend.

These meetings will also address safety-training needs of employees and will draw up an ongoing program of employee training. The minutes of these meetings will be made available to all employees.

Appendix. 13

Pensions Declaration

No. _____

PENSIONS DECLARATION.

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

Caution - Any person wilfully making a false declaration is liable on summary conviction to a fine not exceeding thirty pounds.

I _____
(name in full)

of _____
(state place of residence)

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

_____ (state rank)

in _____ School.

Signature of Pensioner: _____

Date: _____

Supporting Declaration

I hereby declare that I am a person described

(1) of Rule 4 of the Pensions Declarations Rules, 1966 (set out overleaf), that the pensions declaration above was made in my presence and that I believe the person making the declaration to be the pensioner described thereon.

Signature of Witness: _____

Date: _____

PENSIONS DECLARATION RULES, 1966.

Paragraph (1) of Rule 4 "..... a pensions declaration shall be made before a person who is not a pensioner or the wife or husband of the pensioner or the declarant and who -

- (a) in the case of the pensions declaration being made in the State, is a person whose name is on the register of Dail Electors, or
- (b) in the case of the pensions declaration being made outside the State, is a person of one of the descriptions specified in the Schedule to these Rules."

Schedule referred to at (b) above. Persons (not being the Pensioner or the wife or husband of the pensioner or the declarant) before whom pensions declarations are to be made outside the State

1. A person whose name is on the register of Dail Electors.
2. An Irish diplomatic or consular officer
3. A Minister of Religion.
4. A physician or surgeon registered as such under the law of the country in which the pension declaration is made.
5. An officer of a bank including a savings bank, being an officer authorised by the bank to sign documents on its behalf.
6. A Magistrate.
7. A barrister, solicitor or advocate authorised to practice in the country in which the pensions declaration is made.
8. A Notary Public or other person competent by the law of the country on which the pensions declaration is made to administer oaths.
9. A Police Officer.

