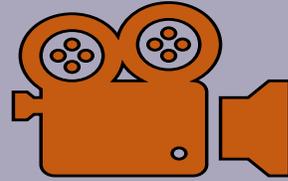


Accounting for Capital Grants

FSSU

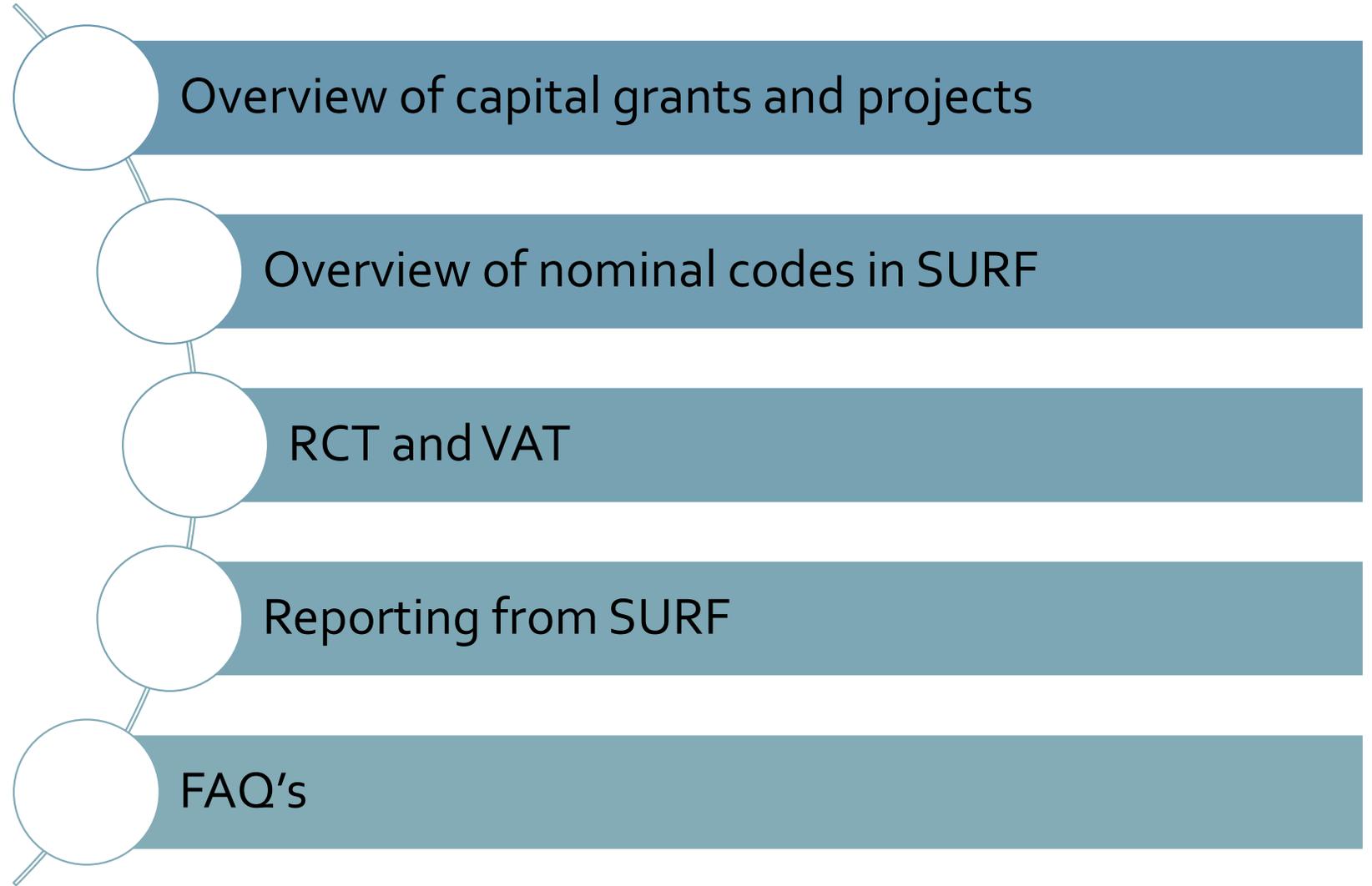


Webinar



Accounting for Capital Grants

- Agenda



Overview of Capital Projects

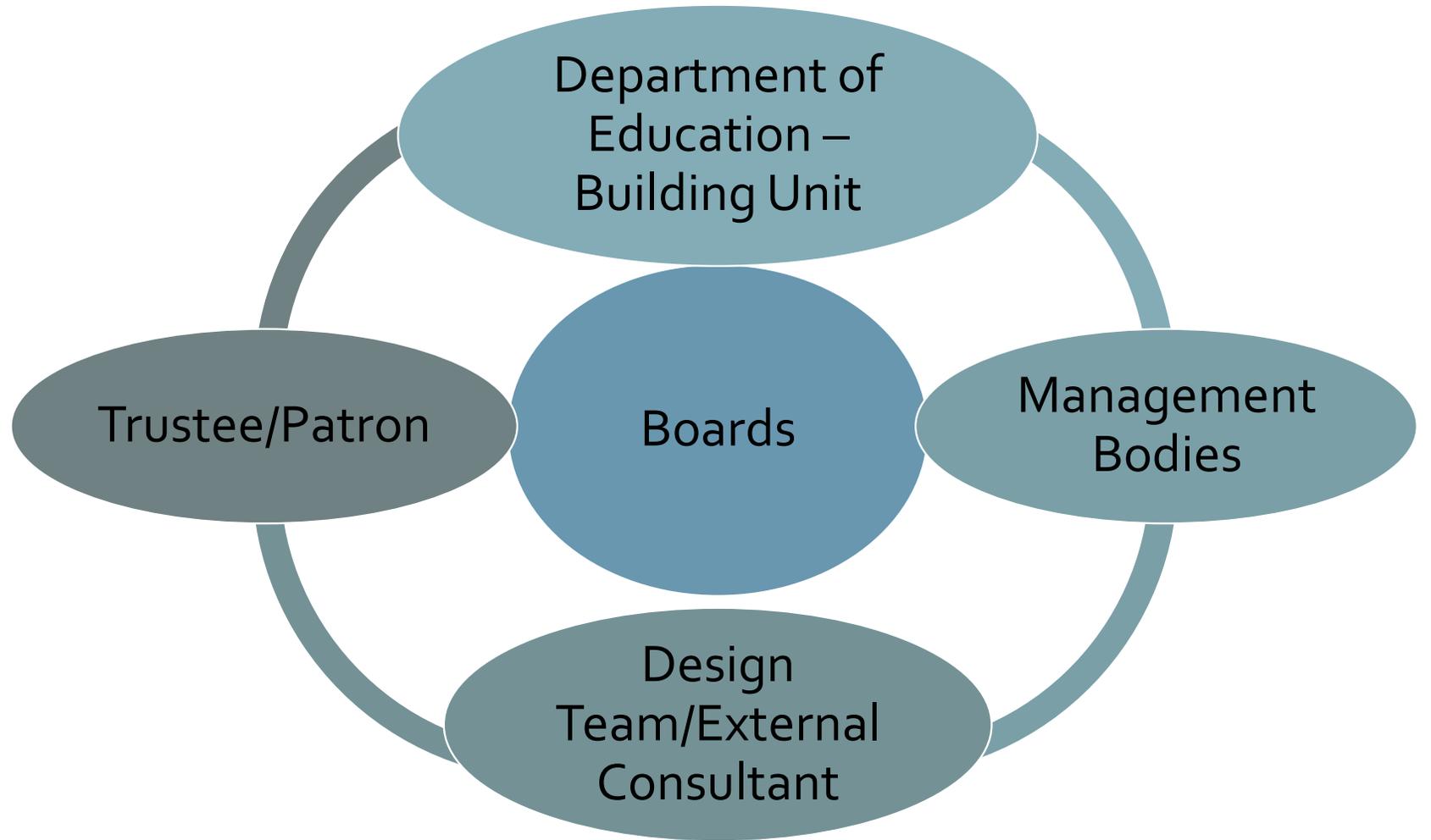
Parties
Involved

Capital
Project

Project
Stages



Parties Involved



Parties
Involved

All Capital
Projects

Patron/Trustee approval

Department of Education approval



Capital Projects

Major Construction/Development Projects

Summer Works

Capital Project

Emergency Works

Additional Accommodation

Capital Projects

Summer Works Projects

Window replacement project

Electrical works

Roof work

Science labs

Mechanical works

External environment

Capital Projects

Emergency
Works

Life safety systems

Electrical works

Roof work

Toilet facilities

Universal access works

Capital Projects

Major
Projects

Extension

Refurbishment

Construction of new school building

Capital Projects

Additional
accommodation
scheme

< 3 years rent temporary accommodation

> 3 years option to purchase prefabricated
structure

Project stages

Stage 1

- Preliminary Design

Stage 2

- Developed Design

Stage 2b

- Detailed Design

Stage 3

- Tender Action including appointment of contractor

Stage 4

- Construction

Stage 5

- Handover and Final Account

Capital
Building

FF& E

Temp.
Acc.

Overview of Nominal Codes



Preparing to record and report from SURF Accounts

Event	TASK	Handouts
Overview of Capital Projects Register contract in ROS	A. Set-up Files a. Capital Project File b. RCT c. VAT B. Budget information for template C. Check COA for most recent version - with reference to contribution to FA	<ul style="list-style-type: none"> • Capital Project Template • Supplier Set-up Form • Current FSSU COA
Steps on SURF	<ol style="list-style-type: none"> 1. Create department for Capital Project 2. Record DE Grant in SURF (Use Dept) 3. Set-up supplier - tick RCT Subcontractor 	
Relevant Contract Invoice	<ol style="list-style-type: none"> 4. Enter Invoice on SURF 5. Record VAT Journal in SURF 	
Payment Notification & Deduction Authorisation	6. Record supplier payment in SURF.	
VAT Return	<ol style="list-style-type: none"> 7. Record VAT Payment in VAT Control A/c 8. Review VAT Control A/c postings 	
RCT Return	<ol style="list-style-type: none"> 9. Record RCT payment in RCT Control A/c 10. Review RCT Control A/c postings 	
Capital Project Reporting Template completion	11. Run Trial Balance - formatted for the period for the Department.	

Capital Project Paperwork

Budget Information

Excel reporting template

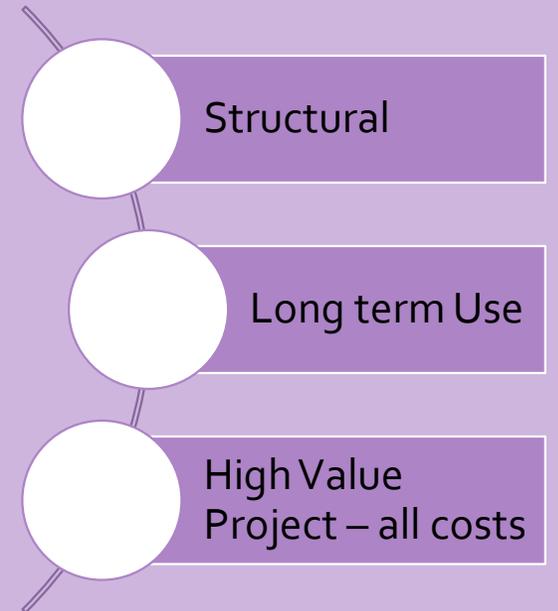
FSSU COA Nominal Codes

Create a department

Project description	New Science Lab	31/03/2023				
Income			COA code	Actual	Budget	Variance
				€	€	€
		3900	Department grants		365,500	- 365,500
		3920	Dept F&F Grant		110,000	- 110,000
Total				-	475,500	- 475,500
Expenditure						
		3940	Professional Fees		25,000	- 25,000
		3940	Building Contractor bills		270,000	- 270,000
		3940	VAT payments		36,450	- 36,450
		1420	Furniture and Fittings		110,000	- 110,000
		3940	Retention payment		34,050	- 34,050
Total				0	475,500	-475,500
Surplus/Deficit				0	0	0

FSSU Chart of Accounts – Capital Project Nominal codes

3900	DE Capital Building Grant Income	Capital & Reserves
3901	Capital Projects Fundraising Income	Capital & Reserves
3902	Parents Contribution to Capital Projects Income	Capital & Reserves
3903	Patron/Trustee Contribution to Capital Projects Income	Capital & Reserves
3904	Other State Capital Projects Income	Capital & Reserves
3905	Covid Minor Works Capital Grant Income	Capital & Reserves
3906	Accumulated Amortisation of Capital Building Income	Capital & Reserves
3907	Capital Donations Income	Capital & Reserves
3920	DE Fixtures, Fittings & Equipment Grant Income	Capital & Reserves
3921	DE ICT Grant Capital Income	Capital & Reserves
3925	Accumulated Amortisation of Capital Equipment Income	Capital & Reserves
3926	Accumulated Amortisation of ICT Grant Capital Income	Capital & Reserves
3940	DE Capital Building Grant Expense	Capital & Reserves
3941	Covid Minor Works Building Expense	Capital & Reserves
3960	Capital Building Fundraising Expense	Capital & Reserves
3970	Parents Contribution to Capital Building Expense	Capital & Reserves
3990	Patron/Trustee Contribution to Capital Building Expense	Capital & Reserves
3991	Other State Capital Building Expense	Capital & Reserves
3992	Capital Donations Building Expense	Capital & Reserves
3995	Building Fund Account	Capital & Reserves



1420 Capital: Fixtures, Fittings and Equipment Cost B/Fwd

1421 Capital: Fixtures, Fittings and Equipment Additions

Accounting

Set up a
Department e.g.
Extension 23/24,
Emergency
Works 2024

Building Grant

Code 3900
DE Capital
Building Grant
Income

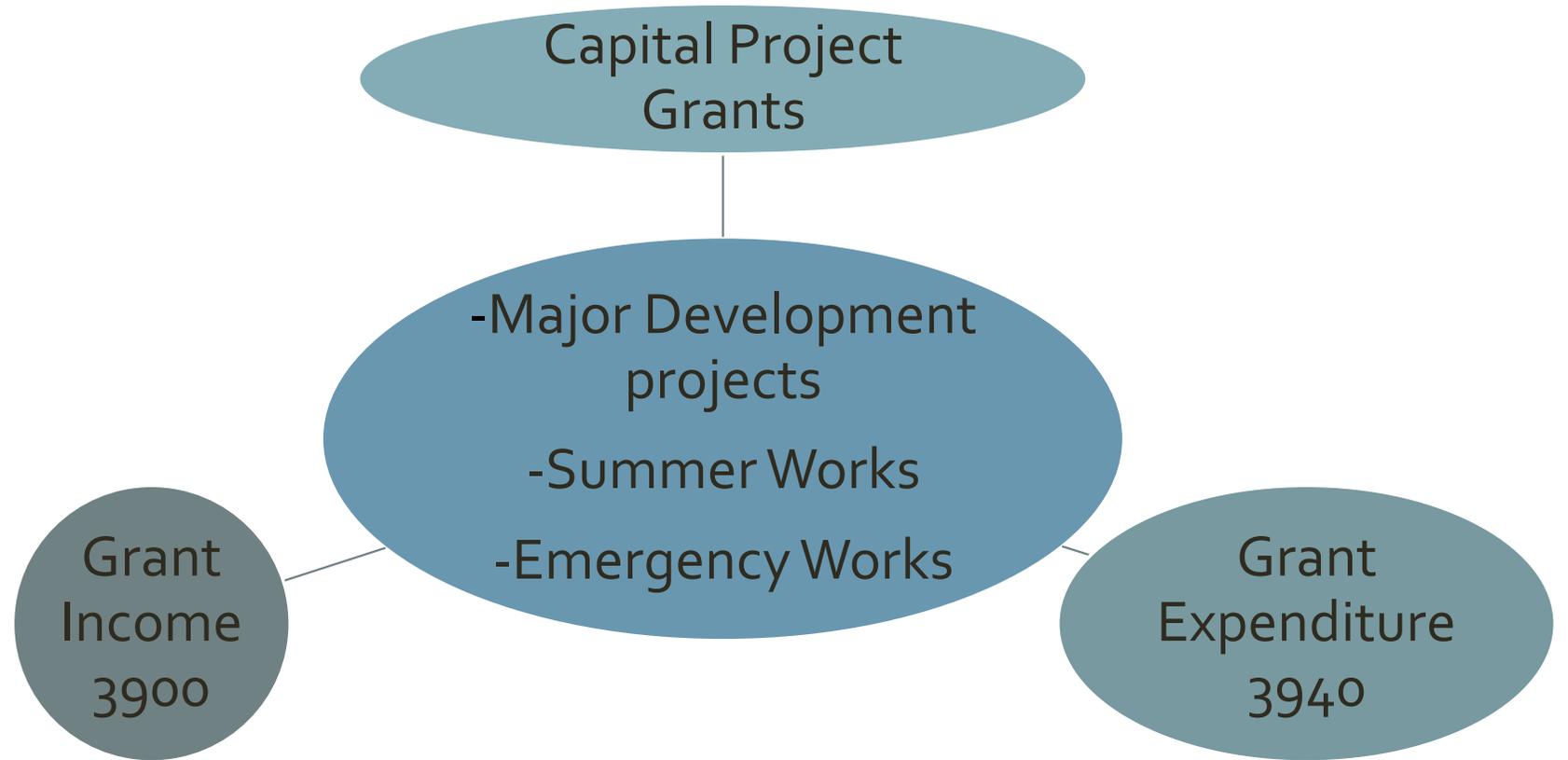
Expenditure

Code 3940 DE Capital
Building Grant expense

Code 1401
Capital Land &
Buildings Additions *(only if
L&B is owed by BOM & only applies in a very
minority of schools)*

Accounting

Unspent Year end
grant code 2171



Paperwork



An Roinn Oideachais
Department of Education

Duillín Íocaíochta / Remittance Advice

Íocaí / Payee:

School Name

Uimhir na hÍocaíochta / Payment Number:

Dáta na hÍocaíochta / Payment Date:

Ainm an Chuntais / Account Name:

Uimhir an Chuntais / Account Number:

Dáta an tSonraisc / Invoice Date	Uimhir an tSonraisc / Invoice Number	Cur Síos / Description	Méid an tSonraisc / Invoice Amount	Méid na hÍocaíochta / Payment Amount
		School Roll No..... Summer Works	341,299.85	341,299.85

Seol fiosruithe chuig /
Please refer enquiries to:

Planning Building
057 932 4300

Iomlán / Total:

341,299.85

Code 3900
DE Capital Building
Grant Income

Accounting

Set up a
Department e.g.
Loose
Furniture23/24

FF&E Grant

Code 3920
DE Fixtures, Fittings
& Equipment Grant
Income

Expenditure

Code 1421
Capital Fixtures,
Fittings &
Equipment
Additions

Accounting

Set up a Temp
Accom. Department

Temp. Accommodation
Grant

Code 3276
Temporary
Accommodation
Grant Income

Temp. Accommodation
Expense

Code 5551
Rent of Temporary
Accommodation
Expense

Accounting

Dáta an tSonraisc / Invoice Date	Uimhir an tSonraisc / Invoice Number	Cur Síos / Description	Méid an tSonraisc / Invoice Amount	Méid na híocaíochta / Payment Amount
03-JAN-2023		1 RENT JAN-JUN-23 PREFAB RENTAL INSTASPACE	10,553.40	10,553.40
Seol fiosruithe chuig / Please refer enquiries to:		Planning Building 057 932 4343		
03-JAN-2023		RENT JAN-JUN-23 PREFABS RENTAL INSTASPACE	15,990.00	15,990.00
Seol fiosruithe chuig / Please refer enquiries to:		Planning Building 057 932 4343		
03-MAR-2023	{ }	} - Equipment for new Science room & new DCG r	34,210.67	34,210.67
Seol fiosruithe chuig / Please refer enquiries to:		Planning Building 057 932 4300		
Iomlán / Total:				60,754.07

Prefab rental:

Grant income 3276 Temp. Acc.
Grant Income
Expenditure 5551 Rent of Temp.
Acc. Exp

Equipment for new science room & new DCG:

Grant income 3920 DE Fixtures, Fittings &
Equipment Grant Income
Expenditure 1421 Capital: Fixtures, Fittings &
Equipment Additions

Preparation

Budget

Paperwork



Budget Template

Project description		New Science Lab	31/03/2023			
Income	COA code			Actual	Budget	Variance
				€	€	€
	3900	Department grants			365,500	- 365,500
	3920	Dept F&F Grant			110,000	- 110,000
Total				-	475,500	- 475,500
Expenditure						
	3940	Professional Fees			25,000	- 25,000
	3940	Building Contractor bills			270,000	- 270,000
	3940	VAT payments			36,450	- 36,450
	1420	Furniture and Fittings			110,000	- 110,000
	3940	Retention payment			34,050	- 34,050
Total				0	475,500	-475,500
Surplus/Deficit				0	0	0

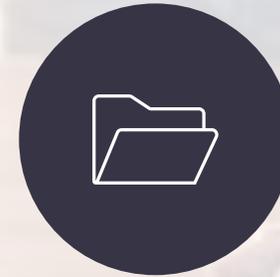
Paperwork



CAPITAL
PROJECT FILE



ANNUAL VAT
FILE



ANNUAL RCT
FILE

Supplier Set up Form

Information required to set up new suppliers

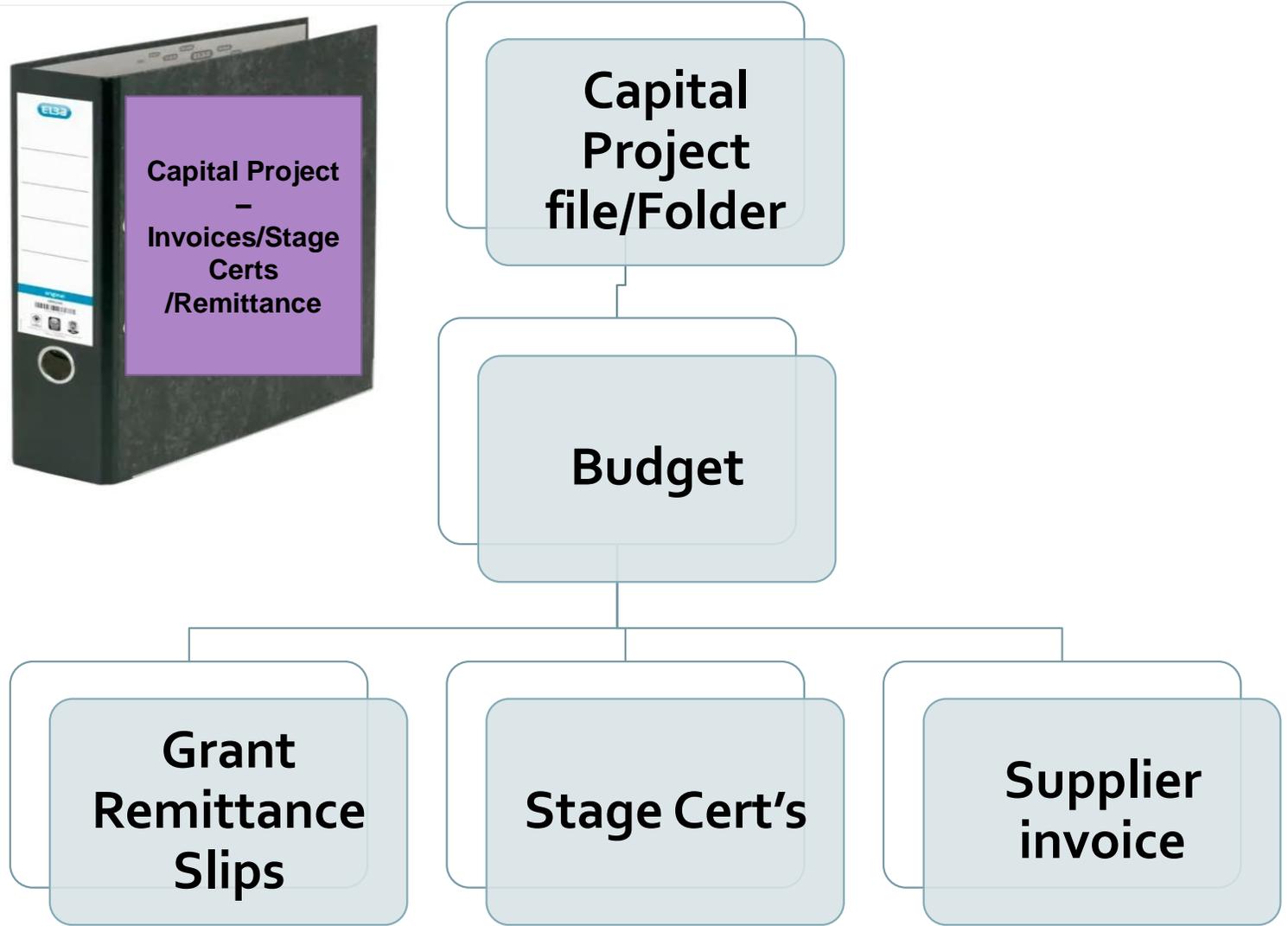
Basic information – name, address, contact details

Tax information – tax registration number and tax access number

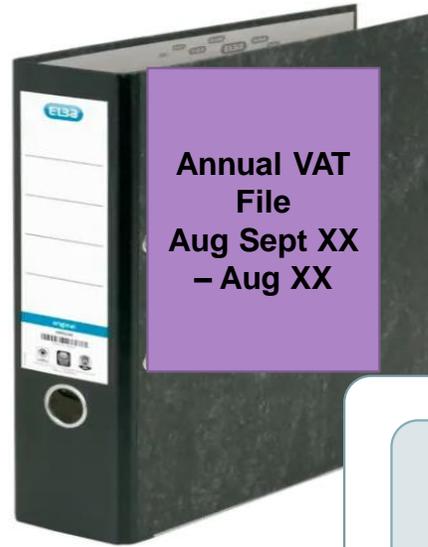
Payment of the grant will issue upon receipt of an original invoice(s) and written confirmation of the following:

- The Board of Management has obtained Contractor's tax reference number and proof of identity

Capital Project File



VAT File



**VAT
file/Folder**

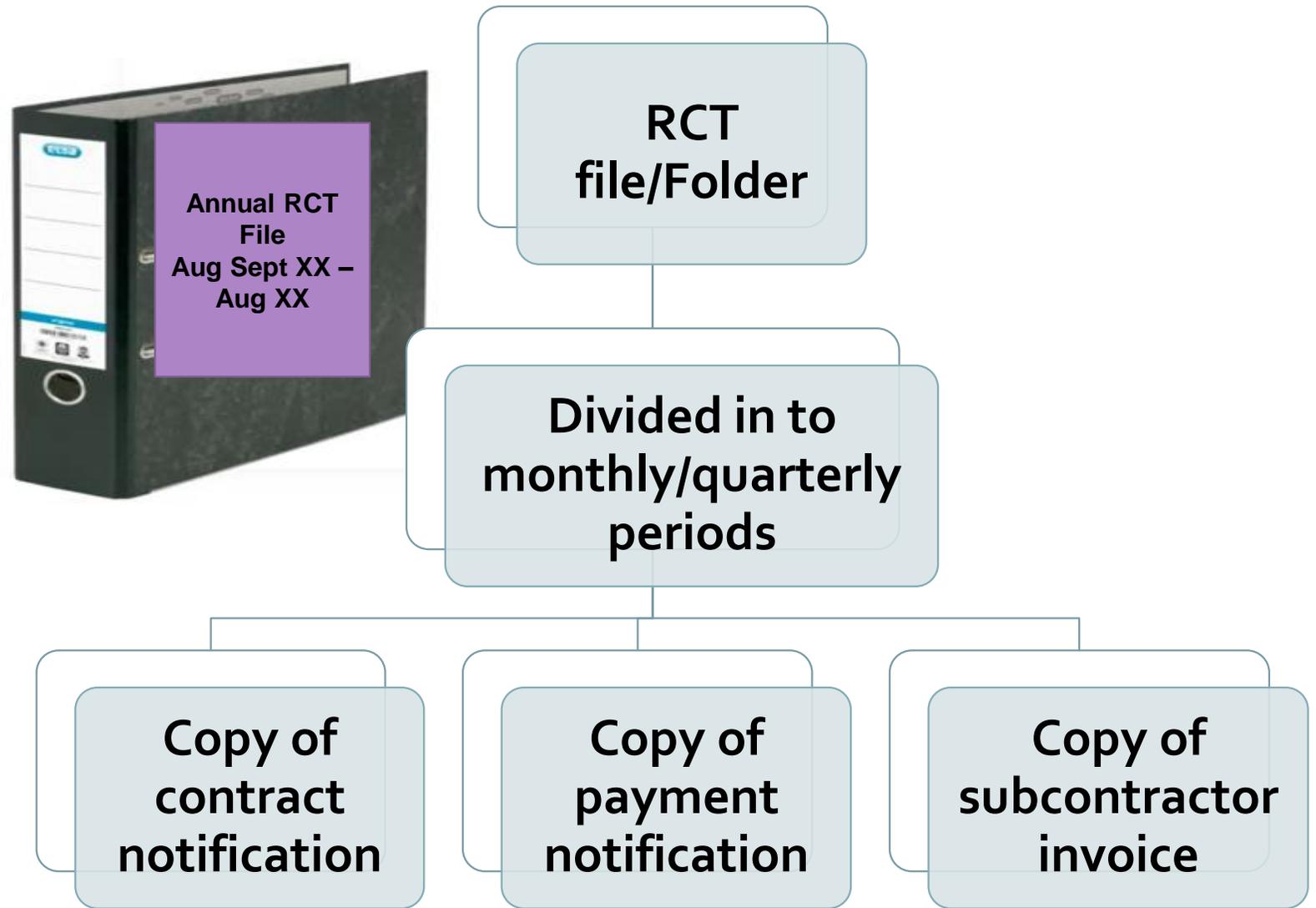
**Divided in to
bimonthly/quarterly
periods**

**Copy of VAT
3 Return
printed from
ROS**

**Calculation
of the VAT 3
liability**

**Copy of
subcontractor
invoice**

RCT File



VAT & RCT Supporting Excel Sheet

School Name:												
School Year: Sept 22-Aug 23												
		Date of Inv	Supplier Name	Inv No	Invoice amount	VAT @ 13.5%	VAT @ 23%	VAT JNL Entered on Accounts package (Y/N)	Payment Date	Payment Amount	RCT Deducted (if any)	RCT accounted for on accounts package (Y/N)
VAT PERIOD	SEPT/OCT 2022	No subcontractor invoices										
VAT PERIOD	NOV/DEC 2022	No subcontractor invoices										
VAT Period	Jan/Feb 2023	28/01/2023	D Martin	100	46,666		6,300	Y				
VAT PERIOD	MAR/APR 2023											

RCT

What is
RCT

SIN

Contract
notification



Relevant Contract Tax

Principal Contractor

- *“any board or body established by or under statute ... and funded wholly or mainly out of funds provided by the Oireachtas”.*



Is RCT is applicable ?

RCT

- Construction Projects
- Emergency & Summer Works
- Installation of prefabs
- Repairs to buildings incl. electrical, plumbing
- Maintenance contracts with repair element
- Rendering buildings complete

RCT

- Maintenance Only Contracts
- Routine Cleaning
- Computers & Hardware
- Professional fees ie architect fees etc
- Landscaping except where part of the build
- Other goods and services

Is RCT is applicable ?

RCT

- Construction Projects
- Emergency & Summer Works
- Installation of prefabs
- Repairs to buildings incl. electrical, plumbing
- Maintenance contracts with repair element
- Rendering buildings complete

RCT

- Maintenance Only Contracts
- Routine Cleaning
- Computers & Hardware
- Professional fees ie architect fees etc
- Landscaping except where part of the build
- Other goods and services

A group of people are gathered around a wooden table, looking at a large set of architectural blueprints. Their hands are visible, pointing at different parts of the drawings. The scene is brightly lit, suggesting a professional meeting or collaborative work environment.

Site Identifier Number (SIN)

- Unique number identifying the project or site
- Generated by Revenue on ROS

RCT - SIN

Subcontractor Personal Details

Sub Tax Reference Number *

Sub Name *

LA BZKQ

Indicate if Tax Reference Number is not available

Does the Subcontractor have a fixed place of business to take orders, bookings for contracts, store materials and equipment etc? *

Yes No

Contract Details

Sector *

Construction

Nature of Work *

Test

Have you been provided with a Revenue Site Identifier Number for this Project/Contract? *

Yes

Please enter the Revenue Site Identifier Number *

D1212345C

Verify Revenue Site Identifier Number

Main Principal

Test Principal Ltd

Site Name and Area

D1212345C
Test Revenue Site
CastleView House
South Great Georges Street

Dublin 2
Eircode

RCT - SIN

Contract Details

Sector *

Nature of Work *

Have you been provided with a Revenue Site Identifier Number for this Project/Contract? *

Existing Site Locations

Please select from one of the existing sites below by clicking on the green tick icon or press "New Site" to create a new site.
Note: Sites in italics are inactive sites.

Revenue Site Identifier	Project	Address Line 1	Address Line 2	Address Line 3	County	Postcode	Select Site
D0290778521N	est Project Very Long Title	Test Addr1 1	Test Addr2 1	Test Addr3 1	Dublin 2	C441893	✓
D1818016210D	st Project Very Long Title 2	Test Addr1 2	Test Addr2 2	Test Addr3 2	Dublin 18	C441893	✓
D1041503904W	1 Project Very Long Title 3	Test Addr1 3	Test Addr2 3	Test Addr3 3	Dublin 10	C441893	✓
WES64071892L	Project Very Long Title 4	Test Addr1 4	Test Addr2 4	Test Addr3 4	Co. Westmeath	C441893	✓
D0896783128N	Project Very Long Title 5	Test Addr1 5	Test Addr2 5	Test Addr3 5	Dublin 8	C441893	✓
CAV60620700L	roject Very Long Title 6	Test Addr1 6	Test Addr2 6	Test Addr3 6	Co. Cavan	C441893	✓
D153533914A	oject Very Long Title 7	Test Addr1 7	Test Addr2 7	Test Addr3 7	Dublin 15	C441893	✓
LAD32808723C	ject Very Long Title 8	Test Addr1 8	Test Addr2 8	Test Addr3 8	Co. Laois	C441893	✓
LIM89118075U	ect Very Long Title 9	Test Addr1 9	Test Addr2 9	Test Addr3 9	Co. Limerick	C441893	✓
KIK27434219H	ct Very Long Title 10	Test Addr1 10	Test Addr2 10	Test Addr3 10	Co. Kilkenny	C441893	✓
D0884432678S	2 Very Long Title 11	Test Addr1 11	Test Addr2 11	Test Addr3 11	Dublin 8	C441893	✓
GAL32173260R	Very Long Title 12	Test Addr1 12	Test Addr2 12	Test Addr3 12	Co. Galway	C441893	✓
D005720020E	Very Long Title 13	Test Addr1 13	Test Addr2 13	Test Addr3 13	Dublin 20	C441893	✓
WAT73680330N	ery Long Title 14	Test Addr1 14	Test Addr2 14	Test Addr3 14	Co. Waterford	C441893	✓
MON81307348S	ry Long Title 15	Test Addr1 15	Test Addr2 15	Test Addr3 15	Co. Monaghan	C441893	✓
D1295470073S	y Long Title 16	Test Addr1 16	Test Addr2 16	Test Addr3 16	Dublin 12	C441893	✓
LOU46201501T	Long Title 17	Test Addr1 17	Test Addr2 17	Test Addr3 17	Co. Louth	C441893	✓
LON12050423N	Long Title 18	Test Addr1 18	Test Addr2 18	Test Addr3 18	Co. Longford	C441893	✓
D1287638045O	ong Title 19	Test Addr1 19	Test Addr2 19	Test Addr3 19	Dublin 12	C441893	✓
LEI65418372U	ng Title 20	Test Addr1 20	Test Addr2 20	Test Addr3 20	Co. Leitrim	C441893	✓

RCT - SIN

Site Name and Address

Site/Project Name *	<input type="text"/>
Address Line 1 *	<input type="text"/>
Address Line 2 *	<input type="text"/>
Address Line 3	<input type="text"/>
County	<input type="text" value="Please select one..."/>
Eircode	<input type="text"/>

[Generate Site Identifier >](#) 

A group of people are gathered around a wooden table, looking at and pointing to architectural blueprints. The scene is brightly lit, and the focus is on the hands and the documents. The text "RCT Contract Notifications" is overlaid on the image.

RCT Contract Notifications

RCT

Contract
Notification

Subcontractors name

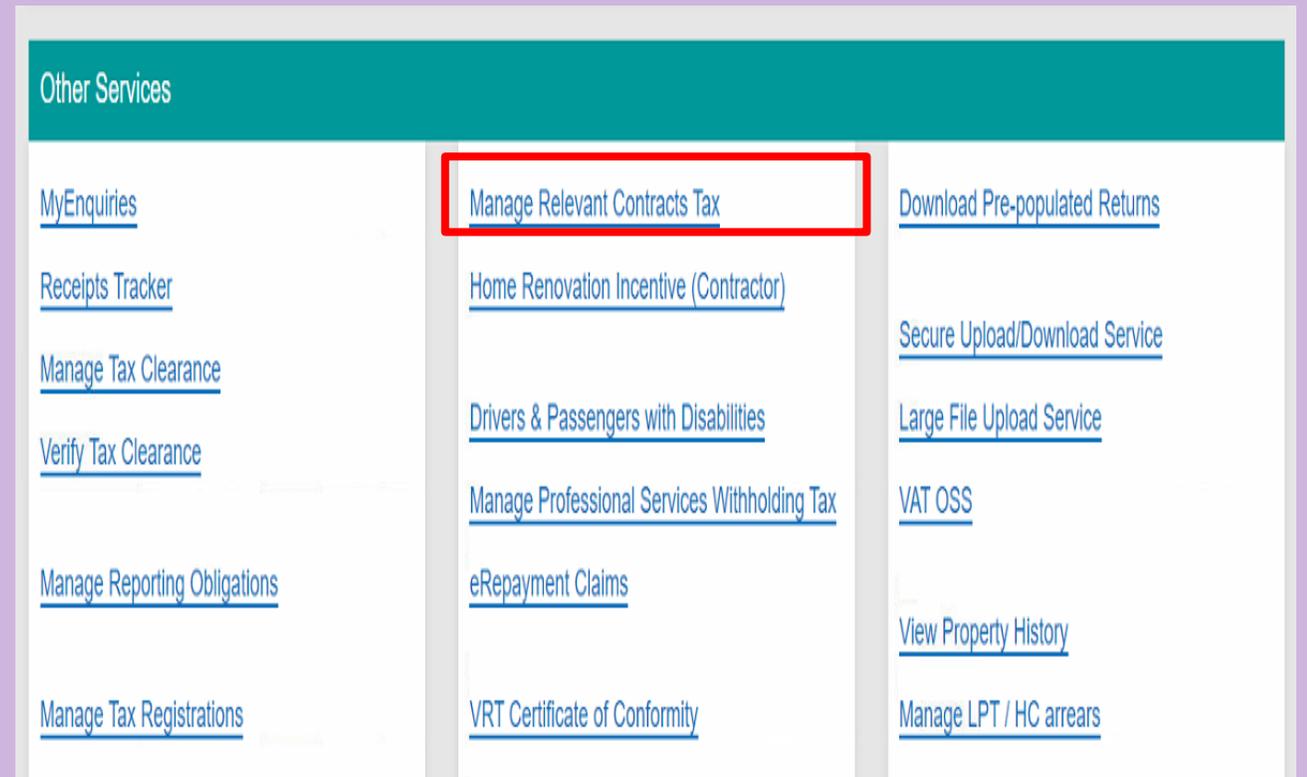
Subcontractors tax reference number

Estimated contract value

RCT- Contract Notification

To notify the contract on ROS

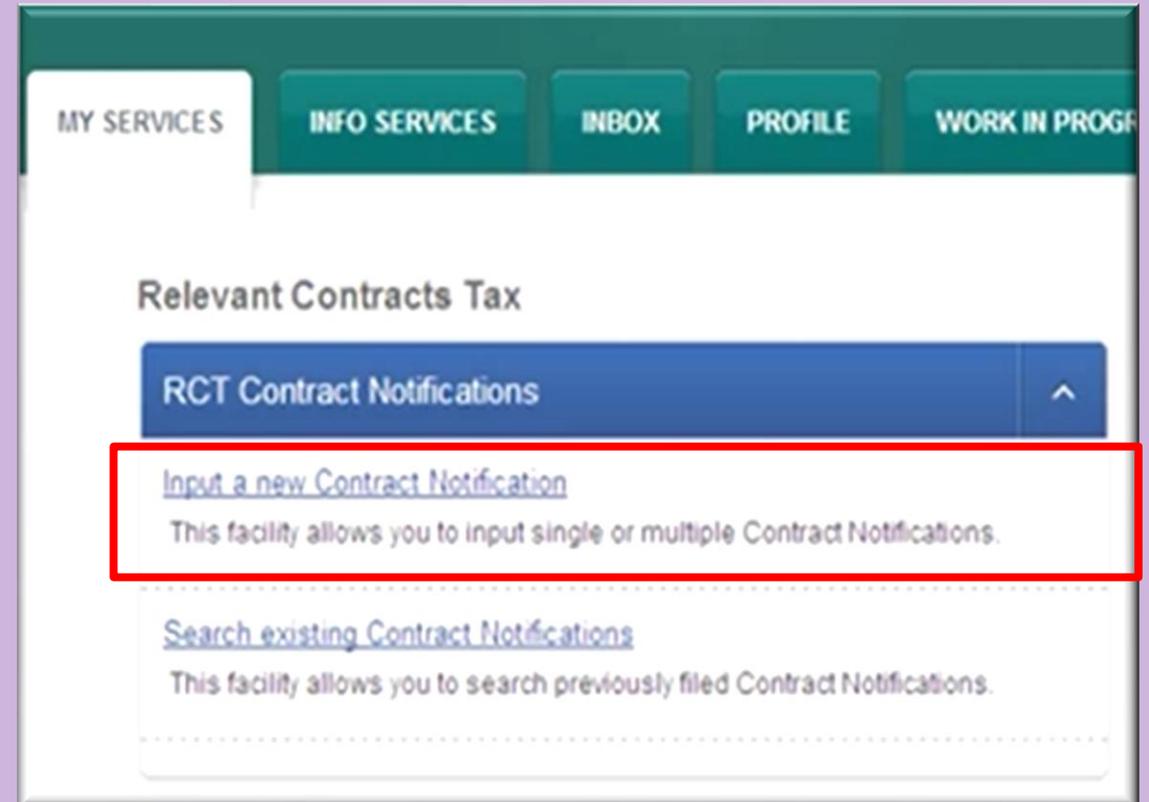
1. Log on to ROS
2. Go to **'MY SERVICES' TAB**
3. Click on **Manage Relevant Contract Tax**



RCT- Contract Notification

To notify the contract on ROS

1. Go to RCT Contract Notifications
2. Click on **Input a new Contract Notification**



RCT- Contract Notification

Declaration

Read and tick this box to proceed

Relevant Contracts Tax

Contract Notification - Contract Details 1-2

* Denotes a required field

Declaration

I am satisfied, having regard to the guidelines published by the Revenue Commissioners as to the distinction between a contract of employment and a relevant contract, that the contract which I propose to enter into with the subcontractor on this form is NOT a contract of employment *

Subcontractor Personal Details

Sub Tax Reference Number *

Sub Name *

Indicate if Tax Reference Number is not available

Does the Subcontractor have a fixed place of business to take orders, bookings for contracts, store materials and equipment etc? * Yes No

Contract Details

Sector *

Nature of Work *

Have you been provided with a Revenue Site Identifier Number for this Project/Contract? *

Start Date of Work *

End Date of Work *

If the contract has ended, please enter today's date.

Estimated Value Of Contract *

Cancel

Relevant Contracts Tax

Contract Notification - Contract Details 2-2

* Denotes a required field

Are you satisfied that the contract is NOT a labour only contract? * Yes No

Cancel

RCT- Contract Notification

Information you will need from the sub-contractor:

- Sub-contractor tax reference number
- Sub-contractors name
- Fixed place of business

Relevant Contracts Tax

Contract Notification - Contract Details 1-2

* Denotes a required field

Declaration

I am satisfied, having regard to the guidelines published by the Revenue Commissioners as to the distinction between a contract of employment and a relevant contract, that the contract which I propose to enter into with the subcontractor on this form is NOT a contract of employment *

Subcontractor Personal Details

Sub Tax Reference Number *

Sub Name *

Indicate if Tax Reference Number is not available

Does the Subcontractor have a fixed place of business to take orders, bookings for contracts, store materials and equipment etc? * Yes No

Contract Details

Sector *

Nature of Work *

Have you been provided with a Revenue Site Identifier Number for this Project/Contract? *

Start Date of Work *

End Date of Work *

If the contract has ended, please enter today's date.

Estimated Value Of Contract *

Cancel

Relevant Contracts Tax

Contract Notification - Contract Details 2-2

* Denotes a required field

Are you satisfied that the contract is NOT a labour only contract? * Yes No

Cancel

RCT- Contract Notification

Information you will need from the sub-contractor:

- If subcontractor information not available please tick this box to input additional information

Relevant Contracts Tax

Contract Notification - Contract Details 1-2

* Denotes a required field

Declaration

I am satisfied, having regard to the guidelines published by the Revenue Commissioners as to the distinction between a contract of employment and a relevant contract, that the contract which I propose to enter into with the subcontractor on this form is NOT a contract of employment

Subcontractor Personal Details

Sub Tax Reference Number

Sub Name

Indicate if Tax Reference Number is not available

Does the Subcontractor have a fixed place of business to take orders, bookings for contracts, store materials and equipment etc? Yes No

Contract Details

Sector

Nature of Work

Have you been provided with a Revenue Site Identifier Number for this Project/Contract?

Start Date of Work

End Date of Work
If the contract has ended, please enter today's date.

Estimated Value Of Contract

Cancel Continue >

Relevant Contracts Tax

Contract Notification - Contract Details 2-2

* Denotes a required field

Are you satisfied that the contract is NOT a labour only contract? Yes No

Cancel < Back Continue >

RCT- Contract Notification

Information you will need from the sub-contractor:

- Sector
- Nature of Work
- Site Identifier Number *
* Only create new SIN if building project work being carried out
- Start and End Dates
- Estimated Value of the work

Relevant Contracts Tax

Contract Notification - Contract Details 1-2

* Denotes a required field

Declaration

I am satisfied, having regard to the guidelines published by the Revenue Commissioners as to the distinction between a contract of employment and a relevant contract, that the contract which I propose to enter into with the subcontractor on this form is NOT a contract of employment *

Subcontractor Personal Details

Sub Tax Reference Number *

Sub Name *

Indicate if Tax Reference Number is not available

Does the Subcontractor have a fixed place of business to take orders, bookings for contracts, store materials and equipment etc? * Yes No

Contract Details

Sector *

Nature of Work *

Have you been provided with a Revenue Site Identifier Number for this Project/Contract? *

Start Date of Work *

End Date of Work *
If the contract has ended, please enter today's date.

Estimated Value Of Contract *

Cancel

Relevant Contracts Tax

Contract Notification - Contract Details 2-2

* Denotes a required field

Are you satisfied that the contract is NOT a labour only contract? * Yes No

Cancel

RCT- Contract Notification

Relevant Contracts Tax

Contract Notification - Contract Details 1-2

* Denotes a required field

Declaration

I am satisfied, having regard to the guidelines published by the Revenue Commissioners as to the distinction between a contract of employment and a relevant contract, that the contract which I propose to enter into with the subcontractor on this form is NOT a contract of employment *

Subcontractor Personal Details

Sub Tax Reference Number *

Sub Name *

Indicate if Tax Reference Number is not available

Does the Subcontractor have a fixed place of business to take orders, bookings for contracts, store materials and equipment etc? *

Contract Details

Sector *

Nature of Work *

Have you been provided with a Revenue Site Identifier Number for this Project/Contract? *

Start Date of Work *

End Date of Work *

Estimated Value Of Contract *

Cancel Continue

Relevant Contracts Tax

Contract Notification - Contract Details 2-2

* Denotes a required field

Are you satisfied that the contract is NOT a labour only contract? *

Cancel Back Continue

Tick yes to confirm this is NOT a labour only contract

RCT- Contract Notification

Relevant Contracts Tax

Contract Notification Information

Contract Notification Summary

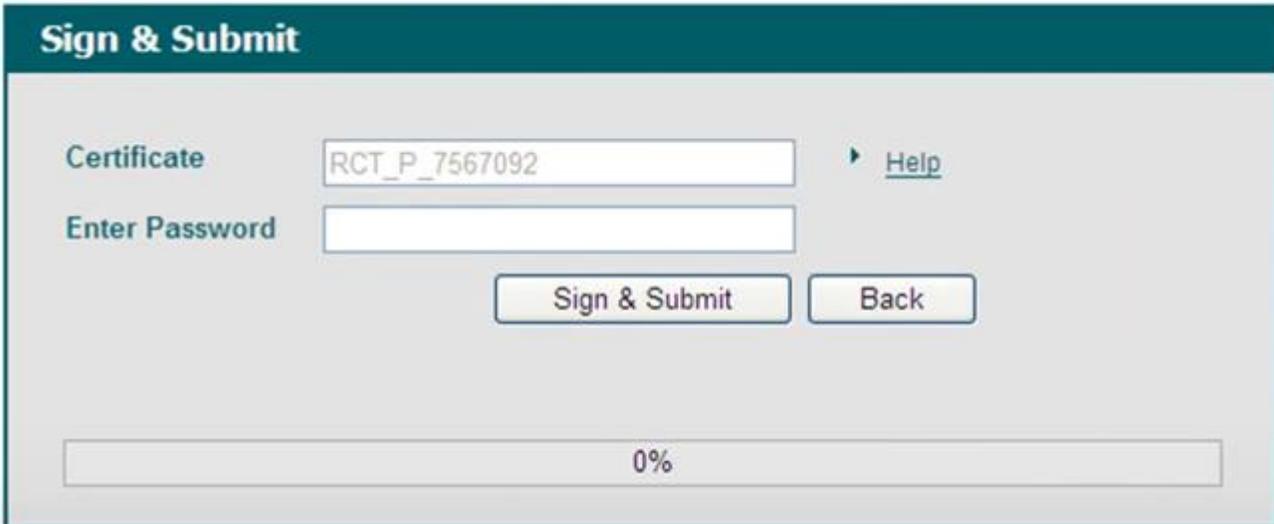
You can use the filters on the below table to refine your results.
Select a Contract Notification and Add to add a contract notification.
Select a Contract Notification and Cancel to delete contract notification details.
Select a Contract Notification and Edit to edit contract notification details.

Once you have finished, select the continue button to complete the contract registration.

Sub Tax Reference Number	Sub Name	Contract Start Date	Contract End Date
<input type="text"/>			
1966850V	Tim Burr	18/11/2011	25/01/2012

If you have another Contract to input click on Add. Click Continue to proceed.

RCT- Contract Notification



The screenshot shows a web form titled "Sign & Submit" with a dark teal header. The form contains the following elements:

- A label "Certificate" followed by a text input field containing the value "RCT_P_7567092".
- A small right-pointing triangle icon followed by a blue underlined link labeled "Help".
- A label "Enter Password" followed by an empty password input field.
- Two buttons: "Sign & Submit" and "Back".
- A progress bar at the bottom of the form area, currently showing "0%".

Enter Password

Click Sign and Submit

Search existing contract notifications

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Relevant Contracts Tax

RCT Contract Notifications ^	RCT Payment Notification ^
Input a new Contract Notification This facility allows you to input single or multiple Contract Notifications.	Input Payment Notification This facility allows you to submit single or multiple payment notifications.
Search existing Contract Notifications This facility allows you to search previously filed Contract Notifications.	Search Existing Payment Notifications This facility allows you to search previously filed payment notifications.
	Download RCT Payment Notifications Made This facility allows you to view RCT payments you have made.

Cancel

Search existing contract notifications

Relevant Contracts Tax

Contract Notification Summary

[Search Older Contract Notifications](#)

You can use the filters in the table below to refine your results.

View/Download in [CSV](#) or [XML](#).

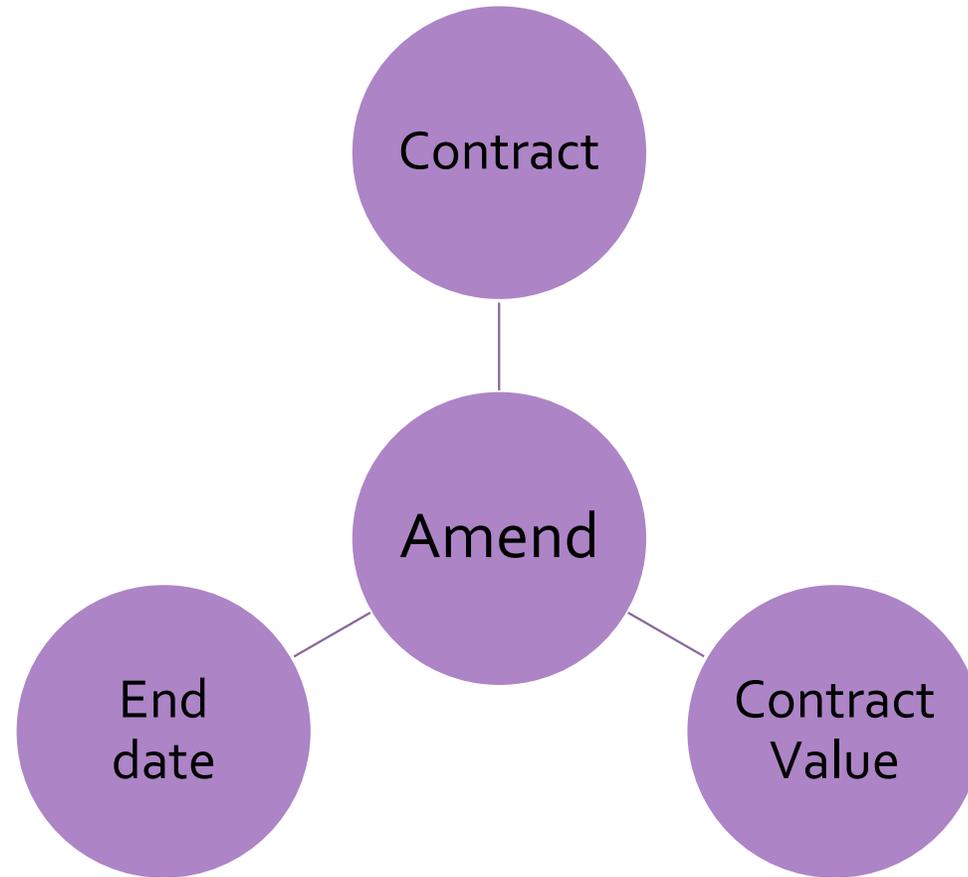
Select a Contract Notification and View to view the contract notification details.

Select the Contract Notification and Cancel to delete contract notification details.

Select the Contract Notification and Edit to edit contract notification details.

Contract ID	Sub Rate	Sub Tax Ref Number	Sub Name	Status	Revenue Site Identifier	Project Name
<input type="text"/>	<input type="text"/>					
6734896	20%			Open		
6645269				Closed		
6628686				Closed		
6344450				Closed		
3956888				Closed		

Cancel or
amend a
contract
notification



Accounting for Capital Project

Set up
Department

VAT Journal

Grant

Payment

Recording
& Reporting



Steps in recording capital transactions in SURF Accounts Package

Steps on SURF	<ol style="list-style-type: none">1. Create department for Capital Project2. Record DE Grant in SURF (Use Dept)3. Set-up supplier - tick RCT Subcontractor
Relevant Contract Invoice	<ol style="list-style-type: none">4. Enter Invoice on SURF5. Record VAT Journal in SURF
Payment Notification & Deduction Authorisation	<ol style="list-style-type: none">6. Record supplier payment in SURF.
VAT Return	<ol style="list-style-type: none">7. Record VAT Payment in VAT Control A/c8. Review VAT Control A/c postings
RCT Return	<ol style="list-style-type: none">9. Record RCT payment in RCT Control A/c10. Review RCT Control A/c postings
Capital Project Reporting Template completion	<ol style="list-style-type: none">11. Run Trial Balance - formatted for the period for the Department.

Accounts Demo Data

Building Grant

Expenditure

Code 3900

DE Capital
Building Grant
Income

Code 3940 DE Capital
Building Grant expense

Reporting from SURF

Capital Project – Science Lab Extension



D. Martin Construction
Address, City, ST, ZIP code
Phone number | Fax Number

INVOICE # 100
Date: 28/01/2023

BILL TO
School Name
School Address

FOR
Construction work

ITEM DESCRIPTION	AMOUNT
Earth excavation up to required depth by machine	€14,666.00
Placement of reinforcement steel	€12,000.00
Erection of concrete frameworks for footings	€20,000.00
VAT TO BE ACCOUNTED FOR BY PRINCIPAL CONTRACTOR	
Subtotal	€46,666.00
vat rate	
TOTAL COST	€46,666.00

VAT at 13.5% = €6300

RCT = 20% = €9333.20

Create a Department for the Capital Project

1. Click Settings (bottom left of the screen)
2. Under Accounts Heading > select Departments, the following screen will appear:

Departments

Use Departments

TITLE	SHORT	LONG
	DEP	Department

DEPARTMENT 1	CODE	DISCRPTION	DEFAULT
	AQP	All other departme	<input checked="" type="radio"/>
DEPARTMENT 2	NTP	Non teacher pay g	<input type="radio"/>

Delete

Add

Cancel Save

Departments

Under "Settings"
Under "Accounts" heading select
"Departments"
Select "Add"
Scroll down to next available and add
Short Department Name – Eg SLB22
and Long name Science Lab 2022-23
Click "Save"

Recording DE Capital Grants

Grant received in Aug 22 at Year end – in Ringfenced grants code 2171

General Ledger Account Activity

Demo C&C School

Date Range 1st Sep 2022 To 31st Mar 2023

2171-Other Ringfenced Grants Unspent

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance	Department
2171	31/08/2022	5	NJRN	DE1 SLAB22	€0.00	€25,000.00	-25,000.00	Science Lab 2022-23
Totals:					€0.00	€25,000.00	-	

- Grants received in new Financial Year coded to 3900
- Relevant department assigned to them

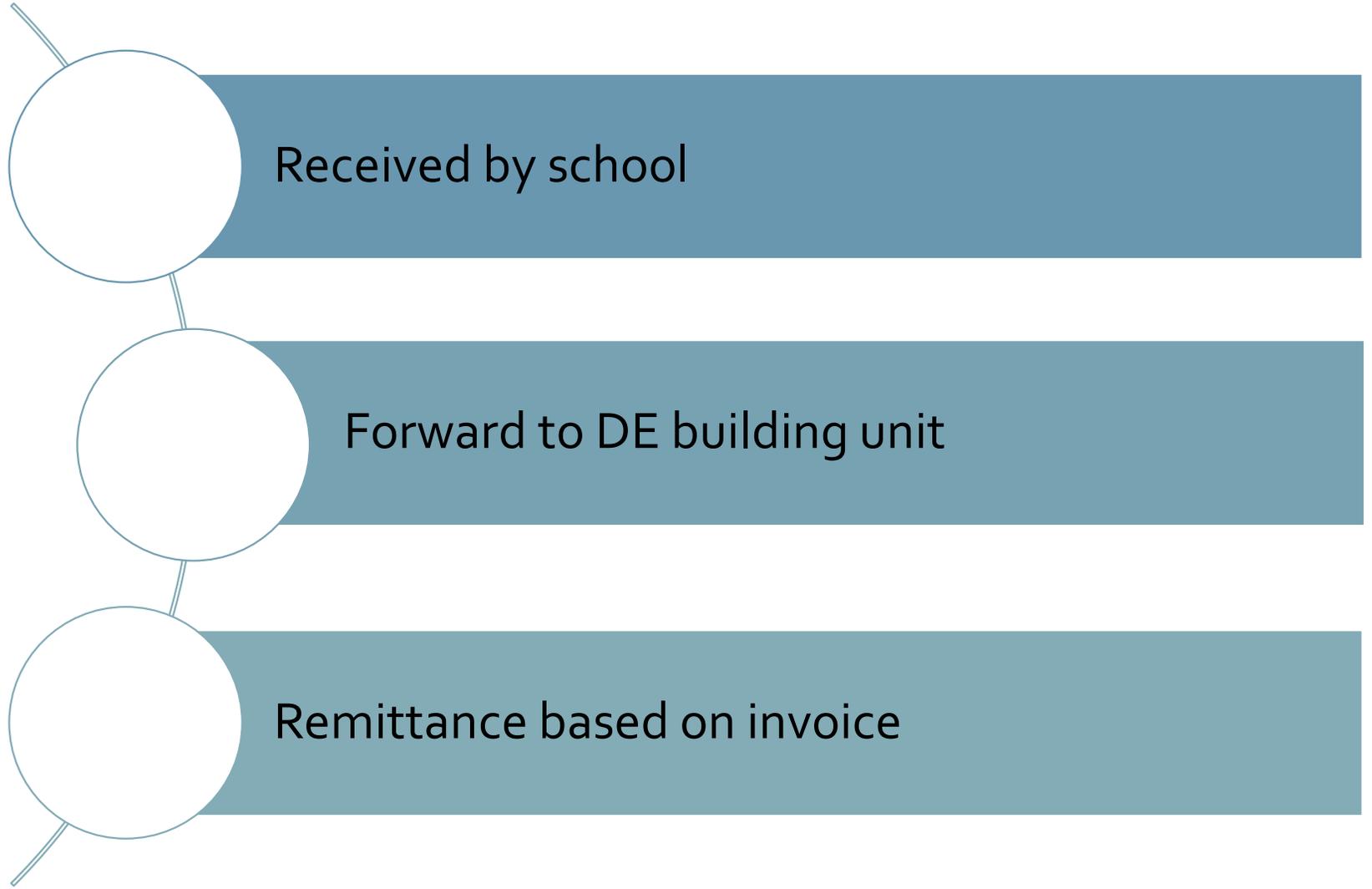
Non-Customer Receipts Report

Demo C&C School

Date Range 1st Sep 2022 To 31st Mar 2023

Date	Doc.No.	Nom Code	Name	Net	VAT	Gross	Department
05/09/2022	Rec 6	3900	DE2 SLAB22	341,299.85	0	341,299.85	Science Lab 2022-23
03/03/2023	Rec 35	3900	DE3 SLAB22	34,210.67	0	34,210.67	Science Lab 2022-23
Totals:				€375,510.52	-	€375,510.52	

Invoice



- Set up supplier in the purchases module (Section 2.5 FSSU Surf Accounts Manual)

The screenshot displays the Surf accounts software interface. The top navigation bar includes the Surf accounts logo, a 'Create New' dropdown, and the user profile 'Demo C & C School'. The main header shows 'Suppliers' with an 'Add Supplier' button highlighted by a red arrow. Below the header, there are summary cards for 'MONTH TO DATE' (€2,970.00), 'YEAR TO DATE' (€2,970.00), 'UNPAID' (€0.00), and 'INVOICES DUE' (0 INVOICES). A table lists suppliers with columns for Type, Code, Name, Phone, and Balance. Two suppliers are visible: 'School Vehicles' (SCH001) and 'Stationery Suppliers' (STA001). Below the table, there are tabs for 'General Info', 'Invoice Settings', 'Company Info', and 'Sub-Contacts'. The 'General Info' tab is active, showing 'ACCOUNT INFORMATION' with fields for 'CREDIT TERMS' (C.O.D.(0)), 'VAT NO.', and a checked 'RCT Subcontractor' checkbox. Below this is 'DEFAULT INFORMATION' with a checked 'View A/c History' checkbox, 'DEFAULT NOMINAL CODE' (Search), 'DEFAULT VAT CODE' (RCT 0.00% (RCT VAT CODE) circled in red), 'BIC', and 'CAPITAL EXTENSION PROJECT 23-24' (CAP - Capital Extension Project).

- Enter the invoice on SURF (Section 4.5 FSSU Surf Accounts Manual)

Purchases

 Purchases >

Invoices & Credit Notes

Orders

Invoices & Credit Notes

Opening Supplier Balances

Click the “Quick” button

Purchase Invoices

Add Invoice

Add Credit Note

Quick ▾

Choose Quick Invoice

Quick ▾

Quick Invoice

Quick Credit Note

- Enter the invoice on SURF (Section 4.5 FSSU Surf Accounts Manual)

Enter invoice details

- * The VAT code should automatically default to RCT 0.00% after ticking the box in step 1 (setting up the supplier)

Quick Purchase Invoice

Date	Ref.No.	Inv. No.	Supplier	Supplier Name	Gross	VAT Code	VAT	Net	Code	Notes	CAP
28/01/2023		100	DMA001	D Martin	46666.00	RCT 0.00	0.00	46666.00	3940	DE Capital E	CAP



RCT & VAT

VAT – Value added Tax

- VAT Linked to Invoice Date

RCT – Relevant Contract Tax

- RCT linked to Payment Date

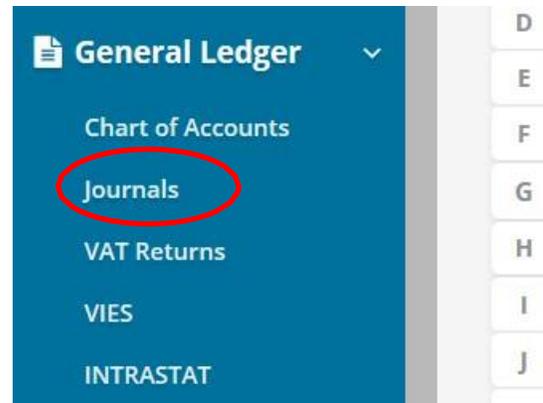
Example:

Invoice dated 26th February – VAT period Jan/Feb

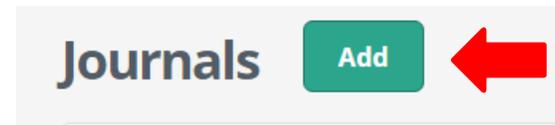
Invoice paid in March – RCT based on payment date, to be included in next return, to be paid following month or quarter end

- Record the VAT journal (Section 6.5 FSSU Surf Accounts Manual)

Go to General Ledger, and click on Journals



Click "Add"



- Record the VAT journal (Section 6.5 FSSU Surf Accounts Manual)

Journals

JOURNALS DETAILS

DATE

30/01/2023



REF NO.

100

TYPE

Journal

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

Code	Description	Notes	Debit	Credit	CAP
3940	DE Capital Building Grant Expense	VAT D Martin Inv #100	6,299.91	0.00	CAP
2260	<input type="text" value="Reverse VAT Control Account"/>	<input type="text" value="VAT D Martin Inv # 100"/>	0.00	6,299.91	CAP

Add New Line

Delete

Total Debit Amount	6,299.91
Total Credit Amount	6,299.91
Balance	0.00

- Record the VAT journal (Section 6.7 FSSU Surf Accounts Manual) Copy Journal

A useful short cut feature in SURF is the Copy Journal Function Section 6.7 in the FSSU SURF Accounts manual

This feature allows you to select journals already posted where the posting are to the same nominal codes you just need to change the details

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.
4. Click on the arrow and select copy.
5. Update the journal with the current details.
6. Click save.

<input type="checkbox"/>	30 Jan 2023	Jan-2023	Journal	3	100	3940	1,000.00	1,000.00	
<input type="checkbox"/>	01 Nov 2022	Nov-2022	Opening	1	O/Bal	1801	52,840.25	52,840.25	

1 - 5 of 5 Records

Items per page 20 **50**

- Open
- Copy
- Delete

A group of people are gathered around a wooden table, looking at and pointing to architectural blueprints. The scene is brightly lit, and the focus is on the hands and the documents. The text "RCT Payment Notifications" is overlaid on the image.

RCT Payment Notifications

Payment Notification

Subcontractors Invoice

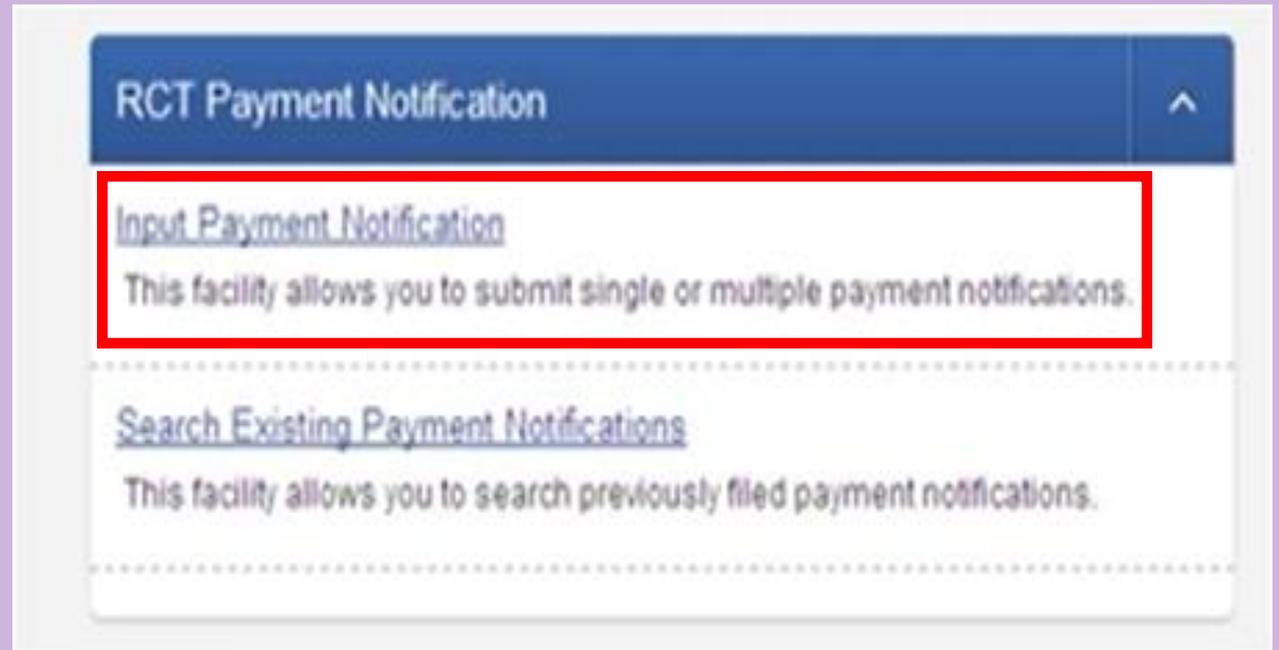
Name	Address	Tax reference No.	Gross amount excluding VAT	Statement VAT to be accounted for by Principal contractor

RCT- Payment Notification

Before making a payment to a subcontractor you must notify the payment to the Revenue

Inputting a Payment Notification

1. Log on to ROS
2. Go to **'MY SERVICES' TAB**
3. Click on **Manage Relevant Contract Tax**
4. Go to **RCT Payment Notifications**



RCT- Payment Notification

Click on **Input Payment Notification**

1 Find the Sub-Contractor from the list

2 Click Input Payment Notification

Relevant Contracts Tax

Input Payment Notification

Contract Notification List

You can use the filters in the table below to refine your results.

Select a contract notification from the list and click 'Input Payment Notification' to input a Payment Notification under this contract notification.

You may input up to 100 Payment Notifications in one submission.

Contract ID	Sub Rate	Sub Tax Ref Number	Sub Name	Status	Revenue Site Identifier	Project Name
<input type="text"/>	<input type="text"/>					
6734896	20%			Open		
6645269				Closed		
6628686				Closed		
6344450				Closed		
3956888				Closed		

+ Input Payment Notification

RCT- Payment Notification

Relevant Contracts Tax

Payment Notification Detail

* Denotes a required field

Principal Tax Reference Number		
Principal Name		
Sub Tax Reference Number		
Sub Name		
Gross Payment Amount *	<input type="text" value="1000"/>	
Net Payment Amount	<input type="text" value="800.00"/>	
Deduction Amount	<input type="text" value="200.00"/>	
Tick this box if this payment relates to an unreported/post payment	<input type="checkbox"/>	

RCT- Payment Notification

Relevant Contracts Tax

Payment Notification Acknowledgement ^

The following payment notifications will be input.

Please click 'Back' if you wish to change anything prior to submission or click 'Continue' to proceed with this submission.

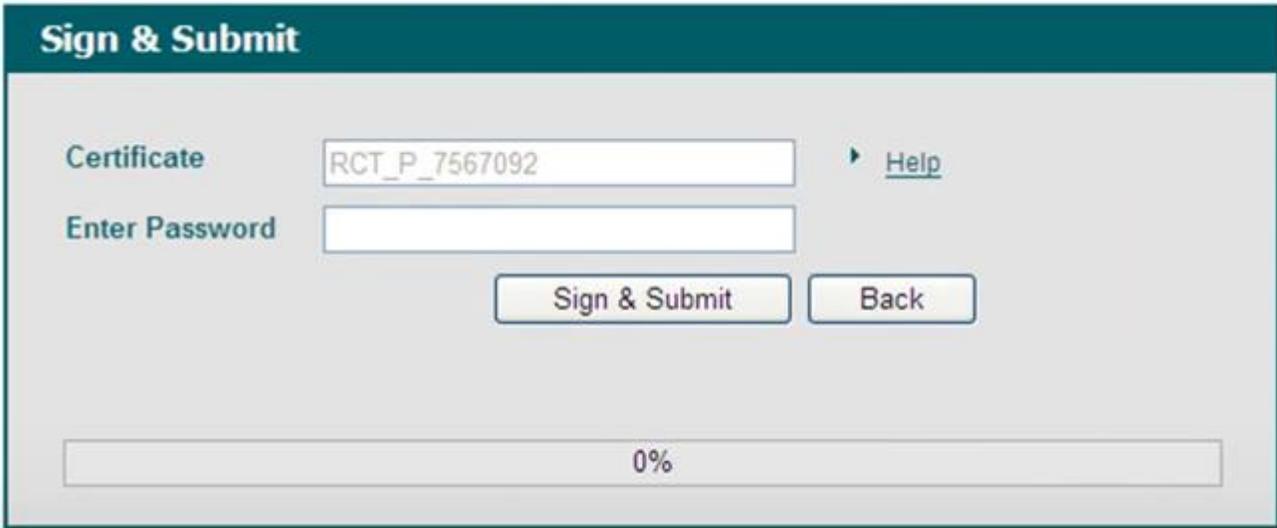
Please note: this acknowledgement is not a deduction authorisation. You will receive a deduction authorisation in your ROS inbox immediately following submission.

Payment Notification ID	Sub Tax Ref	Sub Name	Date Input	Gross Payment	Net Payment	Deduction Amount
2941	1966850W	Tim Burr	15/12/2011	10000.00	8000.00	2000.00

The payment notification acknowledgement screen is for information only

Click continue to proceed

RCT- Payment Notification



The screenshot shows a web form titled "Sign & Submit" with a dark teal header. The form contains the following elements:

- A "Certificate" label followed by a text input field containing the value "RCT_P_7567092". To the right of this field is a small right-pointing triangle icon and a link labeled "Help".
- An "Enter Password" label followed by an empty password input field.
- Two buttons: "Sign & Submit" and "Back".
- A progress bar at the bottom of the form area, which is currently empty and labeled "0%".

Enter Password

Click Sign and Submit

Search a Payment Notification

Relevant Contracts Tax

Download RCT Payment Notifications Made ^

Start Date of Work

End Date of Work

<u>Contract ID</u>	<u>Sub Name</u>	<u>Sub Tax Ref Number</u>	<u>Revenue Site Identifier</u>	<u>Payment Type</u>	<u>Deduction Amount</u>	<u>Payment Notification ID</u>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>			<input type="text"/>
6344450				Standard	0.00	
6628686				Standard	1040.00	
6645269				Standard	0.00	
6645269				Standard	0.00	
6734896				Standard	94.00	



Payment Notification

Payment Notification Acknowledgement ^

[Print All](#) View/Download in [CSV](#) or [XML](#)

The following payment notifications will be input.

Payment Notification ID	Sub Tax Ref	Sub Name	Date Input	Gross Payment	Net Payment	Deduction Amount	
2941	01966850W	Tim Burr	15/12/2011	10000.00	8000.00	2000.00	

15/12/2011

You have notified the Revenue Commissioners that you are about to make a relevant payment of €10000.00 to the below subcontractor:

Tim Burr: 01966850W

You are hereby authorised to deduct from this payment, tax at the rate of 20%, which based on a payment of €10000.00, results in a tax amount of €2000.00.

If you do not make this payment, you must withdraw the Payment Notification in your return for the period, or earlier.

Revenue Commissioners.

[Print](#)

**Check the revenue record inbox to view the deduction authorisation.
Click on the chevron to see additional information. Give a copy to the subcontractor.
Print a copy for your records and attach to the invoice in question.**

Deduction authorisation

Issue: 0% - no requirement

20% - deduction authorisation
must be issued to the
subcontractor

35% - deduction authorisation
must be issued to the
subcontractor



- Record the supplier payment on Surf (Section 4.5 FSSU Surf Accounts Manual)

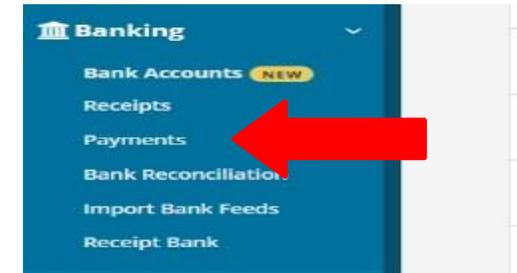
Today's example - ROS payment notification,

RCT deduction rate of 20% - $€46666 \times 20\% = €9333.20$

Invoice # 100	€46666.00
Less RCT (20%)	<u>€9333.20</u>
Payment to D Martin Construction	€37332.80

- Record the supplier payment on Surf (Section 4.5 FSSU Surf Accounts Manual)

1. Under 'Banking' > select 'Payments'
2. Select 'Quick Add'
3. Select bank account from dropdown menu
4. Enter payment date
5. Payment type i.e EFT
6. Enter applicable dept i.e NPG
7. Select supplier from dropdown menu – D Martin
8. Enter invoice amount in amount box i.e €46666.00
9. Click the 'allocation' button at bottom left of screen

A screenshot of a payment entry form. The form has a table with columns: Date, Payment Type, CAP, Ref. No., Supplier, Notes/Payee, and Amount VA. The first row contains: 28/02/2023, EFT, CAP, an empty box, DMA001, D Martin, and 46666.00. Below the table is a summary bar showing 46,666.00. At the bottom, there are five buttons: Add, Split, Allocation, Notes, and Attachments. A red arrow points to the 'Allocation' button.

- Record the supplier payment on Surf (Section 4.5 FSSU Surf Accounts Manual)

You now have the option of selecting what rate the RCT was deducted at;
Select 20% RCT rate from dropdown (For today's example)

10. You can allocate the payment and RCT deduction against the invoice, & save x 2

Note: The RCT will automatically be posted to 2270 (RCT Control Account)

Allocations

RCT



Date	Type	Doc No.	Notes	Amount	Paid to-date	Unpaid	Discount	Paid	RCT	✓
28/01/2023	Invoice	100	DE Capital Bu	46666.00	0.00	0.00	0.00	37,332.80	9333.2	<input checked="" type="checkbox"/>
										<input type="checkbox"/>
										<input type="checkbox"/>



Supplier Account will provide history of Transactions

Supplier Account [Statement](#) [Back](#) [Allocation](#) Show all Transactions

 **D Martin Construction**

Date	Description	Amount	Paid	Outstanding	Due Date	Status
27 Jan 2023	Purchase Invoice 100 - J/F	46,666.00	46,666.00	-	27 Jan 2023	Paid
28 Feb 2023	Payment 41  D Martin Construction	-37,332.80	-37,332.80	-		
28 Feb 2023	Payment 41 RCT Amount  RCT Amount	-9,333.20	-9,333.20	-		
Total		0.00	0.00	0.00		

Revenue Returns

RCT

VAT





RCT Return

RCT Return period

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

LANGUAGE: ENGLISH | ROS HELP

MY SERVICES **REVENUE RECORD** PROFILE WORK IN PROGRESS ADMIN SERVICES

Inbox:
Inbox Messages

Information Services:
Returns
Payments
Refunds & Repayments
Charges & Payments
Events List
Registration Details
Items Submitted via ROS
Request Statement of Accounts
Document Search

Tax Regn./Trader No.	Tax Type/Duty	Charge Type	Period	Liability	Collections	Balance	Payment Due Date
	RCT	All	All				
	RCT	Return	01/10/2022 - 31/12/2022	1,140.00	1,140.00	0.00	14/01/2023
	RCT	Return	01/07/2022 - 30/09/2022	0.00	0.00	0.00	14/10/2022
	RCT	Return	01/04/2022 - 30/06/2022	0.00	0.00	0.00	14/07/2022
	RCT	Return	01/01/2022 - 31/03/2022	0.00	0.00	0.00	14/04/2022
	RCT	Return	01/10/2021 - 31/12/2021	0.00	0.00	0.00	14/01/2022
	RCT	Return	01/07/2021 - 30/09/2021	0.00	0.00	0.00	14/10/2021
	RCT	Return	01/04/2021 - 30/06/2021	0.00	0.00	0.00	14/07/2021
	RCT	Return	01/01/2021 - 31/03/2021	0.00	0.00	0.00	14/04/2021
	RCT	Return	01/10/2020 - 31/12/2020	0.00	0.00	0.00	14/01/2021
	RCT	Return	01/07/2020 - 30/09/2020	0.00	0.00	0.00	14/10/2020

RCT - Filing and Payment to the Revenue

RCT Returns are filed on ROS on or before 23rd of the month after period of RCT activity

- **NO RCT activity = AUTO-FILED on ROS**
- **RCT activity at 0% deduction = AUTO-FILED on ROS**
- **RCT activity at 20%/35% deduction = MANUAL FILING**

RCT - Filing and Payment to the Revenue

To file the RCT return on ROS:

1. Click on 'My Services' tab
2. Select 'File a Return' from the 'Complete a form Online
3. Select 'RCT' from the 'Tax Type' option list
4. Select 'RCT Return' from the 'Select a return type' option list
5. Review and amend the deduction summary (if necessary)
6. Click 'File Return' button
7. Choose payment method and proceed to sign and submit screen

File a Return

Complete a Form Online

Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

RCT

RCT Return

File Return →



VAT Return

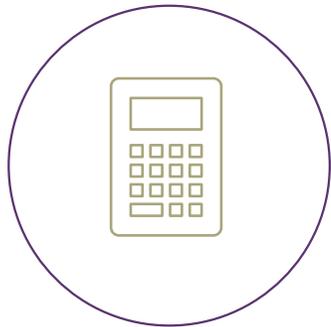
Reverse Charge VAT



If RCT applies VAT applies



VAT to be accounted for by
the Principal Contractor



School's must account for
VAT

VAT return

13.5% VAT Rate

- -plumping
- -electrical work
- -plastering
- -block laying

23% VAT Rate

- -supply and erection of scaffolding
- -supply of a crane with an operator
- -supply and erection of temporary fencing
- -hire of site labour through an agency

VAT Rates

VAT Returns
Deadline

```
graph TD; A[VAT Returns Deadline] --> B[Paper - 19th]; A --> C[Electronically - 23rd]
```

Paper
- 19th

Electronically
- 23rd

VAT return

The screenshot shows the Revenue.ie website interface. At the top left, the Revenue logo is displayed with the tagline 'Clár agus Cártair na hÉireann 1000 Tax and Customs'. The main navigation bar includes 'MY SERVICES', 'REVENUE RECORD' (highlighted with a red arrow), 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. In the top right corner, there are language options for 'GAELIGE', 'ENGLISH', and 'RDS HELP', along with an 'EXIT' button. Below the navigation bar, a notification states 'Tax Clearance Issued.'. The 'My Frequently Used Services' section contains a search bar for 'MyEnquiries' and an 'Add a service' button. The 'Employer Services' section is divided into four columns: 'Revenue Payroll Notifications (RPNs)' with a 'Request RPNs' link; 'Payroll' with 'Submit payroll' and 'View payroll' links; 'Returns' with a 'Statement of Account' link; and 'Additional Services' with a 'PPS Number Checker' link. The 'File a Return' section includes 'Complete a Form Online' and 'Upload Form(s) Completed Offline' options, each with a dropdown arrow.

VAT return

Revenue
Cáin agus Cúiteam na hÉireann
Irish Tax and Customs

LANGUAGE: ENGLISH ▾ ROS HELP
[User Profile] EXIT

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

[User Profile] - Returns 0

Inbox:

- Inbox Messages

Information Services:

- Returns**
- Payments
- Refunds & Repayments
- Charges & Payments
- Events List
- Registration Details

Tax Regn./Trader No.	Tax Type/Duty	Document Type	Period	Due Date	Issue Date	Date Filed	Action
<input type="checkbox"/>	VAT	All	All				
<input type="checkbox"/>	VAT	VAT3	01/01/2023 - 28/02/2023	18/03/2023 LATE	10/03/2023		File / Pay
<input type="checkbox"/>	VAT	VAT3	01/11/2022 - 31/12/2022	23/01/2023	09/12/2022	10/01/2023	
<input type="checkbox"/>	VAT	VAT3	01/09/2022 - 31/10/2022	19/11/2022	07/10/2022	13/12/2022	
<input type="checkbox"/>	VAT	VAT3	01/07/2022 - 31/08/2022	23/09/2022	12/09/2022	13/09/2022	
<input type="checkbox"/>	VAT	VAT RTD	01/09/2021 - 31/08/2022	10/09/2022	12/09/2022	13/09/2022	

VAT return



D. Martin Construction

Address, City, ST, ZIP code
Phone number | Fax Number

INVOICE # 100

Date: 28/01/2023

BILL TO

School Name
School Address

FOR

Construction work

ITEM DESCRIPTION	AMOUNT
Earth excavation up to required depth by machine	€14,666.00
Placement of reinforcement steel	€12,000.00
Erection of concrete frameworks for footings	€20,000.00
VAT TO BE ACCOUNTED FOR BY PRINCIPAL CONTRACTOR	
Subtotal	€46,666.00
vat rate	
TOTAL COST	€46,666.00

VAT return

The screenshot shows the Revenue.ie website interface. At the top left is the Revenue logo with the tagline 'Clár agus Cútaibh na Míneann Inbh. Tax and Customs'. A navigation bar contains links for 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. In the top right corner, there are language options for 'GAELIGE' and 'ENGLIS'. A notification 'Tax Clearance Issued.' is visible in the upper right area.

The main content area is titled 'My Frequently Used Services' and includes an 'Add a service' button with a plus icon and an upward arrow. Below this is a 'MyEnquiries' section.

The 'Employer Services' section is highlighted with a teal header and contains four columns of services:

- Revenue Payroll Notifications (RPNs)**: [Request RPNs](#)
- Payroll**: [Submit payroll](#) and [View payroll](#)
- Returns**: [Statement of Account](#)
- Additional Services**: [PPS Number Checker](#)

The 'File a Return' section is highlighted with a teal header and contains two options:

- [Complete a Form Online](#) (This option is circled in red in the image)
- [Upload Form\(s\) Completed Offline](#)

VAT return

File a Return

Complete a Form Online ^

Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

File Return 

Upload Form(s) Completed Offline v

VAT Return

- Select Taxation Period
- Enter the VAT on subcontractors Invoices in T1 VAT on Sales
- Enter Zero in T2 Box VAT on Purchase

VAT3 Return

Step 1
To begin filing, complete the form below.

Form Data **1** Payment Details **2** Sign & Submit **3** Acknowledgement **4**

Form Help

- Returns are due by the 19th of the month following the period selected.
- Denotes required field
- This return must be completed in Euro.

- There is no ROS Debit Instruction (RDI) linked to this Registration. [set-up an RDI / Download an RDI](#) before proceeding with this Return.
- Note: The alternative Payment Methods of Laser and Online Banking are available (Online Banking for Income Tax Payments Only).

Taxation Period
Only outstanding periods are shown

01/01/2023 - 28/02/2023 

Click on **Additional** to file an Amended or Supplementary VAT3

Additional →

Currency
€

Enter Whole Euro only, please do not enter cent.

VAT on Sales T1

VAT on Purchases T2

VAT Return

Please indicate if this Return includes any exceptional business purchases which have resulted in an unusually large T2 (e.g. vehicles, fittings, equipment, plant and machinery, property, ICT equipment or software, franchise license etc.)?



Yes

No



VAT Return

Taxation Period
Only outstanding periods are shown

01/01/2023 - 28/02/2023

Click on **Additional** to file an Amended or Supplementary VAT3

Additional →

Currency

€

Enter Whole Euro only, please do not enter cent.

VAT on Sales T1 66300

VAT on Purchases T2 0

Unusual Expenditure

Please indicate if this Return includes any exceptional business purchases which have resulted in an unusually large T2 (e.g. vehicles, fittings, equipment, plant and machinery, property, ICT equipment or software, franchise license etc.)?

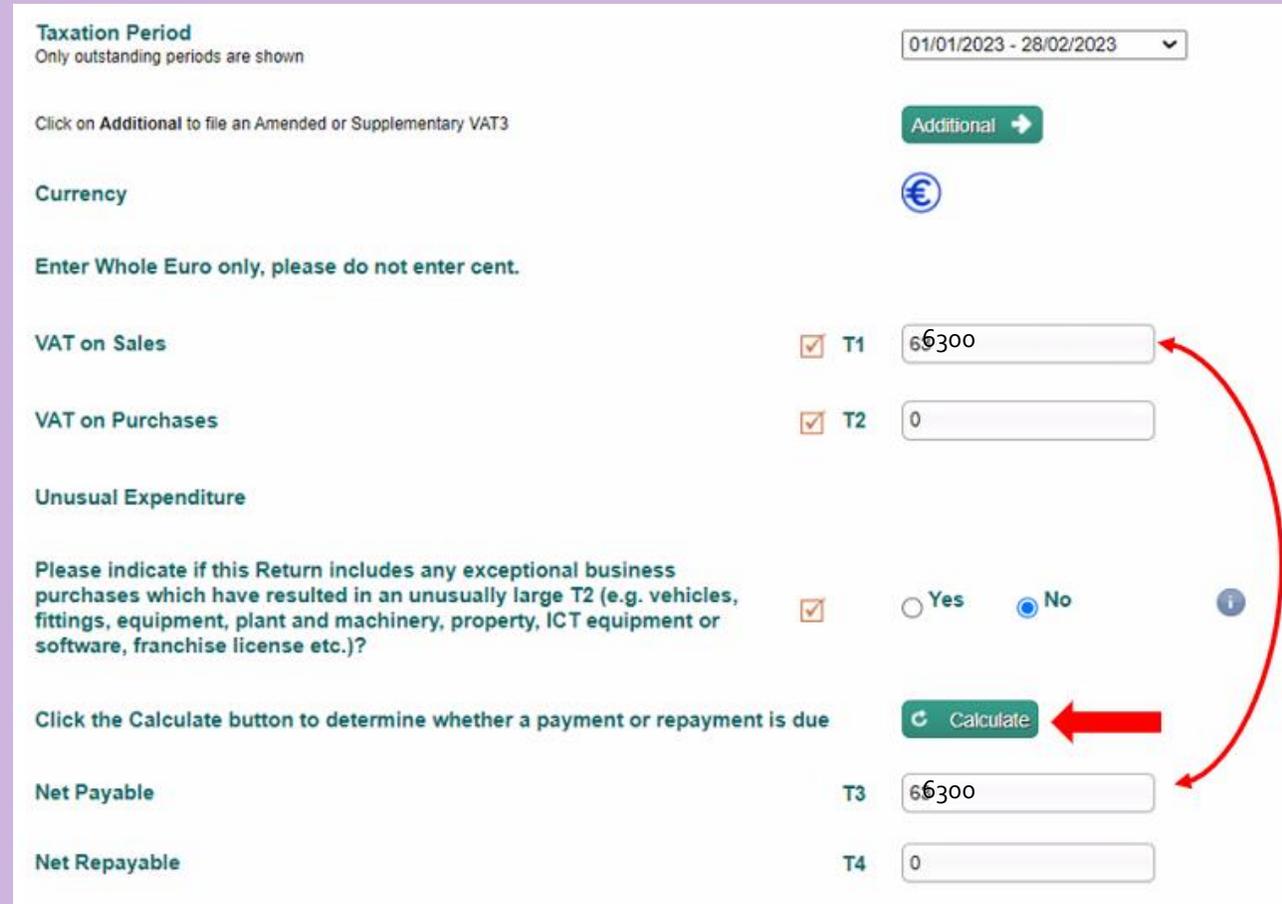
Yes No ⓘ

Click the Calculate button to determine whether a payment or repayment is due

Calculate ←

Net Payable T3 66300

Net Repayable T4 0



Click on Green Calculate button

VAT Return

Intra-EU Trade (INTRASTAT)

Total goods to other EU countries E1

Total goods from other EU countries E2

Total services to other EU countries ES1

Total services from other EU countries ES2

Non EU Trade

Postponed Accounting PA1

Click on the **Next** button to proceed to the next step

Next →

VAT Return

Revenue
Cúla agat Cúla an Mhóine
10th Tax and Customs

ROS

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Payment Screen

Payment Details

Tax Type	VAT
Return Type:	VAT3 Return
Period	01/01/2023-31/03/2023

Payment Method

ROS Debt Instruction Bank Account Name: School bank details

BIC:

IBAN:

Payment Amount

Total Payment Amount
(Payment Amount can be decreased.
However, your VAT account will be considered in arrears)

€ 6300

Please enter the Payment Date (DD/MM/YYYY)
Due dates are extended for ROS Payments

23/03/2023

File return only

File return only

Please indicate if you wish to file the return only (no Payment)
Note: Failure to pay tax by the due date is an offence that may lead to enforcement proceedings and additional costs (including interest charges).

Back Next

VAT Return

Confirm Payment

Payment Details

Review the details below and ensure they are correct before continuing.

Payment Amount:	€300
Payment Date:	23/03/2023
Payment Type:	RDI (Ros Debit Instruction)

The above payment will be debited from the following account:

Bank Account Name	School bank details
BIC	
IBAN	



VAT Return

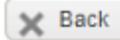
VAT3 Submission Confirmation

You are about to submit a VAT3 Return for the period **01/01/2023 - 28/02/2023**.

This Return declares a VAT **liability** of **66300** for this period.

Do you wish to proceed?

Note: It is an offence under the Tax Acts to deliberately or carelessly submit an incorrect VAT Return.

 Back

Proceed 

VAT Return

Click on
Sign & Submit

VAT3

Information  If your **transaction** is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

Sign & Submit

Certificate  [Help](#)

Enter Password

VAT Return

VAT3

You have just transmitted your VAT3 which has been received by ROS.
You can access a copy of this Return through your ROS Inbox by clicking on the Revenue Record tab above.
A Receipt will be sent to your ROS Inbox as soon as this Return has been processed by Revenue.
You cannot file an Additional VAT3 Return for this taxation period until you receive the Receipt.
To file another Return click on My Services tab.

You may be due a refund for this tax. Cheques will no longer be issued to Mandatory eFilers for refunds of this tax.
To update your bank account details on ROS, go to **Manage Bank Accounts** on the My Services homepage and select **Manage EFT** in the Refunds section.

Please use the **Notice Number** below for any future correspondence or inquiry relating to this Return.

Notice Number:

12345789

To return to My Services page click the **OK** button

OK

VAT Return

The screenshot shows the Revenue.ie website interface. At the top left is the Revenue logo with the tagline 'Cúlaí agus Cúistí na Míreann' and 'Iolaí, Tacaíocht agus Cúistí'. The main navigation bar includes 'MY SERVICES', 'REVENUE RECORD' (highlighted with a red arrow), 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. In the top right corner, there are language options for 'GAELIGE' and 'ENGLIS'. A notification 'Tax Clearance Issued.' is visible in the top right. Below the navigation bar is a section titled 'My Frequently Used Services' with an 'Add a service +' button. Underneath is a 'MyEnquiries' section. The 'Employer Services' section is divided into four columns: 'Revenue Payroll Notifications (RPNs)' with a 'Request RPNs' link; 'Payroll' with 'Submit payroll' and 'View payroll' links; 'Returns' with a 'Statement of Account' link; and 'Additional Services' with a 'PPS Number Checker' link. At the bottom, there is a 'File a Return' section with two expandable options: 'Complete a Form Online' and 'Upload Form(s) Completed Offline'.

VAT Return

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

- Inbox Messages

Some documents open in a popup window. Click [here](#) for instructions to enable popups for ROS.

Items are archived periodically. To view all items, tick 'Include Archive' in the 'Search By' option.

Search by: Search using Document Type Cancel Search

Tax Type/Duty/Rep. Oblig. : * VAT Document Type: * VAT3 Include Archive Search

*denotes a required field.

Refresh Inbox

VAT Return

LANGUANGE: ENGLISH ROS HELP

REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Messages

Some documents open in a popup window. Click [here](#) for instructions to enable popups for ROS.

Items are archived periodically. To view all items, tick 'Include Archive' in the 'Search By' option.

Search by: Search using Document Type Cancel Search

Tax Type/Duty/Rep. Oblig. : * VAT Document Type: * VAT3 Include Archive Search

*denotes a required field. Refresh Inbox

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
<input type="checkbox"/>	8346310200366O			VAT	VAT3	01/01/2023	20/03/2023
<input type="checkbox"/>	8346310200353F			VAT	VAT3	01/11/2022	10/01/2023
<input type="checkbox"/>	8346310200343C			VAT	VAT3	01/09/2022	13/12/2022
<input type="checkbox"/>	8346310200328G			VAT	VAT3	01/07/2022	13/09/2022
<input type="checkbox"/>	8346310200318D			VAT	VAT3	01/05/2022	03/08/2022
<input type="checkbox"/>	8346310200307V			VAT	VAT3	01/03/2022	04/05/2022

VAT Return

MY SERVICES

REVENUE RECORD

PROFILE

WORK IN PROGRESS

ADMIN SERVICES

Copy of VAT3 Return



[Click here to view a copy of VAT3 Return online](#)

PDF

This document is in PDF format. To read it you will require Adobe Acrobat Reader on your computer. [Download Adobe Acrobat Reader](#)

Depending on your installation of Adobe Acrobat Reader, you may be prompted to either **View file from its current location** or to **Save to disk**. If you are presented with this option, select **View file from current location** to view this PDF file online.

Download a copy of VAT3 Return to your computer

Right-click the download link below and select **Save Target As...** (Firefox : **Save Link As...**) from the pop-up menu.

[Download copy of VAT3 Return](#)

[Back](#)

VAT Return

Acknowledgement for VAT3 Return

Below is a copy of the VAT3 Return details received by ROS on 20 Mar 23. If you have any questions or problems regarding this Return, check out the FAQs on the ROS site for the answers or, alternatively, you can get our contact details from the Help section at the top of each page on the ROS site. The Notice Number assigned to this Return is 83463102003660. Please quote this Notice Number to our ROS Helpdesk in any future correspondence or inquiry relating to this Return.



In all correspondence please quote:
Registration No. :
Notice No. :



OFFICE OF THE REVENUE COMMISSIONERS

School Name

Enquiries: 01 738 36 99

Period :

01 Jan 23 - 28 Feb 23

1. VAT

€

VAT ON SALES

T1

6300

VAT ON PURCHASES

T2

0.00

NET PAYABLE

T3

6300

2. TRADING WITH OTHER EU COUNTRIES

Total goods to other EU countries

E1

0.00

Total goods from other EU countries

E2

0.00

Total services to other EU countries

ES1

0.00

Total services from other EU countries

ES2

0.00

3. NON EU TRADE

Postponed Accounting

PA1

0.00



ROS DEBIT DETAILS

Account Name

IBAN

BIC

Amount : Payable

Net Paid

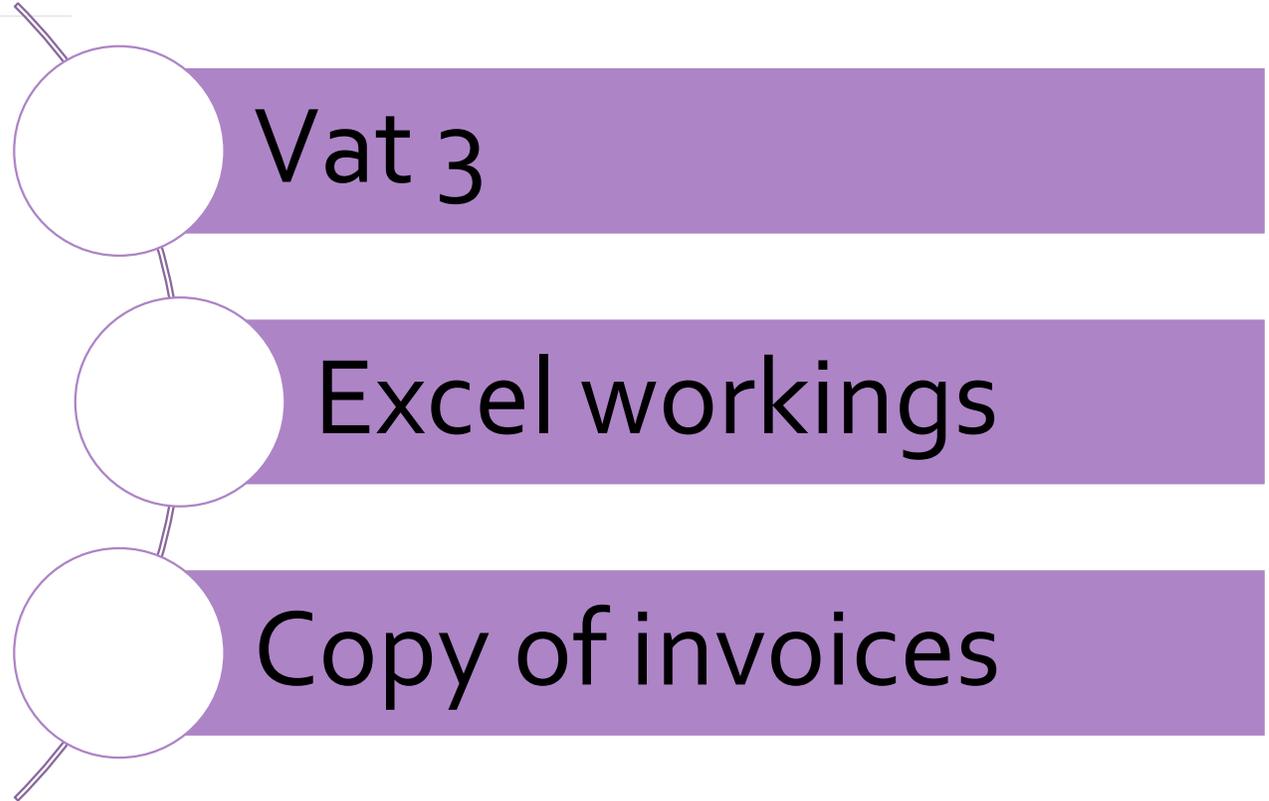
6300

School Bank Details

Unusual Expenditure

Amount :

VAT File



VAT File



VAT File

Acknowledgement for VAT3 Return
Below is a copy of the VAT3 Return details received by ROS on 20 Mar 23 .If you have any questions or problems regarding this Return, check out the FAQs on the ROS site for the answers or, alternatively, you can get our contact details from the Help section at the top of each page on the ROS site. The Notice Number assigned to this Return is 83463102003660. Please quote this Notice Number to our ROS Helpdesk in any future correspondence or inquiry relating to this Return

 In all correspondence please quote:
Registration No :
Notice No :

 OFFICE OF THE REVENUE COMMISSIONERS

School Name : Enquiries: 01 738 36 99

Period : 01 Jan 23 - 28 Feb 23

1. VAT €

VAT ON SALES	T1	6300
VAT ON PURCHASES	T2	0.00

NET PAYABLE

T3	6300
----	------

2. TRADING WITH OTHER EU COUNTRY

E1	Total goods to other EU countries	0.00	E2	Total goods from other EU countries	0.00
ES1	Total services to other EU countries	0.00	ES2	Total services from other EU countries	0.00

3. NON EU TRADE

PA1	Postponed Accounting	0.00
-----	----------------------	------

 **ROS DEBIT DETAILS**

Account Name	School Bank Details
IBAN	
BIC	
Amount : Payable	6300
Net Paid	

Unusual Expenditure
Amount :

VAT File



D. Martin Construction

Address, City, ST, ZIP code
Phone number | Fax Number

INVOICE # 100

Date: 28/01/2023

BILL TO

School Name
School Address

FOR

Construction work

ITEM DESCRIPTION	AMOUNT
Earth excavation up to required depth by machine	€14,666.00
Placement of reinforcement steel	€12,000.00
Erection of concrete frameworks for footings	€20,000.00
VAT TO BE ACCOUNTED FOR BY PRINCIPAL CONTRACTOR	
Subtotal	€46,666.00
vat rate	
TOTAL COST	€46,666.00

SURF
Reviewing &
Reporting

Nominal
Activity

Department
Reports

Control
Accounts

Capital
Report



- Record the VAT payment to Revenue (Section 6.5 FSSU Surf Accounts Manual)

To record the payment made to Revenue for VAT

- Go to 'Banking' > 'Payments' > 'Quick Add' > select bank a/c
- Enter the payment details and post it to nominal code 2260 (VAT control a/c)

Quick Payment

BANK ACCOUNT

1800 Current Account 1

Date	Payment Type	DEP	Ref. No.	Supplier	Notes/Payee	Amount	VAT Code	VAT Nom. Code
23/03/2023	EFT	AOD	JF VAT		DMartin VAT	6299.91	Z 0.00% (Zero)	0.00 2260

- Record the RCT payment to Revenue (Section 4.5 FSSU Surf Accounts Manual)

To record the payment made to Revenue for RCT

- Go to 'Banking' > 'Payments' > 'Quick Add' > select bank a/c
- Enter the payment details and post it to nominal code 2270 (RCT control a/c)

Quick Payment

BANK ACCOUNT

1800 Current Account 1

Date	Payment Type	CAP	Ref. No.	Supplier	Notes/Payee	Amount	VAT Code	VAT Nom. Code
27/03/2023	EFT	AOD	RCT		DMartin RCT	9333.20	Z 0.00% (Zero)	0.00 2270

Review Revenue Control Accounts

General Ledger Card [Print](#) [Back](#) [Run](#) Period ▾ Financial ▾ Sep-2022 ▾ Aug-2023 ▾

2260 - Reverse VAT Control Account

Date	Period	Description	Notes	Product	Debit	Credit	Balance
27 Jan 2023	Jan-2023	Nominal Journal 14 VAT on D Martin Inv # 100 100	VAT on D Martin Inv # 100		-	6,299.91	-6,299.91
23 Mar 2023	Mar-2023	Payment 42 DMartin VAT JF VAT	DMartin VAT		6,299.91	-	0.00
Total					6,299.91	6,299.91	0.00
							0.00 BALANCE

General Ledger Card [Print](#) [Back](#) [Run](#) Period ▾ Financial ▾ Sep-2022 ▾ Aug-2023 ▾

2270 - RCT Control Account

Date	Period	Description	Notes	Product	Debit	Credit	Balance
28 Feb 2023	Feb-2023	Payment 41 D Martin Construction	D Martin Construction		-	9,333.20	-9,333.20
27 Mar 2023	Mar-2023	Payment 43 DMartin Inv#100 RCT	DMartin Inv#100		9,333.20	-	0.00
Total					9,333.20	9,333.20	0.00
							0.00 BALANCE

Compiling the Capital Project Report

Reporting

Detailed
general ledger
by Dep

Capital Report
excel

Formatted Trail
Balance

Buildings Projects Report

School Name Demo School
Roll Number 12645J
Project description Science Lab 2022-23
Date 31/03/2023

Income		COA code	Actual	Budget	Variance
			€	€	€
	3900	Department grants	€400,510.52	€475,500.00	-€74,989.48
	3920	Department FF&E Grant			€0.00
Total			€400,510.52	€475,500.00	-€74,989.48
Expenditure					
	3940	Professional Fees	€0.00	€25,000.00	-€25,000.00
	3940	Building Contractor bills	€46,666.00	€270,000.00	-€223,334.00
	3940	RCT/VAT payments	€6,299.91	€36,450.00	-€30,150.09
	1420	Furniture and Fittings		€110,000.00	-€110,000.00
	3940	Retention payment		€34,050.00	-€34,050.00
Total			€52,965.91	€475,500.00	-€422,534.09
Surplus/Deficit			€347,544.61	€0.00	€347,544.61

Compiling the Capital Project Report

Formatted TB
for
Department

Trial Balance - Formatted - SLB22		Date Range: 1st Sep 2022 To 31st Mar 2023	
Demo C&C School		2023	2022
Code	Description	Current	Comparative
		€	€
Income and Expenditure Account			
Income			
Expenditure			
Balance Sheet			
Fixed Assets			
Current Assets			
Bank			
1800	Current Account 1	338,177.72	-
		€338,177.72	-
TOTAL Current Assets		€338,177.72	-
Current Liabilities			
Accruals			
2260	Reverse VAT Control Account	6,299.91	-
2270	RCT Control Account	9,333.20	-
		€15,633.11	-
Current Assets less Current Liabilities		€322,544.61	-
Total Assets less Current Liabilities		€322,544.61	-
Net Assets		€322,544.61	-
Capital & Reserves			
Contribution Fixed Assets			
3900	DE Capital Building Grant Income	400,510.52	-
3940	DE Capital Building Grant Expense	-52,965.91	-
		€347,544.61	-
TOTAL Capital & Reserves		€347,544.61	-
		€347,544.61	-

General Ledger Activity Report

General Ledger Account Activity Demo C&C School

Date Range: 1st Sep 2022 To 31st Mar 2023

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance	Department
3900-DE Capital Building Grant Income								
3900	01/09/2022			Balance Forward	-	-	-	
3900	01/09/2022	15	NURNL	DE1 Aug 22	-	25,000.00	-25,000.00	Science Lab 2022-23
3900	05/09/2022	6	RCPT	DE SLAB22	-	341,299.85	-366,299.85	Science Lab 2022-23
3900	03/03/2023	5	RCPT	SCIENCE LAB	-	34,210.67	-400,510.52	Science Lab 2022-23
Totals:					-	€400,510.52	€-400,510.52	
Totals:					-	€400,510.52	€-400,510.52	

General Ledger Account Activity Demo C&C School

Date Range: 1st Sep 2022 To 31st Mar 2023

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance	Department
3940-DE Capital Building Grant Expense								
3940	01/09/2022			Balance Forward	-	-	-	
3940	27/01/2023	14	NURNL	VAT on D Martin Inv #100	6,299.91	-	6,299.91	Science Lab 2022-23
3940	27/01/2023	100	PNV	D Martin Construction	46,666.00	-	52,965.91	Science Lab 2022-23
Totals:					€52,965.91	-	€52,965.91	
Totals:					€52,965.91	-	€52,965.91	

Compiling the Capital Project Report

Buildings Projects Report

School Name Demo School
 Roll Number 12645J
 Project description Science Lab 2022-23
 Date 31/03/2023

Income	COA code		Actual	Budget	Variance
			€	€	€
	3900	Department grants	€400,510.52	€475,500.00	-€74,989.48
	3920	Department FF&E Grant			€0.00
Total			€400,510.52	€475,500.00	-€74,989.48
Expenditure					
	3940	Professional Fees	€0.00	€25,000.00	-€25,000.00
	3940	Building Contractor bills	€46,666.00	€270,000.00	-€223,334.00
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	3940	Retention payment		€34,050.00	-€34,050.00
Total			€52,965.91	€475,500.00	-€422,534.09
Surplus/Deficit			€347,544.61	€0.00	€347,544.61

Capital Project Report Summary

Verifying figures to the SURF General Ledger Activity

Buildings Projects Report

School Name Demo School
 Roll Number 12645J
 Project description Science Lab 2022-23
 Date 31/03/2023

Income	COA code	Actual	Budget	Variance
		€	€	€
	3900 Department grants	€400,510.52	€475,500.00	-€74,989.48
	3920 Department FF&E Grant			€0.00
Total		€400,510.52	€475,500.00	-€74,989.48
Expenditure				
	3940 Professional Fees	€0.00	€25,000.00	-€25,000.00
	3940 Building Contractor bills	€46,666.00	€270,000.00	-€223,334.00
	3940 RCT/VAT payments	€6,299.91	€36,450.00	-€30,150.09
	1420 Furniture and Fittings		€110,000.00	-€110,000.00
	3940 Retention payment		€34,050.00	-€34,050.00
Total		€52,965.91	€475,500.00	-€422,534.09
Surplus/Deficit		€347,544.61	€0.00	€347,544.61

Grants received €400511

Costs to date €52965.91 – Taken from detailed general ledger report for the department

€347544.61 unspent at 31st March 2023

Accounting for Capital projects in SURF Summary Conclusion

Final Capital Project template

A summary of the figures in SURF

- ✓ Departments are vital
- ✓ Review the general ledger activity report
- ✓ General ledger activity & FTB for Department
- ✓ Agree template to Surf

Buildings Projects Report					
School Name	Demo School				
Roll Number	12645J				
Project description	Science Lab 2022-23				
Date	31/03/2023				
Income	COA code		Actual	Budget	Variance
			€	€	€
	3900	Department grants	€400,510.52	€475,500.00	-€74,989.48
	3920	Department FF&E Grant			€0.00
Total			€400,510.52	€475,500.00	-€74,989.48
Expenditure					
	3940	Professional Fees	€0.00	€25,000.00	-€25,000.00
	3940	Building Contractor bills	€46,666.00	€270,000.00	-€223,334.00
	3940	RCT/VAT payments	€6,299.91	€36,450.00	-€30,150.09
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Total			€52,965.91	€475,500.00	-€422,534.09
Surplus/Deficit			€347,544.61	€0.00	€347,544.61

FAQ



When retention money is due to be paid to the contractor, do I need to put up a new contract notification?

- Where a contract is subject to retention money, the contract end date can be left open until the retention money is paid or if the contract has been closed, it is possible to reopen a closed contract by amending the end date in order to pay retention money.

A group of people, including men and women, are gathered around a large wooden table. They are looking at and pointing to a large set of architectural blueprints or technical drawings spread out on the table. The scene is brightly lit, and the focus is on the hands and arms of the individuals as they interact with the documents. The background is slightly blurred, showing an office or meeting environment.

RCT Closed Contracts & Unreported Payments

Closed Contracts

Closed contracts— payments up to 9 months

- A Principal can input payments/post payments up to 9 months after the end date of the contract

Contract closed between 9 months and 18 months ago

- In order to submit a payment/post payment notification (as opposed to an unreported payment notification), the Principal will need to re-open the contract

Amend the contract end date

Re-opening a Closed Contract:

-Go to "Manage RCT" in ROS

-Select "Search Existing Contracts"

-Select a contract and click "Edit"

Relevant Contracts Tax

Contract Notification Summary ^

[Search Older Contract Notifications](#)

You can use the filters in the table below to refine your results. View/Download in [CSV](#) or [XML](#)

Select a Contract Notification and View to view the contract notification details.
Select the Contract Notification and Cancel to delete contract notification details.
Select the Contract Notification and Edit to edit contract notification details.

Contract ID	Sub Rate	Sub Tax Ref Number	Sub Name	Status	Revenue Site Identifier	Project Name
<input type="text"/>	<input type="text"/>					
6734896	20%			Open		
6645269				Closed		
6628686				Closed		
6344450				Closed		
3956888				Closed		

Re-opening a Closed Contract

-overwrite the “End Date of Work” with a future date

-click “Continue” all the way through to the “Sign and Submit” screen, and

-Sign and Submit.

The screenshot shows a web form titled "Site Name and Address" with several input fields. The "End Date of Work" field is highlighted with a red circle and contains the date "01/04/2019". Below this field is a note: "If the contract has ended, please enter today's date." The "Start Date of Work" field contains "25/01/2018" and the "Estimated Value Of Contract" field contains "2000". At the bottom of the form are "Cancel" and "Continue" buttons.

Field	Value
Revenue Site Identifier	[Redacted]
Project	[Redacted]
Address	[Redacted]
Start Date of Work *	25/01/2018
End Date of Work *	01/04/2019
<i>If the contract has ended, please enter today's date.</i>	
Estimated Value Of Contract *	2000

Closed Contracts

Unreported payment

- Unreported payment on a closed contract up to 18 months after the end date of the contract.
- Unreported payment was made over 18 months after the end date on the contract, the Principal will need to re-open the contract to submit an unreported payment notification

Unreported/ Post payments

Relevant Contracts Tax

Payment Notification Detail

* Denotes a required field

Principal Tax Reference Number

Principal Name

Sub Tax Reference Number

Sub Name

LIMITED

Gross Payment Amount *

1000

Net Payment Amount

800.00

Deduction Amount

200.00

Tick this box if this payment relates to an unreported/post payment

Cancel

Continue >

Unreported payments

What is it?

Payment made to subcontractor without processing a payment notification on ROS

Revenue

- No option to deduct RCT
- No deduction authorisation will issue
- RCT penalty letter in ROS in box

Post payment notifications

What is it?

Payment made to subcontractor without processing a payment notification on ROS due to a technology failure

The following which are available in a drop down menu:

- -power failure
- -ROS unavailable
- -local digi-cert issue
- -local ict hardware failure
- -local ict third party software failure
- -local java system failure
- -local broadband failure

What can I do if I need to cancel a payment notification?

Payment notifications can only be cancelled

- Before the end of the return period that the payment notification was notified.
- For monthly returns the payment notification can be cancelled before the end of the month or before the end of the quarter for quarterly returns.
- After the end of the return period the principal will not be able to amend the payment notification

Are there penalties for not submitting a payment notification?

- 0% Rated – penalty 3% of the relevant payment
- 20% Rated – penalty 10% of the relevant payment
- 35% Rated – penalty 20% of the relevant payment

When I click in to the RCT return I am seeing an RCT Surcharge of €100 why?

Relevant Contracts Tax - Google Chrome

ros.ie/ros-common-services/erct.xhtml?execution=e6s1

Relevant Contracts Tax

Return for Period 01/10/2022 - 31/12/2022

View/Download in [CSV](#) or [XML](#)

Please review the details below carefully and note:

By making this return you are declaring that the return accurately reflects all relevant payments made by you during the return period and, as the case may be, all relevant payments reported by you during the return period in accordance with Regulation 5.

The below line items have been untouched

Payment Notification ID	Sub Tax Ref	Sub Name	Date Input	Gross Payment	Net Payment	Deduction Amount
Liability:				1040.00		
Surcharge:				100.00		
The surcharge will not be applied unless you submit the return. To exit, click "Back" to Stage 1 and select "Cancel".						
Total Liability:				1140.00		

How do I account for VAT on prepayments and progress claim payments?

Document

- “this is not an invoice for vat purposes” or
- headed “proforma invoice” or
- a “certificate from a quantity surveyor”

Obligations

Subcontractor must raise the vat invoice in the month the payment is made or within 15 days following the end of the month

School must account for the vat on the amount of the payment in the VAT period in which the VAT invoice was raised

We have a large project and it is broken down in to phases.
Should I be setting up a different department for each phase?

- Departments

Requirement to report on funding on a phase basis – set up a department for each phase

The screenshot shows a web interface with two tabs: "Departments" and "Sub Departments". The "Departments" tab is active. Below the tabs, there is a checkbox labeled "Use Departments" which is checked. Below this, there are three input fields: "TITLE" with the value "DEP", "CODE" with the value "SLB22", and "DESCRIPTION" with the value "Science Lab 2022-2".

TITLE	SHORT	CODE	DESCRIPTION
DEPARTMENT 9	DEP	SLB22	Science Lab 2022-2

Our capital project is school funded what codes should we use?

3900	DE Capital Building Grant Income	Capital & Reserves
3901	Capital Projects Fundraising Income	Capital & Reserves
3902	Parents Contribution to Capital Projects Income	Capital & Reserves
3903	Patron/Trustee Contribution to Capital Projects Income	Capital & Reserves
3904	Other State Capital Projects Income	Capital & Reserves
3905	Covid Minor Works Capital Grant Income	Capital & Reserves
3906	Accumulated Amortisation of Capital Building Income	Capital & Reserves
3907	Capital Donations Income	Capital & Reserves
3920	DE Fixtures, Fittings & Equipment Grant Income	Capital & Reserves
3921	DE ICT Grant Capital Income	Capital & Reserves
3925	Accumulated Amortisation of Capital Equipment Income	Capital & Reserves
3926	Accumulated Amortisation of ICT Grant Capital Income	Capital & Reserves
3940	DE Capital Building Grant Expense	Capital & Reserves
3941	Covid Minor Works Building Expense	Capital & Reserves
3960	Capital Building Fundraising Expense	Capital & Reserves
3970	Parents Contribution to Capital Building Expense	Capital & Reserves
3990	Patron/Trustee Contribution to Capital Building Expense	Capital & Reserves
3991	Other State Capital Building Expense	Capital & Reserves
3992	Capital Donations Building Expense	Capital & Reserves
3995	Building Fund Account	Capital & Reserves

Thank you for joining the webinar

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

Post Primary 01 269 0677

Email info@fssu.ie