**GUIDELINES TO COMPLETION OF THE
STATEMENT OF RECEIPTS AND PAYMENTS 2012-2013**

**General**

1. The format of the Statement of Receipts and Payments has been designed to facilitate automated processing. Please note:
2. All entries should be rounded to the nearest Euro,
3. No amendments made to any existing heading.
4. Additional headings may be inserted on the form if required.
5. All the Board of Management’s bank accounts are entitled to charity status and as a result are exempt from DIRT. Other bank accounts held in association with the school, but not under the direct control of the Board of Management e.g. Parents’ Association bank account, **cannot** be declared as being accounts of the charity under the school charity reference number. Advice on this matter can be obtained from the Finance Secretariat, Archbishop’s House.
6. All State grants from the Department of Education & Skills may be used only for the purpose for which they are provided.

**Scope**

1. The scope of the return includes all bank accounts, deposit accounts and loan accounts of the school’s Board of Management.
2. Accounts not under the control of the Board of Management, e.g. the account of The Parents’ Association should not be included in this return.

**SCHOOL RECEIPTS (Page 2)**

**General Income**

All the income received by the school’s Board of Management which is available to meet the general running costs of the school should be listed here. The following are the State grants that may be included:

1. ***Capitation:*** This grant is paid in two instalments (December and June) at the prevailing rate per pupil in respect of the pupil numbers on roll on the preceding 30 September.
2. ***Other General Grants:*** This relates to the total sum received for all other grants.

**Grants Received for Specific Purposes**

The balances shown here should be transferred to the ‘Grants Received’ column on page 4 ‘Analysis of Grants for Specific Purposes’. All State grants may only be used for the purpose for which they are provided.

 ***Grants receivable by schools which should be accounted for are as follows:***

1. **Ancillary Services funds/Caretakers/Secretaries:** The Ancillary Services Grant is based on a calculation per pupil. Under this heading please account for the funds received under the 1978/79 schemes or under the current Ancillary Services Grant. These funds may only be used to cover the salary costs (Gross pay and employers PRSI) of a caretaker or secretary or of both. If the school does not employ a caretaker or secretary it may be used to pay the costs incurred in having contract services provided.
2. **Supervision Grant:** This is a grant to cover 1 to 3 teacher schools and also schools where teachers opted out of supervision and someone else performs the duties. Sums are granted depending on the number of teachers and whether teachers undertake duties.
3. **School Books Grant:** Calculated on a payment per pupil.
4. **Standardised Testing Grant:** Calculated on a payment per pupil.
5. **Special Education Grant:** Calculated on a payment per pupil.
6. **Technology Grant:**  The school may be in receipt of a grant for assistive technology.
7. **DEIS SSP Grant**: This grant is additional non-pay/capitation funding that issues to all DEIS schools based on the school’s level of disadvantage.
8. **Support Teachers’ Grant:** Each school selected for inclusion in the support teacher scheme qualifies for an annual grant.
9. **Early Start Grant:** Full Unit and Half Unit Grant for parental involvement and for material/ equipment and theEarly Start Capitation Grant.
10. **PBU Building Grants** - Grants towards the cost of erecting, furnishing and extending schools should normally be processed through the trustees/Parish books. However, if processed through the school books, they should be shown in the ‘Grants Received for Specific Purposes’ (page 2).
11. **Emergency Funding**
12. **School Meals**

**EXPENDITURE (Page 3)**

**General Purposes Expenditure**

This schedule should detail all payments made in relation to the general running cost of the school.

 **Specific Grant Expenditure**

The balances shown here should be transferred to the ‘Payments’ column on page 4 ‘Analysis of Grants for Specific Purposes’. It should be noted that if a school wishes to supplement a grant for specific purposes to enable greater expenditure this may only be done from general income (i.e. local fundraising) and not from any other specific grant. Such additional expenditure should be included in the ‘General Purposes Expenditure’ schedule on page 3.

**ANALYSIS OF GRANTS FOR SPECIFIC PURPOSES (Page 4)**

The purpose of this schedule is to track the expenditure of grants for specific purposes and show how much remains available for expenditure in each of these grants (Unexpended Grants b/f).

**SCHEDULE OF OUTSTANDING INCOME/GRANTS (Page 4)**

If the cut-off date is before the year-end the amount of the ‘grants/income receivable’ at year-end should be included here.

**SCHEDULE OF AMOUNTS DUE (Page 4)**

If the cut-off date is before the year-end the outstanding amounts due by the school at year-end should be included here. (accruals)

**CASHFLOW STATEMENT (Page 5)**

The balances of all current and deposit accounts (including accounts through which grants for specific purposes are processed) should be totalled and the total opening balances should be entered on page 5. An analysis of the respective closing balances on all accounts included in the statement should be provided here.