

FSSU – Preparation and Submission of School Accounts 2021/2022

September 2022



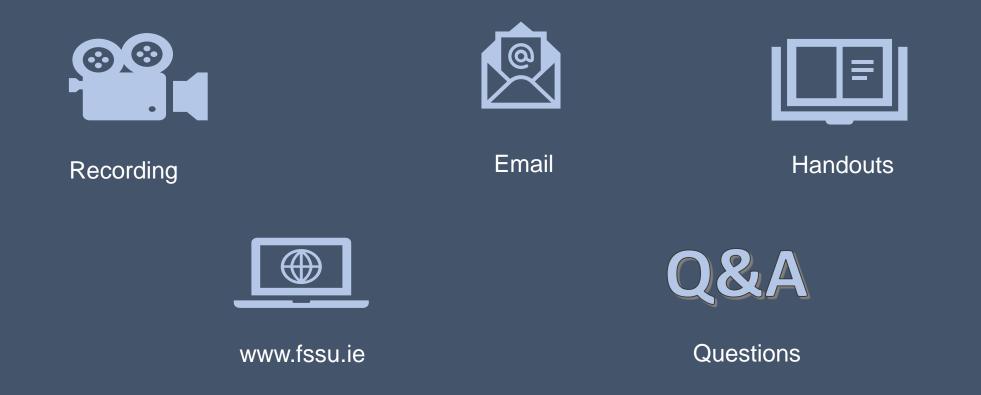
Agenda

- Welcome!
- What's new for 2021/2022?
- Checklists
- Other information
- Update on the Submission Process
- Questions & Answers





Webinar





FSSU WEBINAR

WHATS NEW FOR SUBMISSION OF ANNUAL ACCOUNTS FOR 2021/2022?





Annual Return to the Charities Regulator

The board is required to verify the information submitted to the FSSU by the external accountant/auditor by the 31st August each year.

Principal or designate logs on to Charities Regulator account and confirms information

Accuracy of data to minimise changes





Charities Regulator



Update to the Chart of Accounts

Update to the Chart of Accounts

- Codes added
- Change of description to nominal codes

Financial guideline 2021/2022 40-Update to FSSU Chart of Accounts (Revised Version June 2022)

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50 Religion/Ethos Income Income	
0 Career Guidance Income Income	School Generated Income
10 After School Study/Club Income Income	School Generated Income School Generated Income
15 Mock Exam Income Income 10 Games Income Income	School Generated Income



Codes Added to the Chart of Accounts

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Code	Description	Туре	Category
3155	School Library Books Capital Grant	Income	Department of Education
4641	School Library Books Capital Grant Expense	Expenditure	Education Other Expenditure
1421	Capital: Fixtures, Fittings and Equipment Additions	Fixed Asset	Fixed Asset
1422	Capital: Fixtures, Fittings and Equipment Disposals	Fixed Asset	Fixed Asset
1431	Depreciation: Fixtures, Fittings and Equipment Current Year	Fixed Asset	Fixed Asset
	Depreciation: Fixtures, Fittings and Equipment Disposal	Fixed Asset	Fixed Asset
	Debtors	Current Asset	Debtors & Prepayments
1705		Current Asset	Debtors & Frepayments
2161	School Library Books Capital Grant Unspent	Current Liability	Accruals
2179	Digital Divide Grant Unspent	Current Liability	Accruals



Change of Description to Codes in the Chart of Accounts

	Existing Description	
Code		Change Description to:
4640	Library Expense	Library Non Grant Funded Expense
1400	Capital Land and Buildings	Capital Land and Buildings Cost B/Fwd
1410	Depreciation: Land and Buildings	Accumulated Depreciation: Land and Buildings B/Fwd
1420	Capital: Fixtures, Fittings and Equipment	Capital: Fixtures, Fittings and Equipment Cost B/Fwd
1425	Capital: Covid Minor Works Fixtures, Fittings and Equipment	Capital: Covid Minor Works Fixtures, Fittings and Equipment Cost B/Fwd
1430	Accumulated Depreciation: Fixtures, Fittings and Equipment	Accumulated Depreciation: Fixtures, Fittings and Equipment B/Fwd
1435	Accumulated Depreciation: Covid Minor Works Fixtures, Fittings and Equipment	Accumulated Depreciation: Covid Minor Works Fixtures, Fittings and Equipment B/Fwd
1440	Capital: Motor	Capital: Motor Vehicles Cost B/Fwd
1450	Accumulated Depreciation: Motor Vehicles	Accumulated Depreciation: Motor Vehicles B/Fwd
1460	Capital: ICT Costs	Capital: ICT Cost B/Fwd
1465	Capital: Covid Minor Works ICT	Capital: Covid Minor Works ICT Cost B/Fwd
1470	Accumulated Depreciation ICT	Accumulated Depreciation: ICT Cost B/Fwd
1475	Accumulated Depreciation: Covid Minor Works ICT	Accumulated Depreciation: Covid Minor Works ICT B/Fwd
1480	Capital: Other	Capital: Other Cost B/Fwd
1490	Accumulated Depreciation Other	Accumulated Depreciation Other Cost B/Fwd



New/Once Off Department of Education Grants received in 21/22



- School Library Book Capital Grant
- Exceptional Minor Works Grant Funding
- Digital Strategy Grant for ICT Infrastructure
- Grant to address the digital divide and learners at risk of educational disadvantage



School Library Book Capital Grant

School Sectors	All schools in the free education scheme
Received	May 2022
Purpose	This once off grant is being made available to enable all schools in the Free Education Scheme to purchase books, audio books and other media for the purposes of improving their existing literacy resource banks.
Further Information	FSSU Guideline No 32-21/22 (Post Primary) FSSU Guideline No P19-21/22 (Primary
Income Code	3155 <school books="" capital="" grant="" library=""></school>
Expense Code	4641 <school books="" capital="" expense="" grant="" library=""></school>
Unspent Balance Code	2161 <school books="" capital="" grant="" library="" unspent=""></school>

Exceptional Minor Works Gran	t Funding
School Sectors	All schools in the Free education scheme & application basis fee charging schools
Received	December 2021
Purpose	Given to schools the opportunity to undertake any minor works with a specific focus on providing additional support to schools for the implementation of the ventilation
Further Information	FSSU Guideline No 20-21/22 (Post Primary) FSSU Guideline No P12-21/22 (Primary)
Income Code	3905 <covid capital="" grant="" income="" minor="" works=""> (if used for capital purposes) 3277 <covid grant="" minor="" works=""> (if used for non-capital purposes)</covid></covid>
Expense Code	 3941 <covid building="" expense="" minor="" works=""> (if used for capital construction projects)</covid> 1426 <capital additions="" and="" covid="" equipment="" fittings="" fixtures,="" minor="" works=""> (if used for furniture, equipment etc.)</capital> 5316 <covid expense="" grant="" minor="" works=""> (if used for non capital expenditure)</covid>
Unspent Balance Code	2169 <covid grant="" minor="" unspent="" works=""></covid>

Digital Strategy Grant for ICT Infrastructure						
School Sectors	All schools in the free education scheme & reduced amount in fee charging schools					
Received	December 2021					
Purpose	To put in place an ICT infrastructure, allowing schools to priorities ICT needs identified in the context of the Covid public health crisis.					
Further Information	FSSU Guideline No 34-21/22 (Post Primary)					
Income Code	3921 <de capital="" grant="" ict="" income=""> (if used for capital purposes) 3230 <ict grant="" non-capital=""> (if used for non-capital purposes)</ict></de>					
Expense Code	1461 <capital: additions="" ict=""> (if used for capital equipment) 4410 <ict expense="" grant="" non-capital=""> (if used for non capital expenditure)</ict></capital:>					
Unspent Balance Code	2165 <ict grant="" unspent=""></ict>					

School Sectors	All schools in the free education scheme
Received	December 2021
Purpose	This funding is specifically targeted at supporting learners at risk of educational disadvantage through lack of access to digital technology.
Further Information	FSSU Guideline No 34-21/22 (Post Primary)
Income Code	3921 <de capital="" grant="" ict="" income=""> (if used for capital purposes) 3230 <ict grant="" non-capital=""> (if used for non-capital purposes)</ict></de>
Expense Code	1461 <capital: additions="" ict=""> (if used for capital equipment) 4410 <ict expense="" grant="" non-capital=""> (if used for non capital expenditure)</ict></capital:>
Unspent Balance Code	2179 <digital divide="" grant="" unspent=""></digital>



FSSU WEBINAR

• USEFUL CHECKLISTS



Department of Education Grants - Checklist

- Review the nominal accounts to ensure the grants received have been categorised under the correct headings
- Investigate any debit balances
- Ensure unspent ringfenced grants have been accounted for at the year end
- > Account for grants due at the year-end e.g., state exam income
- Check the Department of Education grants included in the nominal accounts to the Department of Education remittance statement
- Compare the current year grants to the prior year grants and query any inconsistencies
- There are a small number of grants that the school needs to apply directly to the Department of Education for reimbursement, based on costs paid out. In particular, the bus escort grant and the state exam grant. It is necessary to confirm that these grants have been applied for and accounted for in the correct accounting period.





School Generated Income - Checklist

 Review the nominal accounts to ensure the income received has been categorised under the correct headings
 Investigate any debit balances

Ensure school income received in advance have been accounted for at the year end





Expenses - Checklist

- Review the nominal accounts to ensure the income received has been categorised under the correct headings
- Investigate any credit balances
- Ensure a gross wages reconciliation has been prepared and that the full costs are included in the appropriate wages costs codes..
- Ensure that the VAT on sub-contractors has been included as part of the cost.





'OTHER' Income & Expenses - Checklist

Income Codes:

- 3290 Other Non-Capital DE Grant Income
- 3299 Other State Funding
- 3550 Reimbursable Income
- 3570 Other School Generated Income
- 3850 Other Income

Expense Codes:

- 4198 Other Educational Salaries Expense
- 4490 Other Subjects Expense
- 4910 Other Educational Expense
- 4914 Other Non-Capital DE Grants Expense
- 5800 Other Repairs and Maintenance Expense
- 6900 Other Administration Expenses
- 7800 Reimbursable Expenses





FSSU WEBINAR

OTHER INFORMATION



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	Income code	Balance Sheet code	Primary	C&C	VSS
Non-Pay Grant	July 2022	July/August/Sept 2022	1/3	3010	2150		V	
Non- Teaching Pay Grant	July 2022	July/August/Sep 2022	1/3	3030	2150		 ✓ 	
SSSF Grant	June 2022	July/August/Sept /October 2022	50%	3050	2150		✓	

Accounting for School Grants Received in Advance

Grant	Received in	For the period	Element in advance	Income Code	Balance Sheet code	Primar y	C&C	VSS
Book Grant	June 2022	School Year September 2022- August 2023	100%	3150	2151	√	√	\checkmark
DEIS Grant (DEIS schools only)	June 2022	School Year September 2022- August 2023	100%	3020	2152	 ✓ 	✓	\checkmark
Minor Works (Primary Only)	Dec 2021	School Year September 2022- August 2023	100%	3275	2166	✓		22

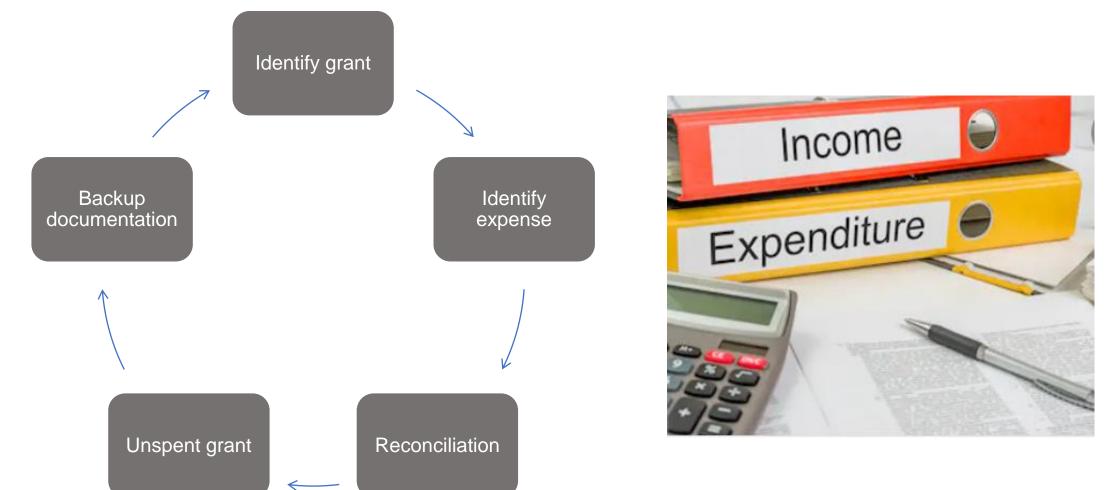
Accounting for Unspent Ring Fenced Grants

Grant	Primary Schools	Community & Comprehensive Schools	Voluntary Secondary Schools	Income Code	Balance Sheet Code
Book Grant	\checkmark	\checkmark	\checkmark	3150	2160
ICT Digital Strategy Grant	\checkmark	\checkmark	\checkmark	3921 (Capital) 3230 (Non-Capital)	2165
Grant to address the digital divide	√	✓	✓	3921 (Capital) 3230 (Non-Capital)	2179
Supervision & Substitution Grant		\checkmark	\checkmark	3240	2170
Non-Teacher Pay Grant		\checkmark		3030	2168
JCSP		\checkmark	\checkmark	3190	2167
School Meals Grant	\checkmark	\checkmark	\checkmark	3296	2171
School Excellence Fund	\checkmark	\checkmark	\checkmark	3260	2180 23

Accounting for Unspent Ring Fenced Grants

Grant	Primary Schools	Community & Comprehensive Schools	Voluntary Secondary Schools	Income Code	Balance Sheet Code
School Library Books Capital Grant	✓	\checkmark	\checkmark	3155	2161
Covid Aide Grant	\checkmark	\checkmark	\checkmark	3280	2181
Covid Capitation for PPE Grant	✓	\checkmark	\checkmark	3281	2182
Covid Enhanced Supervision Grant		\checkmark	\checkmark	3282	2183
Covid Capitation for Additional Cleaning Grant	\checkmark	\checkmark	\checkmark	3283	2184
Covid Minor Works Grant	\checkmark	\checkmark	\checkmark	3905	2169
Minor Works Grant	✓			3900 (Capital Building 3920/3921 (Capital equip/ICT) 3275 (Non-capital)	2166
All Capital Grants	\checkmark	\checkmark	\checkmark	3900/3920	2171

Accounting for COVID-19 Grants





Returning unspent COVID grants 2021/2022

Returning Unspent Grants 2021/2022

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

Does not include the Minor Works Grant



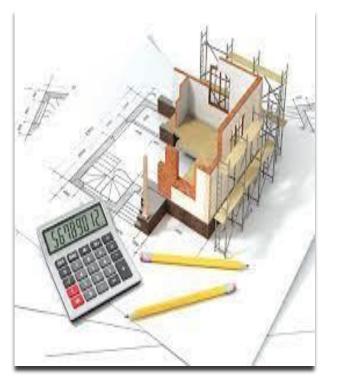


Template for calculation of unspent COVID Grants 2021/2022

	E (Grants Received)					
Nomina	l/General Ledger Codes	3281	3282	328	33	
	September 2021	€12,800	€14,000	€4,4		€31,200
	January 2022	€9,600	€14,000	€4,4		€28,000
	April 2022	€9,600	€14,000	€4,4	00	€28,000
TOTAL		€32,000	€42,000	€13,2	200	€87,200
EXPEND	ITURE					
	I/General Ledger Codes	5802	5803	5804	5805	
	For an eliteration	620,000	642,000	610,000	64.000	677.000
	Expenditure	€20,000	€43,000	€10,000	€4,000	€77,000
TOTAL		€20,000	€43,000	€14,0	000	€77,000
UNSPE	NT (OVERSPENT)	€12,000	(€1,000)	(€80	00)	€10,200
	Important					
	Department has not requeste					
refund	of the COVID Minor Works g	rant				
	unspent	COVID PPE &	Sanitation			€12,000
		COVID Enhar	nced Supervis	ion		-€1,000
		COVID Cleani	ing Materials	& Wages		-€800
		Refund du	e			€10,200



Accounting for Land & Buildings & Capital funding



It is not necessary to include a value for land and buildings where they are not owned and controlled by the board of management.

Funds received/used regardless of source, for land and buildings are not reflected as fixed assets in the Balance Sheet of a school as set out in Section 15(3) Education Act – "For the avoidance of doubt, nothing in this Act shall confer or be deemed to confer on the board any right over or interest in the land and buildings of the school for which that board is responsible."

Schools in the Fee Charging Sector – Advise from auditors & Trustees/Patron will prevail

Types of Capital grant funding



- Major Projects
- Emergency Works
- Summer Works
- Remediation Programmes



Accounting treatment for a Department of Education grant funded building project



- Income Credit 3900 DE Capital Building Grant Income
- Expenditure Debit 3940 DE Capital Building Grant Expense

The year after the capital building project is complete the income and expenditure should be transferred to the building account:

Accounting treatment for Grants received from the Department for capital building project completed in prior year Dr Cr **Transfer of Income from DE Capital Project** 3900 DE Capital Building Grant 3995 Building Fund Income account to Building Fund account Income Account Capital & Reserves Capital & Reserves **Transfer of DE Capital Building Grant** 3995 Building Fund Account 3940 DE Capital Building **Expenditure to Building Fund account** Grant Expense Capital & Reserves Capital & Reserves

30

Removal of Land & Buildings from the Balance Sheet



Boards and patrons/trustees are advised to remove existing balances of land and buildings from the balance sheet.

Example: Department of Education funded capital project removed from land and buildings

Action	Debit	Credit
Transfer the existing cost from fixed assets to the building fund account	3995	1400
Write back depreciation to Retained Surplus	1410	2710
Transfer the contributions to the cost of the land & buildings to the building fund	3900	3995
Write back amortisation to Retained Surplus	2710	3906

Schools in the Fee Charging Sector – Advise from auditors & Trustees/Patron will prevail

Reminder - Year End Adjustments

Provide the school's accounts secretary/bursar/treasurer with the year end adjustments as soon as possible to allow for those schools using accounts software packages to post the adjustments and roll forward the year end. In some cases the school's accounts secretary/bursar/treasurer may require your assistance with posting these adjustments.





Other Accounting Treatments

Removal of Land and Buildings from the Balance Sheet of the board	Land and buildings	Capital Bu Grants for B Projec	Building	Donatic Capital P			ising for a Ig Project
Other State Funding for a Building Project	Patron Contribution for a Building Project	Parents Asso Fundraisin Building P	g for a	Parents As Fundrais Non-Capit	sing for	ICT item Grant	e of Capital is from ICT Monies ceived
Purchase of Non- Capital ICT items from ICT Grant Monies Received	Special Equipment Grants received for a specific student	Use of the Covid Minor Works Grant for Capital Building Expense		Use of the Covid Minor Works Grant to purchase Capital equipment		Use of the Covid Minor Works Grant for the purchase of Non-Capital items	
Use of th Minor Wo to purchas ICT Equ	orks Grant Accour se Capital COVID-2	nting for 19 Grants	Account Grants ree adva	ceived in	Ringfence	ting for ed grants pent	FSSU Financial Suppor Services Unit

Overview of the Submission Process

- Overview of the Submission Process
- Board of Management Authorisation Letter
- 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 2023
- A copy of the Final Accounts sent to the Trustee/Patron





Board of Management Authorisation Letter

Board of Management/Governors Authorization Letter for 2021/2022 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 approves the transfer of relevant information contained in the board's annual accounts by the Financial Support Services Unit to:
 - a. the Central Statistics Office, to assist the annual reporting obligations.
 - b. the Charities Regulator, to assist the annual reporting obligations set out in Section 52 of the Charities Act 2009.
 - c. the Trustee/Patron, where requested,
- The board confirms that, where applicable, the Income and Expenditure and bank balance of the Parents Association, Student Council and all other bank accounts relating to school activities 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) _____.
- The average number of employees paid directly by the board in the school for the year ended 31st August 2022 was (insert number) _____.
- The number of individuals who have volunteered for the board and the school for the year ended 31st August 2022 was: (e.g., board members, parent's association, parents that helped at bake sale etc.)

None	
1 - 9	
10 - 19	
20 - 49	
50 - 249	
250+	

8. Board of Management/Governors Declaration - Covid supports

Chairperson Board	Member
On behalf of the board on (insert date)	
8.4 The board confirms 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 □ No □ N/A
8.3 The board confirms that the reconciliation of unspent Covid-19 Capitation related grants for the school years 2020/2021 and 2021/2022 were prepared and where applicable the unspent amount was returned to the Department.	□Yes □No □N/A
8.2 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
If the answer is yes please provide the total amount received.	€
8.1 Were Covid-19 financial supports claimed by the board in respect of Department of Education grant funded Secretaries, Caretakers and Cleaners? This question relates to EWSS.	🗆 Yes 🗆 No 🗆 N/A



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

Primary 01 910 4020 Post Primary 01 269 0677 Email support@fssu.ie

