Surf accounts by Bright

Autumn/Winter 2023 Webinars for NEW SURF USERS

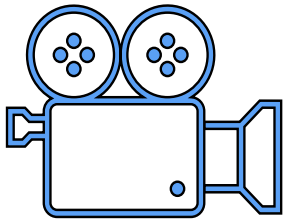
Webinar 3

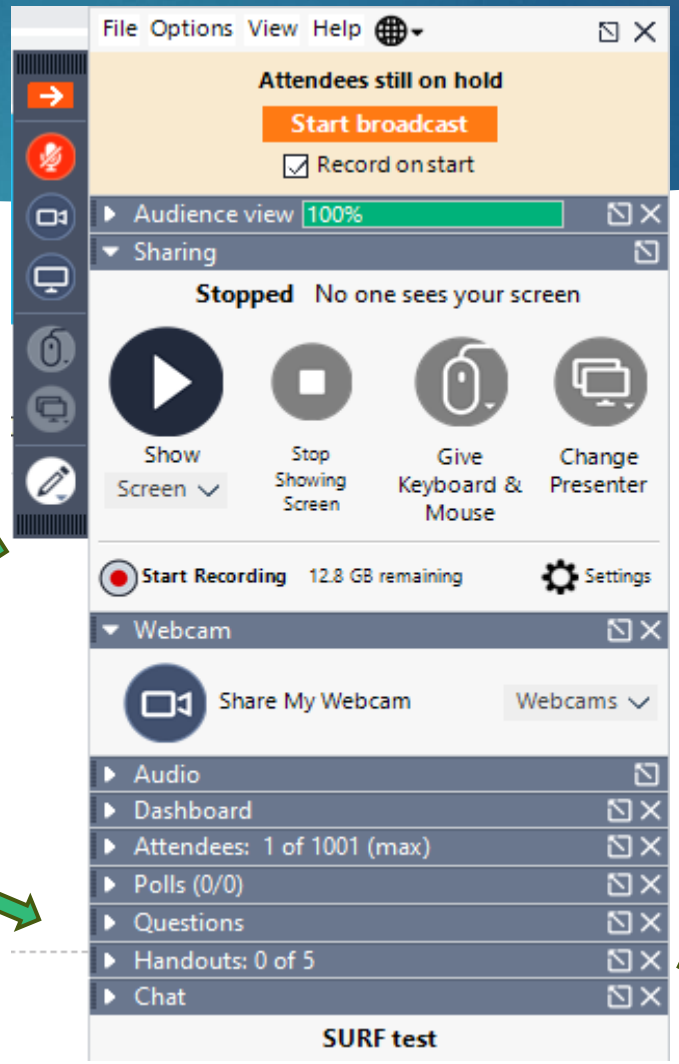
28th September 2023

FSSU Chart of Accounts General Ledger Module & Month end Reports for Board of Management

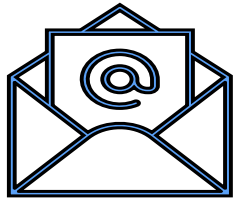
FSSU Financial Support Services Unit

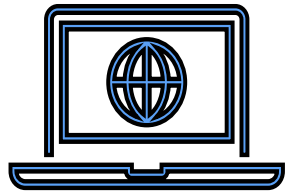
Our webinar today





Q&A





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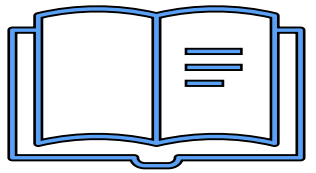

Handouts

SURF Autumn webinars schedule

Tuesday 12th September, 10am-11am • **link to recording here**

Thursday 21st September, 10am-11am • **link to recording here**

Thursday 28th September, 10am-11am • **For 2023-24 - FSSU Chart of Accounts • General/nominal ledger module • Month End Board of Management Report**

Thursday 5th October, 10am-11am • **Surf Accounts and Year End Reporting**

Thursday 2nd November, 10am-11am • **New Financial Year 2023/2024 – An overview**

Wednesday 22nd November, 10am-11am • **An Overview to Suppliers Module on SURF**

Wednesday 6th December, 10am-11am • **Surf Accounts-Working with the Accountant to finalise the Year End**

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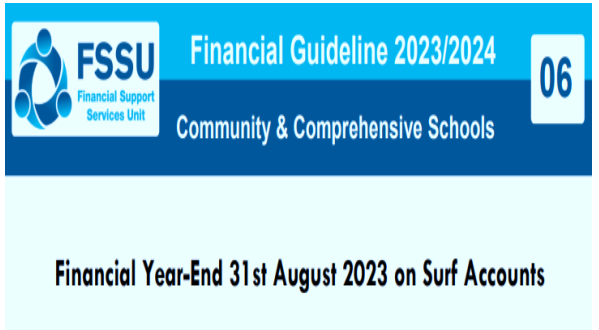
Recap on the webinars so far

- Important dates
  - FSSU Chart of Accounts
- Financial Year-end guideline & Checklist
  - Reports to run and review
- Year-end accounts file
  - Quick reference guides, worksheets and resources



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Financial Year end - Checklist

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Financial Guideline 2023/2024

06

Community & Comprehensive Schools

Financial Year-End 31st August 2023 on Surf Accounts

3. Preparation for Year End 2022/2023

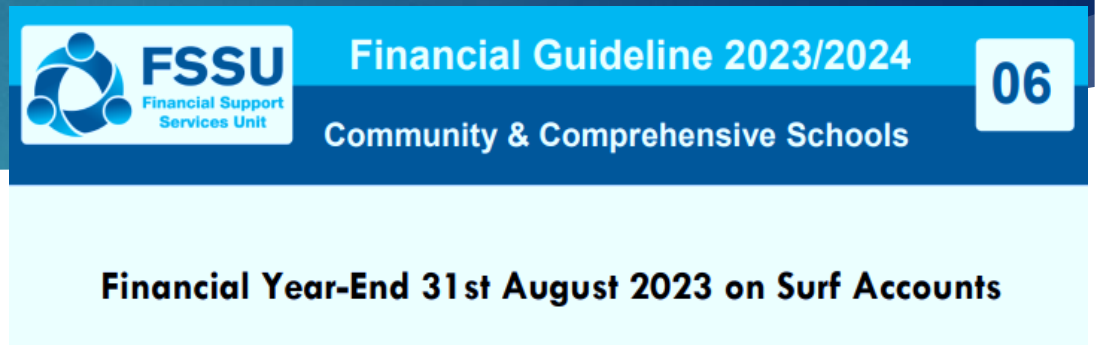
Step 1: Complete the checklist below.

- In finalizing the year-end 31st August 2023, you should post all day-to-day transactions for the year. This ensures that your management reports and year-end postings are as accurate as possible. We have created a comprehensive checklist below to help you ensure that all transactions are recorded, and all accounts are reconciled.
  - Please note not all of these may apply to you.

- It would be advisable to prepare a file for the external accountant/auditor with a copy of relevant documents.

Checklist	Done
1. All day-to-day transactions i.e. invoice, payments and receipts have been posted to Surf up to the 31st August 2023.	
2. Ensure you have bank statements for all school bank accounts covering the period 1st September 2022 to 31st August 2023 and ensure all bank accounts are reconciled up to 31st August 2023. • Review the list of outstanding payments and receipts on the bank reconciliation to ensure they are accurate. • Any duplicate entries should be corrected. • Any outstanding payments/receipt more than six-months-old should be investigated. Duplicates should be written off. (See Section 5.8 of the FSSU Surf Accounts User Manual).	

Tasks completed off the checklist

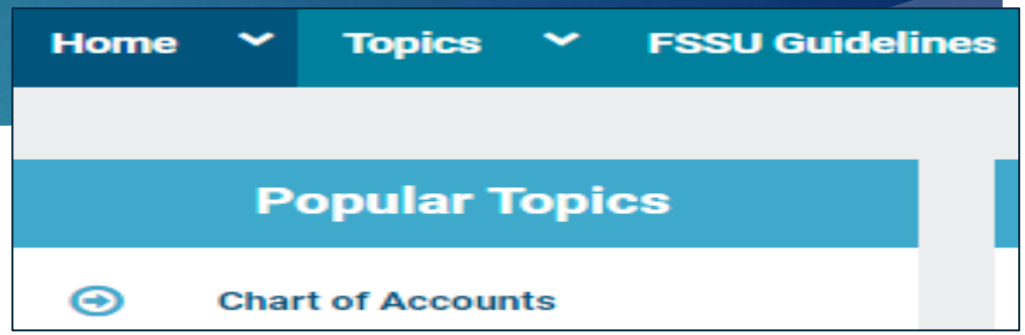


Financial Year-end guideline – Checklist what we have covered so far

Task	Done
Updating & Reconciling - Steps 1 to 5	Webinar 1
Review Payroll Steps 8 to 11	Webinar 1
Review RCT & VAT Steps 12 & 13	Webinar 1
Review the School Income Steps 14 to 16	Webinar 2
Review the COVID grants unspent Step 17	Webinar 2
Complete a manual list of Accruals & Prepayments Steps 19 & 20	Webinar 2

Topics for todays webinar

1 – FSSU Chart of accounts



2 – General/Nominal Ledger Module

3 - Month End Board of Management Report

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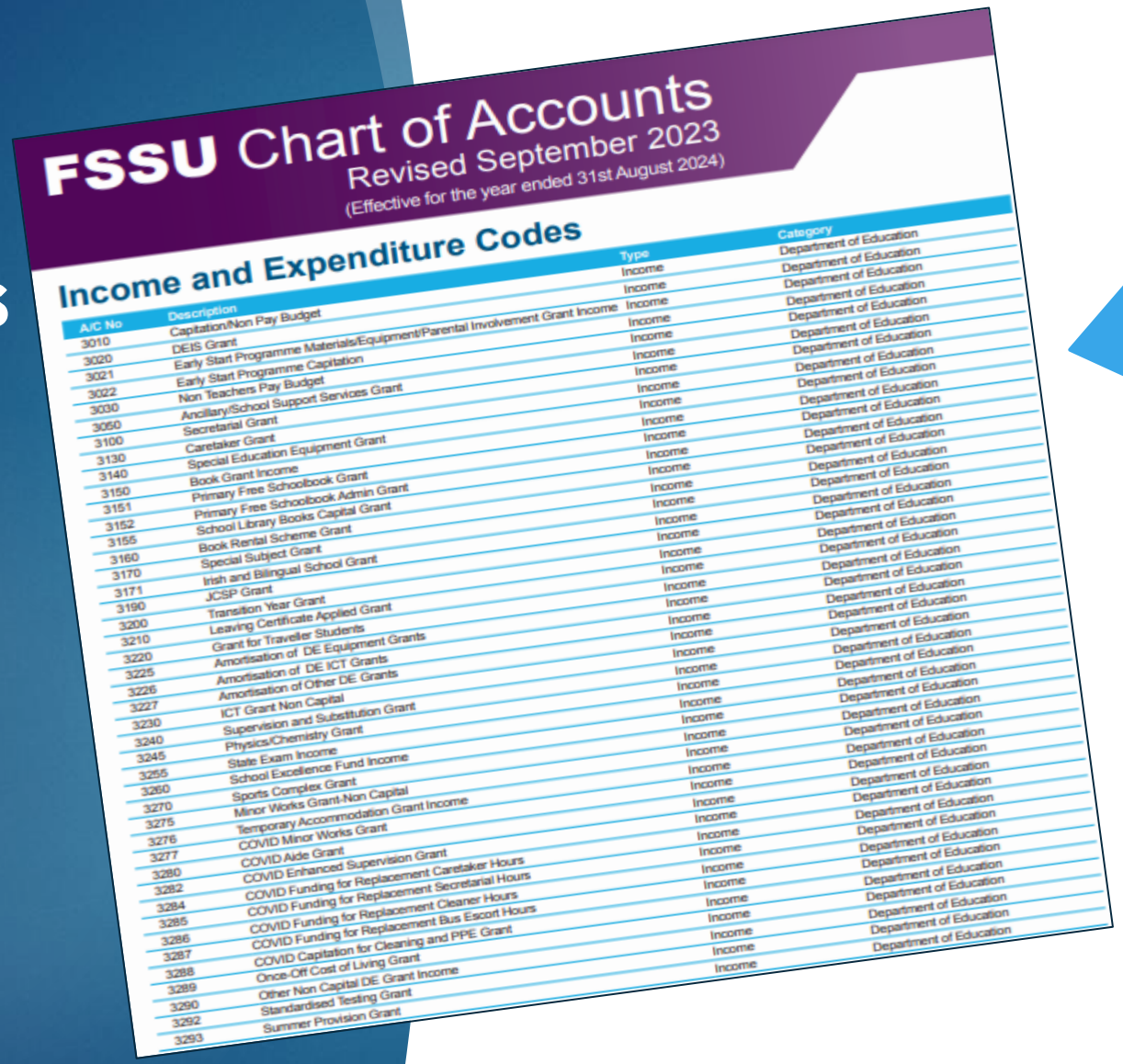
FSSU Chart of Accounts 2023-24



FSSU Chart of Accounts
Revised September 2023
(Effective for the year ended 31st August 2024)

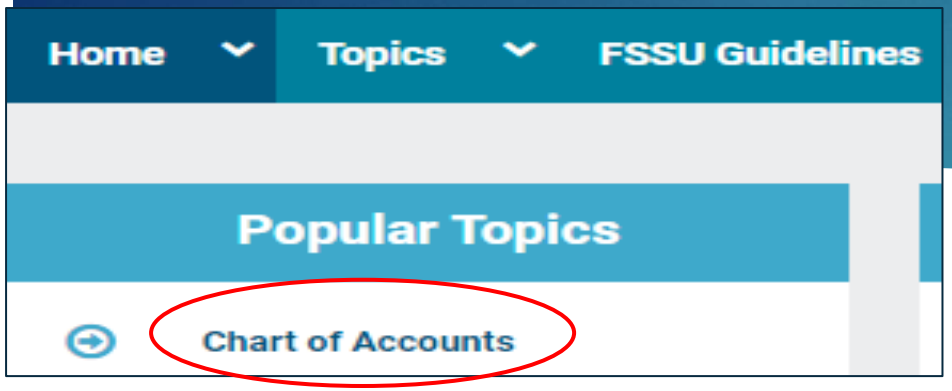
Income and Expenditure Codes

A/C No	Description	Type	Category
3010	Capitation/Non Pay Budget	Income	Department of Education
3020	DEIS Grant	Income	Department of Education
3021	Early Start Programme Materials/Equipment/Parental Involvement Grant Income	Income	Department of Education
3022	Early Start Programme Capitation	Income	Department of Education
3030	Non Teachers Pay Budget	Income	Department of Education
3050	Ancillary/School Support Services Grant	Income	Department of Education
3100	Secretarial Grant	Income	Department of Education
3130	Caretaker Grant	Income	Department of Education
3140	Special Education Equipment Grant	Income	Department of Education
3150	Book Grant Income	Income	Department of Education
3151	Primary Free Schoolbook Grant	Income	Department of Education
3152	Primary Free Schoolbook Admin Grant	Income	Department of Education
3155	School Library Books Capital Grant	Income	Department of Education
3160	Book Rental Scheme Grant	Income	Department of Education
3170	Special Subject Grant	Income	Department of Education
3171	Irish and Bilingual School Grant	Income	Department of Education
3190	JCSP Grant	Income	Department of Education
3200	Transition Year Grant	Income	Department of Education
3210	Leaving Certificate Applied Grant	Income	Department of Education
3220	Grant for Traveller Students	Income	Department of Education
3225	Amortisation of DE Equipment Grants	Income	Department of Education
3226	Amortisation of DE ICT Grants	Income	Department of Education
3227	Amortisation of Other DE Grants	Income	Department of Education
3230	ICT Grant Non Capital	Income	Department of Education
3240	Supervision and Substitution Grant	Income	Department of Education
3245	Physics/Chemistry Grant	Income	Department of Education
3255	State Exam Income	Income	Department of Education
3260	School Excellence Fund Income	Income	Department of Education
3270	Sports Complex Grant	Income	Department of Education
3275	Minor Works Grant-Non Capital	Income	Department of Education
3276	Temporary Accommodation Grant Income	Income	Department of Education
3277	COVID Minor Works Grant	Income	Department of Education
3280	COVID Aide Grant	Income	Department of Education
3282	COVID Enhanced Supervision Grant	Income	Department of Education
3284	COVID Funding for Replacement Caretaker Hours	Income	Department of Education
3285	COVID Funding for Replacement Secretarial Hours	Income	Department of Education
3286	COVID Funding for Replacement Cleaner Hours	Income	Department of Education
3287	COVID Funding for Replacement Bus Escort Hours	Income	Department of Education
3288	COVID Capitation for Cleaning and PPE Grant	Income	Department of Education
3289	Once-Off Cost of Living Grant	Income	Department of Education
3290	Other Non Capital DE Grant Income	Income	Department of Education
3292	Standardised Testing Grant	Income	Department of Education
3293	Summer Provision Grant	Income	Department of Education

Standard chart of accounts for all schools

Download the chart of accounts from our website here

What was new on 2022-23 – Chart of Accounts



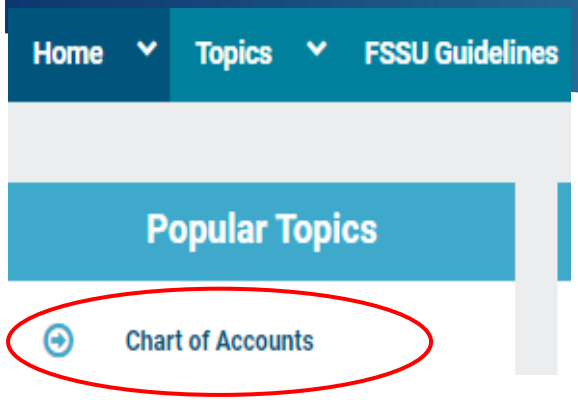
Codes added

Codes removed

Code	Description
3288	Covid Capitation for Cleaning & PPE Grant
5806	Covid Capitation for Cleaning & PPE Expense
5804	Covid Capitation for Cleaning Wages Expense
2186	Covid Capitation for Cleaning & PPE Grant unspent
3289	Once off cost-of-living grant

3360	Sports Complex Income
5020	Caretaker Sports Complex Wages Expense
5710	Sports Complex Repairs & Maintenance Expenses
6070	Sports Complex Administrative Wages Expense
6305	Photocopying Expenses
3281	COVID Capitation PPE Grant
3283	COVID Capitation for Additional Cleaning Grant
5802	COVID Capitation for PPE Grant Expense
5805	COVID Capitation for Cleaning (Non-Wages) Expenses

What is new on 2023-24 – Chart of Accounts



Do not reuse these codes

3151	Primary Free Schoolbook Grant
3152	Primary Free Schoolbook Admin Grant
4731	Primary Free Schoolbook Grant Expense
4113	Primary Free Schoolbook Admin Salaries Expense

Where does Chart of Accounts fit into School Finances?

Every school financial transaction requires a code on the Chart of Accounts

Income & Expenditure Account

The code selected on the Chart of Accounts ensures the transaction is captured in the correct school report

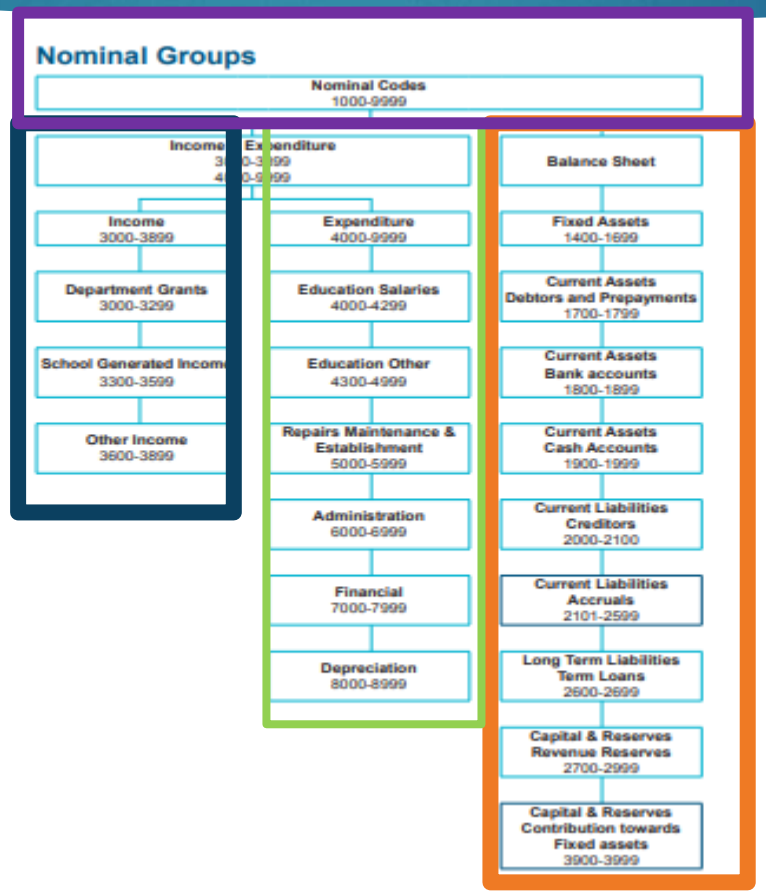
Balance Sheet

Breakdown of Chart of Accounts

Income & Expenditure Report

Income Codes from 3000 to 3899

Expenditure codes from 4000 to 8999

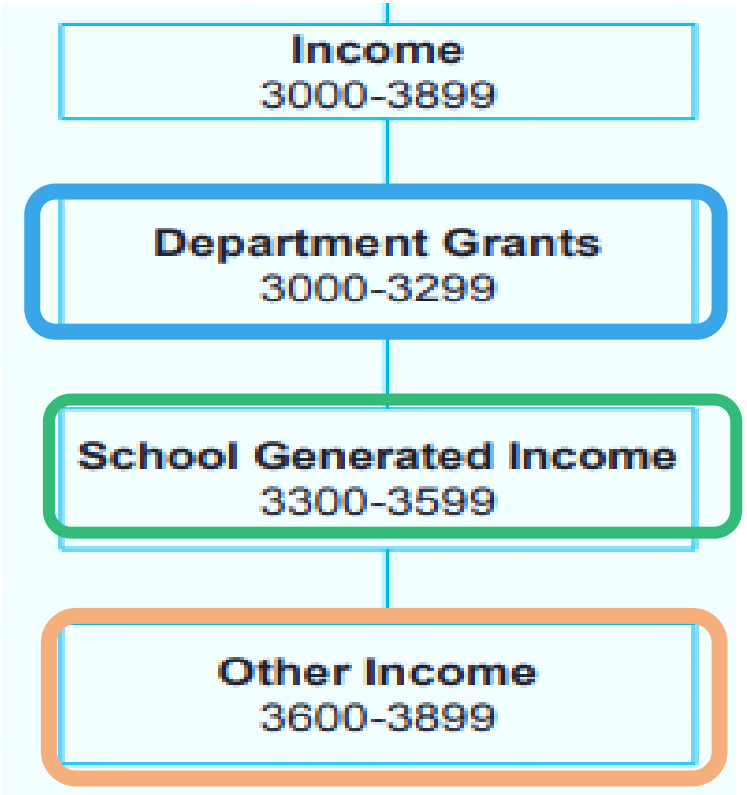


Balance Sheet

Codes from 1400 to 2999 & 3900 to 3999

FSSU Financial Support Services Unit

Recording school Income



Department of Education Grants

Other State Income

School Generated Income

Other Income

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Financial Support Services Unit

School Grants 2022-23

SUMMARY OF GRANTS PAYABLE 2022/2023

No.	Grant Description	Rate per Pupil	Instalments	Payment Due	Notes	Nominal Code in FSSU Chart of Accounts
1	Non-pay grant	€276.00 per pupil €91.00 per PLC pupil And Minor works grant: €10,000 + €6 per pupil (incl. PLC pupils)	4	Jan/Apr/July/Oct	Includes PLC pupils 25% deduction is applied to PPP schools Minor Works grant is not payable to PPP schools.	<3010>
2	Non-teaching pay grant	Sanctioned staff at Dept approved Pay scales	4	Jan/Apr/July/Oct	There is no Departmental sanction given for Caretakers and Cleaners in PPP schools	<3030>
3	DEIS Grant DEIS (Delivering Equality of Opportunity in Schools)		1	To be confirmed	Queries in relation to DEIS Grant should be directed to Social Inclusion Unit in the Dept.	<3020>
4	School Support Services Grant	€122.50	3	Nov/Mar/Jun	Includes PLC enrolments 25% deduction is applied to PPP schools. Minimum grant based on enrolment of 200 and thereafter according to enrolments.	<3050>
5	Leaving Cert Applied	€151.00	1	Jun	This is based on pupil enrolment in 5th and 6th year of LCA programme	<3210>

2022-23

Financial Guideline 2021/2022 – 27

Community & Comprehensive Schools

Grants payable to Community & Comprehensive Schools
School year 2022/2023

2023-24

Financial Guideline 2022/2023 – 26

Community & Comprehensive Schools

Grants payable to Community & Comprehensive Schools
School year 2023/2024

Department Grant codes - FAQ's

Code	Grant Name	Comments	Expenditure
3140	Special Education Equipment Grant	Specialist equipment for a student, not transferrable so I&E item	Code 4919 Specialist equipment
3290	Other non-capital DE Grants	Foreign Language assistant	4198 & 4914 Other non-capital DE Grants expense
3293	Summer Provision	FSSU Guideline Financial Guideline 2022/2023 – 29	4909
3294	Bus Escort Grant	The Bus Escort Scheme is operated by the School Transport Section of the DE	4196 Bus escort salary
3299	Other state funding	Creative schools Grant from the Arts council SEAI	

School generated Income codes - FAQ's

Code 3310
TY Income

Code 3851
Designated Income

Code 3575
Unrestricted school Fundraising

Code 3550
Reimbursable Income

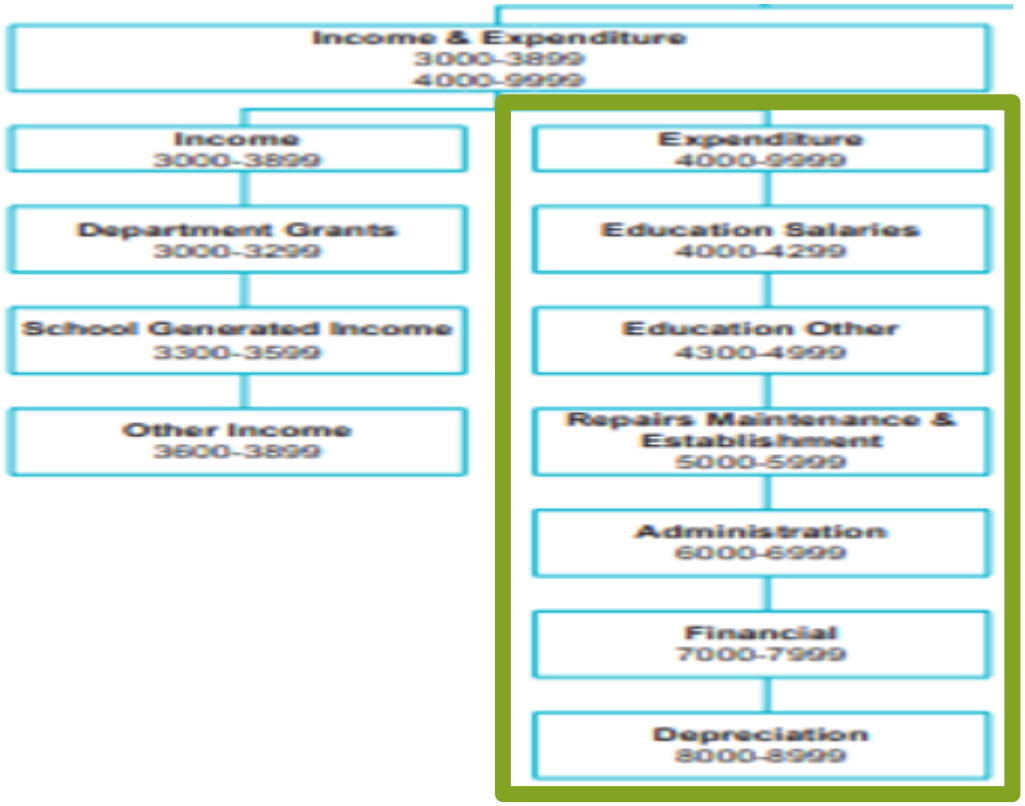
Code 3574
Restricted school fundraising

Code 3852/3853
External Fundraising

Breakdown of Chart of Accounts

Income & Expenditure Report

Expenditure codes from 4000 to 8999



Coding school expenditure SURF

Is it for day to day running of school ?

Which expense category?

Is it long term in nature or timing

Where was expense coded in prior years?

What nominal code is the expense in budget under?

Consider materiality value

When to use Balance sheet codes

School Expenditure 4000 to 8999

4000 to 4299 Education Wages & Salaries

7000 to 7999
Financial

8000 to 8999
Depreciation

4300 to 4999 Education Other

5000 to 5999 Repairs & Maintenance

6000 to 6999 Administration

Expenditure codes – Education other FAQ's

Code	Name	Expenditure examples
4410	Non-capital ICT expense	Subscriptions to Apps, STEM, Licences for Cloud based tools and applications to support learning
4420	Computer maintenance & support	Upload documents to school web page, IT monthly support, Repairs to cracked screen on laptops, Managing domain name yearly charge IT callout charge
4590	TY Expense	All costs for running a TY program for the Year Consistency with prior year & budget
4315	Student photocopying	Allocation of cost of students photocopying
4919	Special education equip	For example, a laptop purchased from the assistive technology grant will transfer with the student when going from Primary to Post Primary school and should be expensed through code 4919 when purchased.

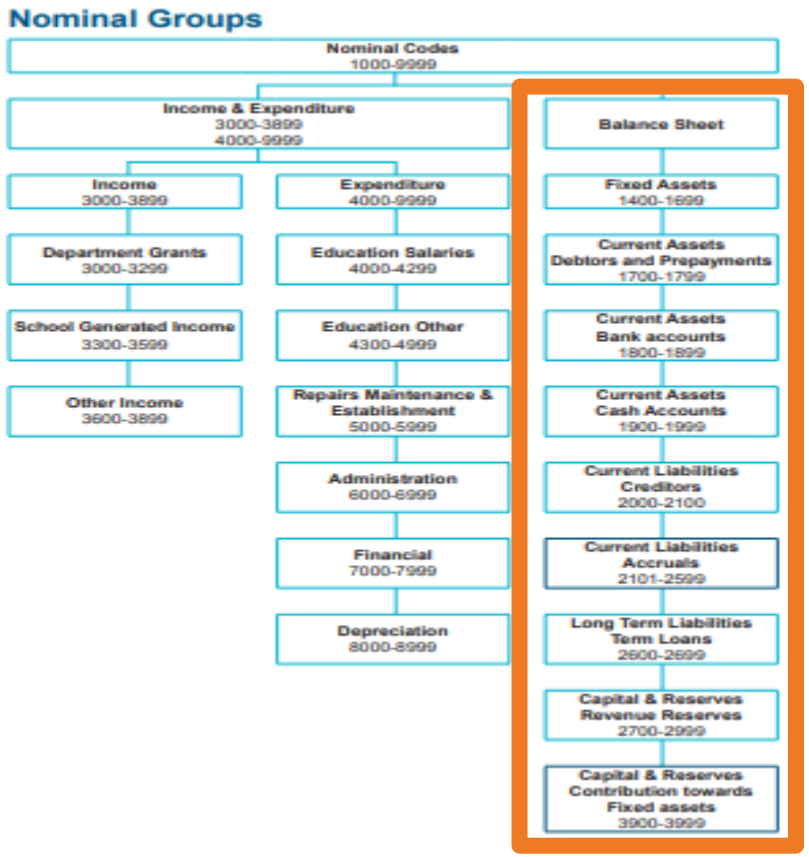
Expenditure codes - Repairs & Maintenance & Establishment FAQ's

Code	Name	Expenditure examples
5310	Repairs Buildings and grounds	Grass cutting, window cleaning, annual service & maintenance contracts - fire extinguishers
5800	Other repairs & maintenance	All other miscellaneous Repairs and Maintenance Expense, not covered by specific grant.
5350	Repairs furniture, fittings & equipment	Repairs to tables, chairs, alarms, Including small additions/replacements not specifically grant funded
5315	Minor works Non-capital	Emergency - Electrical repair, heating repair,
5400	Routine security expense	Monitored alarms, not including repair & installation

Expenditure codes – Administration FAQs

Code	Name	Expenditure examples
6300	Printing / Stationary	Paper, pens, Staplers, punchers , folders
6350	Office equipment noncapital	Expenses below the capitalisation limit for FF&E for example a small desktop printer
6355	Computer equipment noncapital	Office Computer Expenses NOT covered by ICT grant e.g. Ink cartridges
6450	Other prof fees	Legal fees
6600	Principal's expenses	Any travel, mileage, subsistence payments made to the Principal
6650	BOM expenses	Gifts to retiring staff, condolence flowers
6700	Annual Subscriptions	IPPN, MPLC and TV License,
6730	In school Admin System Expense	School administration systems for example Compass, facility, VS Ware charges & charges applied by online payment solution system

Breakdown of Chart of Accounts Balance Sheet Codes



Codes from 1400 to 2999 & 3900 to 3999

- ☑ Capital Grants
- ☑ Capital expenditure codes – School Assets
- ☑ Income in advance
- ☑ Prepayments
- ☑ Creditors & Accruals
- ☑ School Reserves

Balance Sheet Codes

- 1400 to 1699 Fixed Assets
- 1700 to 1999 Current Assets
- 2000 to 2699 Current Liabilities/Long Term Liabilities
- 2700 to 2999 & 3900-3999 Capital & Reserves

Recording Capital Expenditure in SURF

Buildings

Building Grant

Code 3900

DE Capital Building Grant Income

Expenditure code

Code 3940

DE Capital Building Grant expense

Code 1401

Capital Additions to Land & Buildings **

***only if Land & Buildings are owed by BOM this applies in a small minority of schools*

Recording Capital Income &Expenditure in SURF

Fixtures, Fittings & Equipment

FF&E Grant

Code 3920

DE Fixtures, Fittings & Equipment Grant Income

Expenditure

Code 1421

Capital Fixtures, Fittings & Equipment Additions

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Recording Capital Income & Expenditure in SURF

ICT Capital Expenditure Code 1461

ICT Additions

ICT Capital Grant Income code 3921

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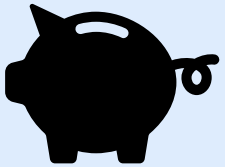
Financial Support Services Unit

School Current Assets

1700 to 1799 – Debtors & Prepayments	
1800 to 1899 – Bank Accounts	
1900 to 1999 – Cash Accounts	

School Current Liabilities

2000 to 2100 – Current Liabilities - Creditors
2101 to 2599 – Current Liabilities - Accruals
2600 to 2699 – Long Term Liabilities

2. General/ Nominal Ledger Module

Adding a new nominal code in SURF

Surf Accounts for C&C Schools
Quick Reference Guide
Updating the Chart of Accounts

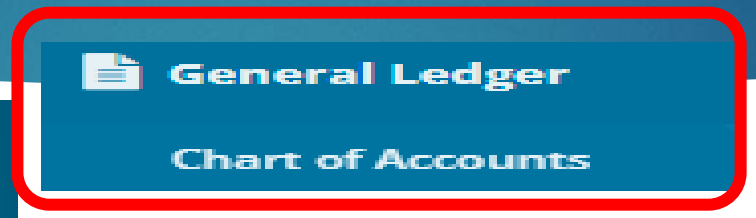
Updating Chart of Accounts

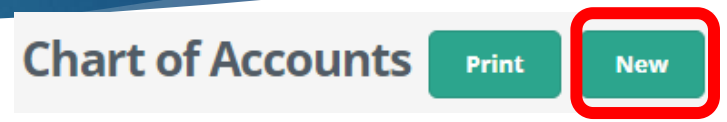
Outlined below are the steps on how to;

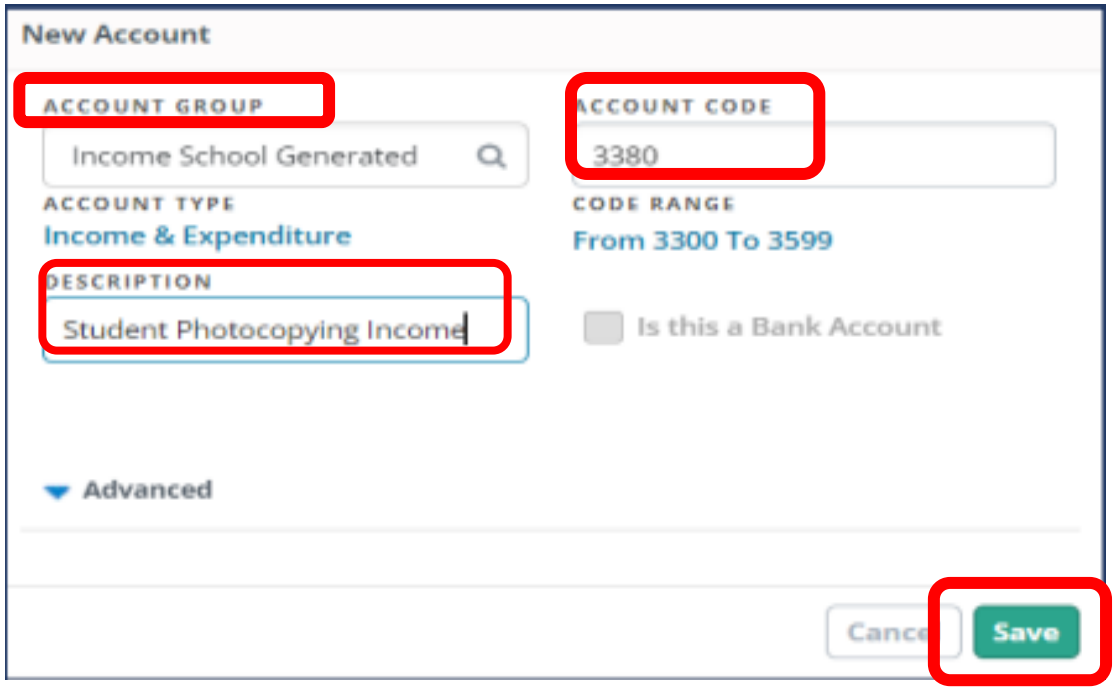
1: Create a new nominal account.

2: Remove a nominal account.

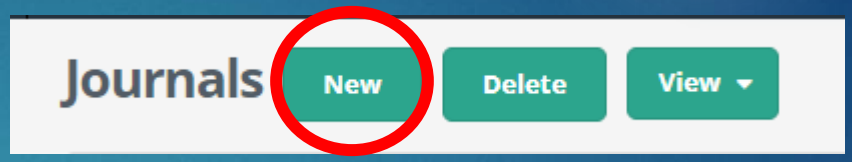
3: Change the description on a nominal account.







Demo Journal



JOURNALS DETAILS

DATE 31/08/2023 | REF NO. JNL 12 | TYPE Journal | Add Attachment (Max file size 4 MB.)

Code	Description	Notes	Debit	Credit	DEP
1720	Prepayments	Subs prepaid MPLC	540.00	0.00	AOD
6700	Annual Subscriptions Expense	Sub prepaid 23-24 MPLC	0.00	540.00	AOD

Add New Line | Delete

Total Debit Amount	540.00
Total Credit Amount	540.00
Balance	**0.00**

ADD A NOTE TO THE RECIPIENT

Cancel | Save

General/Nominal Ledger Review

Check report dates criteria

Any unexplained balances, or unusual items unexpected activity on account

Check for consistency in the coding used

Is all Capital expenditure coded to the balance sheet codes

Check control account balances

No activity on accounts adjusted by accountant

3. Month End Board of Management Reports

Producing monthly reports for the Board of Management

- Opportunity to review records
- To provide information about school finances
- Oversight of basic financial controls
- Assists with planning and decision making
- Monitor use of school resources
- Compliance with DE, Revenue & CRA

Monthly Reporting Guides & checklist

Guides to preparing month end reports

Monthly Reporting Checklist

Report Title	Monthly Accounts file	Finance sub-committee meeting	Board of Management meeting
List of all school bank account and their balances	✓	✓	✓
Bank reconciliation for all school bank accounts	✓	✓	✓
Payments listing for all bank & cash account.	✓	✓	
Receipts listing for bank & cash accounts	✓	✓	
Income & Expenditure Report with actual & budget figures	✓	✓	✓
Balance sheet report	✓	✓	✓

Summary points

FSSU Chart of Accounts

General/Nominal Ledger Module

Month end reports for Board of Management

Resources available

- Training webinars over the coming months
- FSSU website and the Remote support through team viewer
- Additional new resource being added here
- FSSU here to help - constantly updating website with training resources

Videos

- Basic Financial Controls
- Chart of Accounts

  (Link to chart of accounts)
- Department of Education Grant Income– C&C only
- Department of Education Grant Income – VSS only
- Overview of Common Accounting & Bookkeeping Terms
- Surf Accounts for New Users – C&C only
- Sage Accounts for New Users – VSS only
- Month End Process
- Monthly Financial Reports

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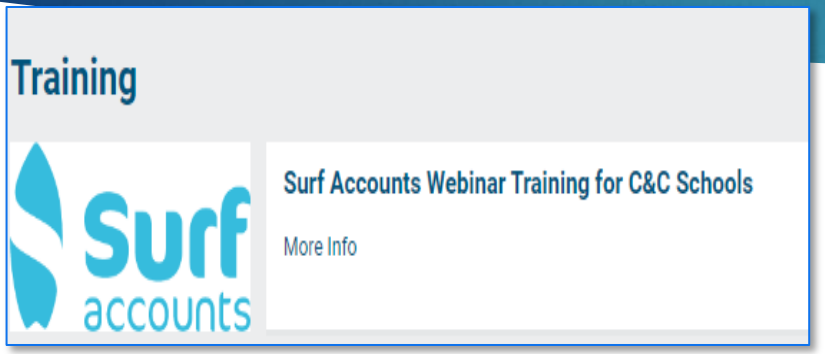
SURF Autumn webinars schedule - save the dates



5th October, 10am-11am

2nd November, 10am-11am

22nd November, 10am-11am

6th December, 10am-11am

REGISTER

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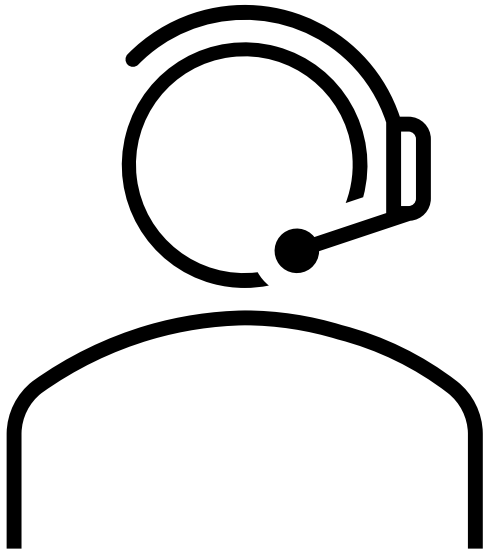
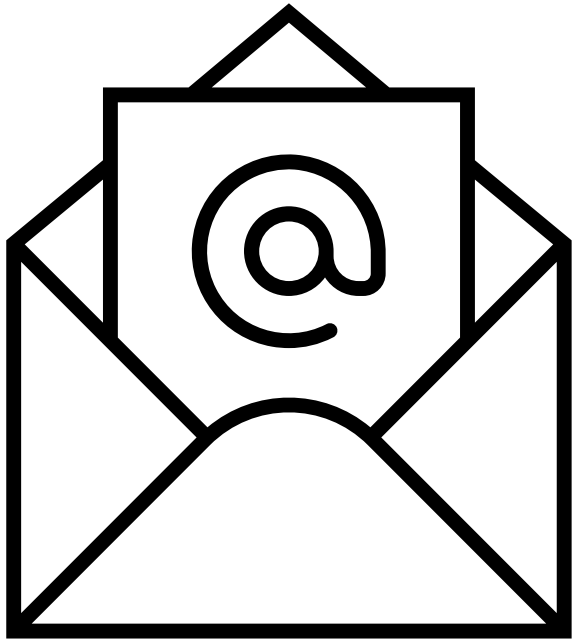
Financial Support Services Unit





Contact details

Post Primary Team 01 2690677 email: info@fssu.ie

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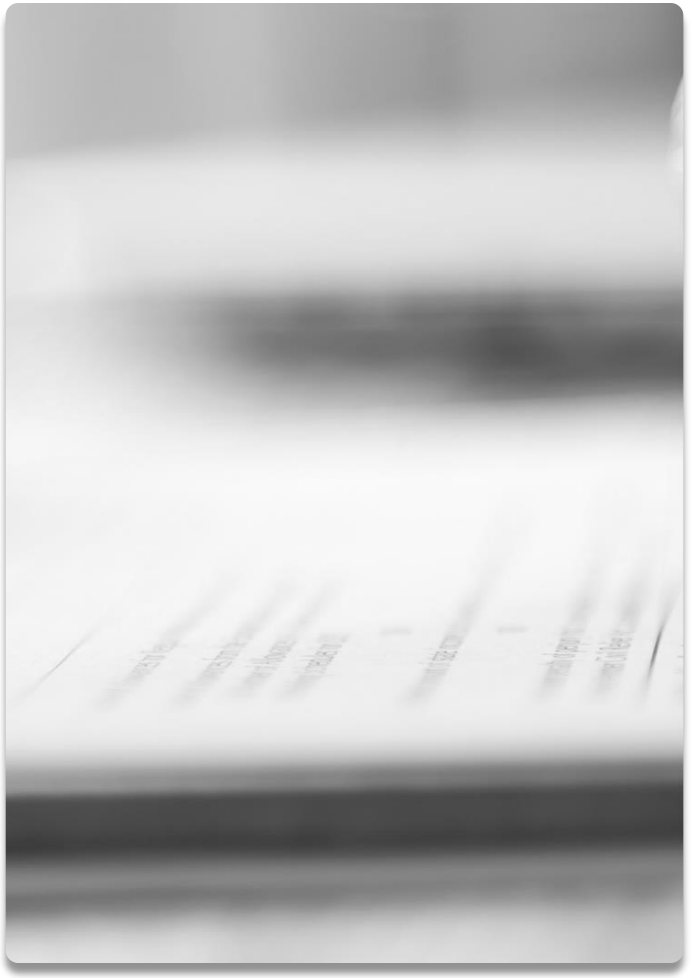
Financial Support Services Unit

Thank You for attending



Surf accounts by Bright

Autumn/Winter 2023 Webinars for NEW SURF USERS

Webinar 3

28th September 2023

Q&A to follow

FSSU Financial Support Services Unit