



Financial Support Services Unit

Introduction to the FSSU

The Financial Support Services Unit (FSSU) was established by the Department of Education & Skills (DES) in 2005 and has operated as a support mechanism for school management in the Voluntary Secondary Schools sector for the last 13 years.

The FSSU has now expanded these services to the school management of Primary and Community & Comprehensive Schools. The expansion of the FSSU to include primary level is referenced in the Governance Manual for Primary Schools and is included in the DES Action Plan for 2017 and a circular entitled 'Roll Out and Operation of the FSSU at Primary Level' (Circular No.0060/2017) was published in September 2017.

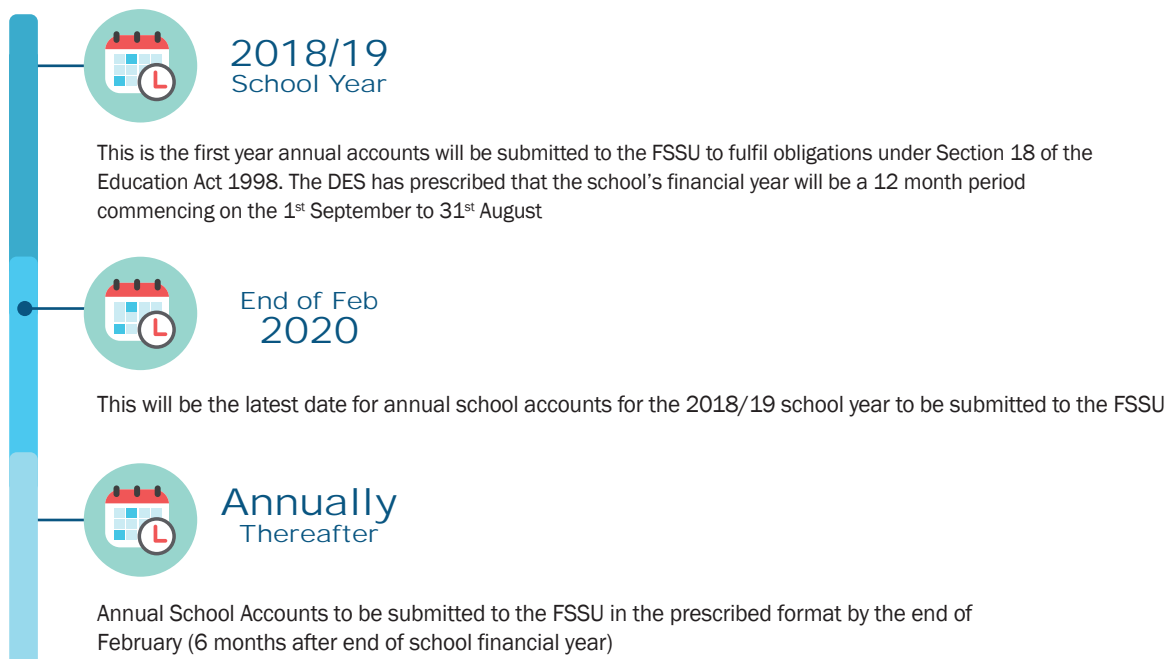
Education Act, 1998

The Board of Management of a school is responsible for ensuring appropriate accounting and financial procedures are in place in line with Section 18 of the Education Act, 1998 which requires that:

18. - (1) Except in the case of a school established or maintained by a vocational education committee, a board shall keep all proper and usual accounts and records of all monies received by it or expenditure of such monies incurred by it and shall ensure that in each year all such accounts are properly audited or certified in accordance with best accounting practice.

(2) Accounts kept in pursuance of this section shall be made available by the school concerned for inspection by the Minister and by parents of students in the school, in so far as those accounts relate to monies provided in accordance with Section 12.

FSSU Timeline



How does this impact my school?

The Board of Management of every school is obliged to comply with Section 18 of the Education Act. This means that every primary school will have to engage the services of an external accountant who will submit the end of year school accounts on an annual basis to the FSSU. The first year of submission is the 2018/2019 school year. Please ensure your school has confirmed your external accountant's details by contacting the FSSU.

Financial Internal Controls within a school

The Board of Management must satisfy itself that proper internal controls are in place for all financial transactions. The FSSU aims to standardise school accounts, procedures and practices.

Income

Controls must exist around each of the following areas:

- Bank Accounts
- Grant Receipts
- Segregation of Duties
- Recording of Receipts

Expenditure

Controls must exist around each of the following areas:

- Payment method (cheque, electronic, cash, credit card)
- Cheque signatories and authorised approvers
- Supporting Documentation
- Segregation of Duties
- Wages and Salaries
- Petty Cash

FSSU Templates

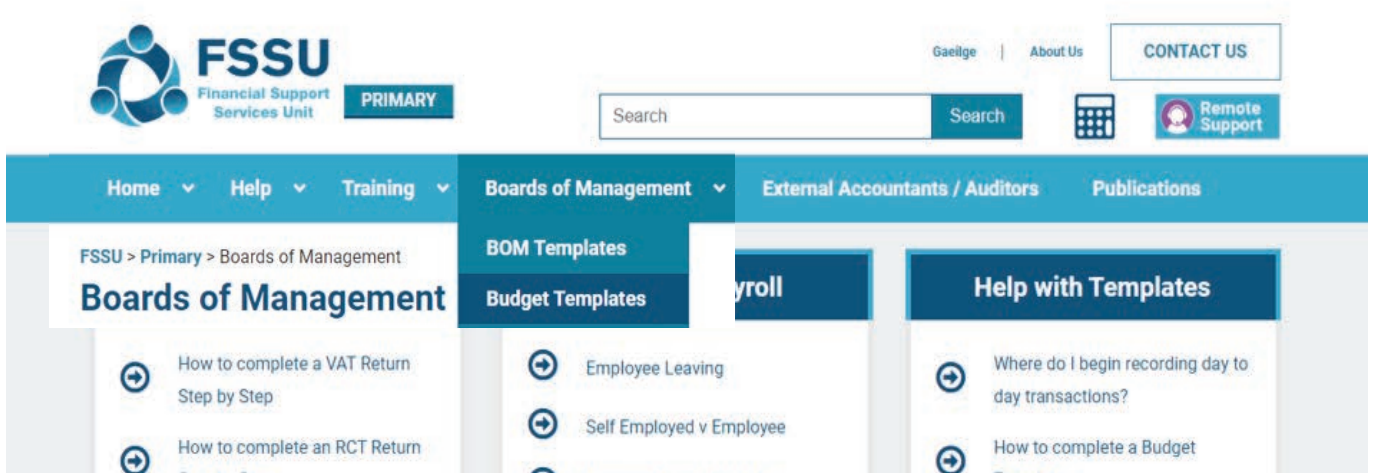
The www.fssu.ie website has a number of templates which have been specifically created for Primary Schools. The most relevant templates will be the FSSU Primary School Budget Template and the Monthly Reporting Pack (used to record income and expenditure). These templates are fully supported by the FSSU so when a user requires assistance, they can call the FSSU support line where a member of the team can remotely support and guide the user through the process.

FSSU Primary School Budget Template

A school budget assists school management in effective decision making to manage the school finances on a day to day basis. A budget assists with controlling the school's financial resources and maximising the use of available resources. It is an estimation of planned events expressed in monetary terms which enables financial planning to ensure efficient running of the school. The FSSU strongly recommends and encourages schools to prepare a school budget at the start of the school year – the FSSU is available to assist you with any queries you have. If you have not completed a budget before there are some helpful training videos on www.fssu.ie.

Completing the Budget Template

Download the Budget Template from www.fssu.ie



Save the file and Enable Editing

PROTECTED VIEW Be careful—files from the Internet can contain viruses. Unless you need to edit, it's safer to stay in Protected View. Enable Editing

Click on Sheet 1 - Instructions Tab

Input the School Name, Roll Number and Budget Year

INSTRUCTIONS:

How to use Budget Templates

STEP 1: Click on Enable Editing when prompted Protected View. Enable Editing

STEP 2: Save the file to your desktop or to a folder

STEP 3: Input your School Name: Enter Here

STEP 4: Input School Roll No: Enter Here

STEP 5: School Budget Year: Enter Here

STEP 6: In the open Budget Template click on sheet 2 - Budget Grant Calculation.

Fill in your schools' student numbers in the spaces allocated, this will calculate your school's grants. The figures entered will link automatically from the Grant Calculation worksheet to sheet 3 - Income and Expenditure, Department and Education Income section.

STEP 7:

STEP 8: Click on Sheet 3 - Income and Expenditure

Enter estimates of income and expenditure based on previous years making

Click on Sheet 2 - Budget Grant Calculation

Fill in your schools' student numbers in the spaces allocated, this can be based on the previous year or on this year's numbers depending on which figure is the best estimate

PLEASE FILL IN THE GREEN BOXES:		No. of Students	Note A
Overall Pupils Enrolled		0	TRUE
Number of Pupils entitled to enhanced rates as per Circular 0028/2016.		0	
Visual Impairment Grant		0	
Hearing Impairment Grant		0	
Profoundly Deaf Grant		0	
Mild General Learning Disability Mainstream Schools		0	
Mild General Learning Disability Mainstream Schools - 12 years plus		0	
Mild General Learning Disability Special Schools		0	
Mild General Learning Disability Special Schools - 12 years plus		0	
Moderate General Learning Disability		0	
Severe / Profound Learning Disability		0	
Specific Learning Disability Mainstream		0	
Specific Learning Disability Mainstream Schools - 12 years plus		0	
Specific Learning Disability Special Schools		0	
Specific Learning Disability Special Schools - 12 years plus		0	
Emotional Disturbance		0	
Severe Emotional Disturbance		0	
Physical Disability		0	
Autism Spectrum Disorder		0	
Specific Speech & Language Disorder		0	
Multiple Disabilities		0	
Traveller Children		0	

Fill in the total number of students who are entitled to enhanced rates

PLEASE FILL IN THE GREEN BOXES:		No. of Students	Note A
Overall Pupils Enrolled		0	TRUE
Number of Pupils entitled to enhanced rates as per Circular 0028/2016.		0	
Visual Impairment Grant		0	
Hearing Impairment Grant		0	
Profoundly Deaf Grant		0	
Mild General Learning Disability Mainstream Schools		0	
Mild General Learning Disability Mainstream Schools - 12 years plus		0	
Mild General Learning Disability Special Schools		0	
Mild General Learning Disability Special Schools - 12 years plus		0	
Moderate General Learning Disability		0	
Severe / Profound Learning Disability		0	
Specific Learning Disability Mainstream		0	
Specific Learning Disability Mainstream Schools - 12 years plus		0	
Specific Learning Disability Special Schools		0	
Specific Learning Disability Special Schools - 12 years plus		0	
Emotional Disturbance		0	
Severe Emotional Disturbance		0	
Physical Disability		0	
Autism Spectrum Disorder		0	
Specific Speech & Language Disorder		0	
Multiple Disabilities		0	
Traveller Children		0	

If the numbers entered in **B** do not equal the number in **A**, an error message will appear. This means you need to review your figures to ensure they are correct.

PLEASE FILL IN THE GREEN BOXES:	No. of Students	Note A
Overall Pupils Enrolled	0	TRUE
Number of Pupils entitled to enhanced rates as per Circular 0028/2016	A 20	False
B	0	
Visual Impairment Grant	0	
Hearing Impairment Grant	0	
Profoundly Deaf Grant	0	
Mild General Learning Disability Mainstream Schools	0	
Mild General Learning Disability Mainstream Schools - 12 years plus	0	
Mild General Learning Disability Special Schools	0	
Mild General Learning Disability Special Schools - 12 years plus	0	
Moderate General Learning Disability	0	
Severe / Profound Learning Disability	0	
Specific Learning Disability Mainstream	0	
Specific Learning Disability Mainstream Schools - 12 years plus	0	
Specific Learning Disability Special Schools	0	
Specific Learning Disability Special Schools - 12 years plus	0	
Emotional Disturbance	0	
Severe Emotional Disturbance	0	
Physical Disability	0	
Autism Spectrum Disorder	0	
Specific Speech & Language Disorder	0	
Multiple Disabilities	0	
Traveller Children	0	

Input the overall student numbers into the section below according to which other grants the school is in receipt of

OTHER		
Transition Year Pupils	0	
JCSP Pupils	0	
Book Rental/Loan Scheme DEIS	0	All students Enrolled
Book Rental/ Loan Scheme Non DEIS	0	All students Enrolled
School Book Grant DEIS	0	All students Enrolled
School Book Grant Non DEIS	0	All students Enrolled
Scoileanna Lan Ghaeilge	0	
Mainstream Schools Ancillary Services Full grant (Minimum 9780, Maximum 81,500)	0	All students Enrolled
Mainstream Schools Reduced grant ((Minimum 5040, Maximum 42000)	0	Only input if you are not availing of Full Grant
Special School Ancillary Grant (€ Amount) (Based on Prior Year)	€0.00	Enter Monetary Amount
DEIS Funding (€ Amount) (Based on Prior Year)	€0.00	Enter Monetary Amount
Minor Works Grant - Non Capital (€ Amount)	€0.00	Enter Monetary Amount
Other Non Capital DES Grants (€ Amount)	€0.00	Enter Monetary Amount
Standardised Testing Grant (€ Amount)	€0.00	Enter Monetary Amount
<i>Please proceed to Next Tab 2. Income & Expenditure Budget</i>		

Enter the monetary value based on the previous year or on this year's depending on which figure is the best estimate

Transition Year Pupils	0	
JCSP Pupils	0	
Book Rental/Loan Scheme DEIS	0	All students Enrolled
Book Rental/ Loan Scheme Non DEIS	0	All students Enrolled
School Book Grant DEIS	0	All students Enrolled
School Book Grant Non DEIS	0	All students Enrolled
Scoileanna Lan Ghaeilge	0	
Mainstream Schools Ancillary Services Full grant (Minimum 9780, Maximum 81,500)	0	All students Enrolled
Mainstream Schools Reduced grant ((Minimum 5040, Maximum 42000)	0	Only input if you are not availing of Full Grant
Special School Ancillary Grant (€ Amount) (Based on Prior Year)	€0.00	Enter Monetary Amount
DEIS Funding (€ Amount) (Based on Prior Year)	€0.00	Enter Monetary Amount
Minor Works Grant - Non Capital (€ Amount)	€0.00	Enter Monetary Amount
Other Non Capital DES Grants (€ Amount)	€0.00	Enter Monetary Amount
Standardised Testing Grant (€ Amount)	€0.00	Enter Monetary Amount
<i>Please proceed to Next Tab 2. Income & Expenditure Budget</i>		

Click on Sheet 3 - Income and Expenditure

The figures in the grey cells have populated from Sheet 2 entries

NOTE: THE CELLS IN GREY CONTAIN FORMULAE, PLEASE DO NOT TYPE OVER THEM				
INCOME				
Department of Education Income				
Ancillary Services Grant				-
Book Rental/Loan Scheme DEIS				-
Book Rental/ Loan Scheme Non DEIS				-
Capitation Grant				10,200
DEIS Grant				-
Minor Works Grant - Non Capital				-
Other Non Capital DES Grants				-
School Book Grant DEIS				-
School Book Grant Non DEIS				-
Scoileanna Lan Ghaeilge				-
Standardised Testing Grant				-

- Remaining figures should reflect best estimate based on current information and previous experience.
- Enter in the previous year figures
- Review the figures - Each Income and Expense heading is then reviewed and amended taking into account inflation, wage increases, changes in school policies, etc.
- After making amendments, assess to see if you have a Surplus or Deficit.
If Deficit - review to see if there can be any additional savings made to reduce the deficit
- Once the budget has been finalised and agreed it can be entered into your accounting software or into the FSSU BOM Template to track any variances that may occur

EXPENDITURE				
Repairs, Maintenance & Establishment				
Caretakers Wages				4,200
Caretakers - PAYE/PRSI/USC/LPT				361
Cleaners Wages				5,085
Cleaners - PAYE/PRSI/USC/LPT				438
Cleaning Materials				535
Heating				
Insurance				3,500
Light and Power				4,500
Other Repairs & Maintenance				
Rent and Rates				800
Repairs - Furniture, Fittings, Equipment				-

Note: The Contingency is set at 5% to allow for any unforeseen expenditure that may occur throughout the academic year

Contingency Spend 5%				3,097
TOTAL EXPENDITURE				
				65,034
SURPLUS/ (DEFICIT)				677

Click on Sheet 5 - Capital Project

If your school plans to undertake any capital works in the coming year it is important to complete this sheet.

Capital Project (where applicable, e.g. Building Project, IT)	
School Budget Year: Enter Here	
Enter Here	
Enter Here	Enter Here
Capital Project	Estimated Cost
Proposed Capital Expenditure:	
New buildings, extensions, major refurbishment (S	0
Furniture, Fittings and Equipment (Specify)	0

Note: Careful consideration should be given to each heading to ensure that this is as accurate as possible.

Any Questions Tel: 01 910 4020

Monday - Thursday, 9am - 7pm
Fridays, 9am - 5pm

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