



Online Submission of **Annual Financial School Accounts 2019/2020**

November 2020



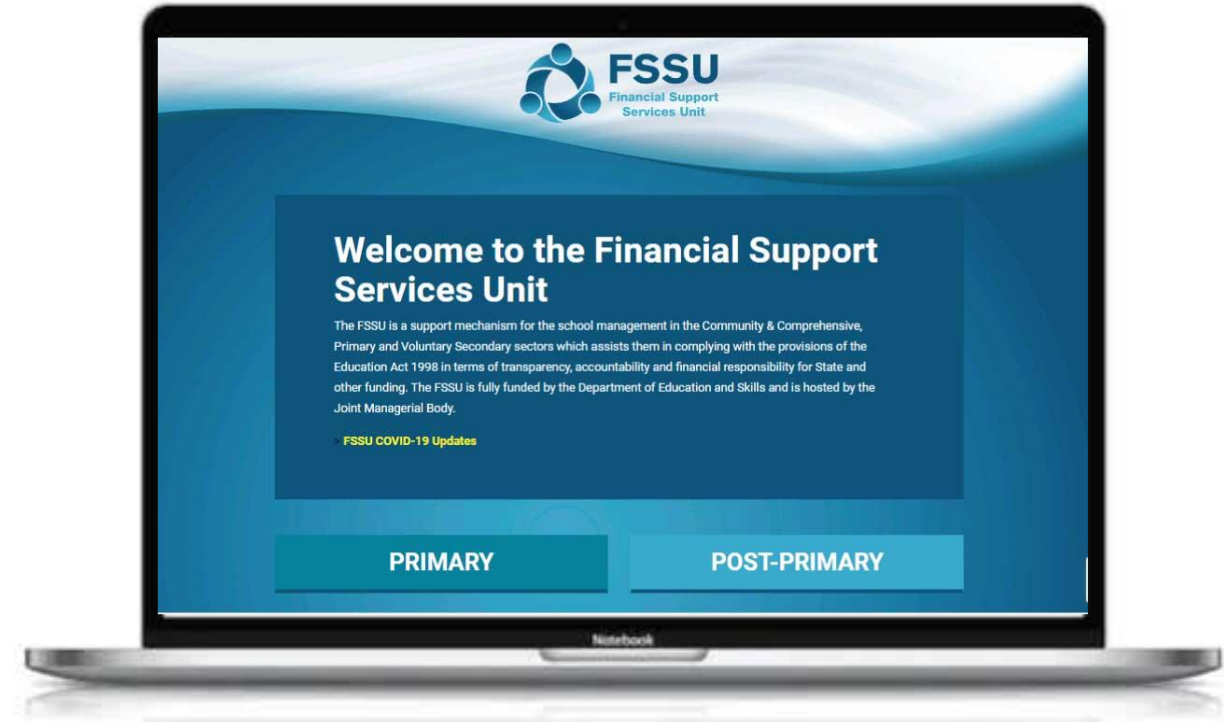
Agenda

- Overview of the FSSU and School Legal and Regulatory Framework
- Frequently asked questions during 2018/2019 submission process
- Changes to the portal for online submission of accounts and
- Financial accounts reporting changes for the 2019/2020 School Year

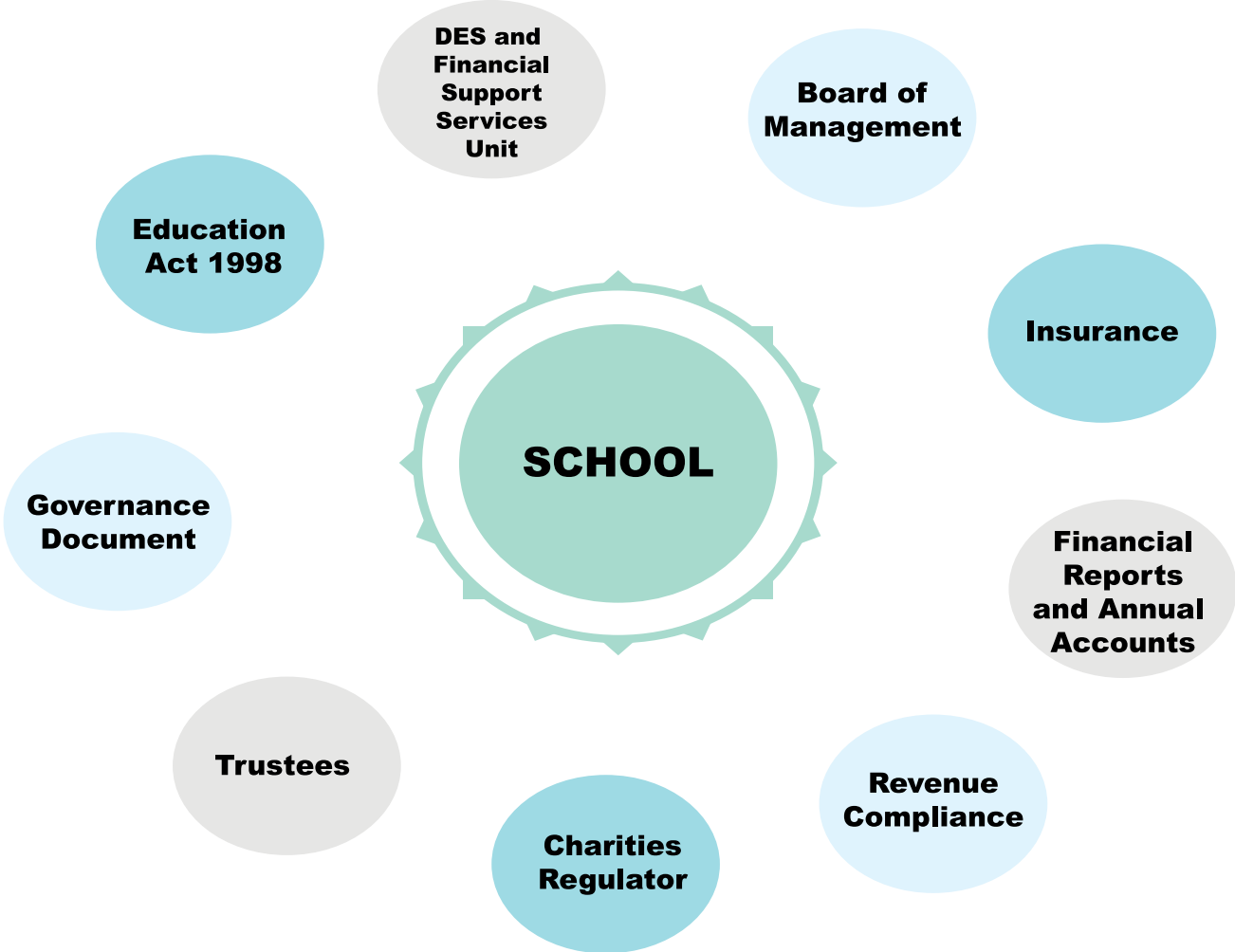


The Financial Support Services Unit

- The FSSU was set up under **DES Circular M36/05**
- Further **Circulars 60/2017 & 02/2018** issued to include the primary and Community & Comprehensive sectors
- The FSSU is primarily a **support mechanism** for C&C, primary and voluntary secondary schools



School Legal and Regulatory Framework



Education Act 1998

- Statutory basis for the education system
- Sets out the role and responsibility of Trustees/Patron and Board of Management
- Section 12: State funding of schools
- Section 14: Establishment of Boards of Management (BOM)
- Section 15: Relationship of Patron and BOM
- Section 18: Accountability

Education Act 1998 - Section 18

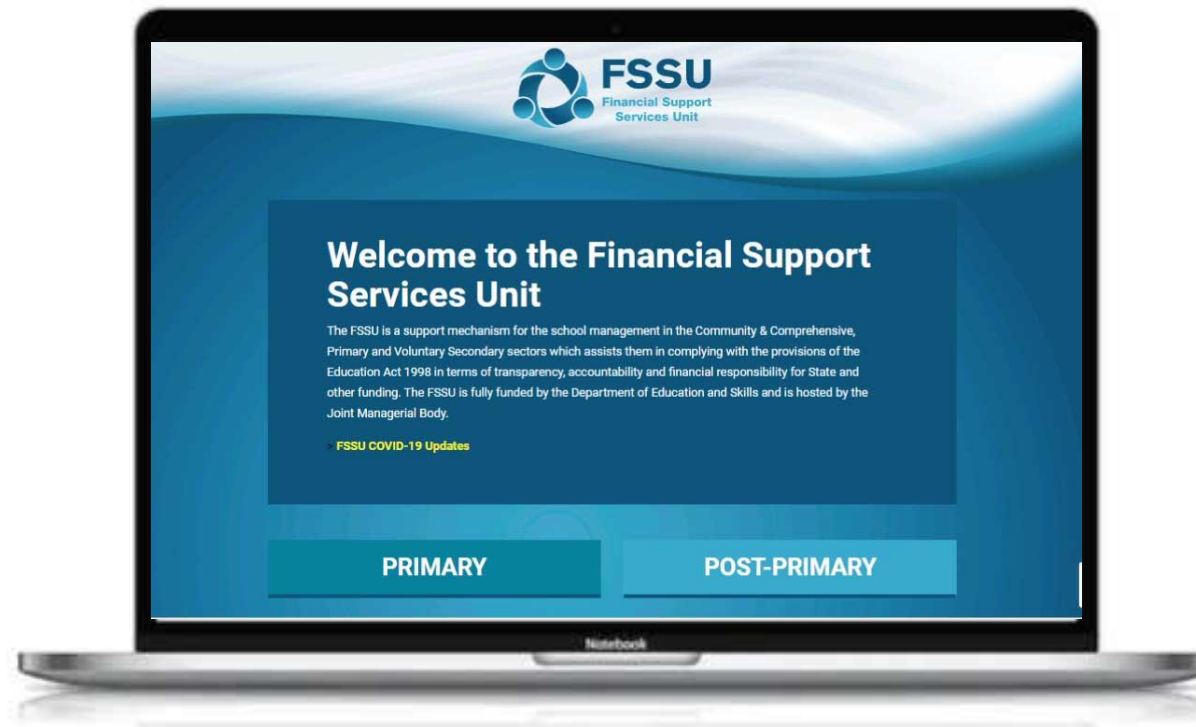
Section 18 of the Education Act 1998 states that:

“the 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 such year all such accounts are **properly audited or certified in accordance with best accounting practice**; 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.”

(S. 18 Education Act 1998)

For more information visit our website www.fssu.ie

The webinar will be available on our website



FAQ - 2018/2019 submission process

- Schools unregistered with **Charities Regulatory Authority**
- Treatment of **Unspent Ringfenced Grants**
- Treatment of **Land and Buildings**
- **Parents Association/Council** bank accounts not included in annual accounts
- Separate boards operating a **common/shared bank account**

Annual online submission process

- Annual school accounts to be submitted to the FSSU for the **2019/20 school year**
- First year of submission for the **Community & Comprehensive** schools
- Prepared using the **Chart of Accounts** developed by the FSSU
- Present the accounts to **the board of management**





Online Accounts Submission

[PRINT](#)

External Accountants/ Auditors

[School Accounts](#)

[School Accounts Submission](#)

[Upcoming Training](#)

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Accounts Submission Process

- A pdf copy of the approved annual accounts is to be uploaded to the accounts portal, it is NOT necessary for accounts to be sent to the FSSU
- The schools trial balance is to be inputted to the accounts portal

> [User manual for accounts portal](#)

> [View online annual submission video](#)

New Trial Balance upload Process

This year, we are pleased to announce the addition of a number of functions that will add to the ease in which accounts are submitted. An automatic Trial Balance upload process has been implemented. These improvements that have been made to the submission process since last year can be viewed on the video below.

> [View video](#)

> [View slides](#)



School Accounts Format

PRINT

External Accountants/ Auditors

[School Accounts](#)

[School Accounts Submission](#)

[Upcoming Training](#)

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Recommended Accounts Format

The recommended format for school accounts is below:

> [Sample School Annual Accounts 19-20](#)

- Option 1 – Copy and Paste Trial Balance in the specified Tab
 - > [Accounts Manual Import](#)
- Option 2 – Enter amounts beside the Nominal Codes in the specified Tab
 - > [Accounts Manual COA Import](#)

This video will explain how to use the Accountant Report Template:

> [View video](#)

> [View slides](#)

Financial accounts for the 2019/2020 School Year

- Annual Accounts to be prepared to the **31st August**
- Prepared using the **Chart of Accounts** developed by the FSSU
- Present the accounts to the **board**
- Complete the online submission to the FSSU by **28th February 2021**
- Report to **parent's**

FSSU Chart of Accounts
Revised August 2020

Income and Expenditure Codes

A/C No	Description	Type	Category
3010	Capitation/Non Pay Budget	Income	Department of Education & Skills Income
3020	DEIS Grant	Income	Department of Education & Skills Income
3030	Non Teachers Pay Budget	Income	Department of Education & Skills Income
3050	Ancillary/School Support Services Grant	Income	Department of Education & Skills Income
3100	Secretarial Grant	Income	Department of Education & Skills Income
3130	Caretaker Grant	Income	Department of Education & Skills Income
3140	Special Education Equipment Grant	Income	Department of Education & Skills Income
3150	Book Grant Income	Income	Department of Education & Skills Income
3160	Book Rental Scheme Grant	Income	Department of Education & Skills Income
3170	Special Subject Grant	Income	Department of Education & Skills Income
3190	JCSP Grant	Income	Department of Education & Skills Income
3200	Transition Year Grant	Income	Department of Education & Skills Income
3210	Leaving Certificate Applied Grant	Income	Department of Education & Skills Income
3220	Grant for Traveller Students	Income	Department of Education & Skills Income
3230	ICT Grant Non Capital	Income	Department of Education & Skills Income
3240	Supervision and Substitution Grant	Income	Department of Education & Skills Income
3245	Physics/Chemistry Grant	Income	Department of Education & Skills Income
3255	State Exam Income	Income	Department of Education & Skills Income
3260	School Excellence Fund Income	Income	Department of Education & Skills Income
3270	Sports Complex Grant	Income	Department of Education & Skills Income
3275	Minor Works Grant-Non Capital	Income	Department of Education & Skills Income
3276	Temporary Accommodation Grant Income	Income	Department of Education & Skills Income
3277	COVID Minor Works Grant-Non Capital	Income	Department of Education & Skills Income
3280	COVID Aide Grant	Income	Department of Education & Skills Income
3281	COVID Capitation PPE Grant	Income	Department of Education & Skills Income
3282	COVID Enhanced Supervision Grant	Income	Department of Education & Skills Income
3283	COVID Capitation for Additional Cleaning Grant	Income	Department of Education & Skills Income
3284	COVID Funding for Replacement Caretaker Hours	Income	Department of Education & Skills Income
3285	COVID Funding for Replacement Secretarial Hours	Income	Department of Education & Skills Income
3286	COVID Funding for Replacement Cleaner Hours	Income	Department of Education & Skills Income
3287	COVID Funding for Replacement Bus Escort Hours	Income	Department of Education & Skills Income
3290	Other Non Capital DES Grants Income	Income	Department of Education & Skills Income
3291	Scoilanna Lan Ghaeilge Grant	Income	Department of Education & Skills Income
3292	Standardised Testing Grant	Income	Department of Education & Skills Income
3293	July Provision Grant	Income	Department of Education & Skills Income
3294	Bus Escort Grant	Income	Department of Education & Skills Income
3295	Department of Children & Youth Affairs Income	Income	Department of Education & Skills Income
3296	DEASP School Meals Grant	Income	Other State Income
3297	Erasmus Income	Income	Other State Income
3298	HSE Funding	Income	Other State Income
3299	Other State Funding	Income	Other State Income

Board of Management Authorisation Letter

Board of Management/Governors Authorisation Letter for 2019/2020 School Accounts

To be sent to External Accountant/Auditor only
(This document does not form part of the Annual Accounts)

School Name: _____ Roll No. _____

School Address: _____

Accountants/Auditors name & address: _____

Dear _____, (insert Accountant/Auditors name)

- The board of management/governors of (insert school name) _____ authorise (insert accountants/auditors name) _____, to transfer the relevant information contained in the financial accounts to the Financial Support Services Unit as part of the online submission process.
- The board approves the transfer of relevant information contained in the boards annual accounts by the Financial Support Services Unit to:
 - the Central Statistics Office, to satisfy the annual reporting obligations.
 - the Charities Regulator, to satisfy the annual reporting obligations set out in Section 52 of the Charities Act 2009.
 - the Trustee/Patron, where requested.
- The board confirms that, where applicable, the Income and Expenditure and bank balance of the Parents Association and/or Student Council are included in the annual accounts.
- The board confirms that the external accountant/auditor is a member of a Prescribed Accountancy Body and has Professional Indemnity Insurance in place.
- The board confirms that the Trustee details for the school are registered correctly with the Charities Regulator. (Insert RCN number) _____.
- Number of pupils enrolled in the school for the year ended 31st August 2020 was (insert number) _____.
- The average number of employees paid directly by the board in the school for the year ended 31st August 2020 was (insert number) _____.
- The number of individuals who have volunteered for the board and the school for the year ended 31st August 2020 was: (e.g. board members, parent's association, parents that helped out at bake sale etc.)

None	<input type="checkbox"/>
1 - 9	<input type="checkbox"/>
10 - 19	<input type="checkbox"/>
20 - 49	<input type="checkbox"/>
50 - 249	<input type="checkbox"/>
250+	<input type="checkbox"/>

9. Board of Management/Governors Declaration - Covid supports

9.1 I confirm that the Board continued to pay Department of Education and Skills grant funded Secretaries, Caretakers and Cleaners as normal for the period the school was closed due to Covid. Yes No

9.2 Were Covid-19 financial supports claimed by the Board in respect of Department of Education and Skills grant funded Secretaries, Caretakers and Cleaners? Yes No

If the answer is yes please provide the total amount received € _____

9.3 Did the Board lay off grant funded Secretaries, Caretakers or Cleaners during this period? Yes No

9.3.1 If yes, was this during periods of school closure when they would normally apply for Job-Seekers Allowance if not in receipt of grant funded pay? Yes No

9.3.2 If the response at 9.3.1 is no, please provide reason for the Layoff:

9.4 The Board understands that grant funding may be reduced by the amount of any Covid-19 financial supports received as identified above and this may be subject to audit at a future date. Yes No

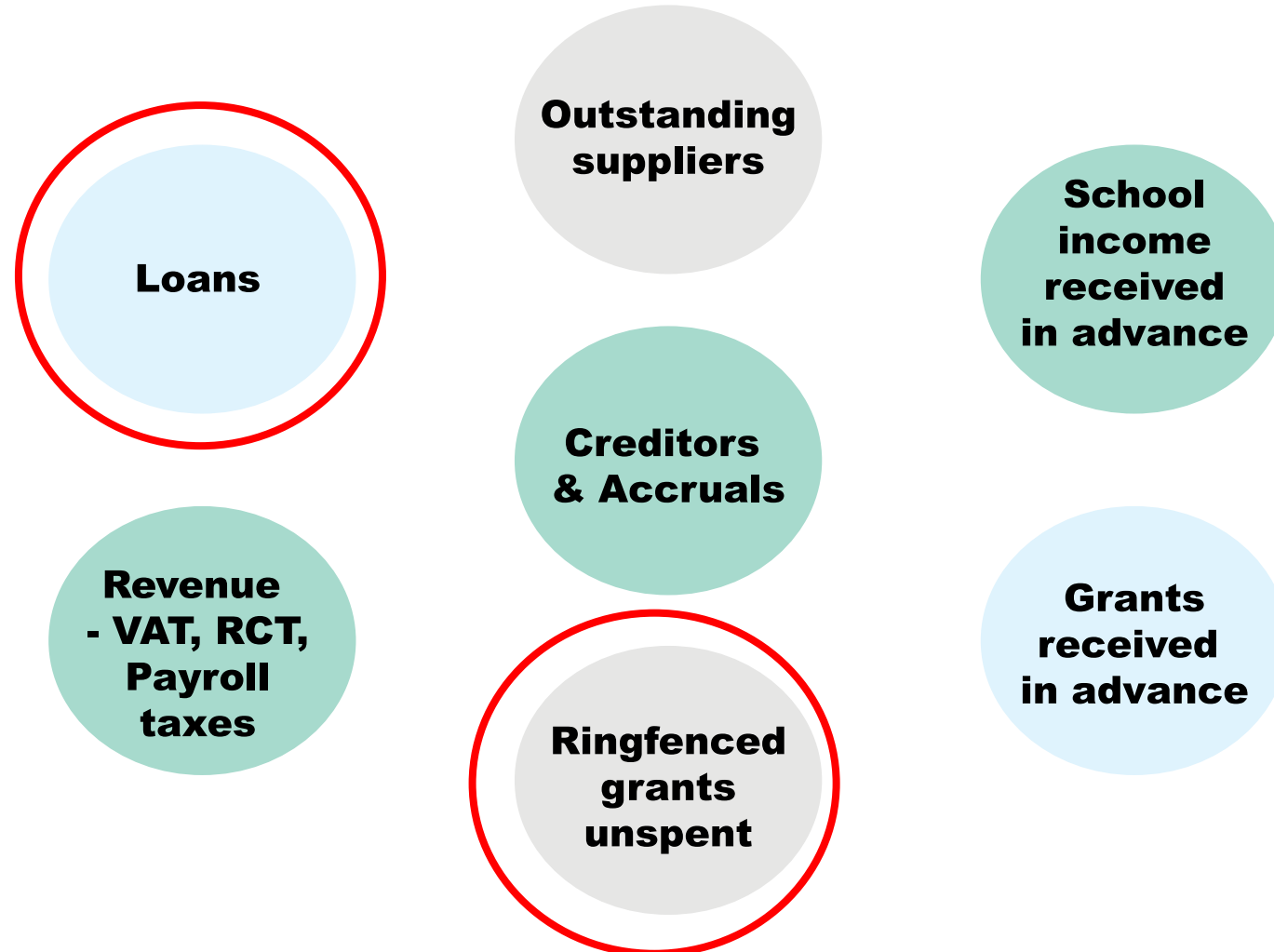
9.5 I confirm that the COVID-19 operational supports provided as outlined in circulars 45/2020, 46/2020 and 53/2020 as applicable, to date were specifically used for the purpose of minimising the risk of spread of COVID-19 and that costs were recorded appropriately in the school accounts.

On behalf of the board on _____ (insert date)

Chairperson

Board Member

Changes to the Financial Statements Creditors and Accruals



Ring-fenced Grants

Some grants are given for a specific purpose and are expected to be spent for that purpose only.

Grants in this category would include:

- Book Grant
- Minor Works Grant
- ICT Grant
- All Capital Grants
- Supervision and Substitution Grant
- Covid Support Grants

Covid 19 Supports

Financial supports have been made available to schools to fully and safely open:

Covid 19 Grants in this category would include:

- Minor Works Enhanced
- Covid Aide
- Covid Enhanced Supervision (Post Primary only)
- Covid Capitation Grant for Cleaning
- Covid Capitation Grant for PPE and Sanitisation

Thank you for joining the webinar

**If you have any further questions
please telephone or email us**

Primary 01 910 4020

Post Primary 01 269 0677

Email support@fssu.ie