	School Budgeting 2022/2023 Webinar for Voluntary Secondary Schools	
	Questions & Answers report	
	Question Asked	**Answer**
1	With energy costs rising, what increase should we be budgeting for in terms of light and heat?	Each school is different, and it will depend on your supplier. Energy prices are going up across the board so it would be advisable to budget for increases. Inflation is currently at about 6%. As an extra cushion the budget also includes a contingency of 5% of all costs for any unplanned expenses that may arise.
2	What should a school be budgeting for ICT hardware upgrades?	This is different for every school. As part of the Digital strategy you are required to have a plan in place, so you should discuss this with the ICT co-ordinator.
3	In relation to licences to different software packages do you foresee any increases in subscriptions?	This very much depends on the supplier but as inflation is currently at 5-6% there could be increases and it would be prudent to provide for these.
4	I am a BOM member of a Ceist school. I am also a member of the finance sub-committee. When we look at finance reports each month, we see our actual income and expenditure for the prior month and YTD. However, both budget and history are only shown for the total year. This means that in comparing actuals with budget & history there is only one month in the whole year that the comparison is actually relevant. That is the last month of the year. By then it's too late to take any corrective action. Is this the right way to be budgeting & reviewing performance against budget & history?	Given schools are a unique environment it doesn't fit to break the budget down evenly over 12 months, a greater portion of income and expenditure usually occurs during the earlier part of the school year. It would be intended that you look at the **year-to-date spending** against the total budget for the year, and the variance, and assess does this fit with what you expect to receive or expend over the rest of the year. For example, if you're light and power budget is nearly reached in December you know you expect to incur further expenses so that there is an issue, or likewise, if in October your school admin charge income is not as high as expected you would assume that you will not receive much more and have an issue here also. There is an optional template where you can break your budget down month by month, and this can be imported into Sage 50 also. Please contact us if you require further assistance with this.
5	Is it true that I cannot import the current year budget on to sage until the previous year's accounting period has been closed? Last year's accounting year will not be closed until	That is correct, the budget for the current school year can only be imported once the previous year has been closed. If by November the signing off of the accounts is holding up the rollover of the financial year on Sage 50, we would advise that you discuss this

	the accountant has signed off on the accounts, thus the budget template would only be valid on Sage from March to May/June?	with your accountant and confirm it is ok to rollover and make any subsequent adjustments via the balance sheet and reserves.
6	We hired the hepa filters. Which code do we use to record the expense?	The **hire** of hepa filters can be posted to code 5316 Covid Minor works grants expense.
7	How will the €450 teacher grant ex capitation be implemented for fee paying schools who don't get capitation, and in the past would have sent a cheque for the figure when invoiced by the Dept. Will this change?	This change does not apply to fee paying schools.
8	Please confirm again special needs pupils, what are the criteria for same? We have an ASD unit, are children in this included?	The grant for a special needs class of €201 per pupil is payable in respect of pupils psychologically assessed as having a mild or moderate learning disability and who participate in National Council for Special Education (NCSE) approved special classes. ASD units are not included here as they do not fall within the criteria.
9	Is the exclusion of ASD students from the SEN Pupils section new this year?	The terms of payment for the special needs class grant have not changed and have always only been payable in respect of pupils psychologically assessed as having a mild or moderate learning disability and who participate in National Council for Special Education (NCSE) approved special classes.
10	If you only offer Chemistry, can you receive the physics and chemistry grant?	Yes, it is per pupil taking Physics and/or Chemistry. if you have 20 in physics and 20 in chemistry you would enter 40, or only 20 in chemistry enter 20. This is for both 5th and 6th year. The grant also applies to pupils taking the combined physic and chemistry course.
11.	Can you also explain the JCSP grant, is this every school?	The JCSP is the junior cert schools programme. This is an alternative to the traditional junior cert. You would be aware if you were running this programme in your school. It is payable annually for first year pupils enrolling in the programme.
12	We overpaid the unpaid Covid Grant refund to the DES by a small amount can we claim back the overpayment?	You can email the department covidrefundsdf@education.gov.ie and explain what happened. Please submit your revised Covid Grant reconciliation statement.

13	What about staff with electric cars?	For mileage rates currently the rate for engine sizes up to 1200cc applies.
14.	Would the HSCL need to complete a Travel Claim form?	If the Home school liaison officer is reimbursed for travel expenses than yes, a claim form must be submitted before payment is made. This is a revenue requirement.
15	Start-up school in offsite temporary accommodation. When our new school building is built will we alone be accounting for RCT on the new school building? Or will it be done on our behalf by DOE?	If the school receives the funds from the department and is responsible for making the payment to the contractor, then yes you will be responsible for the RCT and reverse charge VAT.
16	Does RCT apply to Hepa Filters?	Generally, hepa filters are standalone pieces of equipment and not part of the building structure, so unless it has been wired into the walls or existing ventilation system RCT does not apply
17	Do Wifi issues and repairs come under Telecommunications for ICT?	It may come within the RCT rules depending on the type of work and whether it is integral to the building/structure Page 4 section (ca) of [guidance note to the boards of management on RCT](#) deals with telecommunications.
18	What do you mean by payroll taxes included in caretaker and secretary I thought only EMP PRSI was added to this code but taxation is deducted and put to 2250 for revenue payment?	That is correct if you are using the payroll journal, the taxes deducted are posted to the PAYE control account 2250 on the accounts package. For budgeting, the wages costs should be the gross pay plus employers PRSI. This is the same as the total of net pay plus payroll taxes, other deductions and employers' PRSI.
19	Can you clarify PPP?	PPP is Public private partnerships. This is where the government entered into a long-term contractual relationship with a private provider to deliver education infrastructure, for example a new school building
20	I tried using the budget template during the webinar ... but when I clicked on "Enable Content" it asked me for a Microsoft Account which I don't have. I think this is a security feature that is not needed ... or do I have to get a Microsoft Account in order to use the template?	You don't need to have a Microsoft account. In some web browsers, the budget template will open in a web page but you need to download the sheet on to your computer. It should give you an option on the top of the webpage (usually a pop up) to download the sheet or check your downloads to see if it is there. Once you have downloaded the sheet you will need to click "Enable editing". An option to "Enable content" will appear after that. However, you can ignore this, it does not affect use of the templates.