

School Budgeting 2023/2024 Webinar for Voluntary Secondary Schools		
Frequently asked questions		
	Question	Answer
1.	If one of your secretaries wants to remain on old system and has not moved to department scale who pays this secretary. Will school still have to pay out of their funds?	The Department will eventually take over the payroll of all secretaries, they have not yet indicated how the new arrangements will impact the grants schools receive.
2.	When is the unspent portion of Digital Divide grant to be returned?	There has been no indication that unspent funds need to be returned, they should be ring-fenced and the school should make plans to spend this money.
3.	Will there be an ICT grant in 2023/24?	The Digital strategy/ICT grant is a 7 year programme running from 2021 to 2027. One quarter of the funds have been paid out already. The Department hope to issue this as soon as possible, subject to funding availability.
4.	With increased emphasis on IT support, is there any specific grant funding available for this?	There is no specific funding for IT support but the ICT/Digital strategy funding can also be utilised to provide for maintenance and repair of equipment purchased with this funding.
5.	Does the unspent 'Minor Works Covid Grant' need to be refunded now?	The unspent minor works grant is not due to be returned to the department and any unspent funds can still be utilised for the purposes intended.
6.	Can you advise if there will be a covid/ppe grant for Term2 or Term3?	The Department have issued notice of payment of Covid 19 funding today to all schools. There has been no confirmation regarding Term 3
7.	Can you advise if we are getting special funding for both ASD units and the special class	The special class grant is for pupils with mild to moderate learning disability and the class has been approved by the SENO. It is not an ASD unit. There is no special grant for an ASD unit other than the initial set up grant.
8.	Are travel expenses taxable if they are not employees of the school.	Travel expenses can be paid to volunteer
9.	For HSL they are being paid by the department for wages so how do we return the travel expenses to Revenue then	Revenue is still working on how the submissions of T&S will work so we need to wait for further information.
10.	Interviews for AP positions within the school does the outside interviews get paid through payroll?	See link to our guideline on payments to selection committee members https://www.fssu.ie/app/uploads/2021/12/15-22-Financial-Guideline-Payments-to-Selection-Committee-Members-VSS-22.12.21.pdf
11.	Are there any guidelines/percentage increase we should allow for re inflation etc.	Inflation is currently estimated at 4.4% for 2023 & 2.1% for 2024. It would be advisable to allow for an increase in school costs in the region of 3 to 4 %
12.	How do we budget for the new pension laws coming for 2024?	The scheme hasn't been finalised yet. We will provide further details when available.
13.	What is the date to have the budget approved by the BOM?	That would depend on your trustee requirements, but it should be done before the summer

14.	Could I leave ringfenced income as zero and expenditure code as zero if I think the expense is going to be cost neutral e.g. mock exams should be no profit/loss to the school.	No you should not leave ringfenced income and expenditure as zero. Even when the projected income will match the expenditure it is important that this is monitored.
15.	Can you change the figures in the budget during the year?	If circumstances warrant changes than yes, this should be approved by the board, and sent to the Trustees.
16.	What code do I use to record SEN and ASD expenses? I presently use learning support code.	We do not have specific expense codes for those expenses, so learning support is fine. We would also advise setting up a department if you wish to produce separate reports for those categories.
17.	When I add in missing income Code, do I also have to add it to Sage Budget Import and if so, will formula work?	If you add a code to the budget income & expenditure you will also need to add it to the import sheet. You will need to drag the formulas from the row above down to carry them into the import sheet
18.	Would it be necessary to crosscheck the full list of nominal codes from FSSU against my sage.	It would be recommended to check the codes are correct, if you import the budget and there are any discrepancies, the import will overwrite your existing codes.
19.	Are there separate codes for digital divide and digital strategy income and expenditure.	There are no separate codes, except for the balance sheet unspent balances, we recommend using departments to track the I&E on these grants
20.	Is a principal's T&S recorded under 6600 or 6500?	Principals T&S should be recorded under code 6600 Principal's expenses
21.	Should the accountant every year give journal adjustments to the BS?	Yes, it is good practice to post any adjustments made to the accounts.
22.	In relation to the annual reports what if they have not been uploaded to the CRA?	Annual reporting forms are pre-populated for the years 2019, 2020 and 2021 on the CRA you just need to log in and review and submit them. You will need to file 2018 before you see 2019 and so on.
23.	Where exactly can I find the Electronic Banking Policy template please?	The Electronic Banking Policy Template is available on the banking section of our website: https://www.fssu.ie/post-primary/topics/banking/ebanking/
24.	Can you clarify what PPP stands for?	When you go to download the budget workbooks you will see one of them has the abbreviation PPP. This stands for public private partnerships. This is where the government entered into a long-term contract with a private provider to deliver education infrastructure, for example a new school building. If this applies to your school you will be aware of it. But if you are in doubt over what budget template work book to use please contact us.
25.	What are the mileage rates for staff with electric cars?	For mileage rates for EVs the rate you use is for engine sizes between 1201 and 1500cc
26.	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.

27.	How long do you have to keep financial records?	In the legislation it says 6 years following the end of the last tax year so it is 7 years in total that you need to keep them
28.	Please explain again the criteria for the special needs approved special class grant? 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. These are usually called MMLD classes. ASD units are not included here as they do not fall within the criteria.
29.	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 pupils in physics and 20 in chemistry you would enter 40, or only 20 in chemistry enter 20.
30.	Can you also explain what the JCSP grant and does every school get it?	The JCSP states for junior cert school's programme. This is an alternative to the traditional junior cert. Not every school runs this programme. 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.
31.	Can you explain what is meant by the total wages costs	For budgeting, the wages costs should be the gross pay plus employers PRSI. Sometimes schools fall in to the trap of providing for what is paid to the employee in net wages in the budget rather than providing for the total cost of the employee wages which is the net pay plus taxes plus employers PRSI.
32.	Is it true that I cannot import the current year budget on to sage until the previous year's accounting period has been closed. The accountant has only recently signed off on the accounts which meant I go only process the year end last week.	That is correct, the budget for the current school year can only be imported once the previous year has been closed. However, we do recommend that 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 with your accountant and confirm it is ok to rollover and make any subsequent adjustments via the balance sheet and reserves.