



# Financial Update and School Budget **2023/2024** Webinar

## **Community & Comprehensive Schools**

March 2023



# Webinar



Recording



Email



Handouts



[www.fssu.ie](http://www.fssu.ie)

## Q&A

Questions

# Agenda



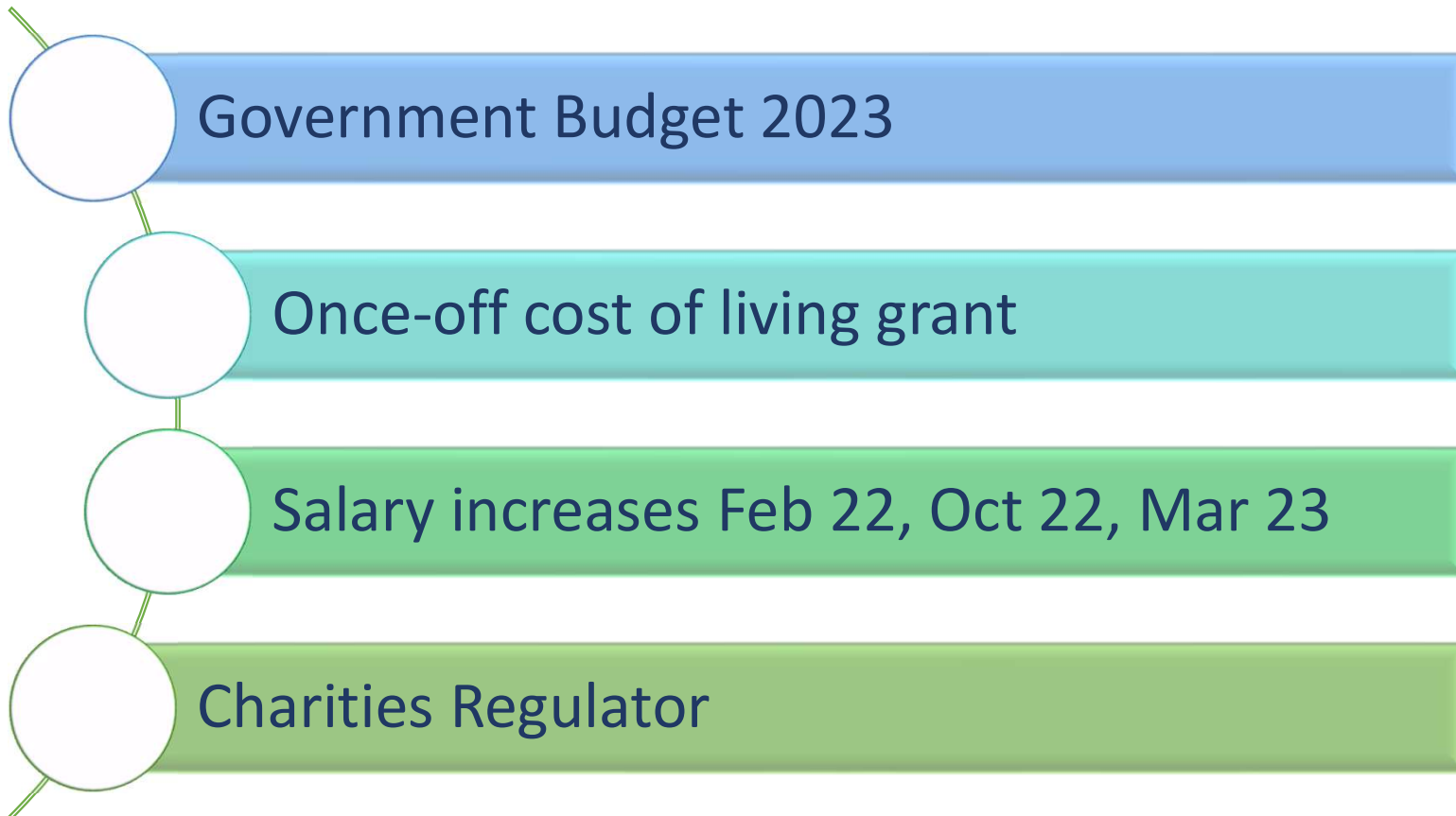
- **Financial Update**



- **School Budget  
2023/2024**



# Financial Update



# Financial Update

- Updated chart of accounts
- Accounting for COVID 19 Grants
- Travel & Subsistence
- Electronic Banking – Important Security Advice

# Government Budget 2023

## Universal Social Charge (USC)

- The exemption threshold of €13,000 remains the same. The ceiling of the 2% band will increase from €21,295 to €22,920 so that the salary of a full-time worker on the minimum wage will remain outside the higher rate of USC.

## National Minimum Wage

- The Government has approved increasing the national minimum wage by 80 cent per hour, from €10.50 to €11.30 from 1 January 2023.

## PRSI

- Employers currently pay 11.05% Class A employer PRSI on weekly earnings over €410. This increased to €441 from 1 January 2023.

Guideline 15-2022/2023

# Government Budget 2023

## Small Benefit Exemption

For **2022** and subsequent years

- Value increased from **€500 to €1,000**
- Number of benefits has increased from **1 to 2**



Guideline 15-2022/2023

# Government Budget 2023

## Small Benefit Exemption

### Conditions to be met for the benefit to be tax free:

- must be in the form of a voucher or tangible asset other than cash
- voucher or asset cannot be exchanged in full, or part, for cash
- aggregate value of the benefit or benefits (subject to a maximum of 2) does not exceed €1,000
- The benefit does not form part of a salary sacrifice agreement



Guideline 15-2022/2023



# Government Budget 2023

## Reporting of Tax-Free Payments

3 specific tax-free payments made by employers to employees

- 1) Vouchers or tangible assets provided to employee's tax free under the Small Benefit Exemption
- 2) Remote working daily allowance payments and
- 3) Travel and subsistence payments paid tax free to an employee

**Proposed  
Implementation  
Date  
01st Jan 2024**

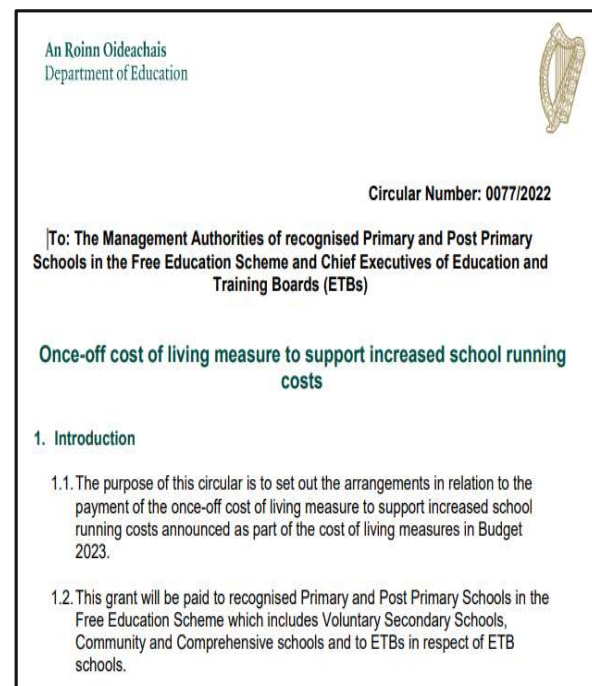
Guideline 15-2022/2023

# One-off cost of living measure to support increased school running costs

## One-off cost of living measure to support increased school running costs

### Main Features of the grant:

- Calculated based on recognised pupil enrolment at 30th September 2021
- Enhanced rates are also available for special schools and mainstream schools with special classes
- It is expected that schools should not have to seek additional voluntary contributions from parents.



Guideline 17-2022/2023

# One-off cost of living measure to support increased school running costs

## One-off cost of living measure to support increased school running costs

### Rates

Per-capita rates for once-off cost of living grant for post-primary schools in the Free Education Scheme	
Grant Type	Rate
Standard Grant	€113.00
Special Class Grant	€82.00
Traveller Grant	€88.00

Guideline 17-2022/2023

# One-off cost of living measure to support increased school running costs

One-off cost of living measure to support increased school running costs

Financial oversight

<b>Nominal Code</b>	3289
<b>Description</b>	Once-Off Cost of Living Grant
<b>Type</b>	Income
<b>Category</b>	Department of Education

Guideline 17-2022/2023

# Revised Salary Rates from in 2022/2023

- Salary increases were notified through our guidelines
- Revised salary scales are detailed in **Circular 0007/2022**
- Increase **only applies** to Department sanctioned clerical, caretakers and cleaning staff

1st February 2022

➤ 1% Increase

Guideline 25-2021/2022

# Revised Salary Rates from in 2022/2023

- Revised salary scales are detailed in **Circular 0066/2022**
- Applicable from 02<sup>nd</sup> February 2022 & 01<sup>st</sup> October 2022
- In **addition** to the increase that applied on the 01<sup>st</sup> February 2022

2<sup>nd</sup> February 2022  
➤ 3% pay increase

1<sup>st</sup> October 2022  
➤ 1% pay increase or  
€500 whichever is  
greater

Guideline 13-2022/2023

# Revised Salary Rates from in 2022/2023

- Salary increases were notified through our guidelines
- Revised salary scales are detailed in **Circular 0010/2023**
- Increase **only applies** to Department sanctioned clerical, caretakers and cleaning staff

1<sup>st</sup> March 2023

➤ 1% Increase

Guideline 21-2022/2023

# Revised Salary Rates from in 2022/2023

**PAY SCALES FOR SCHOOL SECRETARIES IN COMMUNITY AND COMPREHENSIVE SCHOOLS WITH EFFECT FROM 1<sup>st</sup> FEBRUARY 2022**

**Grade III:**

Scale Point	Pre-1 January 2011 Entrants 01/02/22	Post-1 January 2011 Entrants 01/02/22
1	€ 27,387	€ 25,353
2	€ 28,204	€ 26,985
3	€ 29,394	€ 27,387
4	€ 30,588	€ 28,204
5	€ 31,784	€ 29,394
6	€ 32,649	€ 30,588
7	€ 33,632	€ 31,784
8	€ 34,770	€ 32,649



# Revised Salary Rates from in 2022/2023

Grade III<sup>1</sup>:

2

3

Scale Point	<sup>2</sup> Rate from 02/02/22	<sup>3</sup> New Entrant Rate from 02/02/22
1	€28,208	€26,113
2	€29,050	€27,795
3	€30,276	€28,208
4	€31,505	€29,050
5	€32,737	€30,276
6	€33,628	€31,505
7	€34,641	€32,737
8	€35,813	€33,628
9	€36,646	€34,641
10	€37,809	€35,813
11	€38,980	€36,646
12	€41,182	€37,809
13	€41,182	€38,980
14		€41,182
15		€41,182
<b>Long Service Increment*</b>	€42,746	€42,746

\* after 3 years satisfactory service at the maximum

<sup>1</sup> Payroll code: G3 & G3NE  
<sup>2</sup> Pre 01<sup>st</sup> January 2011 entrants  
<sup>3</sup> Post 01<sup>st</sup> Jan 2011 entrants

# Revised Salary Rates from in 2022/2023

Grade III<sup>1</sup>:

Scale Point		4	5
		Rate from 01/10/22	New Entrant Rate from 01/10/22
1		€28,708	€26,613
2		€29,550	€28,295
3		€30,776	€28,708
4		€32,005	€29,550
5		€33,237	€30,776
6		€34,128	€32,005
7		€35,141	€33,237
8		€36,313	€34,128
9		€37,146	€35,141
10		€38,309	€36,313
11		€39,480	€37,146
12		€41,682	€38,309
13		€41,682	€39,480
14			€41,682
15			€41,682
Long Service Increment*		€43,246	€43,246

<sup>1</sup> Payroll code: G3 & G3NE  
<sup>2</sup> Pre 01<sup>st</sup> January 2011 entrants  
<sup>3</sup> Post 01<sup>st</sup> Jan 2011 entrants

\* after 3 years satisfactory service at the maximum

# Pension Increases

## DPER Circulars 10/2021 and 02/2023

To calculate the increase due you will need the following;

- Point on the scale at which the pensioner retired at
- Pension decimal which was used to calculate the annual pension

Letter received by the school from the Department with the pension entitlements will contain the above information



An Roinn Caiteachais  
Phoibli agus Aitheoirithe  
Department of Public  
Expenditure and Reform

**Circular Number:** Circular 10/2021

**Circular Title:** Instruction on the pension increase policy in the public service until end 2022

**To:** HR Manager / Personnel Officer / Pensions Manager in all Government Departments and Public Service Employers

A Dhuine Uasail

I am directed by the Minister for Public Expenditure and Reform to notify public service employers of the continuation of the existing public service pension increase policy for pre-existing pension schemes in 2021 – 2022 and to give instruction on the application of that policy to end 2022. 'Pre-existing pension schemes' refer to all public service occupational pension schemes, with the exception of the Single Public Service Pension Scheme.

**This circular should be circulated to all Offices and Bodies under your aegis.**

# Pension Increases Calculation

Box 1	On Retirement
Pensioners Name	Clerical Officer
Scale at retirement	Grade III Clerical Officer
Point on the scale at retirement	LSI
Pension decimal	0.0587

Box 2	28/02/2023
Annual Salary per CL 0066/2022	€43,246
Pension Decimal	0.0587
Annual Pension	€2,538.54

Box 3	01/03/2023
Annual Salary per CL 0010/2023	€44,111
Pension Decimal	0.0587
Revised Annual Pension	€2,589.31

# Pension Increases

An Roinn Oideachais  
Department of Education



Circular Letter 0010/2023

To: Principal/ Secretary Board of Management of each  
Community/Comprehensive School

**Revision of Salaries of School Secretaries and School Maintenance Staff in Community and Comprehensive Schools under Building Momentum - A New Public Service Agreement 2021-2023 ("The Agreement")**

**Application of pay adjustments due on 1 March 2023**

1. The Minister for Education wishes to inform management authorities of revised rates of salary and allowances of School Secretaries and School Maintenance Staff in Community and Comprehensive Schools with effect from 1 March 2023 as provided for in "Building Momentum - A New Public Service Agreement 2021-2023" as reviewed.
2. This circular sets out the increases due from 1 March 2023 as an amendment to The Agreement.

**Appendix 1:**

**PAY SCALES FOR SCHOOL SECRETARIES IN COMMUNITY AND COMPREHENSIVE SCHOOLS WITH EFFECT FROM 1<sup>ST</sup> MARCH 2023**

Grade III<sup>1</sup>:

Scale Point	Rate from 01/03/2023 <sup>2</sup>	New Entrant Rate from 01/03/2023 <sup>3</sup>
1	€29,282	€27,145
2	€30,141	€28,861
3	€31,392	€29,282
4	€32,645	€30,141
5	€33,902	€31,392
6	€34,811	€32,645
7	€35,844	€33,902
8	€37,039	€34,811
9	€37,889	€35,844
10	€39,075	€37,039
11	€40,270	€37,889
12	€42,516	€39,075
13	€42,516	€40,270
14		€42,516
15		€42,516
<b>Long Service Increment*</b>	<b>€44,111</b>	€44,111

\* after 3 years satisfactory service at the maximum

# Charities Regulator

New schools – must register

Update members details

RCN number  
-on school headed paper  
-website  
-Fundraising material

Review your annual report

Guideline 14-2022/2023

# Charities Regulator - review of annual report

Log into your account on the CRA online portal (login guide)

Locate your annual report

Review the information for each of the outstanding annual reports

Declare that the information is correct and submit

Guideline 14-2022/2023

# Update to the Chart of Accounts

## Update to the Chart of Accounts

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

### Chart of Accounts for 2022/2023 (Revised December 2022)

Effective for the year ended 31st August 2023 (See list of changes)

- Chart of Accounts (Excel)
- Chart of Accounts (PDF)
- Cairt Cuntas do Chuntasóir Seachtrach na Scoile (Excel)

## FSSU Chart of Accounts

Revised December 2022

(For the year ended 31st August 2023)

### Income and Expenditure Codes

A/C No	Description	Type	Category
3010	Capitation/Non Pay Budget	Income	Department of Education
3020	DEIS Grant	Income	Department of Education
3021	Early Start Programme Materials/Equipment/Parental Involvement Grant Income	Income	Department of Education
3022	Early Start Programme Capitation	Income	Department of Education
3030	Non Teachers Pay Budget	Income	Department of Education
3050	Ancillary/School Support Services Grant	Income	Department of Education
3100	Secretarial Grant	Income	Department of Education
3130	Caretaker Grant	Income	Department of Education
3140	Special Education Equipment Grant	Income	Department of Education
3150	Book Grant Income	Income	Department of Education
3155	School Library Books Capital Grant	Income	Department of Education
3160	Book Rental Scheme Grant	Income	Department of Education
3170	Special Subject Grant	Income	Department of Education
3171	Irish and Bilingual School Grant	Income	Department of Education
3190	JCSP Grant	Income	Department of Education
3200	Transition Year Grant	Income	Department of Education
3210	Leaving Certificate Applied Grant	Income	Department of Education
3220	Grant for Traveller Students	Income	Department of Education
3225	Amortisation of DE Equipment Grants	Income	Department of Education
3226	Amortisation of DE ICT Grants	Income	Department of Education
3227	Amortisation of Other DE Grants	Income	Department of Education
3230	ICT Grant Non Capital	Income	Department of Education
3240	Supervision and Substitution Grant	Income	Department of Education
3245	Physics/Chemistry Grant	Income	Department of Education
3255	State Exam Income	Income	Department of Education
3260	School Excellence Fund Income	Income	Department of Education
3270	Sports Complex Grant	Income	Department of Education
3275	Minor Works Grant-Non Capital	Income	Department of Education
3276	Temporary Accommodation Grant Income	Income	Department of Education
3277	COVID Minor Works Grant	Income	Department of Education
3280	COVID Aide Grant	Income	Department of Education
3282	COVID Enhanced Supervision Grant	Income	Department of Education
3284	COVID Funding for Replacement Caretaker Hours	Income	Department of Education
3285	COVID Funding for Replacement Secretarial Hours	Income	Department of Education
3286	COVID Funding for Replacement Cleaner Hours	Income	Department of Education
3287	COVID Funding for Replacement Bus Escort Hours	Income	Department of Education
3288	COVID Capitation for Cleaning and PPE Grant	Income	Department of Education
3289	Once-Off Cost of Living Grant	Income	Department of Education
3290	Other Non Capital DE Grant Income	Income	Department of Education
3292	Standardised Testing Grant	Income	Department of Education
3293	Summer Provision Grant	Income	Department of Education
3294	Bus Escort Grant	Income	Department of Education



# Covid-19 Capitation Grant Funding

## Notice regarding Covid-19 Capitation Funding Supports

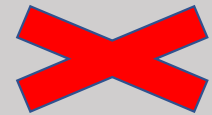
Covid  
Capitation  
PPE Grant



Covid  
Capitation for  
additional  
cleaning grant



3288: Covid  
Capitation for  
Cleaning and PPE  
Grant



3282: Covid  
Enhanced  
Supervision Grant

Guideline 10-2022/2023

# Covid-19 Capitation Grant Funding

Nominal Code	Description	Type	Note
3288	Covid Capitation for Cleaning & PPE Income	Income	New Code
5804	Covid Capitation for Cleaning Wages	Expenditure	Existing code but can be used to record cleaning wages paid from the combined grant
5806	Covid Capitation for Cleaning (Non-Wages) and PPE Grant Expense	Expenditure	New Code
2186	Covid Capitation for Cleaning and PPE Grant Unspent	Current Liability	New Code

# Unspent Covid Capitation Grants 21/22

## Returning Unspent Grants

- Unspent COVID Grants to be returned to Department of Education
- Does not include the Minor Works Grant

### Return of Unspent Covid Capitation Funding

To assist in the calculation of unspent Covid amounts to be refunded to the Department of Education see our guideline, template and training video below.

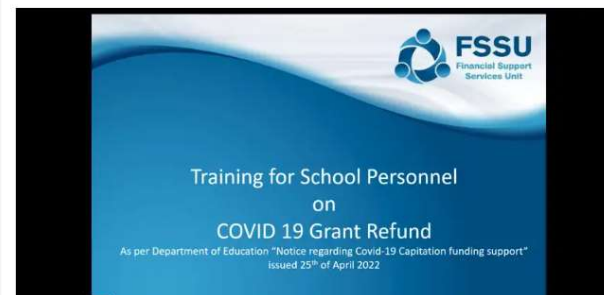
\*\*Please note the updated email address to be used when returning your reconciliation statement for COVID-19 unspent funds for the year 2021/2022 to the Department of Education is [covidrefundsdf@education.gov.ie](mailto:covidrefundsdf@education.gov.ie)

#### Template & Guideline

> Covid Grant Reconciliation Template

> Financial Guideline 2022/2023-01 – Return of Unspent Covid Capitation funding supports

#### Training Video



# Mileage Rates

The mileage rates have been revised from the 1st September 2022

## Travel and Subsistence – C&C Schools

### Current Motor Rates

[View Civil Service Motor Rates](#)

### Guidelines

[Financial Guideline 05 – 2022/2023 – Revised Motor Rates](#)

[Financial Guideline 16 – 2021/2022 – Previous Motor Rates](#)

### Circulars

[Circular 16/2022: Motor Travel Rates](#)

[Circular 17/2022: Subsistence Allowances](#)

[Circular 0017/2016: Indemnity Form](#)

### Policies

[Sample Travel and Subsistence Expenses Policy](#)

[Sample Travel and Subsistence Expenses Policy \(Irish\)](#)

### Forms

[Sample Claim Form](#)

[Sample Claim Form \(Irish\)](#)

# Travel, Subsistence & Expenses

## Records to be kept

- The name and address of the director or employee,
  - The date of the journey,
  - The reason for the journey,
  - The kilometres travelled,
  - The starting point, destination and finishing point of the journey
- Reimbursement vouched by receipts – retain receipts



Guideline 05-2022/2023

# Travel, Subsistence & Expenses Claim form

## Travel, Subsistence & Expenses Claim Form for Community & Comprehensive Schools

### 1. School Details

School Name:

School Roll No:

### 2. Claimant Details

Name:

Home Address:

Position:

### 3. Details of Vehicle (if used)

Make:

Model:

Registration no.:

Engine C.C:

Insurance Co. Name:

# Travel, Subsistence & Expenses Claim form

## 4. Details of Claim

DATE	JOURNEY				TIME OF		Mode Of Transport	KM's Travelled	Rate per KM	Mileage Cost €	Subsistence Day/Night (No. of Hours/Nights)	Misc. Amounts € (attach receipts)
	Purpose	From	To	Destination	DEP.	RET.						
01/02/2022	Principal training	Athlone	Dublin	Clayton Liffey Valley	8.30am	3.00pm	Car	230Km	44.79c	103.02	Nil	Nil

\*Where subsistence is claimed exact time of departure & return must be shown

### Summary of Mileage Claim

<b>Kilometres Year to Date</b>	700
<b>Current Claim (In KM's)</b>	230
<b>Total Kilometres</b>	930

# Travel, Subsistence & Expenses Claim form

## 5. Declaration by Claimant

I declare that:

- a) The subsistence and other allowances that I claim are correct and in accordance with regulations.
- b) The expenses were actually and necessarily incurred by me in relation to school business.
- c) I have not claimed, nor will I claim from any Government Department, nor from any other source, the expenses incurred above.
- d) My cumulative mileage to date for which I have been paid travelling expenses (including travel claimed herein and from other public bodies) during the current travel year \_\_\_\_\_<sup>km</sup>

Signature (of Claimant): \_\_\_\_\_

Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

\*Note: Cumulative mileage is the total kilometres for which travel expenses have been claimed in the year to date. This includes all mileage claimed from any other public or private body.

## 6. Approval of Claim

I certify that:

- a) The particulars furnished are correct and in accordance with relevant regulations.
- b) The journeys were authorised and take due account of the need to reduce travelling to a minimum consistent with efficiency.
- c) This claim is to be charged to \_\_\_\_\_

Signature (Principal/Chairperson): \_\_\_\_\_

Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_



# Travel, Subsistence & Expenses Claim form

For Office Use only:						
Mileage Summary	KM Rate (as per Civil Service Rates from 01.09.2022)				No. of KM's	Amount Due
	Engine up to 1200cc	Engine between 1201cc to 1500cc	Engine 1500cc & over	Rate applied to current claim		
Up to 1,500 KM	41.80 cent	43.40 cent	51.82 cent			
1,501 – 5,500 KM	72.64 cent	79.18 cent	90.63 cent			
5,501 – 25,000 KM	31.78 cent	31.79 cent	39.22 cent			
25,001 KM and over	20.56 cent	23.85 cent	25.87 cent			
					<b>Total Mileage</b>	<b>€</b>

Summary of subsistence	Rate € (as per Civil Service Rates from 01.09.2022)	No. of Hours/Nights	Amount Due
<b>Day allowance – period of assignment:</b>			
Ten hours or more	€39.08	Hours	
Between five and ten hours	€16.29	Hours	
<b>Domestic Overnight allowance – Rate Category</b>			
Normal	€167.00	Nights	

# Travel, Subsistence & Expenses

## **Sample Travel and Subsistence Expenses Policy for Community and Comprehensive Schools**



Guideline 05-2022/2023

# Electronic Banking – Important Security Advice

## Electronic Banking Policy and internal controls procedures

Users	Payments	Approval	Policy
<ul style="list-style-type: none"><li>• Name of authorised users</li><li>• Access to functions</li><li>• Roles</li></ul>	<ul style="list-style-type: none"><li>• Inputter</li><li>• 2 approvers – <u>always</u> <u>Principal</u> and one other nominated by the board</li></ul>	<ul style="list-style-type: none"><li>• Inclusion of new bank accounts</li><li>• Deletion of old bank accounts</li><li>• Threshold value of transactions per day/week</li></ul>	<ul style="list-style-type: none"><li>• Implemented</li><li>• Reviewed at least once a year</li></ul>

Guideline 20-2022/2023

# Electronic Banking – Important Security Advice



- All passwords / usernames / codes for the electronic banking system, must not be stored within the office environment
- All passwords / usernames / codes for the electronic banking system must be confidential to the user
- Any separate handheld electronic devices that form part of the banking system (i.e., merchant bank terminals) should be securely stored under lock and key



Guideline 20-2022/2023

# Electronic Banking – Important Security Advice



- Any changes to the bank account details of payees must be clarified by phone
- New or once off supplier bank details should also be confirmed by phone call to the supplier or in person before any payments are made

Guideline 20-2022/2023

# School Budget

## School Budget Preparation 2023/2024



# School Budget



# School Budget

## Key Points:

Expenditure can not exceed Income

Reviewed by the finance sub-committee

Approved by the board of management

Submit to Trustee/Patron

Must be submitted to the Department by the 30<sup>th</sup> June

On going monitoring of the budget









# Contact Us

Eileen Ahern Accountant	Lorraine Guinan Accountant	Martha Murphy Accounts Technician	FSSU Contact Details
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**Thank you for joining the webinar**

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

01 269 0677

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