



**FSSU**  
Financial Support  
Services Unit

## Surf Training

## Wages/Payroll

Recording payroll costs in Surf accounts

# AGENDA

## 2 of the ways of recording payroll costs

1. Direct method of recording payroll costs
2. Method using Control Accounts

# Direct Method (Method 1)

## Direct Method

- ❖ Record payments to employees directly to wages expenses accounts
- ❖ Record payment to revenue as split payment at month end (will be o/s payment in bank reconciliation)
- ❖ Record other payroll related payments e.g. pension related deductions, union fees etc. to the wages expense account

# Direct Method (Method 1)

## Direct Method

- ❖ To record payments to employees directly to relevant wages expenses accounts
- ❖ Banking > Payments > Quick Add

## Sample Data:

Name	Net wages	Position	Funding	Nominal Code
M Maloney	€ 780.00	Caretaker	SSSF	<5010>
D Kilduff	€ 1,610.50	Caretaker	NTP	<5010>
A Daly	€ 1,680.00	Clerical Officer	NTP	<6010>

# Direct Method (Method 1)

## Direct Method

- ❖ Record payment to revenue as split payment at month end (will be o/s payment in bank reconciliation)
- ❖ Banking > Payments > Quick Add

Revenue Liability for May (Paid in June)	Payroll taxes (PAYE/PRSI/USC/LPT)	Funding	Nominal Code
Caretaker	€ 105.00	SSSF	<5010>
Caretaker	€ 319.20	NTP	<5010>
Clerical officer	€ 333.00	NTP	<6010>
Total Liability	€ 757.20		

# Method Using Control Accounts (Method 2)

## Method using Control Accounts

- ❖ Record payroll journal
- ❖ Record payments to employees to a net wages control account
- ❖ Record payment to revenue to a PAYE/PRSI/USC/LPT control account
- ❖ Record other payroll related payments e.g. pension related deductions, union fees etc. to the relevant control accounts

# Benefits of using control accounts

## Method using Control Accounts

- ❖ More efficient in analysing a larger number of complex payments
- ❖ Accuracy Check -Verifies that payments made match the payroll submission
- ❖ Assists in utilising more automated payroll/accounting software features such as bank files or import feeds
- ❖ Allows for easy accounting of refund situations or over/underpayments

# Method Using Control Accounts (Method 2)

## Method using Control Accounts

### ❖ Step 1: Record payroll journal

		Gross Pay	PAYE/EE PRSI/US C/LPT	Net Pay	Employer PRSI	Total Cost	Total PAYE/P RSI/USC /LPT
		€	€	€	€	€	€
M Maloney	CT/SSSF	€ 815.00	35.00	780.00	70.00	<b>885.00</b>	105.00
D Kilduff	CT/NTP	€ 1,754.70	144.20	1,610.50	175.00	<b>1,929.70</b>	319.20
A Daly	CO/NTP	€ 1,833.00	153.00	1,680.00	180.00	<b>2,013.00</b>	333.00
Total		€ 4,402.70	332.20	<b>4,070.50</b>	425.00	<b>4,827.70</b>	<b>757.20</b>



# Method Using Control Accounts (Method 2)

## Method using Control Accounts

### ❖ Step 1: Record payroll journal

General Ledger > Journals > Add

Debit: Relevant wages expense with the total cost for each expense, e.g. total cost of SSSF funded caretaker, NTP funded caretaker & NTP funded clerical officer

Credit: Relevant control accounts with amounts due to be paid out, e.g. total net pay payable, total Revenue liability.

# Method Using Control Accounts (Method 2)

## Method using Control Accounts

- ❖ Record payments to employees to a net wages control account <2200>
  - ❖ Record payment to revenue to a PAYE/PRSI/USC/LPT control account <2250>
  - ❖ Record other payroll related payments e.g. pension related deductions, union fees etc. to the relevant control accounts
- Banking > Payments > Quick Add

# Ways to Streamline: Copy Journal Function

- **Copy journal function**

**(Section 6.7 FSSU Surf Accounts Manual)**

1. From 'General Ledger' > select 'Journals'.
2. Hover over the journal you want to copy.
3. The 'More' Icon will appear on the right-hand side. Click on the arrow and select copy.

Date ▼	Period	Tran Type	Doc. No.	Ref. No.	Nominal Account	Debit	Credit	
02 Mar 2020	Mar-2020	Journal	26	Inv 005	5310	60.75	60.75	⌵
11 Feb 2020	Feb-2020	Journal	25	Wk10/10/20	5010	50.00		Open
20 Nov 2019	Nov-2019	Journal	23	950	5310	60.75		Copy
20 Nov 2019	Nov-2019	Opening	7		1800	10,000.00	10,000.00	Remove

4. Update the journal with the current details.
5. Click save.

# Ways to Streamline: Journal Import Function

See “Enhancements to Surf Accounts” on FSSU website

**FSSU > Post-Primary > Topics > Surf Accounts > Manual for Surf Accounts**

- ❖ Go to Settings > Imports
- ❖ Select Journals > Next
- ❖ Download a template
- ❖ Input data and save to your computer
- ❖ Select the file and import

# 13 Ways to Streamline: Payments Import Function

- ❖ Go to Settings > Imports
- ❖ Select Supplier and Non Supplier Payments > Next
- ❖ Download a template
- ❖ Input data and save to your computer
- ❖ Select the file and import

# Recording payroll costs in Surf accounts

