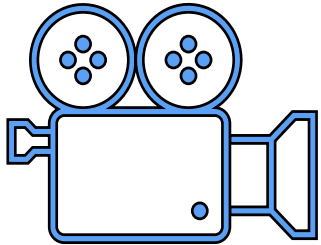




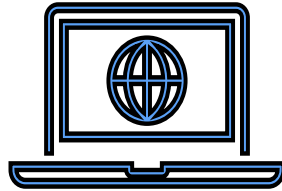
**Autumn 2023
Webinars for SURF
Webinar 2
21st September 2023**

**Key Issue for
August 2023
Accounts in SURF**

Our webinar today



Recording



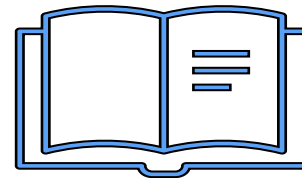
www.fssu.ie

Q&A

Questions



Email



Handouts

SURF Autumn webinars schedule

Tuesday 12th September, 10am-11am • **Guidance on updating the August Year End accounts for the first time – link to recording [here](#)**

Thursday 21st September, 10am-11am • **Key Issues for the August 2023 Accounts**

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**

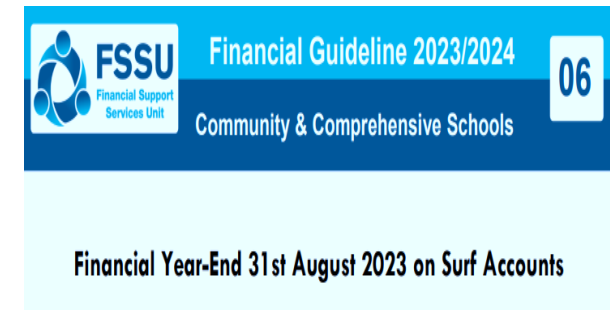
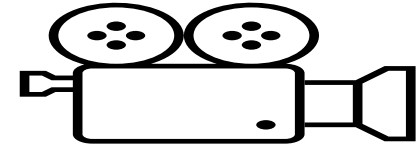
Thursday 2nd November, 10am-11am • **New Financial Year 2023/2024 – An overview**

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**

Looking back on the last webinar

- 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



Key issues for August 2023

1 - School Income

2 - Accruals

3 - Prepayments

4 - Covid Grant refund

Ring-fenced

In advance

Un-spent at year-end



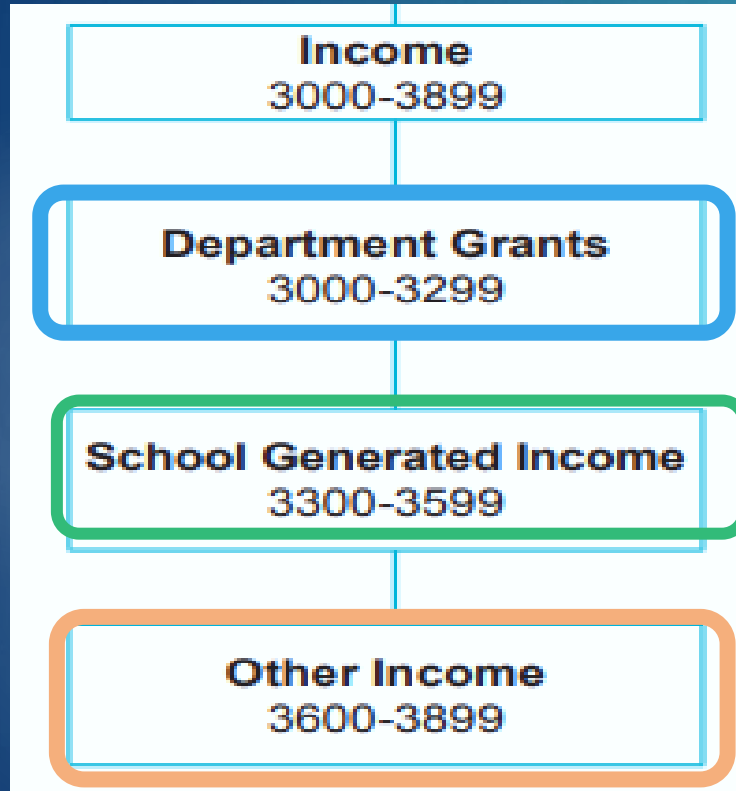
Financial Guideline 2023/2024

Community & Comprehensive and
Voluntary Secondary Schools

03

**Return of Unspent Covid-19 Capitation funding
supports for the 2022/2023 school year**

1. School Income



Department of
Education Grants

Other State
Income

School Generated
Income

Other Income

Accounting for DE Grants Received in Advance

Surf Accounts for C&C Schools Quick Reference Guide

Accounting for Grants Received in Advance

What are Grants received in advance?

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

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

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

Calculation of Grants Received in Advance Template

School Name
 School Roll Number
 Year Ended

Grant Name	€ Amount Received	Element in Advance	€ Element in Advance	Surf Accounts Debit Code	Surf Accounts Credit Code
Non-Pay Grant		1/3	€0.00	3010	2150
Non-Teaching Pay Grant		1/3	€0.00	3030	2150
SSSF Grant		50%	€0.00	3050	2150
Book Grant		100%	€0.00	3150	2151
DEIS Grant		100%	€0.00	3020	2152
	€0.00		€0.00		

Accounting for Ring Fenced Grants

Grant Name	Income Code	Expense code	Balance sheet Code
Book Grant	3150	4730	2160
DEIS (DEIS schools only)	3020	Various school costs 10% of grant should go towards home school liaison officer	2171
Supervision & Substitution (S&S)	3240	4150	2170

Accounting for Ring Fenced Grants

Grant Name	Income code	Expense Code	Balance sheet Code
State Exam Income	3255	4155	2171 or 1730
Bus Escort Grant	3294	4196	2171
School Meals Grant	3296	4912	2171

Accounting for Ring Fenced Grants – Capital Grants

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*

Accounting for Ring Fenced Grants – Capital Grants

11

Fixtures,
Fittings &
Equipment



FF&E Grant

Code 3920
DE Fixtures,
Fittings &
Equipment
Grant Income

Expenditure

Code 1421
Capital
Fixtures,
Fittings &
Equipment
Additions

Accounting for Ring Fenced Grants – Capital Grants - ICT

ICT Capital
Grant Income
code 3921



ICT Capital
Expenditure
Code 1461
ICT Additions

Accounting for Ring Fenced Grants – Non-Capital Grants – ICT

ICT Grant
Non-Capital
Income Code
3230



ICT Grant Non-
Capital
Expenditure Code
4410

Unspent ICT grant balance posted to
code: 2165

Ringfenced grants unspent for 2022/2023

WORKSHEET: CALCULATION UNSPENT GRANTS AT 31ST AUGUST 2023

GRANT	INCOME		EXPENDITURE		BALANCE OF GRANT @ 31.08.2023	JOURNAL UNSPENT AMOUNT AT 31.08.2023			JOURNAL UNSPENT AMOUNT AT 01.09.2023		
	NOMINAL CODE	ENTER € AMOUNT	NOMINAL CODE	ENTER € AMOUNT	€	DR CODE	CR CODE	DEP.	DR CODE	CR CODE	DEP.
Book Grant	3150	1500	4730	1000	500	3150	2160	BGR	2160	3150	BGR
School Library Books Capital Grant	3155		4641		0	3155	2161		2161	3155	
Supervision & Substitution Grant	3240		4150		0	3240	2170	SS	2170	3240	SS
Bus Escort Grant	3294		4196		0	3294	2171	AOD	2171	3294	AOD
School Meals Grant	3296		4912		0	3296	2171	AOD	2171	3296	AOD
ICT Grant - Non capital	3230		4410		0	3230	2165	ICT	2165	3230	ICT
ICT Grant - Capital	3921		1461		0	3921	2165	ICT	2165	3921	ICT
Digital Divide Grant (Non Capital)	3230		4410		0	3230	2179		2179	3230	
Digital Divide Grant (Capital)	3921		1461		0	3921	2179		2179	3921	
Non-Teacher Pay Grant	3030										

Accounting for School Income Received in Advance

Incoming
First Year
Charge

TY
Charge

School
Admin
Charge

Book
Rental
Income

Voluntary
Contribution

Balance sheet
code 2105

Surf Accounts for C&C Schools Quick Reference Guide

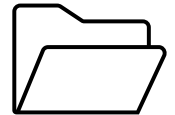
Accounting for School Income Received in Advance

What is school income received in advance?

This is income received in the current accounting period that belongs to a future accounting year
e.g. monies received between now and the 31st of August for the next school year

Examples of school income received in advance

- Incoming First Year Charge
- Transition Year Charge
- School Administration Charges
- Book rental Income
- Voluntary Contributions



Once off DE Grants for 2021/2022 that may be still relevant

Grant Description	Payment Date	Notes	COA Nominal Code
Exceptional Minor Works Grant Funding	Dec 2021	FG 2021/22 - 20	3905 (Income) 1426/1466/3941 (Expense) 2169 (Unspent)
Digital Strategy Grant for ICT Infrastructure	Dec 2021	FG 2021/22 - 34	3921(Income) 1461 (Expense) 2165 (Unspent)
Grant to Address Digital Divide	Dec 2021	FG 2021/22 - 34	3921(Income) 1461(Expense) 2179 (Unspent)
School Library Book Capital Grant	May 2022	FG 2021/22 - 32	3155 (Income) 4641(Expense) 2161 (Unspent)

2. Accruals on 31st August 2023



What are
Accruals

Accounting
treatment

Examples

Accruals on 31st August 2023

Examples of what to include?

- ✓ Energy bill for July & August
- ✓ Telephone
- ✓ Cleaning materials received
- ✓ Repairs & maintenance
- ✓ Office/school stationery received in August
- ✓ Accountants fee



Accrual Journal

DEMO Data		
Invoices for July/August not on the system at the 31st August 2023		
		COA code
Masterfire	€750.00	5400
Electric Ireland	€3,540.00	5550
EIR Bill - August	€283.75	6250
Three Mobiles - August	€76.00	6250
Jones & Co Auditors	€3,700.00	6400

Accrual Journal in SURF
DR Expense
CR Accruals 2440

Journals

[New](#)
[Delete](#)
[View](#)

JOURNALS DETAILS

DATE

31/08/2023

REF NO.

TYPE

Accrual

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

Code	Description	Notes	Debit	Credit	DEP
			0.00	0.00	AOD

Accrual Journal

JOURNALS DETAILS

DATE

31/08/2023



REF NO

Accrual

TYPE

Accrual

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

Code	Description	Notes	Debit	Credit	DEP
5400	Routine Security Expense	Accrue Masterfire Aug Inv	750.00	0.00	AOD
2440	Accruals	Accrue Masterfire Aug Inv	0.00	750.00	AOD
5550	Light and Power Expense	Accrue Jul/Aug Electric Ireland	3,540.00	0.00	AOD
2440	Accruals	Accrue Jul/Aug Electric Ireland	0.00	3,540.00	AOD
6250	Telephone Expense / SMS Text	Accrue Three mobile - August	76.00	0.00	AOD
2440	Accruals	Accrue Three mobile -August	0.00	76.00	AOD
			0.00	0.00	AOD

[Add New Line](#)
[Delete](#)

Total Debit Amount	4,366.00
Total Credit Amount	4,366.00
Balance	0.00

3. Prepayments and amounts owed to the school at 31st August 2023



What is a prepayment?

Costs paid in 2023 that relate to Sept 2023 – Aug 2024

Expenses that would be typically prepaid

Prepayments Journal

Insurance, Rents, Subscriptions or memberships

DEMO Data		
Payments made before end of August relating to Sept 2023		
		COA code
NAPD Sub	€1,520.00	6700
Student Insurance	€6,500.00	4916
Progressive IT	€4,500.00	4420

Journal @
31.8.2023
Dr: Code 1720 &
Cr: related
expense

Journals

New
Delete
View ▾


JOURNALS DETAILS

DATE	REF NO.	TYPE	
31/08/2023	Prepaid	Pre-payment ▾	Add Attachment <small>Max file size 4 MB.</small>

Code	Description	Notes	Debit	Credit	DEP

Prepayments Journal

JOURNALS DETAILS

DATE: 
 REF NO.:
 TYPE:
[Add Attachment](#)
Max file size 4 MB.

Code	Description	Notes	Debit	Credit	DEP
6700	Annual Subscriptions Expense	NAPD Prepaid	0.00	1,520.00	AOD
1720	Prepayments	NAPD Prepaid	1,520.00	0.00	AOD
4916	Student Insurance Expense	Student Ins Prepaid 23-24	0.00	6,500.00	AOD
1720	Prepayments	Student Ins Prepaid 23-24	6,500.00	0.00	AOD
4420	Computer Maintenance & Support Expense	Prog IT Prepaid	0.00	4,500.00	AOD
1720	Prepayments	Prog IT Prepaid	4,500.00	0.00	AOD
<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00	0.00	AOD <input type="text"/>

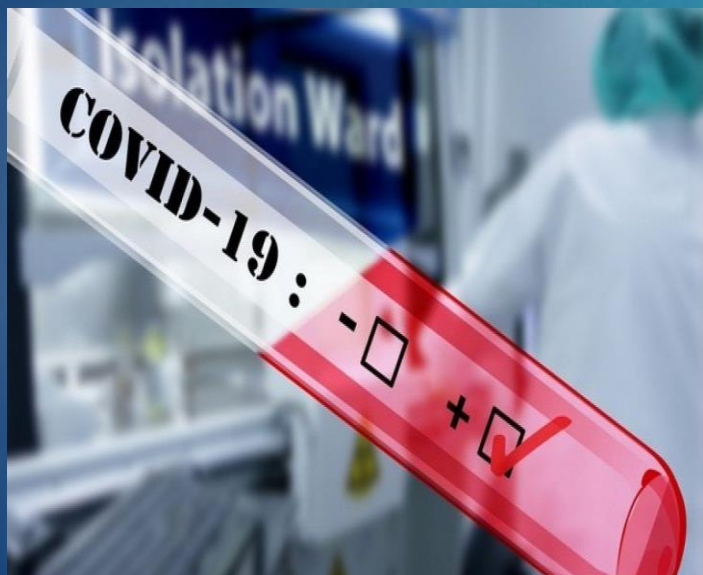
[Add New Line](#)
[Delete](#)

Total Debit Amount 12,520.00

Total Credit Amount 12,520.00

Balance 0.00

4. Covid-19 Capitation Grant (Cleaning and PPE Grant)



**! DE Refund is due
with the Department on
or before 30.Sept.2023**



Financial Guideline 2023/2024

03

Community & Comprehensive and
Voluntary Secondary Schools

**Return of Unspent Covid-19 Capitation funding
supports for the 2022/2023 school year**

Unspent amounts relating to the Covid-19 Minor Works Grant do not need to be returned at this time.

Covid-19 Capitation Grant (Cleaning and PPE Grant)

Examples of what it can be spent on	Income Code	Expense Code	Balance sheet code - unspent	Timeline of the Grant payments
Additional cleaning hours	3288	5804	2186	Sept 2022 & March 2023
Additional cleaning non-wage costs, sanitisers, face coverings, aprons, signage & pedal bins	3288	5806	2186	

The Financial guideline that originally referred to this grant is 2019/2020 - 48

Covid Grant Refund - Steps to follow

Refer to the FSSU Guideline on the Covid Grant

Check on the nominal postings to the expenditure codes

Run a department report

Use the Covid Grant reconciliation Template to calculate the COVID Refund

Print the final template




**DE Refund is due with the Department
on or before 30.Sept.2023**

Covid Grant treatment in SURF

Generate Report on Covid-19 Grant Income and Expenditure in Surf Accounts

1. Select Reports
2. Select General Ledger Activity Report
3. Enter period from Sep-2022 to Aug-2023
4. Select Department (DEP) -COVID
5. Generate report

General Ledger Account Activity [Back](#) [Print](#) [Excel](#) [Save](#) [Email](#)

BASED ON	PERIOD FROM	PERIOD TO	ACCT. CODE FROM	ACCT. CODE TO	DEP
 Period <input type="text" value="Period"/>	Sep-2022 <input type="text" value="Sep-2022"/>	Aug-2023 <input type="text" value="Aug-2023"/>	From <input type="text" value="From"/>	To <input type="text" value="To"/>	COVID <input type="text" value="COVID"/>

[Run](#) [Advanced Settings](#)

Summary points

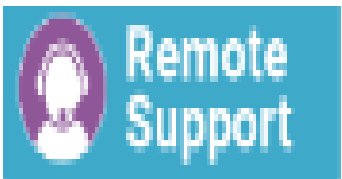
Treatment of the types of school income at the year end

Compiling the list of accruals at 31st August 2023

Compiling the list of prepayments at 31st August 2023

Reconciliation of COVID Grant for refund to DE by 30th Sept 2023

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

SURF Autumn webinars schedule - save the dates

Training



Surf Accounts Webinar Training for C&C Schools

[More Info](#)

28th September, 10am-11am

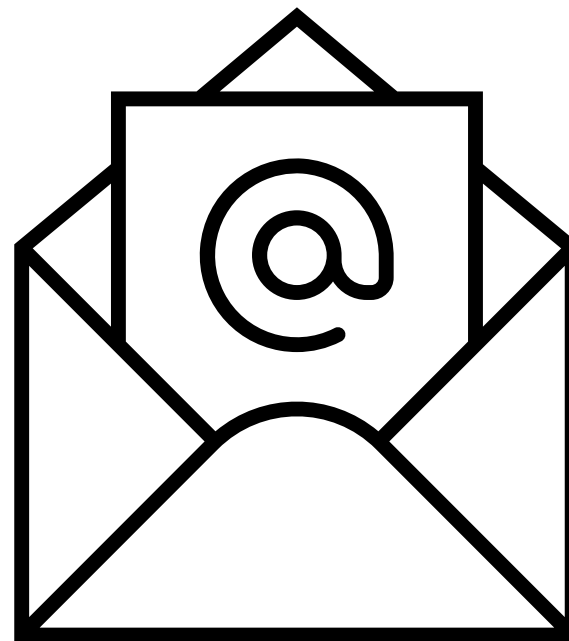
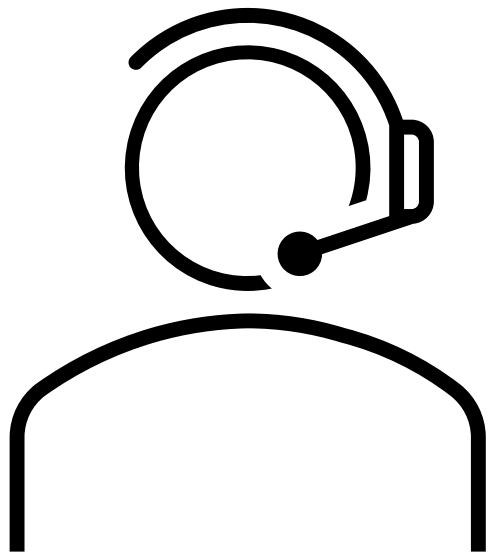
5th October, 10am-11am

2nd November, 10am-11am

22nd November, 10am-11am

6th December, 10am-11am





Contact details

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



**Thank You for
attending**

