

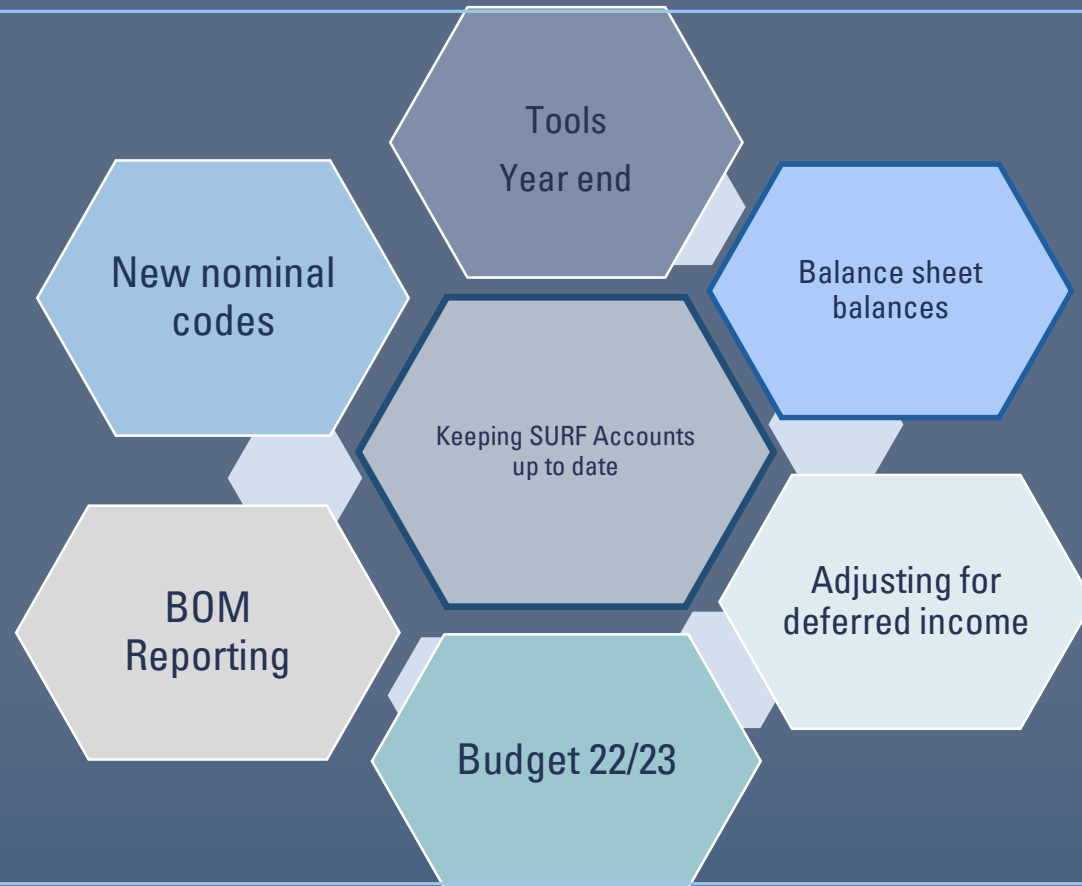


FSSU
Financial Support
Services Unit



FSSU Webinar Training video - SURF Accounts



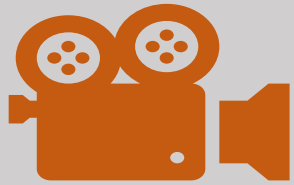


Moving to the New Financial Year 2022/2023

Breda Murphy

Accounts support &
training

Webinar Overview



Recording



Email



Handouts



www.fssu.ie

Q&A

Questions

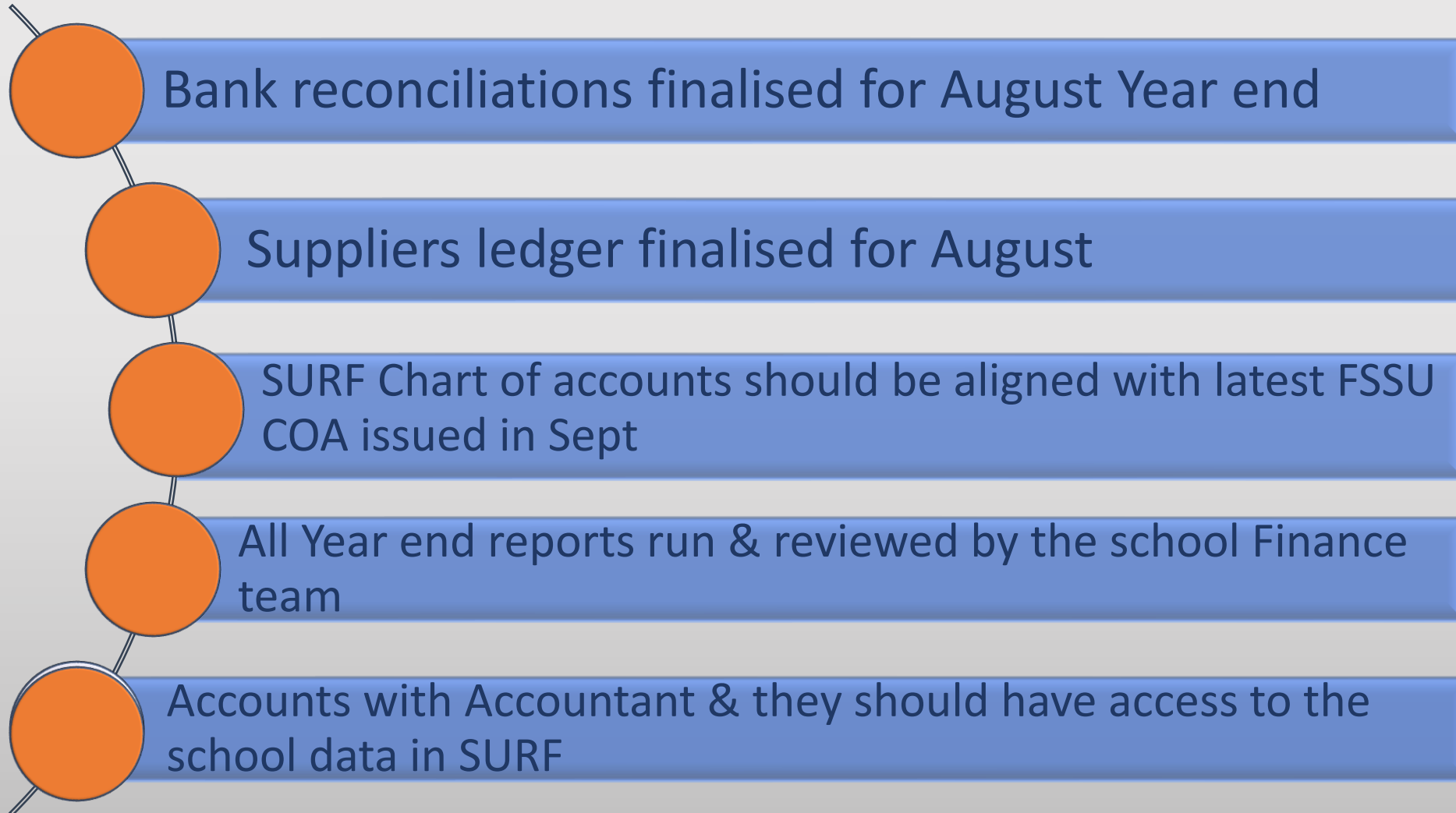
Agenda



1. Introduction – keeping SURF updated & key tasks for completion before starting September processing
2. Guidance on updating SURF for September
3. An overview of Journal adjustments required in September
4. Latest FSSU Chart of Accounts – New codes
4. Importing the budget for 2022/2023
5. Reporting to the BOM for Sept 2022
6. Ensure that the Accountant updates Surf with y/e adjustments and that the Year end is process in SURF on a timely basis

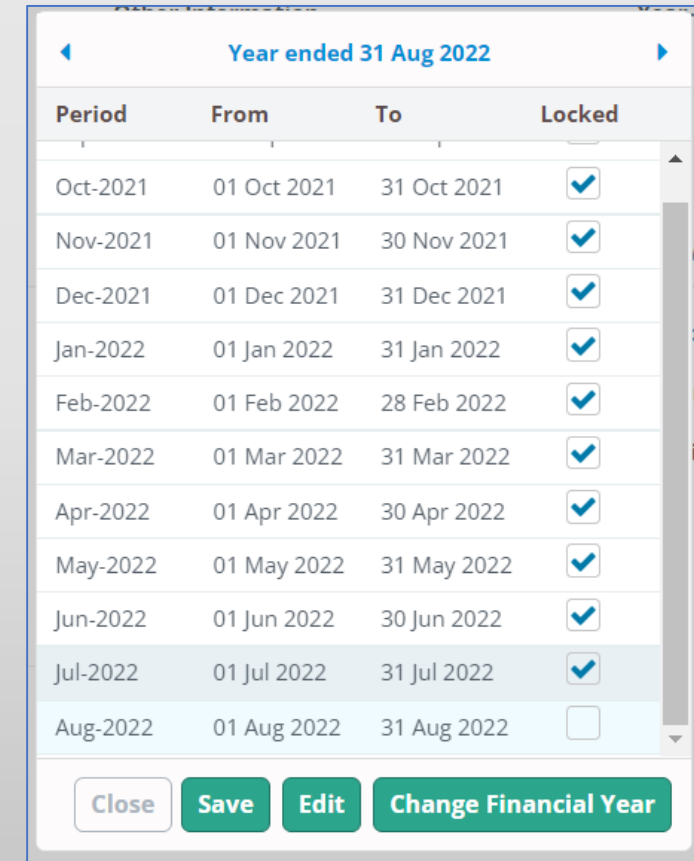


1. Introduction – Keeping SURF updated & key tasks before moving to Sept processing



Keeping SURF Accounts up to date

- ❑ Important to keep the Surf accounts up to date for the new Financial Year while waiting to hear back from the Accountant
- ❑ Advisable to Lock year ended 31.08.2022 so nothing is posted in error (Settings>Accounting Periods)
- ❑ Record all financial transactions as normal
 - Demo Slides to follow showing where to code Sept payments
- ❑ Reconcile the bank accounts as normal



Period	From	To	Locked
Oct-2021	01 Oct 2021	31 Oct 2021	<input checked="" type="checkbox"/>
Nov-2021	01 Nov 2021	30 Nov 2021	<input checked="" type="checkbox"/>
Dec-2021	01 Dec 2021	31 Dec 2021	<input checked="" type="checkbox"/>
Jan-2022	01 Jan 2022	31 Jan 2022	<input checked="" type="checkbox"/>
Feb-2022	01 Feb 2022	28 Feb 2022	<input checked="" type="checkbox"/>
Mar-2022	01 Mar 2022	31 Mar 2022	<input checked="" type="checkbox"/>
Apr-2022	01 Apr 2022	30 Apr 2022	<input checked="" type="checkbox"/>
May-2022	01 May 2022	31 May 2022	<input checked="" type="checkbox"/>
Jun-2022	01 Jun 2022	30 Jun 2022	<input checked="" type="checkbox"/>
Jul-2022	01 Jul 2022	31 Jul 2022	<input checked="" type="checkbox"/>
Aug-2022	01 Aug 2022	31 Aug 2022	<input type="checkbox"/>

Close Save Edit Change Financial Year



Updating SURF for September 2022

❖ Frequently asked questions

- ❖ Where do I code the covid refund?
- ❖ Unsure about Recording journals in Sept?
- ❖ Why is an accrual reversed at 1.9.2022?
- ❖ What to keep an eye on in the Balance sheet?

2. Updating SURF for Sept 2022 – FAQ's Coding September transactions - examples

Examples	Nominal code
Refund of Covid Grants unspent	2182 /2183 / 2184
VAT Payment	2260
State exam income	3255
PAYE	2250
PPE/Cleaning Covid Grant	3288
Accounting Fee	6400


Date: 07/10/2022
Time: 21:22:12

Finalising the Year end Aug 2022 Demo data
BOM Balance Sheet

Chart of Accounts: FSSU

Accruals	Period
	Brought Fwd - Aug 2022
2101 S&S grant unspent	19,327.52
2102 Book grant unspent	32,739.29
2103 ICT grant unspent	29,336.99
2105 School Income Received in Advance	69,375.75
2151 Book Grant Received in Advance	25,549.00
2161 School Library Books Capital grant unspent	18,018.00
2166 Minor Works Grant Unspent	799.50
2169 Covid Minor Works Grant Unspent	1,257.59
2171 Other Ringfenced Grants Unspent	52,767.23
2172 Other Ringfenced Income Unspent	7,385.44
2181 Covid Aide Grant Unspent	0.00
2182 Covid Capital for PPE Grant Unspent	35,635.00
2183 Covid Enhanced Supervision Grant	5,107.00
2184 Covid Capital for Additional Cleaning	4,424.00
2200 Net Wages Control	5,657.25
2250 PAYE/PRSI/USC/LPT Control	10,260.76
2260 Reverse VAT Control Account	1,035.00
2440 Accruals	3,000.00
Total Accruals:	321,675.32

Journal adjustments to move to I&E



2. Recording Sept transactions – FAQ's

a. Recording the Covid Refund



COVID 19 GRANT SUMMARY FOR THE PERIOD ENDING 31ST AUGUST 2022

The greyed out cells contain formula please do not use.

Please enter your grant income and expenditure in the appropriate orange cells in the

	COVID PPE & Sanitation	COVID Enhanced Supervision	COVID Cleaning Wages	COVID Cleaning Materials etc.	TOTAL
INCOME (Grants Received)					
Nominal/General Ledger Codes	3281	3282	3283		
September 2021	€25,000	€35,000	€10,000		€70,000
January 2022	€25,000	€35,000	€10,000		€70,000
April 2022	€20,720	€20,930	€8,619		€50,269
TOTAL	€70,720	€90,930	€28,619		€190,269
EXPENDITURE					
Nominal/General Ledger Codes	5802	5803	5804	5805	
Expenditure	€35,085	€85,823	€20,016	€4,179	€145,103
TOTAL	€35,085	€85,823	€24,195		€145,103
UNSPENT (OVERSPENT)	€35,635	€5,107	€4,424		€45,166
Important The Department has not requested a refund of the COVID Minor Works grant unspent					
	COVID PPE & Sanitation				€35,635
	COVID Enhanced Supervision				€5,107
	COVID Cleaning Materials & Wages				€4,424
	Refund due				€45,166

Quick Payment

BANK ACCOUNT

1800 Current Account

Date

Payment Type

30/09/2022



EFT

Splits

Amount	VAT Code	VAT Amount	Code	Notes	DEP
35,635.00	Z 0.00%	0.00	2182	Covid PPE Grant Unspent	COVID
5,107.00	Z 0.00%	0.00	2183	Covid Supervision and Substitution Grant Unspent	COVID
4424	Z 0.00% (Zero)	0.00	2184	Covid Additional Cle	COVID
0.00	Z 0.00%	0.00			AOD
Add Delete Adjust Total					Total of Payment 45,166.00 Total of Splits 45,166.00 Unallocated Amount 0.00

Cancel

Save

2. Recording Sept transactions – FAQ's

b) Recording the Revenue payments

BANK ACCOUNT

1800 Current Account



Date	Payment Type	DEP	Ref. No.	Supplier	Notes/Payee	Amount VAT Code	VAT Nom. Code
23/09/2022	EFT	AOD	ROS		Revenue Aug PAYE	10,260.79 Z 0.00%	0.00 2250
23/09/2022	EFT	AOD	ROS		Revenue Jul VAT	1,035 Z 0.00%	0.00 2260

d) Monitoring Balance sheet Balances


Date: 07/10/2022
Time: 21:22:12

Finalising the Year end Aug 2022 Demo data
BOM Balance Sheet

Chart of Accounts: FSSU

		Period
		Brought Fwd - Aug 2022
Accruals		
2101	S&S grant unspent	19,327.52
2102	Book grant unspent	32,739.29
2103	ICT grant unspent	29,336.99
2105	School Income Received in Advance	69,375.75
2151	Book Grant Received in Advance	25,549.00
2161	School Library Books Capital grant unspent	18,018.00
2166	Minor Works Grant Unspent	799.50
2169	Covid Minor Works Grant Unspent	1,257.59
2171	Other Ringfenced Grants Unspent	52,767.23
2172	Other Ringfenced Income Unspent	7,385.44
2181	Covid Aide Grant Unspent	0.00
2182	Covid Capitation for PPE Grant Unspent	35,635.00
2183	Covid Enhanced Supervision Grant	5,107.00
2184	Covid Capitation for Additional Cleaning	4,424.00
2200	Net Wages Control	5,657.25
2250	PAYE/PRSI/USC/LPT Control	10,260.76
2260	Reverse VAT Control Account	1,035.00
2440	Accruals	3,000.00
Total Accruals:		321,675.32

Journal adjustments to move to I&E



➤ Where balances are owed by the school at 1.9 2022 then leave balance in the B.sheet & set payments against them

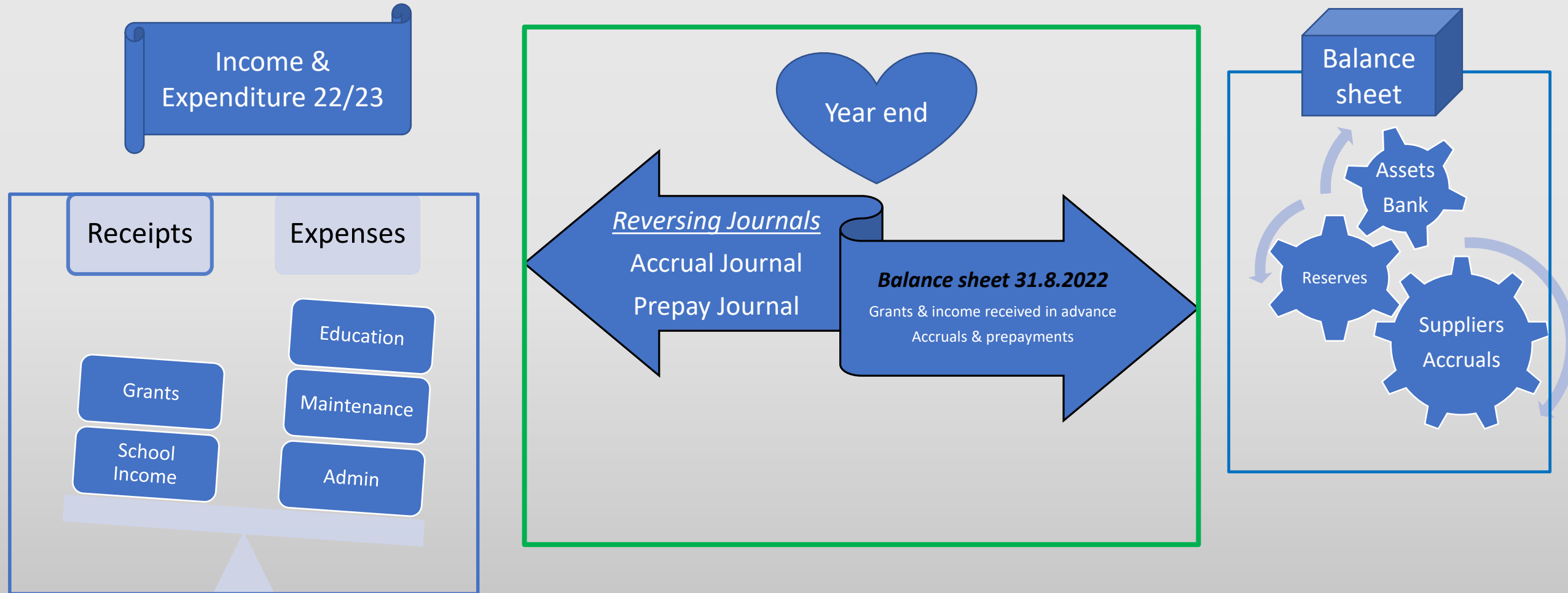
➤ Accruals – Reverse accruals and record the related payment as normal

➤ If transaction relates to the running of the school for the new financial year – Journal required to move the income to I&E



2. Recording Sept transactions – FAQ's

e) Recording Journals in SURF – An overview



e) Reversing accruals @ 1.9.2022

Journals

Credit
Enter the amount here for credit value, the sum of all credit value should match with the sum of all debit value

JOURNALS DETAILS

DATE: 31/08/2022 REF NO.: YE TYPE: Accrual [Add Attachment](#) Max file size 4 MB.

Code	Description	Notes	Debit	Credit
6400	Accounting / Auditing Expense	KPMG Aug 22	3,000.00	0.00
2440	Accruals	KPMG Aug 22	0.00	3,000.00

6,000.00	6,000.00
3,000.00	3,000.00
30,500.00	30,500.00
Items per page	20 50
Open	
Copy	
Delete	

Watch for type of Journal used to record transaction

Accrual Journal will automatically reverse the accrual

The reversal will adjust the cost in the new financial year

2440-Accruals					
2440	01/09/2022	KPMG Aug 22	3,000.00	-	3,000.00
Totals:			€3,000.00	-	€3,000.00
6400-Accounting / Auditing Expense					
6400	01/09/2022	KPMG Aug 22	-	3,000.00	-3,000.00
6400	20/09/2022	Fee	3,200.00	-	200.00
Totals:			€3,200.00	€3,000.00	€200.00
8080-Annual Depreciation: Other					

A close-up, shallow depth-of-field photograph of a person's hands writing in a notebook. The person is holding a silver pen and writing on a page with faint, illegible text. In the background, a white cup of coffee sits on a saucer, and a pair of red-rimmed glasses is resting on the desk. The scene is brightly lit, suggesting a sunny day.

3. An overview of other Journal adjustments required in September

3. Recording journal adjustments in SURF

a) Grants received in June – Aug 22 relating to Sept 22

Surf Accounts for C&C Schools Quick Reference Guide

Accounting for Grants Received in Advance

What are Grants received in advance?

This is a grant received in the current accounting period that belongs to a future accounting year e.g., grants received between now and the 31st of August for the next school year. Below is a list of the most common grants received in advance.

Grant	Received in	For the period	Element in advance
Non-Pay Grant	July	July/August/September	1/3
Non-Teaching Pay Grant	July	July/August/September	1/3
Book Grant	June	Next School Year September/August	100%
SSSF Grant	June	July/August/September/October	50%
DEIS Grant	June	Next School Year September/August	100%

Outlined below are the steps on how to calculate, post and report on the grants received in advance.

School Grants Overview

Non- Pay grant-Jan/Apr/Jul/Oct

Minor Works Grant-Jan/Apr/Jul/Oct

Non-Teaching Pay Grant-Jan/Apr/Jul/Oct

DEIS Grant -Sept

SSSF Grant- Mar/Jun/Nov

Book Grant-June

Supervision & Substitution Grant- Dec/Jun

Programme Grants-LCA, JCSP, TY, Physics and

Chemistry.- June



Journal - Accrual

Journal (Copy and
change Dr & Cr)

3. Journal adjustments for Grants received in advance

b) Journals can be copied

Journals

Credit
Enter the amount here for credit value, the sum of all credit value should match with the sum of all debit value

JOURNALS DETAILS

DATE
31/08/2022

REF NO.
ye

TYPE
Journal

Add Attachment
Max file size 4 MB.

Code	Description	Notes	Debit	Credit	DEP
3010	Capitation/Non Pay Budget	Received in advance	14,000.00	0.00	NPG
2150	Grants Received in Advance	Received in advance	0.00	14,000.00	NPG
3030	Non Teachers Pay Budget	Received in advance	9,000.00	0.00	NTP
2150	Grants Received in Advance	Received in advance	0.00	9,000.00	NTP
3050	Ancillary/School Support Services Grant	Received in advance	7,500.00	0.00	SSSF
2150	Grants Received in Advance	Received in advance	0.00	7,500.00	SSSF

Add New Line

Delete

Total Debit Amount

30,500.00

Total Credit Amount

30,500.00

Balance

0.00

And switch the
Dr's & Cr's

Normal Journal
used to record
Grants in advance

Then copy
journal

6,000.00	6,000.00
3,000.00	3,000.00
30,500.00	30,500.00

Items per page 20 50

Open

Copy

Delete

3. Journal adjustment for Grants received in advance

JOURNALS DETAILS

DATE

01/09/2022



REF NO.

ye

TYPE

Journal

Add Attachment
Max file size 4 MB.

Code	Description	Notes	Debit	Credit	DEP
3010	Capitation/Non Pay Budget	Received in advance	0.00	14,000.00	NPG
2150	Grants Received in Advance	Received in advance	14,000.00	0.00	NPG
3030	Non Teachers Pay Budget	Received in advance	0.00	9,000.00	NTP
2150	Grants Received in Advance	Received in advance	9,000.00	0.00	NTP
3050	Ancillary/School Support Services Grant	Received in advance	0.00	7,500.00	SSSF
2150	Grants Received in Advance	Received in advance	7,500.00	0.00	SSSF

Add New Line

Delete

Total Debit Amount	30,500.00
Total Credit Amount	30,500.00
Balance	0.00

3. Journal adjustments for Income received in advance

c) **Journal** to reverse income in advance @ 1.9.2022

Journals

Credit
Enter the amount here for credit value, the sum of all credit value should match with the sum of all debit value

JOURNALS DETAILS

DATE

01/09/2022

REF NO.

Income in

TYPE

Journal

[Add Attachment](#)
Max file size 4 MB.

Code	Description	Notes	Debit	Credit	DEP
2105	School Income Received in Advance	Income in advance	35,000.00	0.00	TY
<input type="text" value="3310"/>	<input type="text" value="Transition Year Income"/>	<input type="text" value="Income in advance"/>	<input type="text" value="0.00"/>	<input type="text" value="35,000.00"/>	<input type="text" value="TY"/>

Add New Line

Delete

Total Debit Amount

Total Credit Amount

Balance

Journal / Single
Moving the value once at that date

Where receipts were coded to 2105 in PY then a journal should be used to reverse the income

3. Recording Journal adjustments in SURF

d) What Type of Journal to use in SURF

Journal
Adjustments in
SURF @31.8.2022?

Yes

Accrual Journal

Nothing further to do @
1.9.2022

Journal?

@31.8.2022

Must reverse at 1.9.2022

Journal
Adjustment not in
SURF @31.8.2022

Ensure that the accountant
does an accrual journal in
SURF when finalising
accounts

Run Balance sheet at
30.9.2022

Review accrual balances

TYPE

Accrual

Add Attachment
Max file size 4 MB.

	Debit	Credit	DEP
	3,000.00	0.00	AOD
	0.00	3,000.00	AOD

Current Liability Accruals

2150	Grants Received in Advance	1,000.00
2160	Book Grant unspent	4,800.00
2161	School Lib Book Grant Unspent	17,800.00
2170	Supervision and Substitution grant unspent	3,538.00
2200	Net Wages Control Account	3,500.00
		€30,638.00

3. Recording Journal adjustments

e) Review Balance sheet Balances to see what balances remain

Balance Sheet Test Company		Date Range: 1st Aug 2022 To
		2022
Code	Description	Current
		€
Balance Sheet		
Fixed Assets		
Fixed Asset Fixed asset		
1461	Capital: ICT Additions	3,000.00
		€3,000.00
TOTAL Fixed Assets		€3,000.00
Current Assets		
Bank and Cash Accounts		
1800	Current Account 1	126,513.00
		€126,513.00
TOTAL Current Assets		€126,513.00
Current Liabilities		
Current Liability Creditors		
2100	Creditors Control Account	5,200.00
		€5,200.00
Current Liability Accruals		
2150	Grants Received in Advance	31,500.00
2160	Book Grant unspent	4,800.00
2161	School Lib Book Grant Unspent	17,800.00
2170	Supervision and Substitution grant unspent	3,538.00
2182	COVID Capitation for PPE Grant Unspent	2,900.00
2183	Covid Supervision and Substitution Grant Unspent	29,700.00
2184	COVID Capitation for Additional Cleaning Grant Unspent	3,400.00
2200	Net Wages Control Account	3,500.00
2250	PAYE/PRSI/USC/LPT Control Account	2,500.00
2260	Reverse VAT Control Account	3,000.00
2440	Accruals	3,000.00
		€105,638.00

Balance Sheet Test Company		Date Range: 1st Sep 2022 To 30th Sep 2022
		2023
Code	Description	Current
		€
Balance Sheet		
Fixed Assets		
Fixed Asset Fixed asset		
1461	Capital: ICT Additions	3,000.00
		€3,000.00
TOTAL Fixed Assets		€3,000.00
Current Assets		
Bank and Cash Accounts		
1800	Current Account 1	87,313.00
1801	Current Account 2	-5,500.00
		€81,813.00
TOTAL Current Assets		€81,813.00
Current Liabilities		
Current Liability Creditors		
2100	Creditors Control Account	5,200.00
		€5,200.00
Current Liability Accruals		
2150	Grants Received in Advance	1,000.00
2160	Book Grant unspent	4,800.00
2161	School Lib Book Grant Unspent	17,800.00
2170	Supervision and Substitution grant unspent	3,538.00
2200	Net Wages Control Account	3,500.00
		€30,638.00
Current Assets less Current Liabilities		€45,975.00

Reviewing the Balance sheet balances @ 30.9.2022

f) What balances should be reversed?

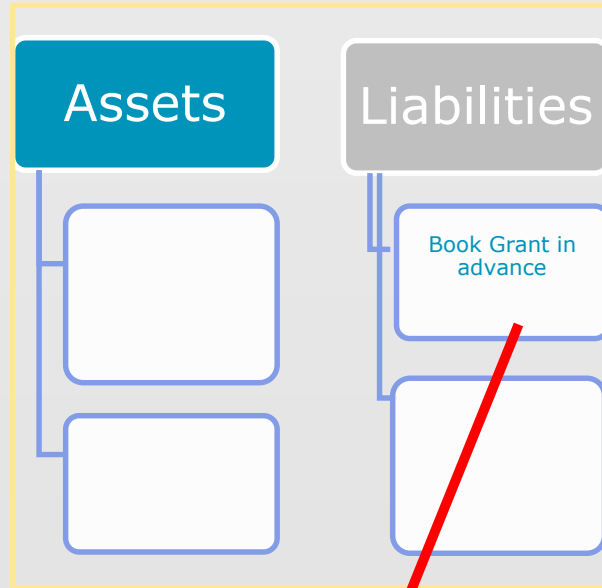
General Ledger Account Activity								
John The Baptist Community School								
Date Range	1st Sep 2021 To 31st Aug 2022							
2151-Book Grant Received in Advance								
Code	Date	Doc.No.	Department	Type	Details	Debit	Credit	Balance
2151	01/09/2021	8		TBJRNL	Opening Balance	-	26,808.00	-26,808.00
2151	01/09/2021	272		NJRNL	Book Grant received in advance June 21	26,808.00	-	-
2151	31/08/2022	349		NJRNL	Book grant for 22/23	-	25,549.00	-25,549.00
Totals:						€26,808.00	€52,357.00	-€25,549.00
2161-School Library Books Capital Grant Unspent								
2161	31/08/2022	350		NJRNL	Library grant unspent at 31.08.22	-	18,018.00	-18,018.00
Totals:						-	€18,018.00	-€18,018.00

Journal to
I&E when the
grant is being
used to
finance a day
to day cost

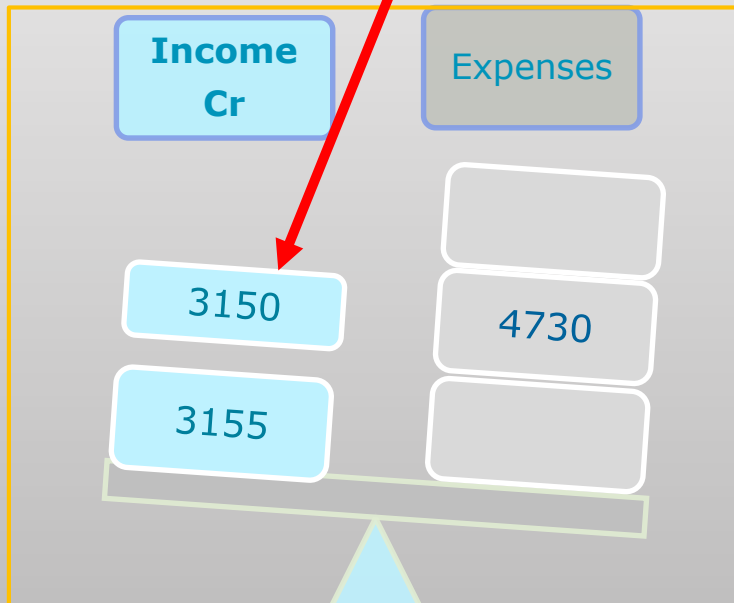
Be careful
Look up GL at
31.08.22,
To see is it a Cr
balance?
Follow up Dr balances
in the accruals section



Balance sheet @ 1.9.2022



Income & Exp Sept 2022



Sample Journals to move income from Balance sheet to I&E to meet costs incurred

Journals to move balances from Balance sheet into I&E			
	Date : 01.9.2022		
<u>N/C</u>	<u>Name</u>	Dr	Cr
2161	School Lib BG Unspent	X	
3155	School Lib Book Grant		X
2151	Book Grant received in advance	X	
3150	Book Grant Income		X

A close-up, shallow depth-of-field photograph of a person's hands writing on a document. The person is holding a silver pen and writing on a light blue document. In the background, a white cup of coffee on a saucer and a pair of red-rimmed glasses are visible on a wooden desk. The text "4. New codes in the latest FSSU Chart of accounts" is overlaid on the bottom left of the image.

4. New codes in the latest FSSU Chart of accounts

4. Latest FSSU Chart of Accounts – New codes

Code	Description
4640	Library Non Grant Funded Expense
4315	Student Photocopying expenses
3380	Student Photocopying Income
1420	Capital: F&F &Equip B/Fwd
1421	Capital: F&F &Equip ADDITIONS
1461	Capital: ICT Additions

Nominal Code	Description
3288	COVID Capitation for Cleaning and PPE Income
5804	COVID Capitation for Cleaning Wages
5806	COVID Capitation for Cleaning (Non-Wages) and PPE Grant Expense

4. Digital Strategy & Disadvantage Grants

Detail	The Digital Strategy Grant for ICT infrastructure	Grant to address the digital divide and learners at risk of educational disadvantage
	All school	Projects/Programmes/Activities, with additional supports for learners at risk of educational disadvantage:
	Digital Learning Plan Annually	Schools should plan for the effective and targeted use of this funding as part of their Digital Learning Plan (DLP).
Teaching Computing Devices		Support for expansion of capacity and opportunity for STEAM subjects and projects,
PC's		
Laptops		
Tablets		
		virtual or augmented reality, and game-based learning.
Equipment for the provision of DCG		
Projectors		classroom-based assessment
interactive flat screens		
Fixed and wireless networking, and including cabling, switches and installation		
Cloud based tools and applications to support learning		Digital technology can also support wellbeing activities
Maintenance and repair of equip purchased with this funding		
Recording Transactions in Sage 50		
Income	3921	3921
Capital Expenses	1460 / 1461	1460 / 1461
Non Capital Income / expense code	3230 / 4410	3230 / 4410
Department	ICT	Digital Disadvantage
Unspent code	2165	2179

- Take care recording the Grants received in **Dec 2021** in SURF
- A unique Department report will be required for each of these grants
 - Create a unique Department for the Digital Divide Grant in SURF separate from the ICT dept
- This funding was secured through the EU NRRP Facility to address the digital divide
- schools will be required to submit a record of how the funding was utilised to address the needs of learners at risk of educational disadvantage through the digital divide in their school before the end of the school year.*

5. Importing the budget for 2022/2023

Importing the budget from excel into SURF

FSSU
Financial Support
Services Unit

Surf Accounts Importing the Budget

1 C&C Budget 2022/23 New Surf Import sheet

There is a new excel sheet included in the Budget Template 2022/2023 called "Surf Import" which provides a summary of the nominal codes and the total budget figures for the year.

AutoSave Off | Eileen Ahern

File Home Insert Page Layout Formulas Data Review View Sage 50 Accounts

Spelling Thesaurus Workbook Statistics Proofing Check Accessibility Smart Lookup Translate New Comment Delete Notes Protect

G10

A	B	C
1	Community and Comprehensive School	
2	NON DEIS School Budget 2022/2023	
3	Surf Budget import figures	
4	1. The nominal codes here should be the same as in your Surf accounts. If you added additional codes to your income & expenditure budget please add the codes and values into the budget below.	
5	2. Values are formatted as "General"	
6	3. Income values (codes 3000-3899) should show as a minus (-) figure	
7	4. The details in Column A & C must be then copied into a Surf Budget Import template for importing into Surf	
8	Click here for full instructions for importing budget figures into Surf	
9	Copy	Copy
10	A	C
11	Code	Period 1
12	3010 Non Pay Budget Grant	-39110
13	3020 DEIS Grant	0
14	3030 Non Teachers Pay Budget Grant	0
15	3050 School Support Services Fund	-24500
16	3140 Special Education Equipment Grant	0
17	3150 Book Grant Income	-2160
18	3170 Special Subjects Grant	0
19	3190 JCSP Grant	-60
20	3200 Transition Year Grant	-95
21	3210 Leaving Cert Applied Grant	-50

5. Capital Expenditure Budget 6. Monthly Cashflow 7. Surf Budget Import

- The C&C Budget template has a new Sheet No 7 which provides a summary of the nominal codes and the total budget figure for each code
- The populating of these figures into this linear format will enable the data to be copied quickly into the Budget Import template & avoid manual updating
- The details in Column A & C of this sheet can be copied into a template available in SURF which can then imported into the accounts package.
- The full instructions for importing the budget is also available for download within the new sheet

Importing the budget into SURF where Year end is not processed

Data Import > Monthly Budget Import

Quick tip Detailed help is available [here](#).

To import **Monthly Budget Data** into **Surf Accounts** you must use the following **Template** ([click on link to download](#)). Once you have filled in the information select your file below and press the Import Button. If there are **any** issues with the import file the information **will not** be imported then you must fix the problems and re-import.

Choose File No file chosen

SELECT PERIOD

Future Period

SELECT DEPARTMENT

AOD

Close

Previous

Import

Short Demonstration Video for Key Topics

Importing the Budget into Surf



Standardising the Chart of Accounts



6. Board of Management Reports

1. List of Bank Balances @ 30.9.2022
2. Bank reconciliation reports
3. Income & expenditure account

General Ledger Account Activity Test Company					Date Range
Code	Date	Details	Debit	Credit	Department
3010-Capitation/Non Pay Budget					
3010	01/09/2022	Received in advance	-	14,000.00	
Totals:			-	€14,000.00	
3030-Non Teachers Pay Budget					
3030	01/09/2022	Received in advance	-	9,000.00	
Totals:			-	€9,000.00	
3050-Ancillary/School Support Services Grant					
3050	01/09/2022	Received in advance	-	7,500.00	
Totals:			-	€7,500.00	
6400-Accounting / Auditing Expense					
6400	01/09/2022	KPMG Aug 22	-	3,000.00	
6400	20/09/2022	Fee	3,200.00	-	
Totals:			€3,200.00	€3,000.00	
7800-Reimbursable Expenses					
Totals:			-	-	
Totals:			€3,200.00	€33,500.00	

Income & Expenditure Test Company					Date Range: 1st Sep 2022 To 30th Sep 2022
					2023
Code	Description	Current Period	Budget	Variance	
		€	€	€	
Income and Expenditure Account					
Income					
Income Department Grants					
3010	Capitation/Non Pay Budget	14,000.00	40,000.00	-26,000.00	
3030	Non Teachers Pay Budget	9,000.00	-	9,000.00	
3050	Ancillary/School Support Services Grant	7,500.00	24,500.00	-17,000.00	
3150	Book Grant Income	-	2,160.00	-2,160.00	
3190	JCSP Grant	-	60.00	-60.00	
3200	Transition Year Grant	-	95.00	-95.00	
3210	Leaving Certificate Applied Grant	-	151.00	-151.00	
3220	Grant for Traveller Students	-	213.50	-213.50	
3240	Supervision and Substitution Grant	-	5,130.00	-5,130.00	
3245	Physics/Chemistry Grant	-	13.00	-13.00	
3270	Sports Complex Grant	-	100.00	-100.00	
3281	COVID Capitation PPE Grant	-	16,000.00	-16,000.00	
3282	COVID Enhanced Supervision Grant	-	21,000.00	-21,000.00	
3283	COVID Capitation for Additional Cleaning Grant	-	6,600.00	-6,600.00	
3290	Other Non Capital DE Grant Income	-	301.00	-301.00	
		€30,500.00	€116,323.50	€-85,823.50	
TOTAL Income		€30,500.00	€116,323.50	€-85,823.50	

6. Board of Management Reports - contd

4. Balance Sheet at 30.9.2022

General Ledger Account Activity						
Test Company						
Date Range: 1st Sep 2022 To 30th Sep 2022						
Code	Date	Details	Debit	Credit	Department	Balance
2150-Grants Received in Advance						
2150	01/09/2022	Received in advance	14,000.00	-		14,000.00
2150	01/09/2022	Received in advance	9,000.00	-		23,000.00
2150	01/09/2022	Received in advance	7,500.00	-		30,500.00
Totals:			€30,500.00	-		€30,500.00

No opening balance @1.9.2022 showing in General ledger account activity until after Year end is run

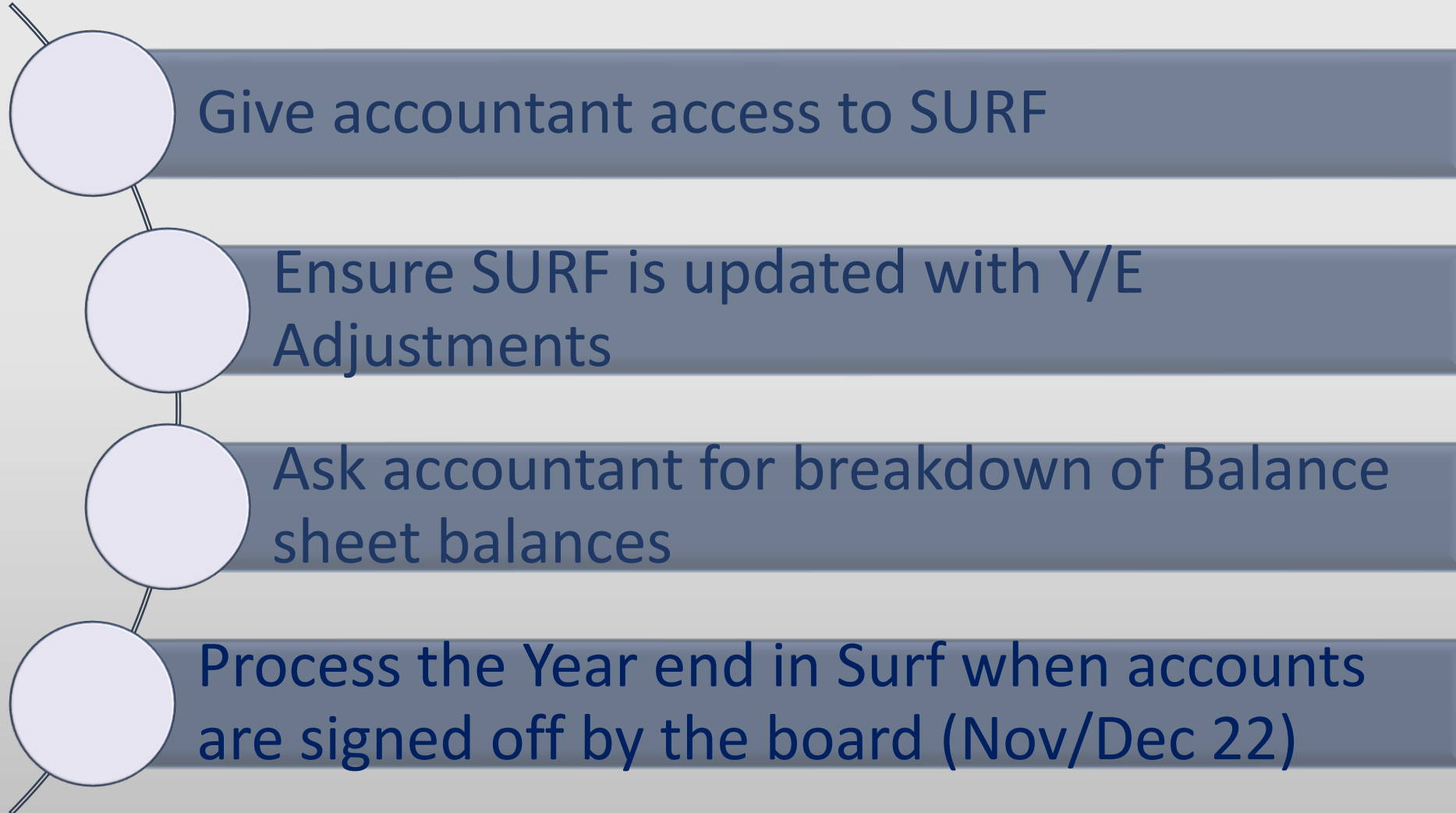
4. Aged supplier/creditor report

5. Capital report

Balance Sheet			Date Range: 1st Sep 2022 To 30th Sep 2022
Test Company			
			2023
Code	Description		Current
			€
Balance Sheet			
Fixed Assets			
Fixed Asset Fixed asset			
1461	Capital: ICT Additions		3,000.00
			€3,000.00
TOTAL Fixed Assets			€3,000.00
Current Assets			
Bank and Cash Accounts			
1800	Current Account 1		87,313.00
1801	Current Account 2		-5,500.00
			€81,813.00
TOTAL Current Assets			€81,813.00
Current Liabilities			
Current Liability Creditors			
2100	Creditors Control Account		5,200.00
			€5,200.00
Current Liability Accruals			
2150	Grants Received in Advance		1,000.00
2160	Book Grant unspent		4,800.00
2161	School Lib Book Grant Unspent		17,800.00
2170	Supervision and Substitution grant unspent		3,538.00
2200	Net Wages Control Account		3,500.00
			€30,638.00

Journal to I&E when the grant is being used to finance a day to day cost

7. Managing the August Year end in SURF



Send

To

Breda Murphy

Cc

SubjectSURF Training request for 2022/2023

Hi FSSU

I would like to participate in a short online small group SURF training session for:

1	Reports & Terminology	
2	Recording Capital items	
3	Payroll Journal	
4	Recording VAT & RCT	
5	Practice - Interactive	
	Detail	

School Role number

Name

Select the session you would like to attend.

Numbers will be limited to allow for greater interaction

Additional SURF Training		
	SURF Topic Request for C&C training	Small onlineFollow up
1	Reports & Terminology	Reports and terminology I would like if a webinar could be done on the very basics, what exactly each report is for and what the terms associated with it means.
2	Recording Capital items	Short online small group training session
3	Payroll Journals	Short online small group training session
4	VAT Journals	
	RCT	
5	Some practice	I feel it would be helpful if the training could be interactive at times so we get a chance to attempt various tasks being discussed.
	Bank Feeds	Plan for next year
	Accrual Journals	Year end – last quarter of 22/23



Thank You for attending



Q&A

**If you have any further questions
please telephone or email us**

Post Primary 01 269 0677
Email info@fssu.ie

Recording Journals in SURF – An overview

Income &
Expenditure 22/23

Receipts

Expenses

Grants

School
Income

Education

Maintenance

Admin

Year end

Reversing Journals

Accrual Journal

Prepay Journal

Balance sheet 31.8.2022

Grants & income received in advance
Accruals & prepayments

Journal (Copy and
change Dr & Cr)

Balance
sheet

Assets
Bank

Reserves

Suppliers
Accruals

Journal / Single
One way only

✓ *Income received
in advance (code
2105)*

✓ Covid Unspent
✓ VAT Journal