

## Financial Guideline P10 - 2017/2018

### Good Financial Governance and the Parents' Association

Parents' Associations provide most valuable assistance and support to school management, staff and students. As the Parents Association operates solely for the school, its activities are the responsibility of the Board of Management (BOM). This guideline is intended to provide BOMs with advice on ensuring that good financial governance is in place around the financial activities of the Parents' Association.

#### What specific financial controls should be in place?

- In accordance with the Governance Manual 2015-2019, prior to engaging in fundraising activities, the Parents' Association shall consult with the BOM about any fundraising for the school or school projects. The approval of the BOM is needed prior to these funds being raised. It is good practice to record the agreement reached between the BOM and the Parents' Association in relation to such fundraising, including the purpose for which the funds are being raised, the manner by which the funds are to be raised, the timeline for the transfer from the Parents' Association bank account to the BOM of any funds raised and the estimated timeframe for the agreed project.
- The Parents' Association bank account should contain only funds that it needs in order to meet the day to day running costs that are incurred. Any funds exceeding this amount should be transferred to the main school bank account as soon as practicable.
- As the activities of the Parents' Association bank account relate solely to the school, the Parents' Association bank account must be included in the annual accounts of the school approved by the board. A separate financial record should be maintained to manage and control all transactions associated with the fundraising activities.

If you need any further information, please email [primary@fssu.ie](mailto:primary@fssu.ie) or phone 01 910 4020

Financial Support Services Unit

## Treoir Airgeadais P10 - 2017/2018

### Dea-Rialachas Airgeadais agus Cumann na dTuismitheoirí

Tugann Cumann na dTuismitheoirí cúnaimh agus tacaíocht ríthábhachtach do lucht bainistíochta, foireann agus scoláirí na scoile. De bharr gur ar mhaithe leis an scoil a fheidhmíonn Cumann na dTuismitheoirí, is é an Bord Bainistíochta atá freagrach as a chuid gníomhaíochtaí. Is é is aidhm leis an treoir seo ná comhairle a chur ar Bhoird Bhainistíochta maidir le cén chaoi ar féidir leo a chinntiú go bhfuil dea-rialachas airgeadais i bhfeidhm i leith gníomhaíochtaí airgeadais Chumann na dTuismitheoirí.

#### Cé na rialuithe airgeadais ar leith ba chóir a bheith i bhfeidhm?

- De réir an Lámhleabhair Rialachais, 2015-2019, ba chóir do Chumann na dTuismitheoirí dul i ndáil chomhairle leis an mBord Bainistíochta faoi aon gníomhaíochtaí tiomsaithe airgid ar son na scoile nó ar son tionscadal de chuid na scoile roimh dó dul i mbun gníomhaíochtaí den sórt sin. Caithfear cead a fháil ón mBord Bainistíochta roimh ré. Is é an dea-chleachtas taifead a choinneáil ar an gcomhaontú a dhéantar idir an Bord Bainistíochta agus Cumann na dTuismitheoirí maidir lena leithéid de gníomhaíochtaí tiomsaithe airgid, lena n-áirítear cén fáth a bhfuil an t-airgead á thiomsú, cén chaoi a ndéanfar é a thiomsú, cá fhad a thógfaidh sé an t-airgead tiomsaithe a aistriú ó chuntas bainc Chumann na dTuismitheoirí chuig an mBord Bainistíochta, agus cá fhad a mheastar a mhairfidh an tionscadal comhaontaithe.
- Níor chóir go mbeadh aon airgead i gcuntas bainc Chumann na dTuismitheoirí seachas an t-airgead sin a bhíonn ag teastáil leis na costais reatha a chlúdach ó lá go lá. Ba cheart aon airgead eile a aistriú caol díreach chuig príomhchuntas bainc na scoile a luaite is féidir.
- Mar gheall nach mbaineann gníomhaíochtaí chuntas bainc Chumann na dTuismitheoirí ach leis an scoil amháin, ní mór cuntas bainc Chumann na dTuismitheoirí a chur san áireamh i gcuntais bhliantúla na scoile, arna bhfaomhadh ag an mBord. Ba chóir taifead airgeadais ar leith a choinneáil ar gach idirbheart a bhaineann leis na gníomhaíochtaí tiomsaithe airgid le gur féidir iad a bhainistiú agus a rialú go héifeachtach.

Má bhíonn tuilleadh eolais uait, cuir r-phost chuig [primary@fssu.ie](mailto:primary@fssu.ie) nó cuir glao ar 01 910 4020

**An tAonad um Sheirbhísí Tacaíochta Airgeadais (FSSU)**