

# Using the Accountant Report Template

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# **Accountant Report**

- **Import Trial Balance**
  - ❖ **Option 1 - Manual Import Excel File**
  - ❖ **Option 2 - Manual COA Import Excel File**
- **Import Comparisons for Previous Year**
- **Hide Rows with Zero Values**
- **Create PDF Document**
- **Create Portal File**

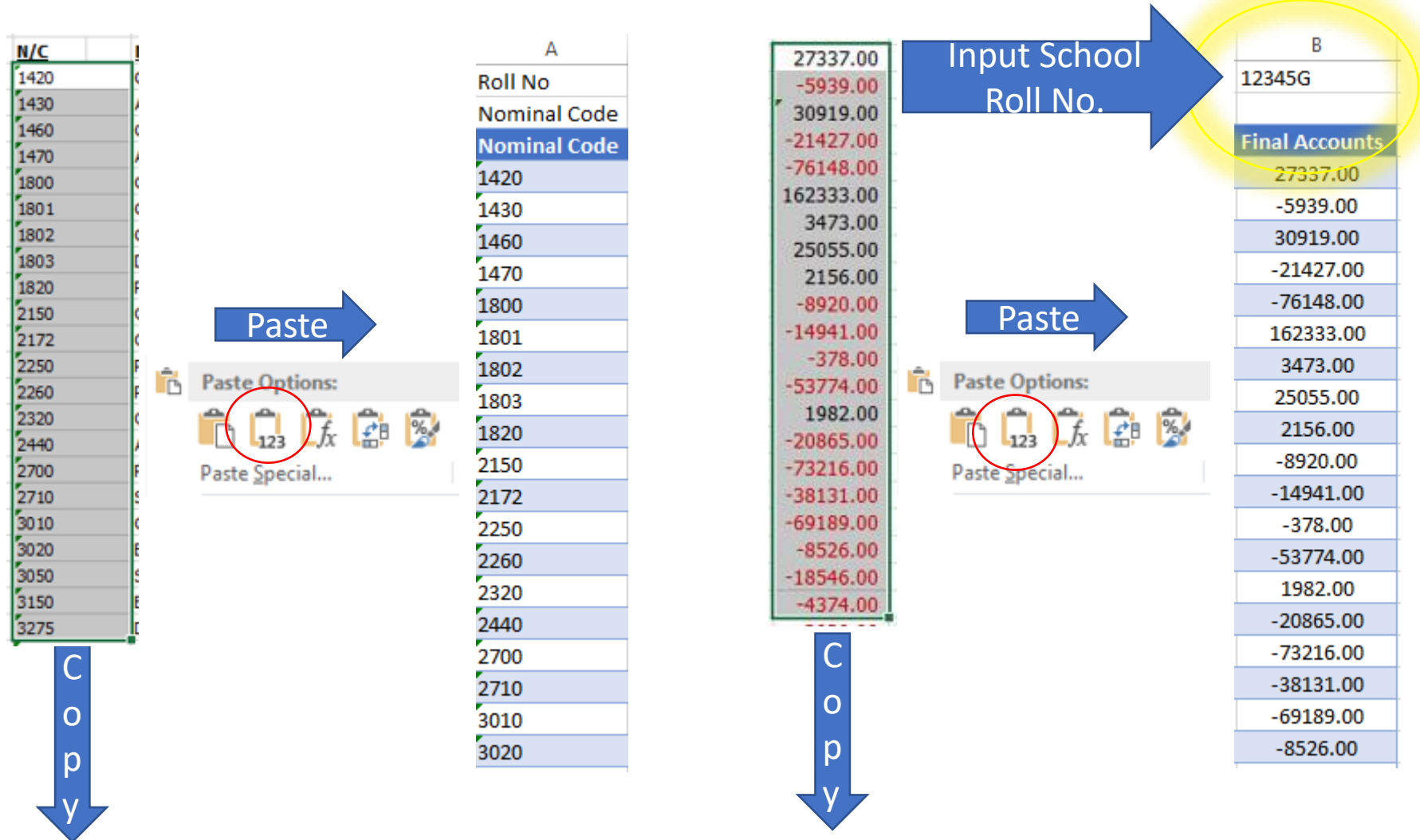
# • Option 1 - Manual Import Excel File

- Run your Trial Balance Report
- Download 'Accounts Manual\_Import.xlsx' from the FSSU website
- Adjust your Trial Balance to positive and negative figures –  
Negative figure imports as a Credit / Positive figure imports as a Debit

| <u>Transactional Trial Balance</u> |   |           |          |  |            |
|------------------------------------|---|-----------|----------|--|------------|
| Tran Date From:                    |   |           |          |  | Dept From: |
| Tran Date To:                      |   |           |          |  | Dept To:   |
| Tran No. From:                     |   | 1         |          |  |            |
| Tran No. To:                       |   | 99999999  |          |  |            |
| N/C                                | Name  | Debit     | Credit   |  |            |
| 1420                               | Capital: Fixtures, Fittings and Equipment           | 27337.00  |          |  | 27337.00   |
| 1430                               | Accumulated Depreciation: Fixtures, Fittings and Eq |           | 5939.00  |  | -5939.00   |
| 1460                               | Capital: Computer Equipment                         | 30919.00  |          |  | 30919.00   |
| 1470                               | Accumulated Depreciation: Computer Equipment        |           | 21427.00 |  | -21427.00  |
| 1800                               | Current Account 1                                   |           | 76148.00 |  | -76148.00  |
| 1801                               | Current Account 2                                   | 162333.00 |          |  | 162333.00  |
| 1802                               | Current Account 3                                   | 3473.00   |          |  | 3473.00    |
| 1803                               | DEASP School Meal Bank Account                      | 25055.00  |          |  | 25055.00   |
| 1820                               | Parents Council/Association Bank Account            | 2156.00   |          |  | 2156.00    |
| 2150                               | Grants Received in Advance                          |           | 8920.00  |  | -8920.00   |
| 2250                               | PAYE/PRSI/USC/LPT Control Account                   |           | 14941.00 |  | -14941.00  |
| 2260                               | Reverse VAT Control Account                         |           | 378.00   |  | -378.00    |
| 2440                               | Accruals  |           | 53774.00 |  | -53774.00  |
| 2700                               | Retained Surplus                                    | 1982.00   |          |  | 1982.00    |

# • Option 1 - Manual Import Excel File

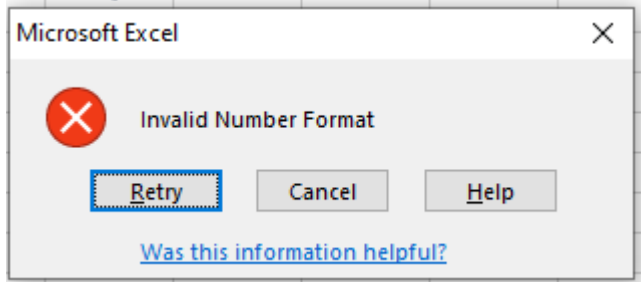
- Copy and paste Trial Balance into the specified columns in the 'Import' worksheet



# • Option 2 - Manual COA Import Excel File

- Download 'Accounts Manual\_COA\_Import.xlsx' from the FSSU website
- Manually enter Trial Balance amounts into Column B beside the Nominal Code - Negative figure imports as a Credit / Positive figure imports as a **Debit**

- An error message will appear if the wrong number format is entered



Input School  
Roll. No.

| A            |
|--------------|
| Roll No      |
| Nominal Code |
| Nominal Code |
| 3010         |
| 3020         |
| 3030         |
| 3050         |
| 3101         |

- Invalid Nominal Code will highlight and will not import

| A            | B              |
|--------------|----------------|
| Roll No      | 12345G         |
| Nominal Code |                |
| Nominal Code | Final Accounts |
| 3010         | -73216.00      |
| 3020         | -38131.00      |
| 3030         | -69189.00      |
| 3050         | 0.00           |
| 3100         | 0.00           |
| 3130         | 0.00           |
| 3140         | 0.00           |
| 3150         | -8526.00       |
| 3160         | 0.00           |
| 3170         | 0.00           |
| 3190         | -5148.00       |
| 3200         | 0.00           |
| 3210         | 0.00           |
| 3220         | -5484.00       |
| 3230         | 0.00           |
| 3240         | 0.00           |
| 3245         | -7847.00       |
| 3255         | 0.00           |
| 3260         | 0.00           |
| 3270         | 0.00           |
| 3275         | -18546.00      |
| 3276         | 1,             |

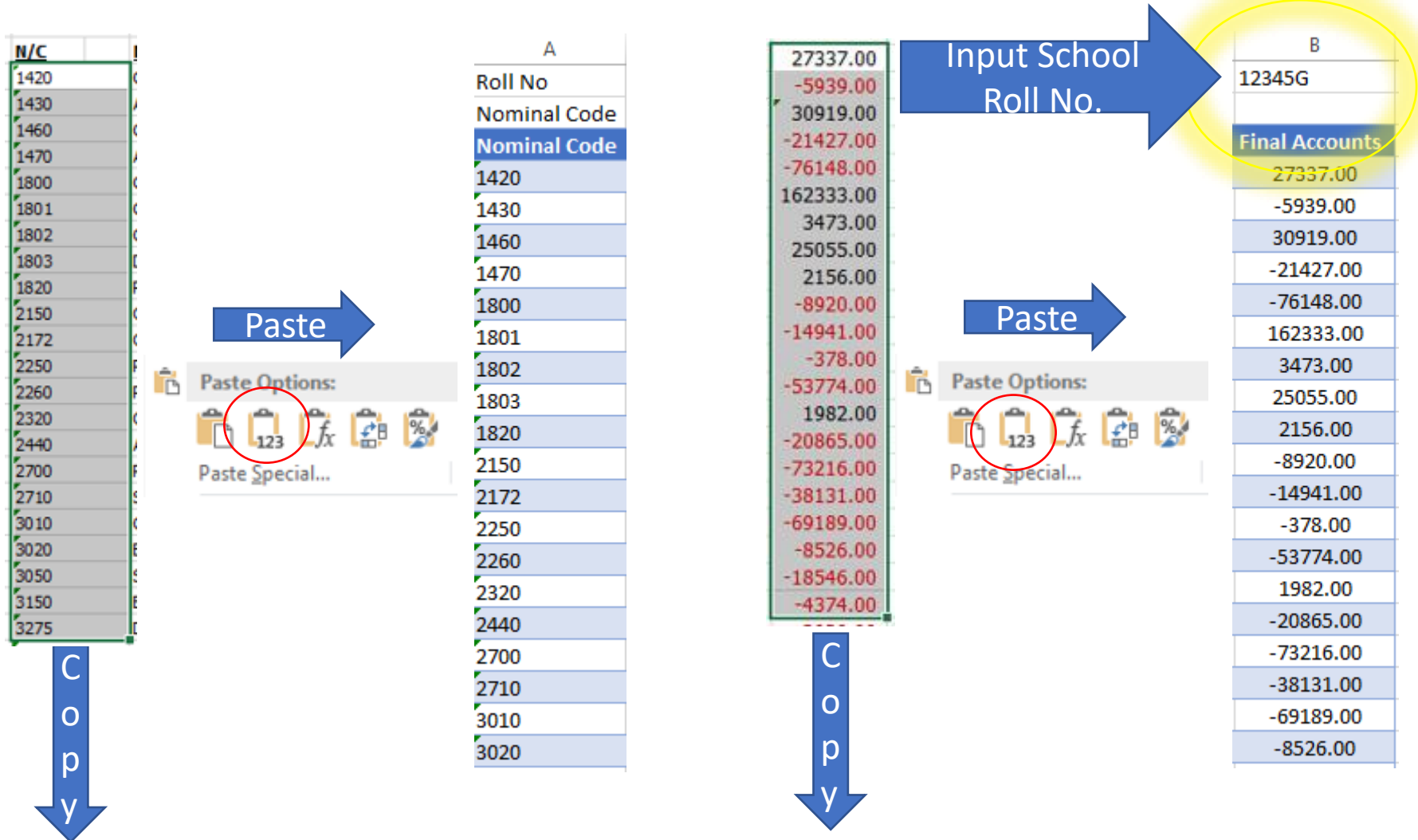
# • Import Comparisons for Previous Year

- Run previous Trial Balance Report
- Download 'Accounts\_Import\_Comparisons.xlsx' from the FSSU website
- Adjust your Trial Balance to positive and negative figures –  
Negative figure imports as a Credit / Positive figure imports as a Debit

| <i>Nominal</i> | <i>Description</i>   | <i>Type</i>       | <i>Debit</i> | <i>Credit</i> |
|----------------|--|-------------------|--------------|---------------|
| 1420           | Capital: Fixtures, Fittings and Equipment Cost B/Fwd             | Fixed Asset       | €4,008.00    |               |
| 1430           | Accumulated Depreciation: Fixtures, Fittings and Equipment B/Fwd | Fixed Asset       |              | €1,641.00     |
| 1460           | Capital: ICT Cost B/Fwd  | Fixed Asset       | €18,375.00   |               |
| 1470           | Accumulated Depreciation: ICT Cost B/Fwd                         | Fixed Asset       |              | €8,893.00     |
| 1800           | Current Account 1  | Current Asset     | €37,772.00   |               |
| 1810           | Deposit Account  | Current Asset     | €4,171.00    |               |
| 2150           | Grants Received in Advance                                       | Current Liability |              | €325.00       |
| 2165           | ICT Grant Unspent  | Current Liability |              | €3,513.00     |
| 2166           | Minor Works Grant Unspent  | Current Liability |              | €4,375.00     |
| 2182           | COVID Capitation for PPE Grant Unspent                           | Current Liability |              | €1,285.00     |
| 2184           | COVID Capitation for Additional Cleaning Grant Unspent           | Current Liability |              | €860.00       |
| 2440           | Accruals   | Current Liability |              | €15,499.00    |


# • Import Comparisons Excel File

- Copy and paste TB into the specified columns in the 'Import Comparisons' worksheet



# • Accountant Report Template

- Download 'Accountant Report Master Template ' from the FSSU website
- Select the 'Instructions' worksheet to view the FSSU Main Menu



**FSSU Main Menu**

**Accountants' Report Master Template**

| Steps | Task  |   |
|-------|---|---|
| 1     | Import from Manual System - >>              | <a href="#">Import From Manual System</a> |
| 2     | Import Comparisons - >>                     | <a href="#">Import Comparisons</a>        |
| 3a    | Print Accountants' Report Standard ->>      | <a href="#">Create PDF</a>                |
|       | or  |   |
| 3b    | Print Accountants' Report With Cashflow ->> | <a href="#">With Cashflow</a>             |
| 4     | Create Portal Import File ->>               | <a href="#">Portal File</a>               |

Admin

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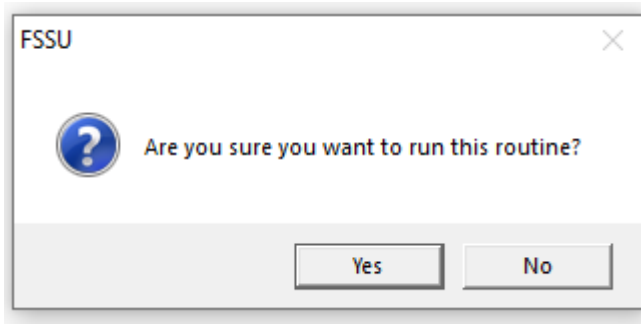


# • Step 1 – Import from Manual System

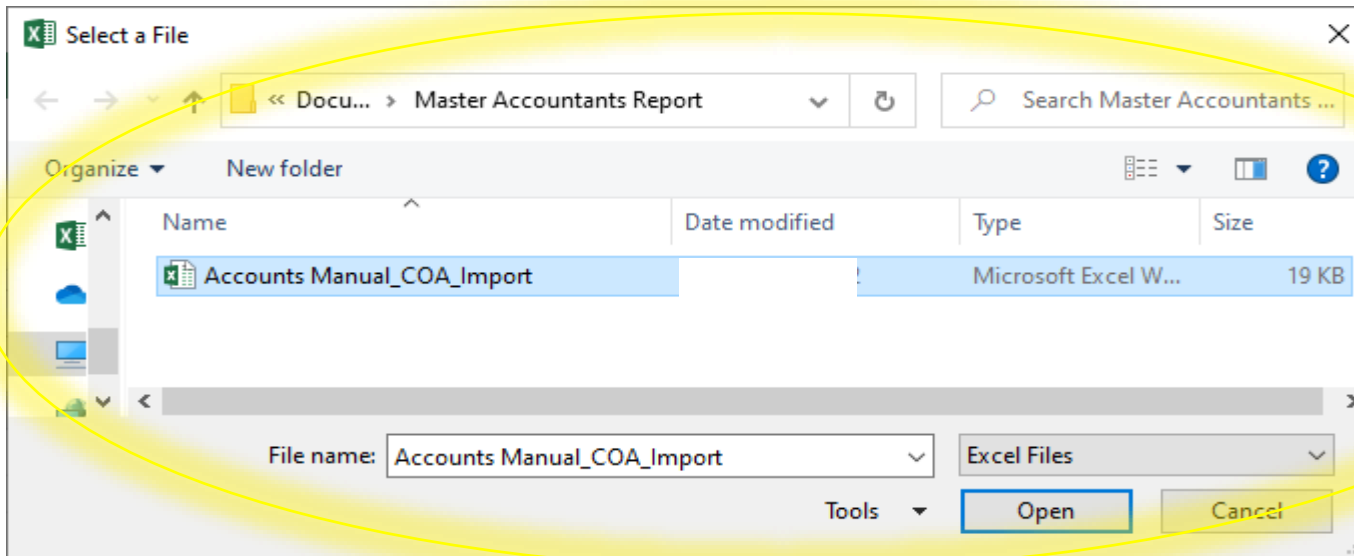
- Click on the 'Import From Manual System' button

Import From Manual System

- Message appears asking if you want to run the routine – Yes to run / No to exit

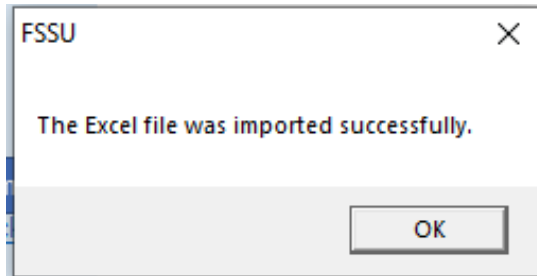


- Step 1 – Locate the populated saved file in your directory and open



# • Step 1 – Import from Manual System

- Message appears showing the routine has run successfully – Click OK



- The import has populated the 'Import' worksheet in the 'Accountant Report'

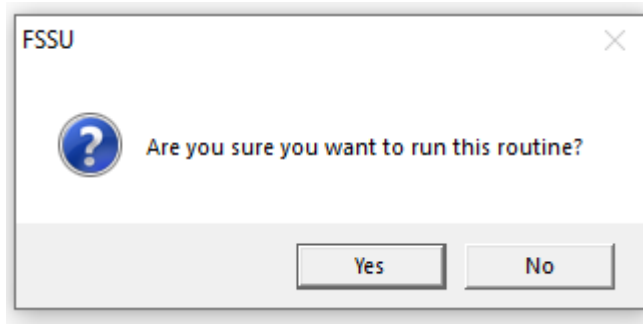
| A            | B              |
|--------------|----------------|
| Roll No      | 12345G         |
| Nominal Code |                |
| Nominal Code | Final Accounts |
| 3010         | -73216.00      |
| 3020         | -38131.00      |
| 3030         | 0.00           |
| 3050         | -69189.00      |
| 3100         | 0.00           |
| 3130         | 0.00           |
| 3140         | 0.00           |
| 3150         | -8526.00       |
| 3160         | 0.00           |
| 3170         | 0.00           |
| 3190         | 0.00           |
| 3200         | 0.00           |
| 3210         | 0.00           |
| 3220         | 0.00           |
| 3230         | 0.00           |
| 3240         | 0.00           |
| 3245         | 0.00           |
| 3255         | 0.00           |
| 3260         | 0.00           |
| 3270         | 0.00           |
| 3275         | -18546.00      |

# • Step 2– Import Comparisons

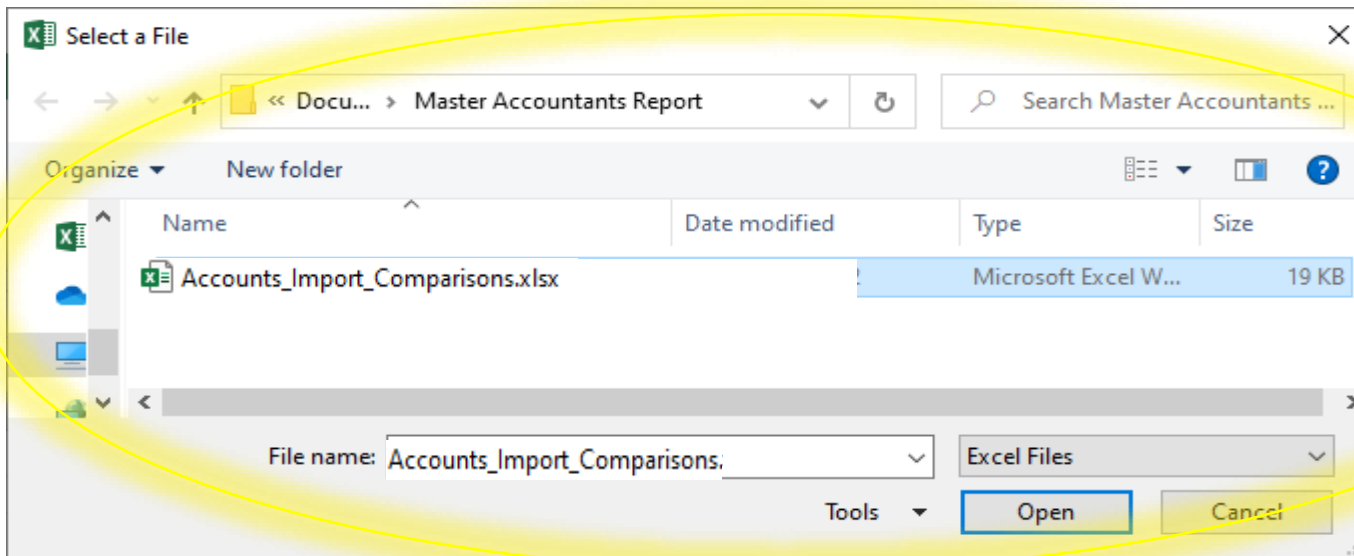
- Click on the 'Import Comparisons' button



- Message appears asking if you want to run the routine – Yes to run / No to exit

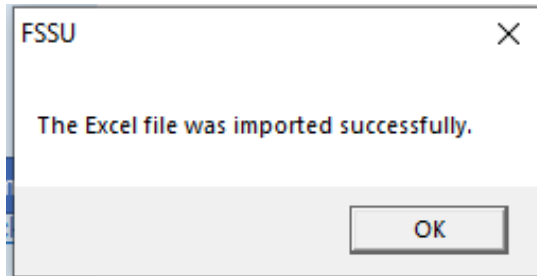


- Step 1 – Locate the populated saved file in your directory and open



## • Step 2 – Import Comparisons

- Message appears showing the routine has run successfully – Click OK



- The import has populated the 'Import Comparisons' worksheet in the 'Accountant Report' file

| A            | B              |
|--------------|----------------|
| Roll No      | 12345G         |
| Nominal Code |                |
| Nominal Code | Final Accounts |
| 3010         | -73216.00      |
| 3020         | -38131.00      |
| 3030         | 0.00           |
| 3050         | -69189.00      |
| 3100         | 0.00           |
| 3130         | 0.00           |
| 3140         | 0.00           |
| 3150         | -8526.00       |
| 3160         | 0.00           |
| 3170         | 0.00           |
| 3190         | 0.00           |
| 3200         | 0.00           |
| 3210         | 0.00           |
| 3220         | 0.00           |
| 3230         | 0.00           |
| 3240         | 0.00           |
| 3245         | 0.00           |
| 3255         | 0.00           |
| 3260         | 0.00           |
| 3270         | 0.00           |
| 3275         | -18546.00      |

# Accountant's Report

- Worksheets are automatically updated from the imports function



**FSSU Main Menu**

**Accountants' Report Master Template**

Steps Task

|    |   |   |
|----|---|---|
| 1  | Import from Manual System - >>              | <a href="#">Import From Manual System</a> |
| 2  | Import Comparisons - >>                     | <a href="#">Import Comparisons</a>        |
| 3a | Print Accountants' Report Standard ->>      | <a href="#">Create PDF</a>                |
|    | or  |   |
| 3b | Print Accountants' Report With Cashflow ->> | <a href="#">With Cashflow</a>             |
| 4  | Create Portal Import File ->>               | <a href="#">Portal File</a>               |

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Note: Accounting Treatments for School Accounts are available on our website

[Instructions](#) | [General Information](#) | [Accountants' Report](#) | [Contents](#) | [Board of Management Report](#) | [Accounts Report](#) | [Income & Exp Account](#) | [Balance Sheet](#) | [Notes to the accounts \(1\)](#) | [Notes to the accounts \(2\)](#) | [Notes](#)

# Accountant's Report

- Balance Sheet and Detailed Balance Sheet populate automatically on import

Sample School

| Income and Expenditure Account for the year ended August 31, 2023 |                     |                     |
|---|---------------------|---------------------|
|   | Actual<br>2022/2023 | Actual<br>2021/2022 |
| Total Income  | 340,078.00          | 0.00                |
| Total Expenditure   | 342,058.00          | 0.00                |
| Surplus / Deficit   | -1,980.00           | 0.00                |
| Opening Balance   | 20,865.00           | 0.00                |
| Closing Balance   | 18,885.00           | 0.00                |

On behalf of the board;

Chairperson

Board Member

Sample School

## Financial Report to Parents

| Summary Financial Statement for the School Year 2022/2023 |   | €                 |
|---|---|-------------------|
| <b>Income</b>   |   |                   |
| Department of Education Funding                           |   | 217,475.00        |
| Other State Funding                                       |   | 8,207.00          |
| School Income   | Parent Voluntary Contributions          | 0.00              |
|   | Rental School Property                  | 19,063.00         |
|   | Fundraising                             | 14,502.00         |
|   | Parents Association                     | 0.00              |
|   | Other Income                            | 80,831.00         |
| <b>Total Income</b>                                       |   | <b>340,078.00</b> |
| <b>Expenditure</b>  |   |                   |
| Education   | Classroom Materials and Teaching Aids   | 15,019.00         |
|   | All Other Education Related Expenditure | 118,516.00        |
| School Maintenance  | Light, Heat and Power                   | 26,475.00         |
|   | Insurance                               | 13,862.00         |
|   | Cleaning and waste disposal             | 8,170.00          |
|   | Rent, Rates and Local Charges           | 329.00            |
|   | All Other Caretaking and Maintenance    | 82,767.00         |
| School Administration                                     | Printing, Postage and Stationary        | 0.00              |
|   | In-School Administration Systems        | 0.00              |
|   | Telephone/SMS                           | 2,184.00          |
|   | All other Administration Expenses       | 74,078.00         |
| Financial   | Bank Charges, Interest, Leasing         | 658.00            |
| <b>Total Expenditure</b>                                  |   | <b>342,058.00</b> |

# Notes to the accounts

- In the note to the accounts check boxes to check that this table ties back to the TB

Sample School

## 2. Fixed Assets:

Example:

|                                     | Land &<br>Buildings | Fixtures, Fittings<br>and Equipment | Covid Minor<br>Works Fixtures,<br>Fittings and<br>Equipment | Motor Vehicles | ICT             | Covid Minor<br>Works ICT | Other Capital | Total            |
|-------------------------------------|---------------------|-------------------------------------|---|----------------|-----------------|--------------------------|---------------|------------------|
| <b>Opening Balance</b>              | 0.00                | 27,339.00                           | 0.00  | 0.00           | 30,919.00       | 0.00                     | 0.00          | 58,258.00        |
| Additions                           | 0.00                | 0.00                                | 0.00  | 0.00           | 0.00            | 0.00                     | 0.00          | 0.00             |
| Disposals                           | 0.00                | 0.00                                | 0.00  | 0.00           | 0.00            | 0.00                     | 0.00          | 0.00             |
| <b>Closing Balance</b>              | 0.00                | 27,339.00                           | 0.00  | 0.00           | 30,919.00       | 0.00                     | 0.00          | 58,258.00        |
| <b>Accumulated Depreciation</b>     |                     |                                     |   |                |                 |                          |               |                  |
| <b>Opening Balance</b>              | 0.00                | -5,939.00                           | 0.00  | 0.00           | -21,427.00      | 0.00                     | 0.00          | -27,366.00       |
| Current Year Depreciation           | 0.00                | 0.00                                | 0.00  | 0.00           | 0.00            | 0.00                     | 0.00          | 0.00             |
| Depreciation on Disposal            | 0.00                | 0.00                                | 0.00  | 0.00           | 0.00            | 0.00                     | 0.00          | 0.00             |
| <b>Closing Balance Depreciation</b> | 0.00                | -5,939.00                           | 0.00  | 0.00           | -21,427.00      | 0.00                     | 0.00          | -27,366.00       |
| <b>Net Book Value</b>               | <b>0.00</b>         | <b>21,400.00</b>                    | <b>0.00</b>   | <b>0.00</b>    | <b>9,492.00</b> | <b>0.00</b>              | <b>0.00</b>   | <b>30,892.00</b> |

✓ -

✓ -

# Notes to the accounts

- Cells in yellow need to be manually updated by the external accountant as this information cannot be taken straight from the TB.

## Sample School

### 4. Creditors and Accrued Expenses

#### Example:

#### Income Received in Advance

|                                   | Unspent 01-Sep-XX | Government Grants Received in Advance | Recognised in I & E Account | Transfer to Capital Reserves | Unspent 31-Aug-XX |   |            |
|-----------------------------------|-------------------|---------------------------------------|-----------------------------|------------------------------|-------------------|---|------------|
| School Income Received in Advance | 0.00              | 0.00                                  | 0.00                        | 0.00                         | 8,920.00          | * | (8,920.00) |
| Grants Received in Advance        | 0.00              | 0.00                                  | 0.00                        | 0.00                         | 0.00              | ✓ | -          |
| Book Grant Received in Advance    | 0.00              | 0.00                                  | 0.00                        | 0.00                         | 0.00              | ✓ | -          |
| DEIS Grant Received in Advance    | 0.00              | 0.00                                  | 0.00                        | 0.00                         | 0.00              | ✓ | -          |
|                                   | <b>0.00</b>       | <b>0.00</b>                           | <b>0.00</b>                 | <b>0.00</b>                  | <b>8,920.00</b>   |   |            |

#### Example:

#### Unspent Income

|   | Unspent 01-Sep-XX | Government Grants Received | Recognised in I & E Account | Transfer to Capital Reserves | Unspent 31-Aug-XX |   |   |
|---|-------------------|----------------------------|-----------------------------|------------------------------|-------------------|---|---|
| Book Grant Unspent  | 0.00              | 0.00                       | 0.00                        | 0.00                         | 0.00              | ✓ | - |
| School Library Books Capital Grant Unspent                          | 0.00              | 0.00                       | 0.00                        | 0.00                         | 0.00              | ✓ | - |
| Early Start Scheme Materials/Equipment/Parental Development Unspent | 0.00              | 0.00                       | 0.00                        | 0.00                         | 0.00              | ✓ | - |
| ICT Grant Unspent   | 0.00              | 0.00                       | 0.00                        | 0.00                         | 0.00              | ✓ | - |
| Minor Works Grant Unspent   | 0.00              | 0.00                       | 0.00                        | 0.00                         | 0.00              | ✓ | - |
| JCSP Grant Unspent  | 0.00              | 0.00                       | 0.00                        | 0.00                         | 0.00              | ✓ | - |
| Non Teachers Pay Budget Grant Unspent                               | 0.00              | 0.00                       | 0.00                        | 0.00                         | 0.00              | ✓ | - |
| COVID Minor Works Grant Unspent                                     | 0.00              | 0.00                       | 0.00                        | 0.00                         | 0.00              | ✓ | - |
| Supervision and Substitution Grant Unspent                          | 0.00              | 0.00                       | 0.00                        | 0.00                         | 0.00              | ✓ | - |
| <b>Other Ringfenced Grants Unspent*</b>                             | 0.00              | 0.00                       | 0.00                        | 0.00                         | 0.00              | ✓ | - |
| Other Ringfenced Income Unspent                                     | 0.00              | 0.00                       | 0.00                        | 0.00                         | 0.00              | ✓ | - |
| Digital Divide Grant Unspent  | 0.00              | 0.00                       | 0.00                        | 0.00                         | 0.00              | ✓ | - |



# • Admin – FSSU Main Menu

- Ability to Hide / Unhide rows with 0.00 values to customise and condense the template

|  |           |           |
|--|-----------|-----------|
| <b>1. Department of Education Income</b>           |           |           |
| 3010 Capitation/Non Pay Budget                     | 38,064.00 | 38,064.00 |
| 3020 DEIS Grant                                    | 0.00      | 0.00      |
| 3021 Early Start Programme Mat/Equip/Par Inv Grant | 0.00      | 0.00      |
| 3022 Early Start Programme Capitation              | 0.00      | 0.00      |
| 3030 Non Teachers Pay Budget                       | 0.00      | 0.00      |
| 3050 Ancillary/School Support Services Grant       | 23,989.00 | 35,984.00 |
| 3100 Secretarial Grant                             | 0.00      | 0.00      |
| 3130 Caretaker Grant                               | 0.00      | 0.00      |
| 3140 Special Education Equipment Grant             | 1,300.00  | 758.00    |
| 3150 Book Grant Income                             | 10,391.00 | 2,288.00  |
| 3155 School Library Books Capital Grant            | 0.00      | 0.00      |
| 3160 Book Rental Scheme Grant                      | 0.00      | 0.00      |
| 3170 Special Subject Grant                         | 0.00      | 0.00      |
| 3171 Irish and Bilingual School Grant              | 0.00      | 0.00      |
| 3190 JCSP Grant                                    | 0.00      | 0.00      |
| 3200 Transition Year Grant                         | 0.00      | 0.00      |
| 3210 Leaving Certificate Applied Grant             | 0.00      | 0.00      |
| 3220 Grant for Traveller Students                  | 0.00      | 0.00      |
| 3225 Amortisation of DE Equipment Grants           | 0.00      | 0.00      |
| 3226 Amortisation of DE ICT Grants                 | 0.00      | 0.00      |
| 3227 Amortisation of Other DE Grants               | 0.00      | 0.00      |
| 3230 ICT Grant Non Capital                         | 26,644.95 | 10,280.61 |

# • Admin – FSSU Main Menu

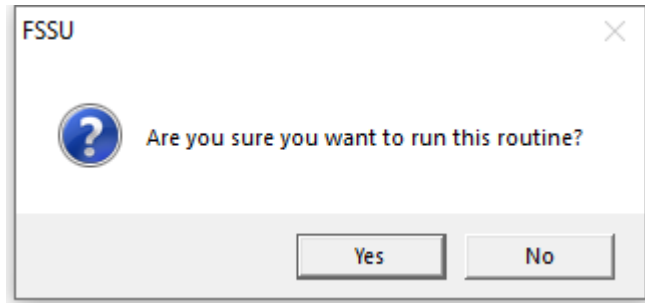
- Click on the Hide button to hide rows with 0.00 values

Admin

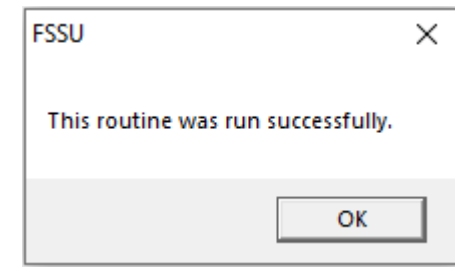
Hide

Unhide

- Message appears asking if you want to run the routine – Yes to run / No to exit



- Routine was run - Click Ok



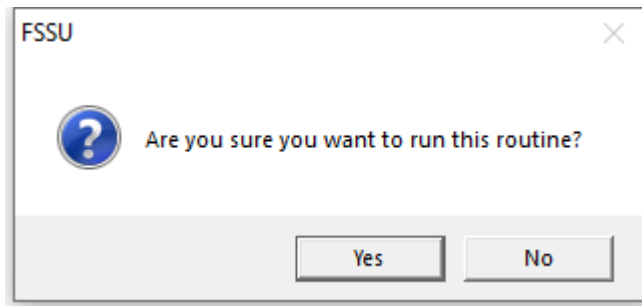
- Your file is now customised with 0.00 values hidden

## 1. Department of Education Income

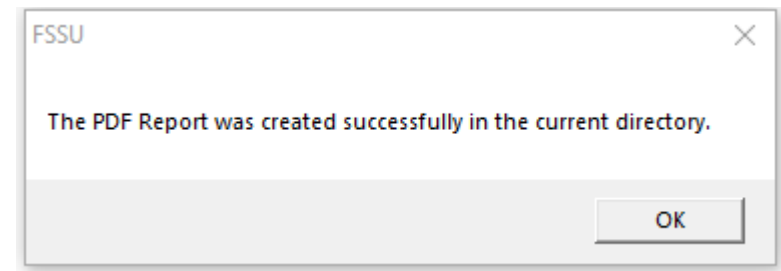
|  |                   |                   |
|--|-------------------|-------------------|
| 3010 Capitation/Non Pay Budget                   | 38,064.00         | 38,064.00         |
| 3050 Ancillary/School Support Services Grant     | 23,989.00         | 35,984.00         |
| 3140 Special Education Equipment Grant           | 1,300.00          | 758.00            |
| 3150 Book Grant Income                           | 10,391.00         | 2,288.00          |
| 3230 ICT Grant Non Capital                       | 26,644.95         | 10,280.61         |
| 3275 Minor Works Grant-Non Capital               | 11,845.00         | 4,971.00          |
| 3288 COVID Capitation for Cleaning and PPE Grant | 14,592.00         | 22,939.00         |
| 3289 Once-Off Cost of Living Grant               | 15,600.00         | 0.00              |
| 3292 Standardised Testing Grant                  | 447.00            | 286.00            |
| <b>Total Department of Education Income</b>      | <b>142,872.95</b> | <b>115,570.61</b> |

# • Steps 3a and 3b – Create PDF

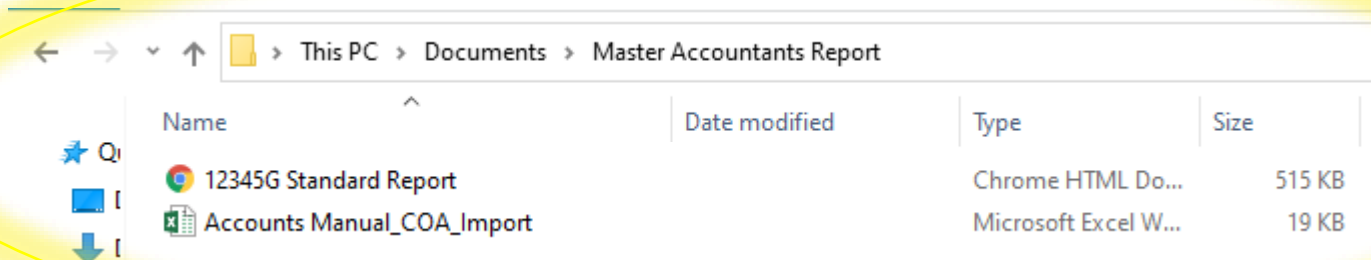
- Click the button to create a standard PDF **Create PDF** or PDF with Cashflow **With Cashflow**
- Message appears asking if you want to run the routine – Yes to run / No to exit



- Routine has run - Click Ok



- PDF appears on your screen and a copy will be saved in your current directory

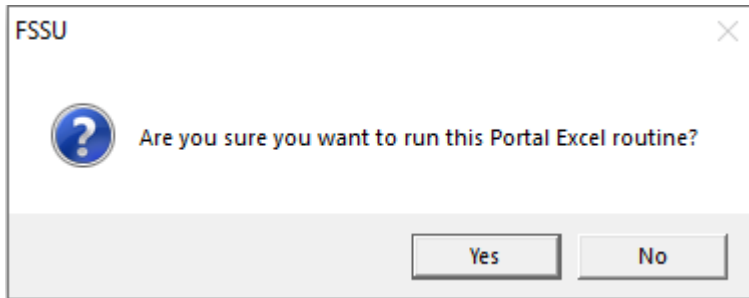


# • Steps 4 – Create Portal File

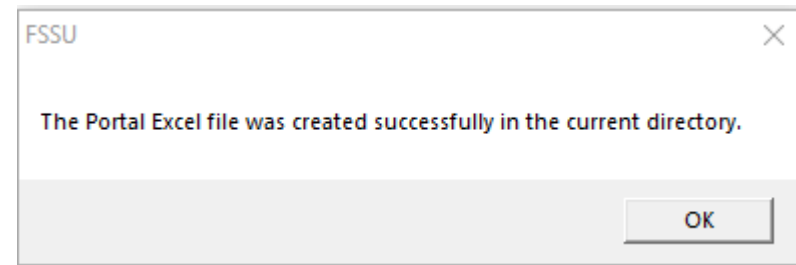
- Click the button to create Portal Import File

Portal File

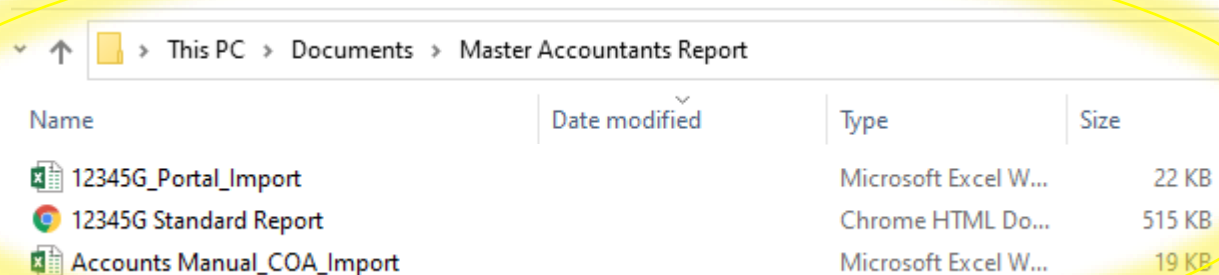
- Message appears asking if you want to run the routine – Yes to run / No to exit






- Routine has run - Click Ok



- The Portal Excel File has been saved in your current directory



| Name   | Date modified | Type                 | Size   |
|--|---------------|----------------------|--------|
|  12345G_Portal_Import       |               | Microsoft Excel W... | 22 KB  |
|  12345G Standard Report     |               | Chrome HTML Do...    | 515 KB |
|  Accounts Manual_COA_Import |               | Microsoft Excel W... | 19 KB  |