



TUSLA

An Ghníomhaireacht um
Leanaí agus an Teaghlach
Child and Family Agency

School Completion Programme

Training Notes for the Completion Of 'The School Completion Programme' Financial Returns

Electronic copy to be emailed to: scpfinance@tusla.ie

Hard copy of the front signed sheet of return to be posted to the address below:

SCP Finance
Tusla - Child and Family Agency
9th Floors, Brunel Building
Heuston South Quarter
Dublin 8

Queries on Completion:

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Section 1

Completion of the Front Page Summary

The Financial returns cover the academic school year September – August of each year

Only 1 copy of the return needs to be submitted to our office

Guide to Inputting information on to the return

Green cells: information to be keyed in manually.

White cells: are headings (no need to input information here).

Pink cells: are formulae cells and are automatically generated (Do not input figures in to any pink boxes).

Project title:

Please ensure the name of the project is input here.

Period Covered

Input the period the return is covering

This is essential as I am continuously seeing errors occurring where the return is being rolled forward on excel from the previous period, and sometimes the new period covered is not changed on the return.

It causes a lot of confusion if the wrong period is not on the return when I am printing out the returns.

There are 3 returns per year to be submitted:

- Period 1: 01 Sept – 31 Dec. (facilitates the May drawdown/payment).
- Period 2: 01 Jan – 30 April (facilities the September drawdown/payment).
- Period 3 01 May – 31 August (facilitates the December drawdown payment).

The projects annual budget is paid/drawdown in three instalments per year as follows:

- First 40% Tranche of annual budget is paid in September.
- Second 40% Tranche of annual budget is paid in December.
- Balance of 20% of annual budget is paid in May

Approved budget:



Input your approved annual budget as per your retention plan (if this is not yet known input annual budget figure from the previous year) please try to remember to change this figure and not, to just carry forward the previous year's figure.

Carryover from Previous Year:

Input any unallocated money from previous year: i.e. not being used to cover accruals or uncashed cheques.

Savings Declared:

This will be automatically populated with any savings which may arise on the previously agreed budget as input by you on the saving sheet section of the return.

Allocation:

This will be automatically populated according to the calculation approved budget less carryover less savings. This figure will be the money available from Tusla in that school year.

Income

LEFT HAND SIDE OF FRONT SUMMARY SHEET

Reconciled bank balance from end of previous school year

Input in this box the amount in your bank account from the previous school year less uncashed cheques, less funds from other sources.

This figure should be the current SCP A/C balance figure (bottom of page on left hand side of front summary sheet) from the May-August return.

You do not deduct accruals when arriving at the reconciled bank balance from previous school year figure.

The Financial return covers the period Sept-Aug each year

Tusla Grant 1 Box

This will be your 1st tranche funding payment received from Tusla (i.e. September payment).

Tusla Grant 2 Box

This will be your 2nd tranche funding payment received from Tusla (i.e. December Payment).

Tusla Grant 3 Box

This will be your third tranche funding payment received from Tusla (i.e. May Payment).



SCP income from other sources

This will be automatically populated from **Section 6**, the funding from other sources section, and the figure is pulled from the 'total income from other sources in school year' box on the right hand side.

Total money available:

Automatically populated.

Expenditure: (still on front sheet, left hand side)

Project running costs boxes

Spend boxes for the 1st, 2nd and final third will be automatically populated, pulling the figures from **(Section 2)** the project running costs sheet from the period 1, 2 and 3 totals boxes, so there is no need to input any figures into these boxes.

Interventions boxes: (Still on front Summary Sheet)

The Green cells on the front summary sheet for the 1st, 2nd, 3rd spend must be manually inputted for each period and the total will automatically be populated in the spend to date in current year box for interventions.

Spend to date in current year

These two boxes are automatically populated for the project running costs and interventions costs.

End of year expenditure total:

Automatically populated also (the total of project costs and intervention costs)

Error Check (must = 0 at year end)

This figure is automatically populated also and will always be zero if your analysis of interventions year end breakdown sheet and project costs sheet match the totals on the front sheet for this expenditure. **(The Error Check needs only to be Zero in your May – August return, i.e. your yearend return).**

Current SCP A/C Balance

This will be automatically calculated also and reflects the money remaining in account allocated to School Completion Programme activities.

RIGHT HAND SIDE OF THE RETURN: (Still front summary sheet)

Bank Account balance: (common error)

Please go to your bank statement and input the actual balance per your bank statement here at the period end. So for Period 1, input figure per bank statement at 31/12 for period 2 input balance per bank statement at 30/04 and for period 3 input balance per bank statement at 31/08.

I always draw a line on the bank statement at the period end, just to indicate the period end and to ensure correct figure at the correct date is being input.

Also be careful if you are rolling forward your return to the next period that you manually change this figure, otherwise your return will not balance.

Uncashed cheques

This figure is automatically populated from **Section 4**, the Bank Reconciliation Sheet Section.

Accruals

This figure is automatically populated from **Section 5**, the Accruals on Hand Sheet Section

Funding in Account from other sources

This figure is automatically populated from **Section 6**, the funding in account from other sources section, left hand side of sheet—

Petty Cash on Hand

Describe any petty cash held at the end of the reporting period. All petty cash expenditure is recorded/described according to the activity on which the money was spent.

Unallocated SCP monies in account

This will be automatically calculated according to the balance per bank statement at the period end, less uncashed cheques, less accruals, less funding from other sources.

Error checker on right hand side of return

If the return is completed correctly and balances, this figure will equal zero.

Signatures on front summary sheet

Two signatures are required on the front sheet of the financial return at the end of the reporting period, with an option for a third signature by a member of a ETB (where project is administered by an ETB).

The sign off will always be by the chairperson of the LMC and another member of the LMC (preferably the treasurer) but not the coordinator who has completed the return, there is an option for the coordinator to sign the form if they so wish to (that would be a fourth signature).

A hard copy of the signed summary sheet is then sent to Tusla.

Section 2

Project Running Costs

Note: Only expenditure already incurred in the period should be recorded in the return for that period. I.e. no accruals should be recorded here; there is a separate section on the form for accruals. (Section 5).

Budget Column:

Enter the estimated cost of the intervention as defined within the retention plan.

Total salary costs paid over (including all payroll taxes, PRD, PRSA & employer PRSI)

Enter the total salary related expenditure for periods in question, broken down between coordinators pay and project workers pay.

Project running costs

Office Rental: input any office rental costs (if applicable).

Office overheads: (Light & Heat) – input any office overheads such as ESB/Heating etc.

Equipment costs: Any costs for equipment.

Meeting costs: input costs arising from project meetings.

Local Management Committee costs: Input any costs arising from Local Management Committee meetings.

Travel Expenses (project personnel): Input any travel expenses incurred by the chairperson, co-ordinator or project worker.

Telephone & Broadband (staff): Input mobile phone costs for project staff.

Recruitment: Input any recruitment costs for SCP Staff.

Administration

Stationery & Postage

Input any stationery and postage costs where applicable.

Phone & Broadband (office)

Input any office landline costs.

Bank charges

Input any bank charges for the period.



Administration Charge

Input the ETB or other administration charge if applicable (to be no more than 3% of total budget).

Secretarial Support

Input any costs associated with office/secretarial support.

Accounting

Input any accounting costs arising from management of SCP budgets and expenditure.

Other (please specify)

Input any expenditure which cannot be accurately recorded under any of the categories recorded above. (There are a few extra lines under this heading to include other expense types that don't fall in to any of the other headings). It is not acceptable to input totalled figures such as 'admin expense, as these can be recorded in a broken down manner above.

The description of the expense must be explicit; terms such as miscellaneous are not acceptable descriptions.

All rows and columns will be totalled automatically

Section 3: End of Year Breakdown

This sheet needs only to be completed at the end of the school year. Only expenditure actually incurred should be recorded here, do not include accruals.

If projects wish to analyse each period as they go along, they may do so; this would leave less work to be done on the year end return.

This sheet is an analysis/breakdown of all your interventions for the year and the total of the year end breakdown sheet should equal the total of your interventions costs on the front summary sheet.

Intervention

Describe the intervention in the first column.

Student engagement

Sessions: Number of individual sessions which will take place.

Hours: Duration per individual session (enter as hh; mm format).

Primary/PP

Indicate if initiative is primary or post primary or both - Just enter 'P', 'PP' or both.

Number of participants

Enter number of students engaged in the intervention.



Participants (Target)

Enter the number of participants targeted in the current retention plan who engaged in the activity.

Budget per retention plan

Enter the estimated cost of the intervention as defined within the retention plan.

Description of costs**Pay costs**

All pay costs other than those of project workers and coordinator workers pay costs.

Non-Pay resources

All resources such as printed materials, equipment etc. necessary for the conduct of the intervention.

Transport

All transport costs necessary for the conduct of the intervention.

Food

All food costs necessary for the conduct of the intervention.

Note: food costs funded from other sources should not be recorded here e.g. Department of Social Protection funds

A separate bank account must be opened for Department of Social Protection Funds.

Venue

All venue costs necessary for the conduct of the intervention.

Incentives

Any provision to incentivise attendance.

Total Cost – All rows and columns will be totalled automatically.

Investment per student – this is automatically calculated

Please note that if the figures/number for the participants targeted are not typed in to the sheet, the investment per student won't calculate and you will, just be left with an error symbol something like this (DIV/01) in the investment per student box.

Section 4: Bank Reconciliation

Actual a/c balance at the end of reporting period

Input the actual bank balance at the end of the reporting period as already outlined/explained when I was going through the front summary sheet. The same figure goes here.

Please take extra care when rolling forward on to the next financial period to make sure this figure is changed to reflect the correct balance per bank statement at the new period end.

If the project is administered by an ETB and the project does not have a separate bank account, we need confirmation from the ETB (on their headed paper) of SCP funds at the period end.

Uncashed cheques

Please list the following in respect of all uncashed cheques

Date cheque was written

Cheque number

Cheque payee details

Amount of the cheque

All the above information is very important for maintaining proper books and records and for audit purposes.

Old Uncashed Cheques;

If cheques are on your list of outstanding/uncashed cheques for more than a year, write them back as they are unlikely to be cashed after a year.

Write back of old uncashed cheques:

You can write the cheques back by including them as income in **Section 6**, the funding from other sources sheet, on the right hand side of the sheet in 'income in current school year' and just include in the detail column 'adjustment re write back of uncashed cheques' and list each cheque you are writing back individually, along with cheque number and amount.

When this is done, delete the cheque from your list of outstanding cheques and this ensures your bank account still reconciles.

All totals on the bank reconciliation will be automatically calculated.

Section 5: Accruals

Reconciled a/c bank balance at the end of the reporting period- this figure is automatically populated from the reconciliation sheet

Accruals

Please provide the following information in respect of accruals at the period end.

Details of who the accrual is being provided for

Amount of accrual

Date of invoice/liability

An accrual is an expense/liability incurred but not yet paid by your period end. The expense/liability must relate to the period being reported.

Example 1:

Assuming it is the Sept-Dec. 2014 return, a possible accrual might be payroll taxes due in relation to the Sept- Dec 2014 period which were paid for example in January 2015.

Example 2:

Assuming again it is the Sept-Dec 2014 period and you are preparing your return in January 2015 and you receive in, an invoice in January 2015 but it is dated December 2014. This invoice if it had not been paid by your Sept to Dec. period end, can be included in your list of accruals on your Sept. – Dec. return.

For Audit purposes

Stapled to the back of your list of accruals please keep a copy/backup for all accruals listed/provided for. (Related invoice or copy of P30 etc.)

All totals on the 'Accruals on Hand sheet' will be automatically calculated.

Section 6: Other Funding

Funding in Account from other sources

Reconciled A/C balance (less accruals) this figure is automatically pulled from the accruals sheet.

Other funding (balance in a/c for SCP and non-SCP purposes (not including money advanced by Tusla).

Any balance of funding in account at the period end received from other sources (i.e.: not monies advanced to your project from Tusla and monies not described within the retention plan).

Examples include:

- Department of Social Protection Money for school meals.
- Family support agency funding.



The total figure will automatically be populated on the front sheet on the right hand side in funding in a/c from other sources box.

Template available on excel for calculating funding in account from other sources figure.

SCP Funding from other sources

All monies received from sources other than Tusla which is used for purposes described within the retention plan should be input here. Funding should be recorded here regardless of whether it is still in the account at the period end and the related expenditure should be recorded/reported in the expenditure elements of the return, along with all the other expenditure.

To note also that refunds to the SCP a/c for any reason should be recorded here e.g. overpayments, maternity benefit cheques etc.

Section 7: Savings

Record any savings on the approved budget allocation which arise throughout the year. Pay and non pay savings should be identified separately. To note that monies can only be transferred between pay and non pay with the express written permission of Tusla following agreement with the regional manager

All columns will be totalled automatically

Rolling forward return to the next period

Just a few pointers on rolling forward the financial return to the next period and common errors appearing regularly on the returns:

When rolling forward the return from period 1 to Period 2 and period 3 might I suggest a good possible sequence of events to take might be the following:

Before you start working on the return do the following

First change;

Change the period covered first, as a lot of people forget and leave the previous period and it just causes confusion when printing out reports etc.

Second Change

Draw a line on your bank statement at the period end and input the balance per the bank statement in the two places (outlined below) on the return as this figure is not going to change.

On the front sheet **Section 1** - Top right hand side, Bank account balance box.
On the bank reconciliation sheet - **Section 4** - actual a/c balance box.

This hopefully will save time in the long run, just in case you forget to change the figures at a later stage and the return wont balance etc.

Third change

Remove previous period's uncashed cheques.

Fourth change

Clear out all accruals for the previous period.

Fifth change

Clear out all amounts from the funding from other sources sheet.