



FSSU School Accounts Submission Process

September 2021



Webinar



Recording



Email



Handouts



www.fssu.ie

Q&A

Questions

Webinar

Opening address:

by Louise McNamara

Director of the FSSU



Agenda

Agenda

- Financial Update
- Update on the Submission Process
- Questions & Answers



Financial Update

- Accounting for **Debtors**
- Accounting for **Income Received in Advance**
- Accounting for **Grants Received in Advance**
- Accounting for **COVID 19 Grants**
- Accounting for **Unspent Ringfenced Grants**
- Updated Guidance for schools on **registering and accounting for VAT**



Debtors



Coimisiún na Scrúduithe Stáit
State Examinations Commission

Corr na Madadh, Baile Átha Luain, Co. na hIarmhí
Cornamaddy, Athlone, Co. Westmeath



State exams

- Overview Claim Form OS 2021
- Total Cost Less amount received for 2020 exams, less amount received in June 2021 = Balance owed

Retention of monies due on capital projects

Nominal Code: **1730** Grants Due

Accounting for School Income Received in Advance

What is school income received in advance?

This is school generated income received in the current accounting period that belongs to future accounting years.

All school generated income received in advance will be coded to account **code 2105**



Accounting for School Income Received in Advance

- School Administration Charges
- Book rental Income
- Voluntary Contributions
- Incoming First Year pupils
- Transition Year pupils



Accounting for School Grants Received in Advance

What is school grants received in advance?

This is school grants received in the current accounting period that belongs to future accounting years



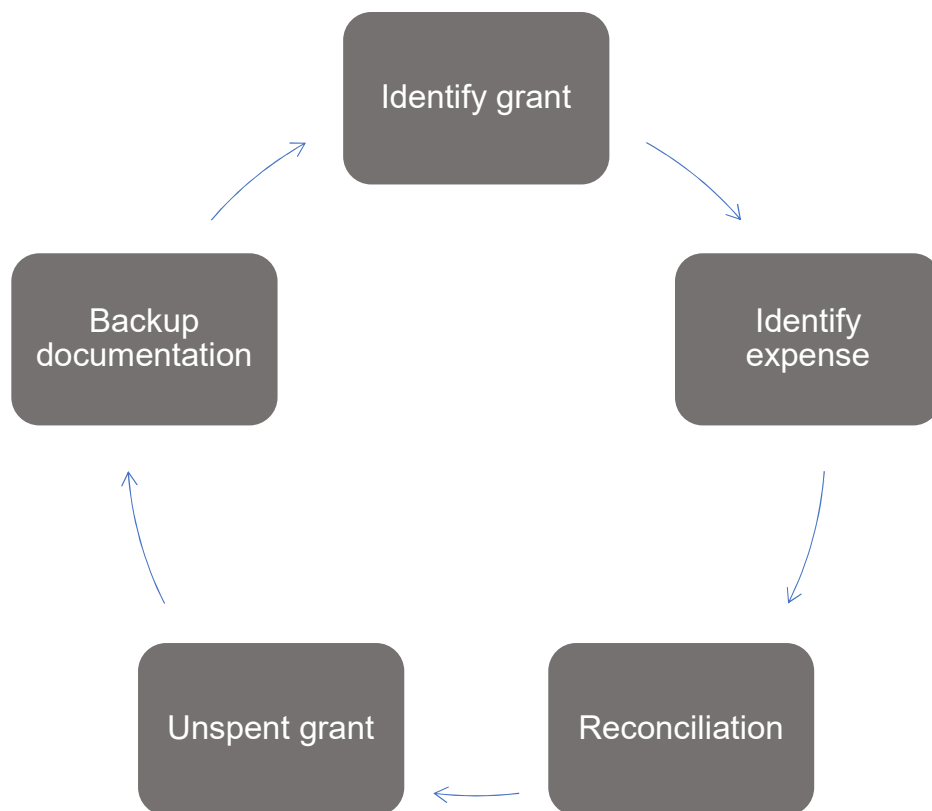
Accounting for School Grants Received in Advance

Grant	Received in	For the period	Element in advance	Balance Sheet code	Primary	C&C	VSS
Non-Pay Grant	July 2021	July/August/September 2021	1/3	2150		✓	
Non-Teaching Pay Grant	July 2021	July/August/September 2021	1/3	2150		✓	
SSSF Grant	June 2021	July/August/September/October 2021	50%	2150		✓	

Accounting for School Grants Received in Advance

Grant	Received in	For the period	Element in advance	Balance Sheet code	Primary	C&C	VSS
Book Grant	June 2021	School Year September 2021-August 2022	100%	2151	✓	✓	✓
DEIS Grant (DEIS schools only)	June 2021	School Year September 2021-August 2022	100%	2152	✓	✓	✓
Minor Works (Primary Only)	Dec 2020	School Year September 2021-August 2022	100%	2166	✓		

Accounting for COVID-19 Grants



Accounting for COVID-19 Grants

TIMELINE OF PAYMENTS OF COVID RELATED GRANTS

DES COVID Grant	PAID		
COVID Minor Works Enhanced (Primary)	Aug 2020		
COVID Minor Works Enhanced (Post-Primary)	Aug 2020	Dec 2020	
COVID Aide Grant	Aug 2020		
Capitation for PPE, consumables & equip	Aug 2020	Jan 2021	June 2021
Enhanced Supervision Grant	Aug 2020	Jan 2021	June 2021
COVID Capitation Grant (Covid cleaning grant)	Aug 2020	Jan 2021	June 2021

Accounting for COVID-19 Grants

DES COVID Grant	FG Pri.	FG Post Pri.	Balance sheet Code Unspent	Example of what it can be spent on	Expense Code	Income code
COVID Minor Works	P21	48	2169	Non capital grants & expenditure e.g. Rental of space	5316	3277
	P21	48		Capital grants & expenditure:		
			2169	Building work	3941	3905
			2169	Fixture, fittings and equipment	1425	3905
			2169	ICT	1465	3905
COVID Aide Grant	P21	48	2181	Temporary, to assist with reopening school	5801	3280
Capitation for PPE, consumables & equip	P22	50	2182	Sanitisers, face coverings, aprons, signage, pedal bins	5802	3281
Enhanced Supervision Grant	N/A	52	2183	Enhanced supervision wages cost	5803	3282

Accounting for COVID-19 Grants

DES COVID Grant	FG Pri.	FG Post Pri	Balance sheet Code Unspent	Example of what it can be spent on	Expense Code	Income code
Capitation additional cleaning	P21	48	2184	Additional cleaning hours	5804	3283
			2184	Additional cleaning non wage costs	5805	3283
Replacement Caretaker hours	P23	53	2185	Wages for replacement caretaker (Submit claim at end of two month period)	5011	3284
Replacement Secretary hours			2185	Wages for replacement secretary (submit in arrears)	6011	3285
Replacement Cleaner hours			2185	Wages for replacement cleaner (submit in arrears)	5111	3286
Replacement Bus Escort hours			2185	Wages for replacement bus escort (submit in arrears)	4197	3287

Accounting for COVID-19 Grants

Returning Unspent Grants

Unspent COVID Grants to be returned to Department of Education by 30th September

Does not include the Minor Works Grant



Accounting for Unspent Ring Fenced Grants

Grant	Primary Schools	Community & Comprehensive Schools	Voluntary Secondary Schools	Balance Sheet Code
Book Grant	✓	✓	✓	2160
ICT Grant	✓	✓	✓	2165
Supervision & Substitution Grant		✓	✓	2170
Non-Teacher Pay Grant		✓		2168
School Meals Grant	✓	✓	✓	2171
Covid Support Grants	✓	✓	✓	2181-2185
All Capital Grants (including minor workings grant)	✓	✓	✓	2171 (2166 MWG)

Programme Grants - Other

The school receives a number of grants that are not ring fenced and are for the current school year.

E.G. LCA, JCSP, TY, Physics and Chemistry, Traveller pupil.

These grants are paid in the current year to cover current year costs.



Accounting for VAT Reserve Charge

Revenue Commissioners: The VAT treatment of the procurement of certain Goods and Services by a Public Body

Schedule 1

Majority of Schools -

School registered solely for the purpose of
RCT on Construction Services

Schedule 2

Minority of Schools –

School is VAT registered in respect of its
taxable supplies of goods or services or
purchases of goods from other EU member
states

Financial Guideline 2020/2021 25 'Updated Guidance for Schools on Registering & Accounting for VAT'

Financial Guideline P13 2020/2021 'Updated Guidance for Schools on Registering & Accounting for VAT'

Accounting for VAT Reserve Charge

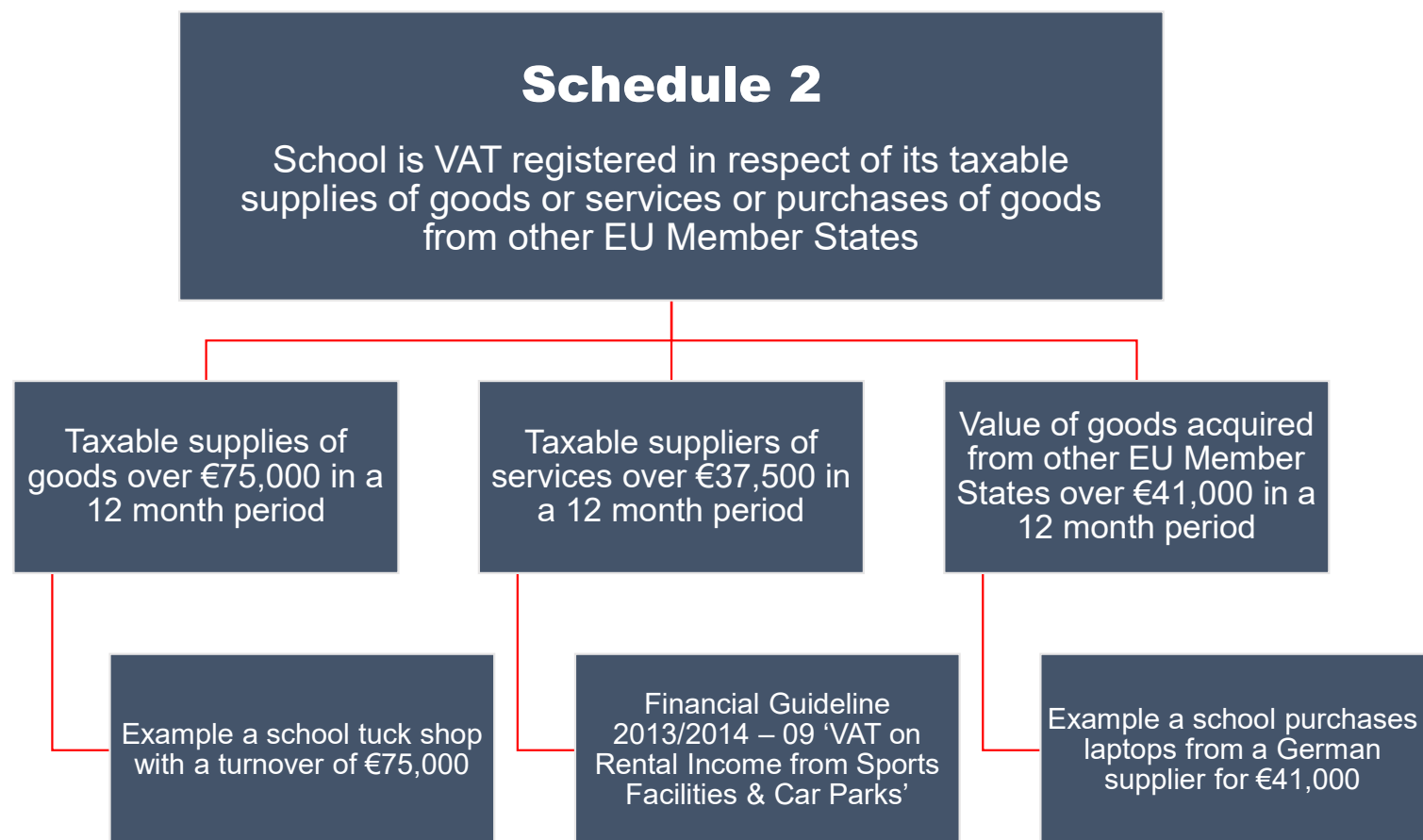
Schedule 1

School is VAT registered for solely for the purposes of RCT



From March 2021, the school is only accountable for the Reverse Charge VAT on services supplied by a subcontractor

Accounting for VAT Reserve Charge



Overview of the Submission Process

- Overview of the Submission Process
- Board of Management Authorisation Letter
- Updated Chart of Accounts
- Changes to the Online Portal



Overview of the Submission Process

- Prepared using the Chart of Accounts developed by the FSSU
- Board of Management Authorisation Letter
- Present the accounts to the Board of Management
- Accounts signed by the Chairperson and another BOM member
- Complete the online submission to the FSSU
- Report to Parents
- Deadline 28th February 2022
- A copy of the Final Accounts sent to the Trustee/Patron



Board of Management Authorisation Letter

Board of Management/Governors Authorisation Letter for 2020/2021 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) _____, 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 2021 was (insert number) _____.
- The average number of employees paid directly by the board in the school for the year ended 31st August 2021 was (insert number) _____.
- The number of individuals who have volunteered for the board and the school for the year ended 31st August 2021 was: (e.g. board members, parent's association, parents that helped, pyj 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 ☐ N/A

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? This question relates to TWSS/EWSS and PUP. ☐ Yes ☐ No ☐ N/A

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 ☐ N/A

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 ☐ N/A

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 ☐ N/A

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. ☐ Yes ☐ N/A

On behalf of the board on _____ (insert date)

Chairperson

Board Member

Update to the Chart of Accounts

Update to the Chart of Accounts

- Codes added
- Codes removed
- Change of description to nominal codes

FSSU Chart of Accounts Revised August 2021

Income and Expenditure Codes

Code	Description	Type	Category
9010	Capitalization Pay Budget	Income	Department of Education
9015	SEIS Grant	Income	Department of Education
9030	Non-Teachers Pay Budget	Income	Department of Education
9035	Academic/Student Support Services Grant	Income	Department of Education
9100	Recreation Grant	Income	Department of Education
9110	Capital Grant	Income	Department of Education
9140	Special Education Equipment Grant	Income	Department of Education
9150	Book Grant Income	Income	Department of Education
9160	Book Rental Scheme Grant	Income	Department of Education
9170	General Subject Grant	Income	Department of Education
9180	ESOL Grant	Income	Department of Education
9200	Transition Year Grant	Income	Department of Education
9210	Learning Excellence Support Grant	Income	Department of Education
9220	Grant for Teacher Salaries	Income	Department of Education
9230	Acquisition of 1st Equipment Grants	Income	Department of Education
9240	Acquisition of 2nd-5th Grants	Income	Department of Education
9250	Acquisition of Other 1st Grants	Income	Department of Education
9260	ICT Grant Non-Capital	Income	Department of Education
9270	Supervision and Subsidies Grant	Income	Department of Education
9280	Physical Chemistry Grant	Income	Department of Education
9290	State Exam Income	Income	Department of Education
9300	School Excellence Fund Income	Income	Department of Education
9310	Sports Complex Grant	Income	Department of Education
9320	Music Award Scheme Grant	Income	Department of Education
9330	Partnership Accommodation Grant Income	Income	Department of Education
9340	COVID-19 Grant	Income	Department of Education
9350	COVID-19 Capital PPE Grant	Income	Department of Education
9360	COVID-19 Equipment Replacement Grant	Income	Department of Education
9370	COVID-19 Capital for Additional Cleaning Grant	Income	Department of Education
9380	COVID-19 Funding for Replacement Secondary Hours	Income	Department of Education
9390	COVID-19 Funding for Replacement General Hours	Income	Department of Education
9400	COVID-19 Funding for Replacement Bus Escort Hours	Income	Department of Education
9410	Other Non-Capital 1st Grant Income	Income	Department of Education
9420	Manufactured Testing Grant	Income	Department of Education
9430	Summer Provision Grant	Income	Department of Education
9440	Bus Escort Grant	Income	Department of Education
9500	Department of Children and Youth Affairs Income	Income	Other State Income
9510	DEASP School Meals Grant	Income	Other State Income
9520	Emergency Funding	Income	Other State Income
9530	HSE Funding	Income	Other State Income
9540	Other State Funding	Income	Other State Income
9600	Education Fee (Fee paying schools)	Income	School Generated Income
9610	Transition Year Income	Income	School Generated Income
9620	Book Rental Scheme Income	Income	School Generated Income
9630	Classroom Book Income	Income	School Generated Income
9640	Use of Facilities Rental Income	Income	School Generated Income
9650	Sports Complex Income	Income	School Generated Income
9670	Leisure Income	Income	School Generated Income
9680	Journal and Year Book Income	Income	School Generated Income
9690	School Administration Charges	Income	School Generated Income
9700	Physical Education Income	Income	School Generated Income
9710	Adult Education Income	Income	School Generated Income
9720	Career Income	Income	School Generated Income
9730	Tech Shop Income	Income	School Generated Income
9740	Uniform Income	Income	School Generated Income
9750	Religious/Ethnic Income	Income	School Generated Income
9760	Center Conference Income	Income	School Generated Income
9770	After School Street/Club Income	Income	School Generated Income
9780	Music Exam Income	Income	School Generated Income
9790	Games Income	Income	School Generated Income
9810	Bus Income	Income	School Generated Income
9820	School Musical/Drama Income	Income	School Generated Income
9830	School Tours Income	Income	School Generated Income

The Online Portal

The Online Portal

Opening Date of Portal

Changes to the Portal-Pre-population of Data

Changes to the Annual Accountants Report



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For more information visit our website
www.fssu.ie



Thank you for joining the webinar

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

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