|  |  |  |  |
| --- | --- | --- | --- |
| September Accounts require special attention  Moving balances from Balance sheet @ 1.9.204 is very important to ensure figures are accurate in the Income & Expenditure Account | |  |  |
|  | **Applying this webinar training to the school accounts** | **Journal @ 1.9.24** | **Hints** |
|  | Check the September 2024 I&E Account | Dr | Cr |
| DE Grants  Code 3010 | 1. Check September Non Pay Budget Grant figure   1/3 received in advance in July  Record Journal @ 1.9.24  General ledger activity code 2150 | 2150 | 3010 |
| Code 3030 | 1. Check NTPB Figure in September   Amount received in Sept covered July Aug & Sept  Code 3030 should only show the Sept grants in Sept 24 Accounts  Reverse the NTPB Grant @1.9.2024 | 3030 | 1730 |
| Code 3050 | 1. Check THE SSSG –   Journal @ 1.9.24  General ledger activity code 2150 @ 30.9.24 = 0 | 2150 | 3050 |
| Code 3151/3152 | 1. Junior Cyle Free books Grant   Create the relevant codes  Journal @ 1.9.24  General ledger activity code 2151 @30.9.24 = 0 | 2151 | 3151/3152 |
|  | | | |
| Codes 4113/4731 | 1. Junior cycle Free Books expenses   Create the relevant codes  Journal @ 1.9.24 | 4113  4731 | 1720 |
|  | 1. Adjust for any other expenses paid before August and sitting in 1720 | e.g. 5450 | 1720 |
|  | 1. General ledger activity code 1720 @30.9.24 = 0 |  |  |
| 2440 | 1. Reverse accrued expenses sitting in code 2440 | 2440 | 6400 |
|  | 1. General ledger activity code 2440 @30.9.24 = 0 |  |  |
|  | The balances in the Balance sheet @ 31.8.2024 should be the accountant’s figures. A breakdown of the key balances is vital so that the journals at 1.9.2024 are correct and that the closing balances @ 30.9.24 make sense | Review time is vital | |