

School Budgeting 2021/2022 Webinar for Voluntary Secondary Schools

Questions & Answers report

	Question Asked	Answer
1	Will there be any increase in wages for BOM paid secretaries?	Forsa are currently in talks with the WRC and when an agreement is reached the increases will be given.
2	How much do PME teachers get paid to do enhanced supervision per hour	PMEs on placement in the school should receive the teacher rate of €37.88 per hour plus €5.16 per hour for annual leave
3	We are a ppp school we paid 3500 to a builder to convert a classroom he paid his own vat is that ok?	This depends on the type of work undertaken. Where the school undertakes any construction type activity you should notify Revenue through the RCT process and with that pay the VAT directly to Revenue and not to the sub-contractor. Such invoices should be received without VAT and state VAT on this supply to be accounted for by the principal contractor. Please contact us for further guidance.
4	We are a start-up school with approx. 100 students next year 2021-2022. for budgeting purposes, do we budget based on 200 students as this is minimum number what capitation is based on.	You should contact the School Finance Division of the Department and they will inform you what number of students your grants will be based on.
5	How do I record computer spending for covid. e.g., we have ordered a lot of computer equipment and covers for teachers, also expenditure for pupils and wifi.	Where it has been determined that the Covid Minor Works grant is being used then code this to the covid minor works grant expense.
6	How do I record computer spending related to covid. E.g. laptops for DEIS pupils and teachers working from home. Also wifi improvement required.	I would record the purchase of computers as fixed assets and post to code 1460, where the ICT grant is being utilised. The grant should then be posted to code 3921.
7	Where does the 5% contingency figure go in Sage?	The contingency figure doesn't actually get posted to the budget in Sage. The contingency is for unplanned spending and therefore would be part of the surplus in the Income and Expenditure Report.

8	How often would you recommend us to calculate the holiday pay of €5.16ph for e.g. for PME teachers/teachers to be paid?	It is recommended that the holiday pay is paid at school holiday periods i.e., Christmas, Easter & Summer.
9	I realise now I've missed some items in our budget like the Covid Grants. If I enter them now do I need to get it approved again by the BOM?	Any changes to the budget should be approved by the BOM.
10	The Covid unspent codes- are these only populated at the end of the financial year?	Yes, the school will transfer the unspent amount of the COVID grants at the year end to the Balance Sheet
	In the budget for the tuck shop income, since there was no tuck shop in 2020-2021, would you estimate the 2021-2022 income on the 2019-2020 tuck shop income received?	Yes, that would probably be your best guide.
11	Similar for expenses- like heat and power? 2020-21 will be very inaccurate.	Yes, that's true, the budget is based on your best estimate
12	Can enhanced supervision grant be used to pay supervising/substituting teachers during the period in which S and S is suspended (on the return of LCs next week). Will the sequencing apply during this period when offering supervision or substitution hours if they arise?	The enhanced supervision grant should only be used to cover supervision and cannot be used for substitution. The sequencing should be applied, see Financial Guideline 52 -2019/2020.
13	Should works carried out and paid through Covid Minor works be put through RCT also?	Yes, if the work carried out falls within the RCT rules.
14	Can a caretaker or cleaner get paid for Enhanced supervision?	Where caretakers and cleaners are deemed to have the required experience to supervisor they can be paid for enhanced supervision, in line with the guidance per DE circular 0053/2020.
15	When doing the opening bank position what date do you use for your current or deposit bank balance?	The date for the opening bank is the 1st of September.
16	Is JCSP Enrolment year 1 the predicted number of new incoming 1st year for the following year?	This is based in the 1st year students predicted to enrol next year.

17	How can you use the bank balance of the 1st of September for Opening Bank Position sheet if you are doing this before September?	You estimate the balance based on current figures and experience.
18	If there isn't enough in the Covid Cleaning Grant to cover cleaning, can we top up with the Covid minor works grant	The Covid minor works grant should only be used for the minor works as outlined in the circular.
19	If a school has less than 200 students do we enter 200 in the spreadsheet?	If you are a new school, you will have an enrolment band as specified by the Department. Otherwise enter your actual enrolment. The template is set up to calculate the grants where the grant is paid for a minimum of 200 pupils
20	I want to clarify that If a school has less than 200 students do we enter 200 in the spreadsheet?	Enter the actual number of students.
21	When should the unspent amount be posted to balance sheet codes? Year End?	Schools should transfer the unspent amount of the grants at the year end.
22	Depreciation Implications - Due to the large Digital Strategy investment this has led us to having large cost for Depreciation. Therefore, it effects our bottom-line figure when the audit is complete. Any advice on this please? Thanks	Where this spend has been funded by grants, there should be an offset of amortisation. Where the school has used its own surplus funds then this depreciation is coming out of the surplus brought forward. It is for this reason it is important to also prepare a capital expenditure budget.
23	When I put up a payment notification does this not also appear on the ROS side of the subcontractor?	Yes, the subcontractor will get a notification, but the principal contractor is obliged to send out a copy of the notification.

24	Is the unspent money from the Covid grants to be given back to the Department at year end?	The department have not yet indicated how the unspent funds will be treated. They are however ring-fenced and can only be spent as directed by the relevant circulars.
25	Is there an extension to the 28 February deadline for submission of accounts to 31 August 2020 this year due to Covid restrictions?	The deadline is not extended however schools that are late filers will not be subject to audit this year.
26	Covid supervision, who could be paid & re teacher who have opted out of S&S... could we have that detail in writing there was too much verbal detail	Financial Guideline 2019/2020 - 52 COVID-19 Additional Supervision Arrangements for the 2020/21 School Year on our website sets out who can be paid out of the enhanced covid supervision grant. This is based on Department of Education and Skills circular 0053/2020. You will find this under FSSU Covid 19 Updates.
27	Do I include Special Needs students' numbers in total student enrolment figure when calculating budget - Special Needs students are stated separately below?	Yes, include special needs students in the total enrolment numbers. The 'special needs students' (approved special class) relates to students in the Mild/Moderate general learning difficulties class
28	DE has ceased sending us remittances which were always very clear up to this year	Check with the Department if you are not receiving the remittances.
29	Sanitation repairs - does this included blockages?	For RCT/VAT clearing of blocked drains is classed as maintenance and therefore RCT/VAT will not apply.

30	What code should the Digital Strategy be recorded on?	Capital spends should be recorded under 1460 Capital: Computer Equipment as part of your capital budget. Non-capital items should be coded to 4410 Non-Capital Computers/ICT Expense
31	Do I need to do anything further on ROS having registered for EORI?	Not at the moment. We are hoping to have a webinar hosted by Revenue on Brexit for the schools in the near future.
32	Do Fee paying schools have to show depreciation on a monthly basis and just at year end?	That is an internal reporting matter.
33	Should the unspent elements of the Covid Grants as at 31.08.20 be brought back into the relevant income codes for the 20/21 financial year? And then at 31.08.21 any funds remaining transferred back to the balance sheet for the 20/21-year end accounts?	Yes, the unspent element of the COVID grants at 31.08.20 should be transferred back into the Income codes for 20/21. At the end 31.08.21 any unspent COVID grants can be transferred to the COVID unspent nominal codes.
34	Am I correct in saying that the budget for 21/22 can only be entered into Sage after the 20/21-year end is processed?	The budget for 21/22 should only be imported after the year end for 20/21 is completed on Sage.
35	Is it best to avoid using UK suppliers where possible?	You should consider carefully when purchasing from mainland UK as in addition to VAT on the goods, VAT on delivery is also payable. There may also be additional duties and customs and excise charges.
36	How are Fixed Assets depreciated treated? I can't see depreciation in exp sheet?	Depreciation is not a cash expense therefore it is excluded from the school budget
37	Are any schools receiving the grant for Special Needs Students? We have an ASD class and have never received any additional grant for these students. When queried I was told it only covers students with "mild/moderate general learning disability".	This is correct. The school receives a set up grant for the ASD unit and receives additional resources for the unit. The Special needs grant here is specifically for pupils in a 'mild/moderate general learning disability' class, which has been sanctioned by the SENO.

38	Where should I put the likes of Toilet rolls?	These are posted to cleaning materials.
39	Where the DES re-imburses for the cost of a bus to a PE location as we have no facilities ourselves. Should that be put into PE? or Bus Hire? or Re-Imbursable?	Such costs be coded to bus hire. The important thing is to match the actual expense to where you budgeted for it. It would be advised to set up a department on sage for the receipts and payments of this grant.
40	Is the photocopying code to be used for the rental of the monthly rent office printers or under stationary?	You can use photocopying code or leasing. The important thing is to be consistent with this during the year and year on year
41	With the Covid Grants that were received in January, I think I read that the DES might take these back as the school closures may not require us to use this money. Is this true?	The Department issued the grants for the second term however schools were closed for part of this term The Department have not indicated that they will be looking for a refund of these grants. These grants will be reviewed by the Department at the end of each term.
42	What is the difference in the grant SSSF and SSSF/Caretaker? What code should they be entered under.	The Caretaker grant & the SSSF/Caretaker grant both get posted to 3130. The SSSF/Caretaker is in relation to equalisation.
43	If a teacher phones in sick, is the enhanced supervision used to pay the sub?	Circular 0053/2020 states that the COVID enhanced supervision grant cannot be used to pay for substitution.
44	A teacher who is in high risk, teaches remotely with a supervisor here in the class, is the sub paid from enhanced grant.	The enhanced supervision grant allows for additional supervision that may be required due to the needs of the school as a result of covid.
45	Re. Funding for Replacement caretaker due to Covid and very high risk - Is this still being paid during current school closure? Also is there any way to hurry up the refund. Only Sept/Oct refunded so far even though in promptly.	This will depend on the contract issued to the replacement caretaker. If the replacement caretaker received a contract for the full school year, please contact the Department and set out the school's position. As we are in lockdown this may give rise in delays in issuing the refunds,
46	The replacement caretaker is working as the school has been open and available to teachers coming in to use broadband for online teaching.	Please continue to submit you claim to the Department. Please query why the refunds are delayed
47	Is it ok to cut back the 5% contingency figure slightly to balance budget?	This should only be done with the approval of the Trustees/Patron
48	Can you explain codes 3851 and 4918 please. Designated income and expenditure We have income for Green Schools and Yoga programme from local county council. Is this the place to put these: code 3851 and 4918	Designated income is where the board have requested that a set amount is set aside for a defined purpose. The school must spend this money accordingly. the income for the project is entered to 3851 and the expenditure to 4918

49	So, can it be used to show grant coming in from co. council for green schools and then the spend of the grant under 4918?	That is correct.
50	Are you obliged to return unspent grants or are you allowed use it for other expenses	If the grant is ringfenced for example the COVID grants, the grant can only be spent as set out in the Circular. Any unspent amount must be ringfenced and cannot be used for other purposes.
51	Where can I get updated chart of accounts?	The updated chart of accounts is on our website. Chart-of-Accounts-All-Schools-Screen (fssu.ie)