

Training Video for Accounts Secretaries
in
Voluntary Secondary Schools



Department Grant Income including
Ringfenced Grants

www.fssu.ie

The screenshot shows the FSSU website interface. At the top, there is a blue banner with the URL 'www.fssu.ie'. Below this, the FSSU logo and name are on the left, and navigation links (About Us, Circulars, Search A-Z, Publications / Manuals, CONTACT US) are on the right. A search bar is also present. The 'Search A-Z' link is circled in red. Below the navigation bar, a yellow box highlights the 'Remote Support' button. The main navigation bar has a yellow star over the 'Guidelines' dropdown menu, which is also highlighted with a red box. The 'Guidelines by Category' section is highlighted with a red box and contains a list of links. The 'Grants' link at the bottom of the list is also highlighted with a red box.

FSSU
Financial Support
Services Unit

POST-PRIMARY

Home Topics **Guidelines** School Management External Accountants / Auditors Training

Guidelines by Category

- [Accountants / Auditors](#)
- [Adult Education](#)
- [After School Study](#)
- [Banking](#)
- [Brexit](#)
- [BrightBooks/Surf Accounts](#)
- [Budgeting](#)
- [Charities Regulator](#)
- [COVID-19](#)
- [Finance Sub-Committee](#)
- [Fixed Asset Register](#)
- [Grants](#)
- [Mileage/ Motor Rates / Travel & Subsistence](#)
- [OLCS](#)
- [Parents Association](#)
- [Payroll](#)
- [RCT & VAT](#)
- [Remote Working](#)
- [Revenue](#)
- [Sage 50 Accounts](#)
- [School Tours](#)
- [Sports Complexes](#)
- [State Examinations](#)
- [Summer Works Scheme](#)



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[Topics](#) ▾

[Guidelines](#) ▾

[School Management](#) ▾

[External Accountants / Auditors](#) ▾

[Training](#) ▾

Adult Education

Fundraising and Donations

RCT and VAT

After School Study

Grants

Revenue

Asset & Stock

Internal Financial Controls

Sage 50 Accounts

Chart of Accounts

Banking

Interview & Selection Committees

School Tours

ERR

BrightBooks (formerly Surf Accounts)

Miscellaneous

State Examinations

Sage

Budgeting

Monthly Financial Reporting

Summer Works Scheme

Bright

Cash and School Income

OLCS

Supervision & Substitution

RCT

Charities Regulator

Parents Association

Travel and Subsistence

Chart of Accounts

Payroll

Circulars on School Grants

Guidelines on School Grants

C&C Schools-List of Grants

Voluntary Sec. Schools Grants List

Book Grant for Needy Students

DEIS Grant

Free Schoolbooks and Admin Grant

School Summer Programme

Science Implementation Grant

Solar Panels

Topics to be covered:

- Types of Department of Education Grants.
- Ringfenced grants.
- Accounting treatment for Ringfenced grants.
- Calculation of grants.
- Reporting requirements for Department grants
- Chart of Account codes

FSSU Chart of Accounts



Grants for general running costs

Nominal Code	Grant
3010	Capitation
3020	DEIS Grant
3050	School Support Services Grant
3100	Secretarial Grant & Secretary SSSF
3130	Caretaker Grant & Caretaker SSSF

<https://www.fssu.ie/post-primary/topics/grants/circulars-on-school-grants/>

Tuition Grants

Nominal Code	Grant
3190	JCSP Grant
3200	Transition Year Grant
3210	Leaving Certificate Applied Grant
3245	Physics and /or Chemistry Grant

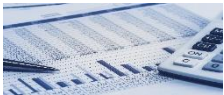
Other

Nominal Code	Grant
3171	Irish and Bilingual School Grant
3220	Grant for Traveller Students
3010	Special Class Grant
3293	Summer Provision Grant

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.



Unspent amounts must be reflected on the balance sheet at Year end.

Year End Accounts Preparation Checklist

Before you send your end of year accounts to your accountant for submission to FSSU, please ensure you have completed the following checklist.

19	Review the income and expenditure for ring fenced grants/income and carry any unspent amounts forward as unspent grants/income.	<input type="checkbox"/>
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Worksheet for the calculation of unspent grants -available to download from the website.

Examples of Ringfenced Grants

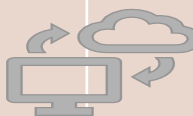



Department code




Grant Name	Received in Advance	Expenditure In advance	Income	Expenditure	Unspent balance @ 31.08.XX	Details
DEIS Grant - Home Liaison Grant	2152	-	3020	Various (10% should be allocated towards Home school liaison office)	2171	Schools with DEIS Status Received in Advance
Free Schoolbook Scheme Grant	2151	1720	3151	4731	2160	Cover the Cost of schoolbooks and core classroom resources
Administration Support Grant	2151	1720	3152	4113	2160	Cover the cost of administering the Free Schoolbook Scheme.
Science Implementation Grant	2150	1720	3245	4390	2171	Support Revised Leaving certificate Science Subjects



Examples of Ringfenced Grants

Grant Name	Income	Expenditure	Unspent balance @ 31.08.XX	Details
ICT Grant Scheme	3230	 4410	2165	Digital Strategy for Schools 2027. ictpolicy@education.gov.ie
Supervision and Substitution Grant	3240	4150	2170	Provision of supervision and substitution duties
JCSP Grant	3190	Various	2167	Tuition Grant for the Junior Certificate Schools Programme
State Exam Income 	3255	4155	1730 (for monies due to the school)	SEC reimburses the school for costs incurred in running the state exams.

Examples of Ringfenced Grants

Grant Name	Income	Expenditure	Unspent balance @ 31.08.XX	Details
Bus Escort Grant	3294 	4196	2171	Operated by the school transport section.
School Meals Grant	3296 	4912	2171	Administered by DSP. Email: School.meals@welfare.ie Phone: 071 9157100
Special Education Furniture / Equipment / Assistive Technology Grants	3140	4919	2171	Specific items of furniture/equipment for specific pupil diagnosed with physical or communicative disabilities
Temporary / Modular accommodation grant	3276 	5551	2171	Installation & rent of modular accommodation where there is insufficient capacity within existing accommodation

Accounting for Ringfenced Grants continued

Grant Name	Income Code	Expense Code	Balance Sheet Code 31.08	Details
Summer Programme	3293	4909	2171	Pupils with complex special educational needs have access to a school-based programme.
School Excellence Fund	3260	4815	2180	Supports projects in schools to improve education outcomes in Literacy, STEM and student wellbeing.
Other state funding	3299	4929	2171	e.g. Local Authorities, HSE, Tulsa, SEAI etc
Attendance Campaign support grant	3290	various	2171	Promoting and supporting school attendance

Accounting for Ringfenced Grants continued



Grant Name	Income Code	Expense Code	Balance Sheet Code 31.08	Details
School Library books grant	3155	4641	2161	Improving existing library resources -books, audio books and other media.
Secure Mobile Phone Storage Solutions	3920	1421	2173	Implementation of restrictions on use of/ access to personal mobile phones by students during the school day.



Ringfenced Capital Grants

Capital grants must be applied for by the Board of Management.

RCT
Compliance

Funding may be sought from the department under the following categories;

Grant	Detail
Major Projects	Building construction, extension or refurbishment.
Additional Accommodation scheme	>3 year -rental <3 year -prefabricated classroom or construct permanent classroom
Emergency works Grant	Urgent requirement
Remediation Programmes	Asbestos remediation & Mould Management remediation programme.
Summer Works Projects	Small scale building works
Loose Furniture Grant	As part of larger project.
ICT Grant**	Computer devices, visualisers, laptop
Secure Mobile Phone Storage Solutions	Secure portable pouches, locked boxes & other suitable solutions

Accounting for Ringfenced Grants - Capital Grants

Set up a
Department

Description

Income
Code

Expense
Code

Balance Sheet
Code 31.08

DE Capital Building Grant Income



3900

3940**

2173

****** only if Land & Buildings are owed by BOM should the expense be posted to 1401 Capital Land and Building additions.

DE Fixtures, Fittings & Equipment Grant Income



3920

1421

2173

DE ICT Grant Capital Income



3921

1461

2165
2173 * Start up Grant
Special class -ICT

Creating a department in Sage

The screenshot displays the Sage software interface for creating a department. On the left, a vertical navigation menu lists various accounting functions. The 'Departments' option is highlighted with a red box and a yellow arrow pointing to it from the left. The main window shows a 'Department Record' form. At the top, a table lists existing records: '0 Default', '1 SA', '2 VC', and '3 Department Record'. The '3 Department Record' entry is highlighted with a red box and a yellow arrow pointing to it. Below this, the 'Details' tab is selected and highlighted with a red box. The 'Memo' tab is also highlighted with a red box and a yellow arrow pointing to it. The 'Details' section contains a 'Reference' field with the value '3', a 'Name' field with the value 'TY', and a 'Notes' section with the text 'Transition Year'. Each of these fields is highlighted with a red box and a yellow arrow pointing to it. At the bottom right of the form, the 'Save' button is highlighted with a red box and a yellow arrow pointing to it. The 'Close' button is also visible next to it. The bottom of the window shows a status bar with 'Record 1 of 1' and navigation icons.

Sales orders
Invoices and credits
Suppliers
Purchase orders
Products and services
Bank accounts
Bank feeds
Nominal codes
VAT
Transactions
Fixed assets
Departments
Charitable funds
Projects
Diary

Reference	Name
0	Default
1	SA
2	VC
3	Department Record

Print list

Details
Memo

Details
Reference 3
Name TY
Notes
Transition Year

Save Close

Record 1 of 1

Calculation of Grants

Budget Template

The screenshot shows the FSSU (Financial Support Services Unit) website. The navigation bar includes links for Home, Topics (highlighted with a red circle), Guidelines, School Management, External Accountants / Auditors, and Training. Below the navigation bar, the breadcrumb trail reads: FSSU > Post-Primary > Topics > Budgeting > Budget Templates > Budget Templates - Voluntary Secondary Schools. The main content area is titled "Budget Templates - Voluntary Secondary Schools" and contains a paragraph explaining the annual budget requirement for schools. A note mentions that the budget templates have been updated to include grant rates for the free schoolbook grant. Below the text, there are two links: "View webinar recording" and "School Grants - 20XX / 20XX", both highlighted with red boxes. On the left side, there is a sidebar menu titled "All Topics" with various categories listed, including "Banking" which is also highlighted with a red box. At the bottom of the main content area, there is a table with the following items:

FILE
Sage Import Budget Template Guide
VSS Budget Template 20XX/20XX - Non DEIS
VSS Budget Template 20XX/20XX - DEIS
VSS Budget Template 20XX/20XX - PPP

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

- Projected Pupil Enrolment
- Enrolment in Junior cycle and Senior Cycle TY, 5th, 6th and LCA prior year.
- Teacher Information for coming year
- Grant funded secretary salary including employers PRSI moved to the Department payroll.

Unspent Grants Calculator Worksheet

Available to download from the FSSU website.

WORKSHEET: CALCULATION UNSPENT GRANTS											
GRANT		Balance Unspent B/fwd	Current Year Grant Income			Current Year Expenditure	Current Year Surplus/Deficit	Total Grant Unspent		Note*	Comment
	NOMINAL CODE	ENTER € AMOUNT	NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	ENTER € AMOUNT	€	NOMINAL CODE	€ AMOUNT	
Book Grant Senior Cycle Income	2160		3150		Book Grant Expenses	4730		0	2160	0	-
Free School Book Scheme Grant	2160		3151		Free Schoolbook Grant Expense	4731		0	2160	0	-
Free School book Scheme Adminstrion Grant	2160		3152		Free Schoolbook Admin Salaries Expense	4113		0	2160	0	-
Book Rental Scheme Income	2160		3330		Book rental scheme expense	4740		0	2160	0	-
School Library Books Capital Grant	2160		3155		School Library Books Capital Grant Expense	4641		0	2160	0	-
Supervision & Substitution Grant	2170		3240		Supervision & Substitution Expense	4150		0	2170	0	-
JCSP Grant	2167		3190		Related JCSP expenses	Various		0	2167	0	-
Home School Liaison Grant (Part of Deis Grant)	2171		3020		Home School Liaison Expense	4810		0	2171	0	-
Bus Escort Grant	2171		3294		Bus Escort Salary Expense	4196		0	2171	0	-
Science Implementation Grant	2171		3245		Science Subjects Expense	4390		0	2171	0	-
Mobile Phone Storage Solutions	2173	-	3920		Capital Fixtures Fittings and Equipment Additions	1421	5,000.00	-5000	2173	-5000	Grant Received Exceeded
School excellence fund	2180		3260		School Excellence Fund Expense	4815		0	2180	0	-
DSP School Meals Grant	2171		3296		DSP School Meals Food Costs	4912		0	2171	0	-
Digital strategy/ICT Grant - Non capital	2165		3230		ICT Grant Non-Capital Expense	4410		0	2165	0	-
Digital strategy/ICT Grant - Capital	2173		3921		Capital: ICT	1461		0	2173	0	-
Digital Divide Grant (Non-Capital)	2179		3230		ICT Grant Non-Capital Expense	4410		0	2179	0	-
Digital Divide Grant (Capital)	2179		3921		Capital: ICT	1461		0	2179	0	-
Other Non Capital Grants (Please specify)	2171				Corresponding additions / grant expense code			0	2171	0	-
Other Capital Grants (Please specify)	2173				Corresponding additions / grant expense code			0	2173	0	-
Special Class Start up - Fixtures, Fittings and Equipment	2173		3920		Capital: Fixtures, Fittings and Equipment Additions	1421		0	2173	0	-
Special Class Start up - ICT Capital	2173		3921		Capital ICT Equipment	1461		0	2173	0	-
Special Class Re-purposing works	2173		3900		De Capital Building Grant Expense	3940		0	2173	0	-
Special Class Modular - Accomodation Grant	2171		3276		Rent of Temporary Accomodation Expense	5551		0	2171	0	-
Special Class -Specialised Furniture &Equipment	2171		3140		Special Education Equipment Expense	4919		0	2171	0	-
Special Class Assistive Technology	2173		3140		Special Education Equipment Expense	4919		0	2173	0	-

Instructions:

Balance Unspent Brought Forward : Balance of Unspent grant at September 1st in column D.

Current Year Income: Review the Grant income nominal account on Sage accounts, to ensure the postings are correct. Enter the total amount of the grant received in the current year into column F

Current Year Expenditure: Review the expenditure nominal account on Sage accounts, to ensure the postings are correct. Enter the total amount of the expenditure out of the grant for the current year in column I

Current Year Surplus /Deficit : A formula has been entered here to automatically calculate the amount of the current year surplus/deficit in column J.

Total Unspent Grant: A formula has been entered here to automatically calculate the total amount of unspent grant in column L.

Note* Where grant income exceeds expenditure, column N gives a warning message, if grant money is due to be received this can be accounted for by debiting code 1730 Grants due and crediting the relevant income code.

Financial Statements at year end

Income and Expenditure Statement

Grant income received applicable to the current year

Nominal code range -3010 to 3299

Grant Expenditure applicable to the current year

Nominal code range 4110 to 7450

Balance Sheet

Capital grant Income and Expenditure related to the current year

Nominal code range 3900 -3995 Capital and Reserves

1400 -1492 Fixed assets

Grants received in Advance – Grants received in the current year applicable to the following academic year.

Nominal code range 2150- 2152 Accruals

Related expenditure Nominal code 1720

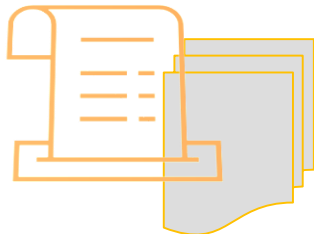
Grants Unspent –balance of unspent ringfenced grants

Nominal code range 2160- 2180 Accruals

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.





Contact Details
Tel: 01 269 0677
Email: info@fssu.ie

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.