

**Training Video for Accounts  
Secretaries in  
Voluntary Secondary Schools**

**Department of Education (DE)  
Grant Income including  
Ringfenced Grants**



### Popular Topics

- ➔ Covid-19
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## Topics to be covered:

- Definition of Ring fenced grant
- Types of Department of Education Grants & COA codes
- Examples of Ringfenced grants and accounting treatments
- Reporting requirements for DE Grant
- Calculation of Grants
- Grants timetable

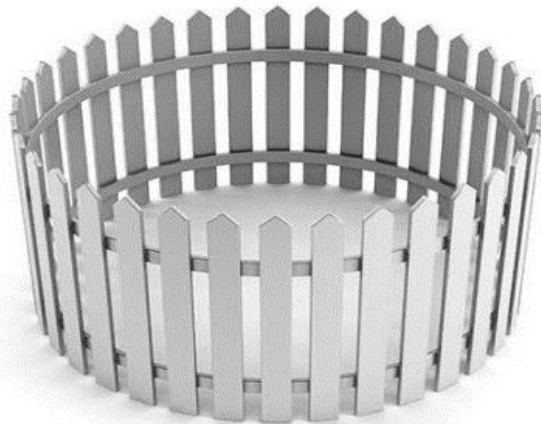


# Definition of Ringfenced Grants:

A grant is “ring-fenced” if it is

- given to a school for a specific purpose and
- the school is required to spend that grant for that purpose

The grant income is to be recorded appropriately in the school’s accounts.



# Types of Department of Education Grants

Grant Description	Nominal Code	
Capitation	3010	
DEIS	3020	
Support Services Grant	3050	
Secretary Grant	3100	
Secretary SSSF	3100	
Caretaker Grant	3130	
Caretaker SSSF	3130	
Book Grant	3150	
JCSP	3190	
Transition Year	3200	
Leaving Cert Applied	3210	
Traveller Grant	3220	
Physics & Chemistry	3245	
Supervision & Substitution Grant	3240	
Special Needs Grant for pupils with Mild/Mod Learning Disability	3290	
ICT Grant - Non Capital	3230	

<https://www.fssu.ie/post-primary/guidelines/grants/>

# Examples of Ringfenced Grants

Common grants in this category include:

- DEIS Grant
- Book Grant
- JCSP Grant
- Supervision and Substitution grant
- State Exam Income
- Bus Escort Grant
- School Meals Grant
- ICT grants
- Building and refurbishment grant

# Capital Ringfenced Grants

The more common Capital ring-fenced grants are as follows:

DE Capital Building Grant Income - 3900

DE FF&E Grant Income - 3920

DE ICT Grant Capital Income - 3921

These grants must be applied for by the Board of Management:

# Accounting for Ring Fenced Grants

Grant Name	Income Code	Expense code	Balance Sheet Code	Details
Book Grant	3150	4730	2160	Book grant can only be spent on educational text/eBooks on the curriculum
DEIS (DEIS schools only)	3020	Various school costs 10% of grant should go towards home school liaison officer	2171	Schools included in the School Support Programme under DEIS receive a grant which is based on the level of disadvantage in each school. Use of the grant should be targeted at pupils who are considered most at risk of educational disadvantage through a focused response
Supervision & Substitution (S&S)	3240	4150	2170	Where a teacher has opted out of S&S scheme this grant is paid to the school to allow for the provision of supervision and substitution duties.



# Accounting for Ring Fenced Grants

Grant Name	Income code	Expense Code	Balance sheet Code	Details
State Exam Income	3255	4155	n/a	SEC reimburses the school for the cost incurred by in running the state exams Rates of pay for state exam personnel is determined by the SEC.
Bus Escort Grant	3294	4196	2171	The Bus Escort Scheme is operated by the School Transport Section of the Department of Education.
School Meals Grant	3296	4912	2171	Schools Meals Grant administered by DSP. Further information from <b>Email:</b> <a href="mailto:School.meals@welfare.ie">School.meals@welfare.ie</a> <b>Phone:</b> <a href="tel:0719157100">071 9157100</a>

# Accounting for Ring Fenced Grants - Capital Grants

Buildings



Building Grant

Code 3900  
DE Capital Building Grant Income

Expenditure code

Code 3940  
DE Capital Building Grant expense

Code 1401  
Capital Land & Buildings \*\*

*\*\*only if Land & Buildings are owed by BOM  
this applies in a small minority of schools*

# Accounting for Ring Fenced Grants - Capital Grants

Fixtures,  
Fittings &  
Equipment

FF&E Grant

Expenditure

Code 3920  
DE Fixtures,  
Fittings &  
Equipment  
Grant Income

Code 1421  
Capital  
Fixtures,  
Fittings &  
Equipment



# Accounting for Ring Fenced Grants - Capital Grants - ICT

ICT Capital Grant  
Income code 3921



ICT Capital  
Expenditure Code  
1461

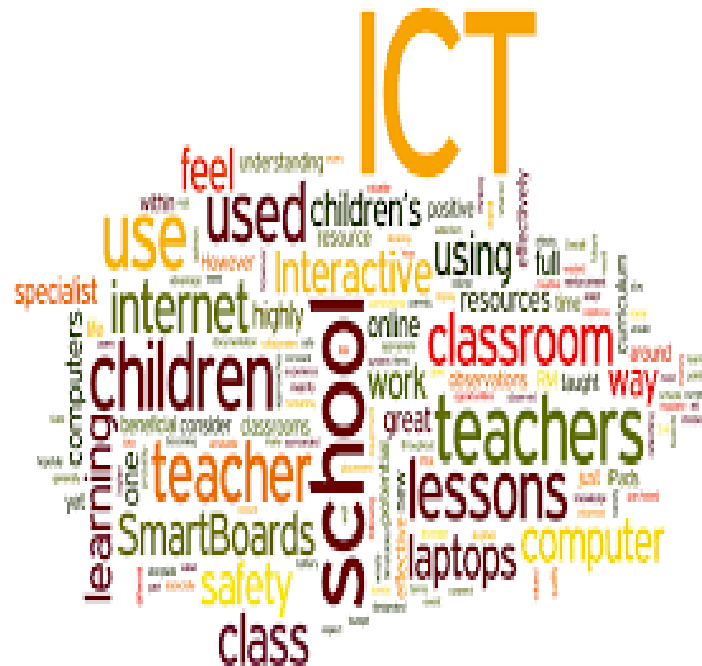
# Accounting for Ring Fenced Grants - Non- Capital - ICT

ICT Grant Non  
Capital

Income Code 3230

ICT Grant Non  
Capital

Expenditure Code  
4410



Unspent ICT grant balance posted to  
code: 2165

# Calculation of Grants

It is possible to forecast your expected grant income for the school year using the FSSU budget templates located on our website

The following pieces of information are required to complete the calculation:

- Projected Pupil Enrolment
- Teacher Information for coming year

# Unspent Grants Calculator

## WORKSHEET: CALCULATION UNSPENT GRANTS

GRANT	INCOME			EXPENDITURE		Surplus/Deficit
	NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	ENTER € AMOUNT	€
Book Grant	3150		Book Grant Expenses	4730		0
Book rental income	3330		Book rental scheme expense	4740		0
School Library Books Capital Grant	3155		School Library Books Capital Grant Expense	4641		0
Supervision & Substitution Grant	3240		Supervision & Substitution Expense	4150		0
Bus Escort Grant	3294		Bus Escort Salary Expense	4196		0
DEASP School Meals Grant	3296		DSP School Meals Food Costs	4912		0
ICT Grant - Non capital	3230		ICT Grant Non-Capital Expense	4410		0
ICT Grant - Capital	3921		Capital: ICT	1460		0

### Instructions:


**Income:** Review the Grant income nominal account, to ensure the postings are correct. Enter the total amount of the grant received/carried forward into the current year in column C

**Expenditure:** Review the expenditure nominal account, to ensure the postings are correct. Enter the total amount of the expenditure out of the grant for the current year in column F

**Balance of Grant unspent:** A formula has been entered here to automatically calculate the amount of the unspent grant.

# Grant payment timetable

Grant Calendar	Voluntary Secondary Schools	
<b>Sept</b> Capitation, Support Services Grant, Secretary & Caretaker Grants, SSSF Secretary & Caretaker	<b>Oct</b>	<b>Nov</b>
<b>Dec</b> Supervision & Substitution, Traveller, Special Class Grant	<b>Jan</b> Capitation, Support Services Grant, Secretary & Caretaker Grants, SSSF Secretary & Caretaker	<b>Feb</b>
<b>Mar</b> School Support Services Grant	<b>Apr</b> Capitation, Support Services Grant, Secretary & Caretaker Grants, SSSF Secretary & Caretaker	<b>May</b> Bi-lingual
<b>June</b> DEIS Book Grant, TY, LCA, JCSP Physics & Chemistry	<b>July</b>	<b>Aug</b>

 Grant received in Advance.



# Grants received in advance

Grant	Month received	For the period	Element received in advance	Grant income Code Journal Dr Code	Balance Sheet Code Journal CR Code
Book Grant	June	All of following school year	100%	3150	2151
DEIS	June	All of following school year	100%	3020	2152
Non-Pay Grant	July	Jul/Aug/Sept	1/3	3010	2150
Non Teaching Pay Grant	July	Jul/Aug/Sept	1/3	3030	2150
SSSF Grant	June	Jul/Aug/Sept /Oct	50%	3050	2150

# Reporting requirements for DE Grants

As with all exchequer grant funding, school authorities

- must maintain detailed records on how funding, was spent.
- all expenditure in connection with the scheme must be vouched
- schools must be able to prove that expenditure was on materials allowed under the scheme.
- all relevant records in respect of expenditure to be retained for a period of seven years.

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Thank you for taking the time to view this video.

If you have any specific requests in regard to topics you would like to see covered please do not hesitate to contact us.

