

Training Video for Accounts Secretaries  
in  
Voluntary Secondary Schools



Department Grant Income including  
Ringfenced Grants

The screenshot shows the FSSU Financial Support Services Unit website. The header includes the FSSU logo, navigation links (About Us, Circulars, Search A-Z, Publications / Manuals, CONTACT US), a search bar, and a 'Remote Support' button. The main navigation menu is highlighted with a red box and a yellow star, showing 'Home', 'Topics', 'Guidelines', 'School Management', 'External Accountants / Auditors', and 'Training'. The 'Guidelines by Category' section is also highlighted with a red box. It lists various guidelines, with 'Grants' highlighted by 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](#)
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FSSU &gt; Post-Prim

[Adult Education](#)[After School Study](#)[Asset & Stock](#)[Banking](#)[BrightBooks \(formerly Surf Accounts\)](#)[Budgeting](#)[Cash and School Income](#)[Charities Regulator](#)[Chart of Accounts](#)[Covid-19](#)[Fundraising and Donations](#)[Grants](#)[Internal Financial Controls](#)[Interview & Selection Committees](#)[Miscellaneous](#)[Monthly Financial Reporting](#)[OLCS](#)[Parents Association](#)[Payroll](#)[Procurement, Purchases & Payments](#)

## All Topics

### Grants

[Circulars on School Grants](#)[Guidelines on School Grants](#)[C&C Schools-List of Grants](#)[Voluntary Sec. Schools Grants List](#)[Book Grant for Needy Students](#)[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](#)[Physical Activity in Teaching and Learning Grant](#)[School Summer Programme](#)[Science Implementation Grant](#)[Drama, Film and Theatre Studies Grant](#)[Solar Panels Grant](#)[Special Class Grants](#)

# 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   |

Voluntary Sec. Schools Grants List - FSSU



# 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"/> |
|----|---------------------------------------------------------------------------------------------------------------------------------|--------------------------|

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.<br><a href="mailto:ictpolicy@education.gov.ie">ictpolicy@education.gov.ie</a> |
| 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<br> | 3255   | 4155                                                                                   | 1730<br>(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.<br>Email: <a href="mailto:School.meals@welfare.ie">School.meals@welfare.ie</a><br>Phone: <a href="tel:0719157100">071 9157100</a> |
| 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                                                                                             |
|------------------------------------------|-------------|--------------|--------------------------|-----------------------------------------------------------------------------------------------------|
| <b>Summer Programme</b>                  | 3293        | 4909         | 2171                     | Pupils with complex special educational needs have access to a school-based programme.              |
| <b>School Excellence Fund</b>            | 3260        | 4815         | 2180                     | Supports projects in schools to improve education outcomes in Literacy, STEM and student wellbeing. |
| <b>Other state funding</b>               | 3299        | 4929         | 2171                     | e.g. Local Authorities, HSE, Tulsa, SEAI etc                                                        |
| <b>Attendance Campaign support grant</b> | 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<br><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. The left-hand navigation menu is visible, with the 'Departments' option highlighted by a red box and a yellow arrow pointing to it from the left. The main window shows the 'Department Record' form, which is also highlighted by a red box and a yellow arrow pointing to it from the top-left. The form contains several fields and sections, each annotated with a red box and a yellow arrow:

- The 'Reference' field is set to '3' and is highlighted by a red box and a yellow arrow pointing to it from the top-left.
- The 'Name' field is set to 'TY' and is highlighted by a red box and a yellow arrow pointing to it from the right.
- The 'Notes' section, which includes a 'Transition Year' field, is highlighted by a red box and a yellow arrow pointing to it from the right.
- The 'Save' button at the bottom right is highlighted by a red box and a yellow arrow pointing to it from the bottom-right.

The form also includes a 'Details' tab, a 'Memo' tab, and a 'Print list' button. The bottom of the form shows a status bar with 'Record 1 of 1' and navigation controls.

# Calculation of Grants

## Budget Template

The screenshot shows the FSSU (Financial Support Services Unit) website. The navigation bar includes links for About Us, Circulars, Search A-Z, Publications / Manuals, and CONTACT US. The main menu has Home, Topics (highlighted with a red circle), Guidelines, School Management, External Accountants / Auditors, and Training. The breadcrumb trail reads: FSSU > Post-Primary > Topics > Budgeting > Budget Templates > Budget Templates - Voluntary Secondary Schools. The left sidebar lists various topics, with Banking highlighted by a red box. The main content area is titled "Budget Templates - Voluntary Secondary Schools" and contains a note about the annual budget process. Below the note, there are links for "View webinar recording" and "School Grants - 20XX / 20XX". A table at the bottom lists budget templates, with the table header and the first three rows highlighted by a red box.

| 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, 5<sup>th</sup>, 6<sup>th</sup> 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*                   |
|-----------------------------------------------------------|--------------|-----------------------|--------------|---------------------------|-----------------------------------------------------|--------------------------|----------------|------------------------------|--------------|---------------------|-------------------------|
|                                                           | NOMINAL CODE | ENTER € AMOUNT        | NOMINAL CODE | ENTER € AMOUNT            |                                                     | NOMINAL CODE             | ENTER € AMOUNT | €                            | NOMINAL CODE | € AMOUNT            |                         |
| Free School Book Scheme Grant                             | 2160         |                       | 3151         |                           | Free Schoolbook Grant Expense                       | 4731                     |                | 0                            | 2160         | 0                   | -                       |
| Free School book Scheme Admin Grant                       | 2160         |                       | 3152         |                           | Free Schoolbook Admin Salaries Expense              | 4113                     |                | 0                            | 2160         | 0                   | -                       |
| School Library Books Capital Grant                        | 2161         |                       | 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                   | -                       |
| Attendance Grant                                          | 2171         |                       | 3290         |                           | E.G. Student wellbeing/Trophies/Equipment           | 4635/4770/1421           |                | 0                            | 2171         | 0                   | -                       |
| Bus Escort Grant                                          | 2171         |                       | 3294         |                           | Bus Escort Salary Expense                           | 4196                     |                | 0                            | 2171         | 0                   | -                       |
| Science Implementation Grant                              | 2173         |                       | 3245         |                           | Science Subjects Expense                            | 4898                     |                | 0                            | 2173         | 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                      | 2165         |                       | 3921         |                           | Capital: ICT                                        | 1461                     |                | 0                            | 2165         | 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 expenditure exceeds grant income, 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

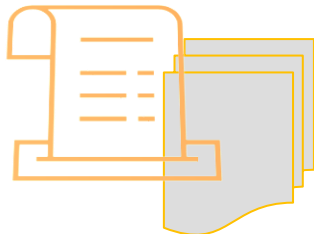
Nominal code range 2160- 2180 Accruals

# Reporting requirements for DEY 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.