



Financial Support  
Services Unit  
(FSSU)

# Understanding the Income & Expenditure Account

1



# Webinar Information



Technical Support: **info@fssu.ie**



Recording



Email



Handouts &  
Slides



Website:  
**www.fssu.ie**



Support  
**(01) 269 0677**



Q&A

# Agenda



The Income and  
Expenditure Report

Reviewing the Income  
and Expenditure report

# The Income and Expenditure report

What is the Income and Expenditure report

Requirement of BOM reports

How to generate the report

Layout of the I&E report

# Income and Expenditure Report

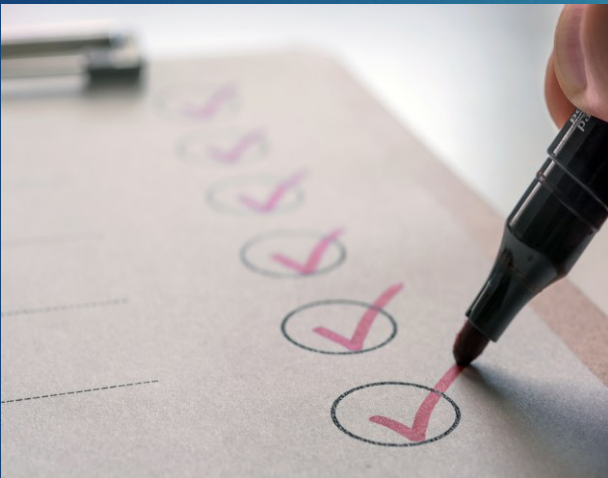
Summary of all income received and all expenses incurred

Covers day to day income & expenditure

Reflects the current financial year activity

Used to assess financial performance

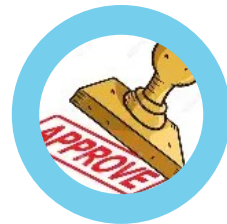
## Board of Management Responsibilities



Preparation



Reviewing



Approval



Storage

# FSSU Chart of Accounts

Effective for the year ended 31st August 2026



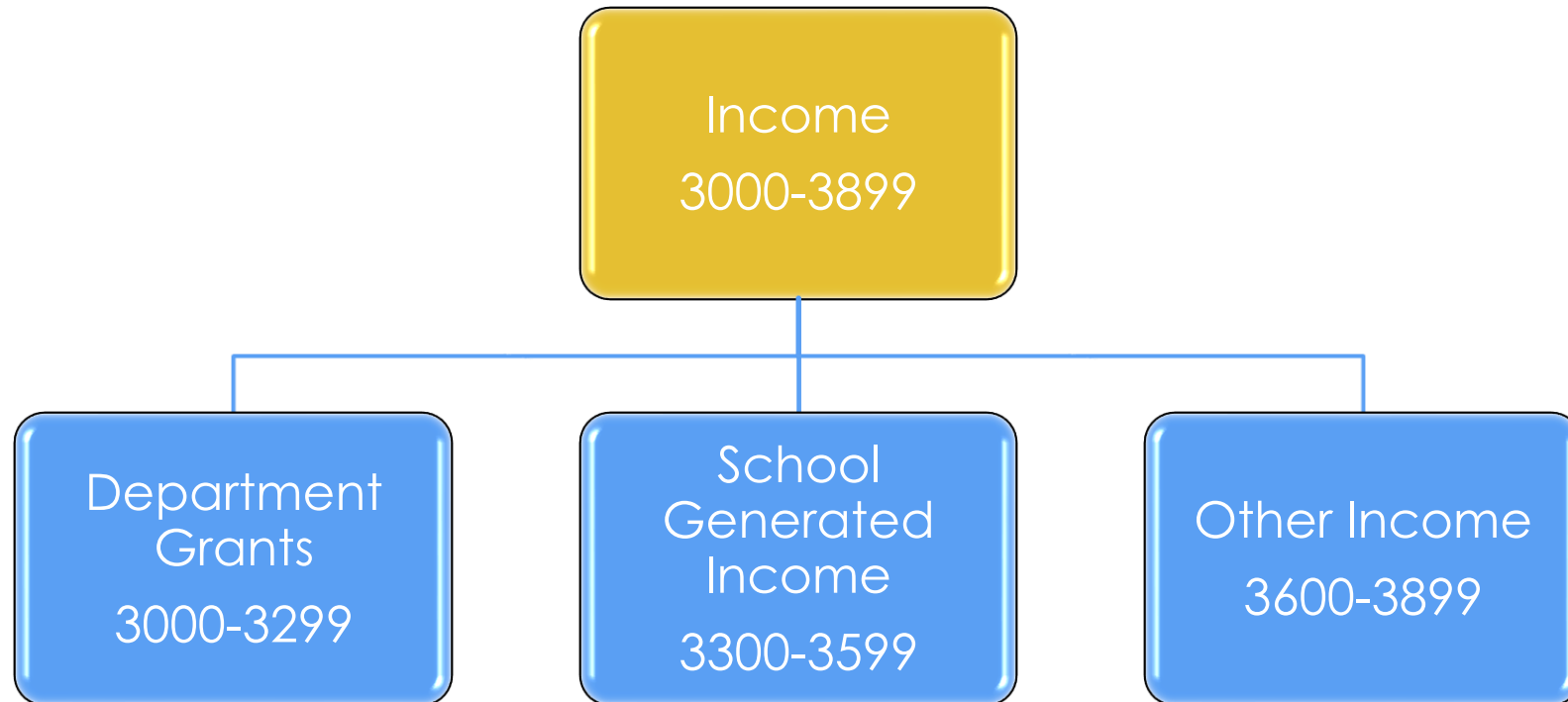
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## Income and Expenditure Codes

| A/C No | Description               | Type   | Category                |
|--------|---------------------------|--------|-------------------------|
| 3010   | Capitation/Non Pay Budget | Income | Department of Education |
| 3020   | DEIS Grant                | Income | Department of Education |



# Income Types





# Department Grants

3000-3299

9

## Capitation or Non Pay Grant - 3010

- Covers day to day running costs of school
- Based on enrolment numbers
- Light & Heat

### Free Schoolbook & Admin Grant – 3151 & 3152

- Based on enrolment numbers
- Covers the purchase of books and resources
- Covers the administrative work required to administer the scheme

Department Grants

3000-3299

11

Other  
Subjects  
Grant - 3170

- Drama, Film and Theatre Studies

### Science Subjects Grant - 3245

- Climate Action & sustainable Development grant
- Science Implementation grant

Department Grants

3000-3299

13

Attendance  
Support  
Grant - 3290

### Other Non Capital DE Grant Income

- **Student Wellbeing Expense**
- **Trophies and Prizes**

Other State Income 3295-3299

14

Other State  
Funding -  
3299

- Clár
- County Council grants
- Community grants

## School Generated Income 3300-3599

15

### School Generated Income

- Locker income - 3370
- Journal & Year Book Income - 3375
- Student Photocopying - 3380



## School Generated Income 3300-3599

16

### Hire of rental Facilities - 3350

- Sports hall
- Car Parks
- School pitches or Astro turf
- Classrooms for evening courses

## School Generated Income 3300-3599

17

Reimbursable  
Income -  
3550

- Money coming in for something and being paid out

**Reimbursable expense - 7800**

## School Generated Income 3300-3599

18

Fundraising –  
Restricted or  
unrestricted  
3574/3575

- Craft Fairs
- Bake sales
- Raffles
- Lotto

Other Income 3600-3899

19

Voluntary  
Contributions  
- 3650

- Contributions from parents
- Annual contributions to help with utilities.
- Once off voluntary donation

Other Income 3600-3899

Designated  
Income -  
3851

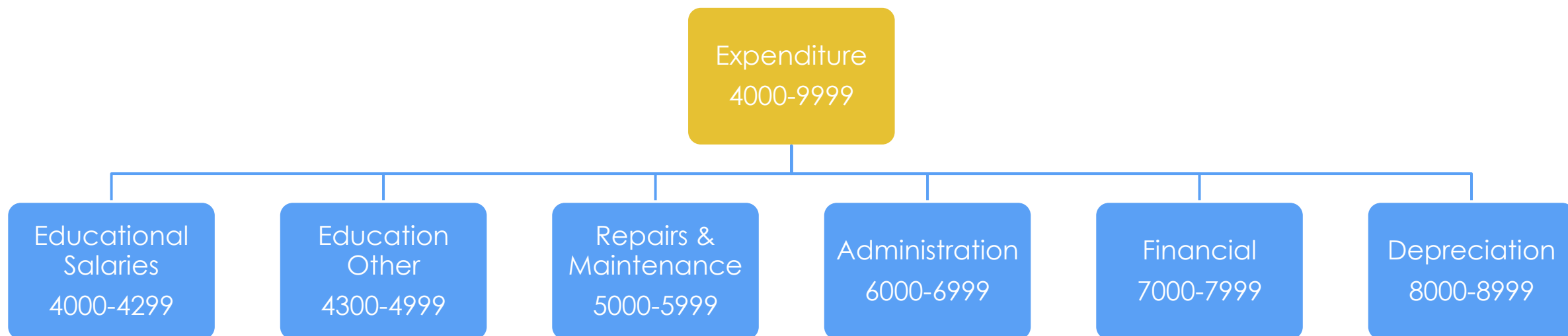
- Donations made from parents, Family or Donors

Other Income 3600-3899

External  
Fundraising-  
3852/3853

- Restricted fundraising
- Unrestricted Fundraising

# Expenditure Types





## Educational Salaries – 4000 to 4299

### Substitute Teachers Wages Expense – 4110

- Short-term absences of permanent or fixed-term teacher
- Sick leave, Maternity leave, training days

## Educational Salaries – 4000 to 4299

Free  
Schoolbook  
Admin  
Wages  
Expense -  
4113

- payments made to staff who support the administration

## Educational Salaries – 4000 to 4299

Supervision &  
Substitution  
Wages  
Expense -  
4150

- Teachers are paid for providing supervision during breaks or substituting for absent colleagues

## Educational Salaries – 4000 to 4299

Bus Escort  
Wages  
Expense -  
4196

- Transport of pupils with special needs to and from school

## Educational Salaries – 4000 to 4299

Bus Escort  
Employer  
Pension  
Expense -  
4200

- Employer's contribution towards pension costs for bus escorts

Other State  
Funding  
Expense -  
4929

- Community grants
- Funding for specific projects
- County council grants

Other  
Subject  
Expense -  
4490

- Drama , Film and Theatre Studies



Free  
Schoolbook  
Grant  
Expense -  
4731

- Based on enrolment numbers
- Covers the purchase of books and resources
- Additional classroom resources

Designated  
Expenditure –  
Non Capital -  
4918

- Money that is collected for a designated purpose

Science  
Subjects  
Expense -  
4390

- Climate Action & sustainable Development grant
- Science Implementation grant

Repairs & Maintenance 5000-5999

33

Caretaker/  
Cleaner  
Wages  
Expense –  
5010/5110

- Gross Salary
- PAYE /PRSI Costs
- Day-to-day upkeep of school

### Routine Security - 5400

- Alarm Monitoring
- Regular call –outs
- Key holding services
- Security system service

# Repairs & Maintenance

5000-5999

35

## Repairs to Building & Grounds Expense - 5310

- Roof repairs
- Plumbing or Electrical Repairs
- Fixing playground surfaces
- Repairs to walls, doors, pathways, fencing or drainage

Annual  
Subscriptions  
Expense -  
6700

- Tv License



Other  
Professional  
Fees Expense  
- 6540

- Legal / Solicitor fees
- HR Advice
- Health & Safety Inspection Report

## Administration 6000-6999

38

Hospitality  
Expense -  
6800

- Providing food for an open night

Board of  
Management  
Expense -  
6650

- Christmas gifts
- Training costs for board members

Financial 7000-7999

40

Bank Charges  
Expense –  
7450

Reimbursable  
Expense –  
7800

# Generating the reports in Brightbooks

The screenshot shows the BrightBooks web application interface. The browser address bar displays the URL: `https://books.brightsg.com/reports/Reports.aspx?id=Fq4TCcahJcSaeIWN/vJCCRisWgnwXRgY4g937m%20N/eHAjb9DCVCxCIPU7hBs6p8VHY6XxU%20MxsPEenfz4GZI%20Q==`. The top navigation bar includes the BrightBooks logo, a 'Need Help?' button, and a 'Test Company' dropdown. The left sidebar contains a vertical menu with icons for Overview, Customers, Purchases, Banking, General Ledger, CRM, and Reports. The 'Reports' icon is highlighted with a blue box and a blue arrow pointing to it from the left. The main content area is titled 'Report' and is divided into two sections: 'Favourites' and 'Customers'. The 'Favourites' section lists several reports, with 'Income&Expenditure' highlighted by a blue box and a blue arrow pointing to it from the left. A blue arrow also points from the 'Income&Expenditure' report to a star icon in the right margin, which is also highlighted by a blue box. The 'Customers' section lists various customer-related reports.

**Report**

**Favourites**

- Aged Supplier Balance Summary
- Balance Sheet
- Bank Reconciliation
- General Ledger Account Activity
- Income&Expenditure**
- Payments Report
- Trial Balance
- Trial Balance - Formatted

**Customers**

|                                |   |                                  |   |                              |   |
|--------------------------------|---|----------------------------------|---|------------------------------|---|
| Aged Customer Balance Detailed | ★ | Price History                    | ★ | Sales Invoice & Credit Notes | ★ |
| Aged Customer Balance Summary  | ★ | Product Price List               | ★ | Sales Invoice Detailed       | ★ |
| Batch Sales Invoice Print      | ★ | Recurring Sales Invoice          | ★ | Sales Invoice Margin         | ★ |
| Customer Activity              | ★ | Recurring Sales Invoice Detailed | ★ | Sales Quotes / Orders Report | ★ |
| Customer Statements            | ★ | Recurring Template               | ★ |                              |   |

SuperOffice® CRM

Income & Expenditure | BrightBooks

https://books.brightsg.com/reports/ReportsMain.aspx?id=Fq4TCcahJcSaeIWN/vJCCRisWgnwXRgY4g937m%20N/eHAjb9DCVCxCiPU7hBs6p8VHY6XxU%20MxsPEenfz4GZI%20Q==&loadcriteria=true&type=PLR&options=null

SuperOffice® CRM3CXTMS SHAREPOINT FSSU brightbooks Expense Tracker Us... Useful Contact Det... GoTo Webinar Auto-enrolment F... Social Inclusion Un... ChatGPT Holiday Calendar webinar FAQS New Grants

BrightBooks

Need Help?

+

Test Company

Overview

Customers

Purchases

Banking

General Ledger

CRM

Reports

Add-ins

Income & Expenditure

Back

Print

Excel

Save

Email

PERIOD FROM

Sep-20 XX

PERIOD TO

Aug-20: XX

DEP

All

Run

Advanced Settings

Income & Expenditure - All

Test Company

Date Range: 1st Sep 20 4 To 31st Aug 20 i

| Code    | Description | Current Period | Budget | Variance | Comp. Period |
|---------|-------------|----------------|--------|----------|--------------|
| Totals: |             | -              | -      | -        | -            |

# Generating the Report

Overview

Customers

Purchases

Banking

General Ledger

CRM

Reports

Add-ins

Income &amp; Expenditure

[Back](#)[Print](#)[Excel](#)[Save](#)[Email](#)

PERIOD FROM



Sep-20 XX

PERIOD TO

Aug-20 XX

DEP

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

## Income &amp; Expenditure

Demo School

Date Range: 1st Sep 20 to 31st Aug 20:

| Code                                  | Description                             | 2026           |            | Variance    | Comp. Balance |
|---------------------------------------|---|----------------|------------|-------------|---------------|
|                                       |   | Current Period | Budget     |             |               |
|                                       |   | €              | €          | €           | €             |
| <b>Income and Expenditure Account</b> |   |                |            |             |               |
| <b>Income</b>                         |   |                |            |             |               |
| <b>Department of Education</b>        |   |                |            |             |               |
| 3010                                  | Capitation/Non Pay Budget               | 14,072.00      | 104,192.87 | -90,120.87  | 139,794.00    |
| 3020                                  | DEIS Grant                              | -              | -          | -           | 74,990.00     |
| 3030                                  | Non Teachers Pay Budget                 | 12,800.67      | 121,481.00 | -108,680.33 | 136,208.00    |
| 3050                                  | Ancillary/School Support Services Grant | 13,270.00      | 37,240.00  | -23,970.00  | 45,980.00     |
| 3150                                  | DO NOT USE Book Grant Income            | -              | -          | -           | 10,800.00     |
| 3151                                  | Free Schoolbook Grant                   | 230,795.00     | 82,818.00  | 147,977.00  | 134,520.00    |
| 3152                                  | Free Schoolbook Admin Grant             | 6,738.09       | 5,612.23   | 1,125.86    | 2,318.79      |

Income & Expenditure  
Demo School

Date Range:

| Code | Description | Current Period | Budget | Variance | Comp. Balance |
|------|-------------|----------------|--------|----------|---------------|
|      |             | €              | €      | €        | €             |

Income and Expenditure Account

Income

Department of Education

|      |   |                    |                    |                     |                    |
|------|---|--------------------|--------------------|---------------------|--------------------|
| 3010 | Capitation/Non Pay Budget               | 14,072.00          | 104,192.87         | -90,120.87          | 139,794.00         |
| 3020 | DEIS Grant                              | -                  | -                  | -                   | 74,990.00          |
| 3030 | Non Teachers Pay Budget                 | 12,800.67          | 121,481.00         | -108,680.33         | 136,208.00         |
| 3050 | Ancillary/School Support Services Grant | 13,270.00          | 37,240.00          | -23,970.00          | 45,980.00          |
| 3150 | DO NOT USE Book Grant Income            | -                  | -                  | -                   | 10,800.00          |
| 3151 | Free Schoolbook Grant                   | 230,795.00         | 82,818.00          | 147,977.00          | 134,520.00         |
| 3152 | Free Schoolbook Admin Grant             | 6,738.09           | 5,612.23           | 1,125.86            | 2,318.79           |
| 3190 | JCSP Grant                              | -                  | 3,276.00           | -3,276.00           | -                  |
| 3200 | Transition Year Grant                   | -                  | 4,500.00           | -4,500.00           | -                  |
| 3210 | Leaving Certificate Applied Grant       | -                  | 1,749.00           | -1,749.00           | -                  |
| 3240 | Supervision and Substitution Grant      | 1,774.00           | 16,628.00          | -14,854.00          | 12,226.00          |
| 3245 | Science Subjects Grant                  | 19,000.00          | 13,195.00          | 5,805.00            | -                  |
| 3255 | State Exam Income                       | -                  | 9,000.00           | -9,000.00           | 17,950.00          |
| 3270 | Sports Complex Grant                    | -                  | 11,000.00          | -11,000.00          | -                  |
| 3290 | Other Non Capital DE Grant Income       | -                  | 3,375.00           | -3,375.00           | -                  |
| 3294 | Bus Escort Grant                        | 158.00             | -                  | 158.00              | 14,842.00          |
|      |   | <b>€298,607.76</b> | <b>€414,067.10</b> | <b>€-115,459.34</b> | <b>€589,628.79</b> |

Other State Income

|      |                        |                   |          |                   |                   |
|------|------------------------|-------------------|----------|-------------------|-------------------|
| 3296 | DSP School Meals Grant | 54,000.00         | -        | 54,000.00         | 48,929.00         |
|      |                        | <b>€54,000.00</b> | <b>-</b> | <b>€54,000.00</b> | <b>€48,929.00</b> |

School Generated Income

|      |                                  |          |           |            |           |
|------|----------------------------------|----------|-----------|------------|-----------|
| 3310 | Transition Year Income           | 6,500.00 | 18,000.00 | -11,500.00 | 12,050.00 |
| 3350 | Hire of Facilities Rental Income | -        | 1,000.00  | -1,000.00  | -         |
| 3370 | Locker Income                    | 2,000.00 | 4,000.00  | -2,000.00  | 4,405.50  |
| 3390 | School Administration Charges    | 2,540.00 | -         | 2,540.00   | 6,455.00  |
| 3395 | Practical Subjects Income        | -        | 2,600.00  | -2,600.00  | -         |
| 3420 | Canteen Income                   | -        | 48,000.00 | -48,000.00 | -         |
| 3440 | Uniforms Income                  | 655.00   | -         | 655.00     | 1,625.00  |
| 3495 | Mock Exam Income                 | -        | 13,440.00 | -13,440.00 | -         |

|      |   |                   |                    |                    |                   |
|------|---|-------------------|--------------------|--------------------|-------------------|
| 3495 | Mock Exam Income                              | -                 | 13,440.00          | -13,440.00         | -                 |
| 3500 | Games Income                                  | -                 | -                  | -                  | 1,525.00          |
| 3510 | Bus Income                                    | -                 | 13,500.00          | -13,500.00         | -                 |
| 3520 | School Musical/Drama Income                   | -                 | 4,000.00           | -4,000.00          | -                 |
| 3575 | Unrestricted School Fundraising (Non Capital) | -                 | 2,500.00           | -2,500.00          | -                 |
|      |   | <b>€11,695.00</b> | <b>€107,040.00</b> | <b>€-95,345.00</b> | <b>€26,060.50</b> |

Other Income

Bright Books

| Code | Description                     | Current Period     | Budget             | Variance            | Comp. Balance      |
|------|---------------------------------|--------------------|--------------------|---------------------|--------------------|
|      |                                 | €                  | €                  | €                   | €                  |
| 3650 | Voluntary Contributions         | -                  | 5,000.00           | -5,000.00           | -                  |
| 3700 | Income from Parents Association | -                  | 4,000.00           | -4,000.00           | -                  |
|      |                                 | -                  | <b>€9,000.00</b>   | <b>€-9,000.00</b>   | -                  |
|      | <b>TOTAL Income</b>             | <b>€364,302.76</b> | <b>€530,107.10</b> | <b>€-165,804.34</b> | <b>€664,618.29</b> |

Expenditure

Education Salary

|      |   |   |                   |                    |                   |
|------|---|---|-------------------|--------------------|-------------------|
| 4113 | Free schoolbook Admin Salaries Expense        | - | 5,612.23          | -5,612.23          | -                 |
| 4150 | Supervision and Substitution Salaries Expense | - | 16,628.00         | -16,628.00         | -                 |
| 4155 | State Exam Salaries Expense                   | - | 9,000.00          | -9,000.00          | 17,950.00         |
| 4181 | Canteen Salaries Expense                      | - | 18,000.00         | -18,000.00         | -                 |
|      |   | - | <b>€49,240.23</b> | <b>€-49,240.23</b> | <b>€17,950.00</b> |

Education Other Expenditure

|      |  |          |           |           |          |
|------|--|----------|-----------|-----------|----------|
| 4310 | Teaching Aids Expense                    | -        | 3,000.00  | -3,000.00 | -        |
| 4315 | Student Photocopying Expenses            | -        | 2,000.00  | -2,000.00 | -        |
| 4350 | Art Expense                              | -        | 1,000.00  | -1,000.00 | -        |
| 4370 | Home Economics Expense                   | -        | 1,000.00  | -1,000.00 | -        |
| 4390 | Science Expense                          | 5,650.00 | 13,800.00 | -8,150.00 | -        |
| 4410 | ICT Grant Non - Capital Expense          | -        | 4,500.00  | -4,500.00 | -        |
| 4420 | Computer Maintenance & Support Expense   | 5,500.00 | 6,000.00  | -500.00   | 9,152.00 |
| 4430 | Woodwork / Building Construction Expense | -        | 1,500.00  | -1,500.00 | -        |
| 4450 | Metalwork / Engineering Expense          | -        | 1,000.00  | -1,000.00 | -        |
| 4470 | Technology Expense                       | -        | 500.00    | -500.00   | -        |
| 4550 | Leaving Cert Applied Expense             | -        | 1,749.00  | -1,749.00 | -        |



Repairs, Maintenance & Establishment

|      |                         |   |           |            |        |
|------|-------------------------|---|-----------|------------|--------|
| 5010 | Caretaker Wages Expense | - | 38,000.00 | -38,000.00 | 944.78 |
|------|-------------------------|---|-----------|------------|--------|

| Code | Description  | Current Period | Budget      | Variance     | Comp. Balance |
|------|--|----------------|-------------|--------------|---------------|
|      |  | €              | €           | €            | €             |
| 5030 | Caretaker Pension Expense                            | -              | 4,000.00    | -4,000.00    | -             |
| 5110 | Cleaners Wages Expense                               | -              | 34,000.00   | -34,000.00   | 637.72        |
| 5170 | Cleaning Materials Expense                           | -              | 10,000.00   | -10,000.00   | -             |
| 5310 | Repairs to Buildings and Grounds Expense             | 22,700.00      | 9,000.00    | 13,700.00    | 17,485.00     |
| 5350 | Repairs to Furniture, Fittings and Equipment Expense | -              | 9,000.00    | -9,000.00    | -             |
| 5400 | Routine Security Expense                             | -              | 4,000.00    | -4,000.00    | 1,750.00      |
| 5450 | General Insurance Expense                            | 5,000.00       | -           | 5,000.00     | 16,190.00     |
| 5510 | Heating Expense                                      | 5,950.00       | 16,000.00   | -10,050.00   | -             |
| 5550 | Light and Power Expense                              | -850.00        | 28,000.00   | -28,850.00   | 12,797.00     |
| 5552 | Other Rental Costs Expense                           | -              | 4,000.00    | -4,000.00    | -             |
| 5610 | Refuse Expense                                       | 780.00         | 6,000.00    | -5,220.00    | -             |
| 5611 | Water Rates Expense                                  | -              | 2,000.00    | -2,000.00    | -             |
|      |  | €33,580.00     | €164,000.00 | €-130,420.00 | €49,804.50    |

Administration

|      |   |          |           |            |          |
|------|---|----------|-----------|------------|----------|
| 6010 | Clerical Officers/Secretarial Wages Expense   | -        | 32,000.00 | -32,000.00 | 6,369.74 |
| 6050 | Clerical Officers/Secretarial Pension Expense | -        | 9,000.00  | -9,000.00  | -        |
| 6100 | Recruitment Expense                           | -        | 6,000.00  | -6,000.00  | -        |
| 6210 | Postage Expense                               | -        | 1,200.00  | -1,200.00  | -        |
| 6250 | Telephone Expense / SMS Text                  | -65.00   | 3,000.00  | -3,065.00  | 5,169.56 |
| 6300 | Printing and Stationery Expense               | -        | 9,500.00  | -9,500.00  | -        |
| 6350 | Office Equipment (Non Capital) Expense        | -        | 3,500.00  | -3,500.00  | -        |
| 6400 | Accounting / Auditing Expense                 | -        | 2,900.00  | -2,900.00  | 4,500.00 |
| 6500 | Travel and Subsistence Expense                | -        | 1,000.00  | -1,000.00  | -        |
| 6600 | Principals Expenses                           | -        | 300.00    | -300.00    | -        |
| 6650 | Board of Management Expense                   | -        | 1,000.00  | -1,000.00  | -        |
| 6700 | Annual Subscriptions Expense                  | 1,500.00 | 5,000.00  | -3,500.00  | 2,498.00 |
| 6730 | InSchool Administration System Expense        | -        | 7,500.00  | -7,500.00  | -        |

|      |  |           |            |             |            |
|------|--|-----------|------------|-------------|------------|
| 6700 | Annual Subscriptions Expense                   | 1,500.00  | 5,000.00   | -3,500.00   | 2,498.00   |
| 6730 | InSchool Administration System Expense         | -         | 7,500.00   | -7,500.00   | -          |
| 6731 | Accounting Software / Payroll Software Expense | -         | 1,500.00   | -1,500.00   | 750.00     |
| 6755 | Medical and First Aid Expense                  | -         | 800.00     | -800.00     | -          |
| 6780 | Staff Room Expenses                            | -         | -          | -           | 50.00      |
| 6800 | Hospitality Expense                            | -         | 1,550.00   | -1,550.00   | -          |
| 6870 | Sports Complex DE Grant Transfer               | -         | 11,000.00  | -11,000.00  | -          |
|      |  | €1,435.00 | €96,750.00 | €-95,315.00 | €19,337.30 |

Financial

|      |                      |   |   |   |         |
|------|----------------------|---|---|---|---------|
| 7450 | Bank Charges Expense | - | - | - | 500.00  |
|      |                      | - | - | - | €500.00 |

|                   |            |             |              |            |
|-------------------|------------|-------------|--------------|------------|
| TOTAL Expenditure | €57,215.00 | €504,797.23 | €-447,582.23 | €96,743.80 |
|-------------------|------------|-------------|--------------|------------|

|                     |             |            |             |             |
|---------------------|-------------|------------|-------------|-------------|
| NET SURPLUS/DEFICIT | €307,087.76 | €25,309.87 | €281,777.89 | €567,874.49 |
|---------------------|-------------|------------|-------------|-------------|

## 2. Reviewing the Income and Expenditure Account

- A) Review a demo Income and Expenditure Report.
- B) Department Grant Income
- C) School Generated Income
- D) Expenditure
- E) Review the Income and Expenditure after adjustments made for
  - income in advance,
  - Expenditure in advance
  - Capital income and Capital Expenditure



## Section 2.A Reviewing the Income and Expenditure account.

Financial Transactions for the day to day  
running of the school

**✗ Capital Items**

Specific Financial Year

Unspent Ringfenced Grants

**✗**

## Capital Grants and Expenditure

## Capital Grants and Expenditure X

### Grant

Major Projects

Additional Accommodation scheme

Emergency works Grant

Remediation Programmes

Summer Works Projects

Loose Furniture Grant

ICT Grant\*\* Any portion used to purchase capital items

Secure Mobile Phone Storage Solutions

## Grants Paid In Advance

✓ • Grants applicable to the current year

✗ • Grants paid in Advance

## Grants Paid In Advance

**Non- Pay Grant** -1/3 of July Instalment

**Non-Teaching Pay Grant** - 1/3 of Julys Instalment

**SSSF Grant** - 50% Junes Instalment

**DEIS Grant** -100%

**Free Schoolbooks Grant** -100%

**Free Schoolbook Administration Support Grant** -100%



## Income Paid In Advance

- ✓ • Income applicable to the current year
- ✗ • Income paid in Advance

## School Generated Income in Advance

- Transition year charges
- School Administration Charges
- Voluntary contributions

# Recording Income received and Expenditure in advance

51

Upon Receipt



## Balance Sheet

2105 School Income received in advance  
2150-2152 Grants in Advance

Expenditure in Current Period



## Balance Sheet

1720 Prepayments

## Department Income

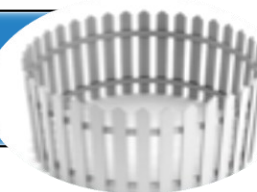
### **X** • Unspent Ringfenced Grants

Unspent Balance



Balance Sheet  
Grants Unspent

## Ringfenced Grants



- Free School book Scheme grants
- Science Implementation Grant
- ICT Grant
- Supervision and Substitution Grant
- Bus Escort Grant
- School Meals Grant
- Summer Programme

WORKSHEET: CALCULATION UNSPENT GRANTS

| WORKSHEET GRANT UNEXPENDED EXPENSE |                          |                   |                              |                   |  |                             |                   |                                 |                     |          |       |         |
|------------------------------------|--------------------------|-------------------|------------------------------|-------------------|--|-----------------------------|-------------------|---------------------------------|---------------------|----------|-------|---------|
| GRANT                              | Balance Unspent<br>B/fwd |                   | Current Year Grant<br>Income |                   |  | Current Year<br>Expenditure |                   | Current Year<br>Surplus/Deficit | Total Grant Unspent |          | Note* | Comment |
|                                    | NOMINAL<br>CODE          | ENTER €<br>AMOUNT | NOMINAL<br>CODE              | ENTER €<br>AMOUNT |  | NOMINAL<br>CODE             | ENTER €<br>AMOUNT | €                               | NOMINAL<br>CODE     | € AMOUNT |       |         |



# The Income and Expenditure Report

53

## Income & Expenditure

Demo C&C School

Date Range

1st Sep 20XX To XX/XX 20XX

Variances Accurate  
Explainable?

| Code                                  | Description                          | 20XX<br>Current<br>€ | 20XX<br>Budget     | Variance<br>€       | Comp. Balance      |
|---------------------------------------|--------------------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>Income and Expenditure Account</b> |                                      |                      |                    |                     |                    |
| <b>Income</b>                         |                                      |                      |                    |                     |                    |
| Department of Education               |                                      |                      |                    |                     |                    |
|                                       | Other State Income                   | €227,057.12          | €246,897.35        | -€19,840.24         | €206,285.95        |
|                                       | School Generated Income              | €3,964.00            | €3,964.00          | -                   | €4,000.00          |
|                                       | Other Income                         | €35,768.50           | €29,900.00         | €5,868.50           | €29,302.00         |
|                                       |                                      | €2,358.88            | €2,588.88          | -€230.00            | €2,458.88          |
|                                       | <b>TOTAL Income</b>                  | <b>€269,139.62</b>   | <b>€283,261.35</b> | <b>-€14,121.73</b>  | <b>€242,037.95</b> |
| <b>Expenditure</b>                    |                                      |                      |                    |                     |                    |
| Education Salary                      |                                      |                      |                    |                     |                    |
|                                       | Education Other Expenditure          | €27,151.37           | €29,263.37         | -€2,112.00          | €26,490.70         |
|                                       | Repairs, Maintenance & Establishment | €194,528.24          | €133,217.00        | €61,311.24          | €97,056.40         |
|                                       | Administration                       | €158,373.45          | €87,880.00         | €70,493.45          | €87,343.00         |
|                                       | Financial                            | €9,561.87            | €14,250.00         | -€4,688.13          | €13,590.00         |
|                                       |                                      | €1,185.00            | €1,400.00          | -€215.00            | €1,350.00          |
|                                       | <b>TOTAL Expenditure</b>             | <b>€390,799.93</b>   | <b>€266,010.37</b> | <b>€124,789.56</b>  | <b>€225,830.10</b> |
|                                       | <b>NET SURPLUS/DEFICIT</b>           | <b>-€121,660.31</b>  | <b>€17,250.98</b>  | <b>-€138,911.29</b> | <b>€16,207.85</b>  |

### Compare

- Actual to Budget
- Comparative Balance

?  
Bottom Line Reasonable

# Section 2. B

54

## Department Grant Income



Financial Guideline 20XX/20XX

Community & Comprehensive Schools

XX

### Grants payable to Community & Comprehensive Schools School year 20XX/20XX

| SUMMARY OF GRANTS PAYABLE 20XX/ 20XX |  |   |             |  |  |
|--------------------------------------|--|---|-------------|--|--|
| No                                   | Grant Description  | Rate per Pupil  | Instalments | Notes  | Nominal Code in FSSU Chart of Accounts |
| 1                                    | Non-pay grant  | €340.00 per pupil<br><br>And Minor Works Grant:<br>€10,000 + €6 per pupil | 4           | 25% deduction is applied to PPP schools<br><br>Minor Works grant is not payable to PPP schools | <3010>                                 |
| 2                                    | Non-teaching pay grant   | Sanctioned staff at Dept approved Pay scales                              | 4           | There is no Departmental sanction given for Caretakers and Cleaners in PPP schools             | <3030>                                 |
| 3                                    | DEIS Grant<br>DEIS (Delivering Equality Of Opportunity in Schools) | -   | 1           | Queries in relation to DEIS Grant should be directed to Social Inclusion Unit in the Dept.     | <3020>                                 |

# Department Grant Income

55

## Income & Expenditure


Demo C&C School







Date Range 1st Sep 20XX To XX/XX 20XX


| Code                                  | Description                             | 20XX        | 20XX        | Variance     | Comp. Balance |
|---------------------------------------|---|-------------|-------------|--------------|---------------|
|                                       |   | Current     | Budget      |              |               |
|                                       |   | €           | €           | €            | €             |
| <b>Income and Expenditure Account</b> |   |             |             |              |               |
| <b>Income</b>                         |   |             |             |              |               |
| Department of Education               |   |             |             |              |               |
| 3010                                  | Capitation/Non Pay Budget               | 80,415.16   | 96,499.15   | -16,083.99 ✓ | 94,569.17     |
| 3030                                  | Non Teachers Pay Budget                 | 19,983.16   | 23,980.00   | -3,996.84    | 23,500.40     |
| 3050                                  | Ancillary/School Support Services Grant | 4,001.33    | 3,417.83    | 583.50 ?     | 2,941.96      |
| 3151                                  | Free school book grant                  | 71,980.10   | 68,823.00   | 3,157.10 ?   | 35,599.00     |
| 3152                                  | Free School Book Admin Grant            | 4,486.37    | 4,486.37    | -            | 1,783.70      |
| 3190                                  | JCSP Grant                              | 3,780.00    | 3,780.00    | -            | 3,704.40      |
| 3200                                  | Transition Year Grant                   | 5,000.00    | 5,000.00    | -            | 4,900.00      |
| 3210                                  | Leaving Certificate Applied Grant       | 3,180.00    | 3,180.00    | -            | 3,116.40      |
| 3220                                  | Grant for Traveller Students            | 479.00      | 479.00      | -            | 469.42        |
| 3230                                  | ICT Grant Non Capital                   | 11,500.00   | 11,500.00   | -            | 10,039.00     |
| 3240                                  | Supervision and Substitution Grant      | 21,277.00   | 21,277.00   | -            | 21,277.00     |
| 3245                                  | Science Subjects Grants                 | 975.00      | 975.00      | -            | 955.50        |
| 3255                                  | State Exam Income                       | -           | 3,500.00    | -3,500.00 ✓  | 3,430.00      |
|                                       |   | €227,057.12 | €246,897.35 | -€19,840.24  | €206,285.95   |


# Department Grant Income - School Support Services Grant


56


Need Help?





  
Overview

  
Customers

  
Purchases

  
Banking

  
General Ledger

  
CRM

## General Ledger

Chart of Accounts Journals VAT Returns VIES INTRASTAT

Chart of Accounts Print New View ▾ Budget ▾

This Year ▾

☒ Suppress Zero 

3050

| Code                           | Description                             | 20XX  |          | 20XX  |          |  |
|--------------------------------|---|-------|----------|-------|----------|--|
|                                |   | Debit | Credit   | Debit | Credit   |  |
| Income and Expenditure Account |   |       |          |       |          |  |
| Income                         |   |       |          |       |          |  |
| Department of Education        |   |       |          |       |          |  |
| 3050                           | Ancillary/School Support Services Grant | -     | 4,001.33 | -     | 2,941.66 |  |
|                                |   | -     | 4,001.33 | -     | 2,941.66 |  |

# Schol Support Service Grant - General Leger Card Activity

57

General Ledger Card

3050 - Ancillary/School Support  
Services Grant

Select Code

Print

Back

Run

Period

Financial Year

Sep-20XX

XXX-20XX

| Date        | Period   | Description  | Notes                       | Product | Debit | Credit   | Balance   |
|-------------|----------|--|-----------------------------|---------|-------|----------|-----------|
| 01 Sep 20XX | Sep-20XX | Nominal Journal 8<br>DE SSSF Grant June XX<br>Rev. YE Jr | DE SSSF<br>Grant June<br>XX |         |       | 500.33   | -500.33   |
| 11 Nov 20XX | Nov-20XX | Receipt<br>SSSF Nov Instalment<br>Nov Instalment         | SSSF Nov<br>Instalment      |         | -     | 1,167.00 | -1,667.33 |
| 02 Mar 20XX | Mar-20XX | Receipt<br>SSSF March Instalment<br>Marc Instalment SSSF | SSSF March<br>Instalment    |         | -     | 1,167.00 | -2,834.33 |
| 06 Jun 20XX | Jun-20XX | Receipt<br>SSSF June Instalment<br>June Instalment SSSF  | SSSF June<br>Instalment     |         | -     | 1,167.00 | -4,001.33 |
| Total       |          |  |                             |         | 0.00  | 4,001.33 | -4,001.33 |



Financial Guideline 20XX/20XX  
Community & Comprehensive Schools

XX

Grants payable to Community & Comprehensive Schools  
School year 20XX/20XX

1/2



-4,001.33

BALA



# Journal Adjustment- Grant in Advance

58

BrightBooks

Need Help?

Overview

Customers

Purchases

Banking

General Ledger

CRM

Reports

Add-in

General Ledger

Chart of Accounts

Journals

VAT Returns

VIES

Journals

New

View

Delete

All (9)

Current (9)

Journals

Code

If the Nominal Code exists and you know its code, type it here. Otherwise, click the lookup button to select.

JOURNALS DETAILS

DATE

XX/XX/20XX

REF NO.

SSSF June Instalment 50%

TYPE

Journal

Add Attachment

Max file size 4 MB.

| Code | Description                             | Notes | Debit  | Credit | DEP  |
|------|---|-------|--------|--------|------|
| 3050 | Ancillary/School Support Services Grant |       | 583.50 | 0.00   | SSSF |
| 2150 | Grants Received in Advance              |       | 0.00   | 583.50 | SSSF |

Add New Line

Delete

Total Debit Amount

583.50

Total Credit Amount

583.50

Balance

0.00

Save

# Department Income

59

## Income & Expenditure

Demo C&C School

Date Range

1st Sep 20XX To XX/XX 20XX

| Code                                  | Description                             | 20XX        | 20XX        | Variance    | Comp. Balance |
|---------------------------------------|---|-------------|-------------|-------------|---------------|
|                                       |   | Current     | Budget      |             |               |
|                                       |   | €           | €           | €           | €             |
| <b>Income and Expenditure Account</b> |   |             |             |             |               |
| <b>Income</b>                         |   |             |             |             |               |
| Department of Education               |   |             |             |             |               |
| 3010                                  | Capitation/Non Pay Budget               | 80,415.16   | 96,499.15   | -16,083.99  | 94,569.17     |
| 3030                                  | Non Teachers Pay Budget                 | 19,983.16   | 23,980.00   | -3,996.84   | 23,500.40     |
| 3050                                  | Ancillary/School Support Services Grant | 3,417.83    | 3,417.83    | -           | 2,941.96      |
| 3151                                  | Free school book grant                  | 71,980.10   | 68,823.00   | 3,157.10    | 35,599.00     |
| 3152                                  | Free School Book Admin Grant            | 4,486.37    | 4,486.37    | -           | 1,783.70      |
| 3190                                  | JCSP Grant                              | 3,780.00    | 3,780.00    | -           | 3,704.40      |
| 3200                                  | Transition Year Grant                   | 5,000.00    | 5,000.00    | -           | 4,900.00      |
| 3210                                  | Leaving Certificate Applied Grant       | 3,180.00    | 3,180.00    | -           | 3,116.40      |
| 3220                                  | Grant for Traveller Students            | 479.00      | 479.00      | -           | 469.42        |
| 3230                                  | ICT Grant Non Capital                   | 11,500.00   | 11,500.00   | -           | 10,039.00     |
| 3240                                  | Supervision and Substitution Grant      | 21,277.00   | 21,277.00   | -           | 21,277.00     |
| 3245                                  | Science Subjects Grants                 | 975.00      | 975.00      | -           | 955.50        |
| 3255                                  | State Exam Income                       | -           | 3,500.00    | -3,500.00   | 3,430.00      |
|                                       |   | €226,473.62 | €246,897.35 | -€20,423.74 | €206,285.95   |

# Free Schoolbook Grant

60



Ringfenced

Paid In Advance

Income and  
Expenditure

- Applicable to the **current Balance.**  
N/C 3151 Free Schoolbook Scheme Grant
- Grant should **not exceed amount expended.**  
N/C 4731 Free Schoolbook Scheme Grant Expense



# Free Schoolbook Grant

61

## Balance Sheet

- Grant received for the **next academic year**  
N/C 2151 Book grant in Advance
  - Expenditure related to the **next academic year**  
N/C 1720 Prepayments
- 
- **Unspent Grant Balance**  
N/C 2160 Unspent Book Grant

# Free Schoolbook Grant Activity

62

Explainable

| Code                    | Description            | Current<br>€ | Budget<br>€ | Variance<br>€ | Comp. Balance<br>€ |
|-------------------------|------------------------|--------------|-------------|---------------|--------------------|
| <b>Income</b>           |                        |              |             |               |                    |
| Department of Education |                        |              |             |               |                    |
| 3151                    | Free school book grant | 71,980.10    | 68,823.00   | 3,157.10      | 35,599.00          |

## General Ledger Card

3151 - Free school book grant

Select Code

Print

Back

Run

Period ▼

Financial Year ▼

Sep-20XX ▼

Aug-20XX ▼

| Date        | Period   | Description   | Notes                                  | Product | Debit | Credit    | Balance    |
|-------------|----------|---|--|---------|-------|-----------|------------|
| 01 Sep 20XX | Sep-20XX | <u>Nominal Journal</u><br>Free School Book Scheme Grant<br>Rev. YE Jr | Free School<br>Book<br>Scheme<br>Grant |         |       | 863.00    | -863.00    |
| 05 Apr 20XX | Apr-20XX | <u>Receipt 64</u><br>FSBS grant 20XX/20XX ⓘ<br>DE FSBS 20XX/20XX      | FSBS grant<br>20XX/20XX                |         | -     | 71,117.10 | -71,980.10 |
|             |          |   |  |         | Total | 0.00      | 71,980.10  |
|             |          |   |  |         |       |           | -71,980.10 |
|             |          |   |  |         |       |           | BALANCE    |

# Edit Nominal code on a Bank Receipt

63

05 Apr 20XX

Apr-20XX

Receipt 64  
FSBS grant 20XX/20XX ⓘ  
DE FSBS 20XX/20XX

FSBS grant  
20XX/20XX

- 71,117.10

Quick Receipt


BANK ACCOUNT


1800 Current Account 1 ▼

LODGE MENT NO.

DE 156942

LODGE MENT DATE

05/04/20XX 

| Date       | Payment Type | DEP    | Ref. No.          | Customer | Notes/Narrative | Amount   | VAT Code        | VA   | Nom. Code |  |
|------------|--------------|--------|-------------------|----------|-----------------|----------|-----------------|------|-----------|---|
| 05/04/20XX | EFT ▼        | FSBG ▼ | DE FSBS 20XX/20XX | ▼        | FSBS grant 20 ⓘ | 71117.10 | Z 0.00% (Zerc ▼ | 0.00 | 2151 ⓘ    |   |

# Free School book Grant

## - Grant in Advance removed

64

### Income & Expenditure

Demo C&C School

Date Range

1st Sep 20XX To 31st Aug 20XX

| Code                                  | Description                             | 20XX        | 20XX        | Variance    | Comp. Balance |
|---------------------------------------|---|-------------|-------------|-------------|---------------|
|                                       |   | Current     | Budget      |             |               |
|                                       |   | €           | €           | €           | €             |
| <b>Income and Expenditure Account</b> |   |             |             |             |               |
| <b>Income</b>                         |   |             |             |             |               |
| Department of Education               |   |             |             |             |               |
| 3010                                  | Capitation/Non Pay Budget               | 96,499.15   | 96,499.15   | 0.00        | 94,569.17     |
| 3030                                  | Non Teachers Pay Budget                 | 23,980.02   | 23,980.00   | 0.02        | 23,500.40     |
| 3050                                  | Ancillary/School Support Services Grant | 3,001.99    | 3,002.00    | -0.01       | 2,941.96      |
| 3151                                  | Free school book grant                  | 863.00      | 68,823.00   | -67,960.00  | 35,599.00     |
| 3152                                  | Free School Book Admin Grant            | 4,486.37    | 4,486.37    | -           | 1,783.70      |
| 3190                                  | JCSP Grant                              | 3,780.00    | 3,780.00    | -           | 3,704.40      |
| 3200                                  | Transition Year Grant                   | 5,000.00    | 5,000.00    | -           | 4,900.00      |
| 3210                                  | Leaving Certificate Applied Grant       | 3,180.00    | 3,180.00    | -           | 3,116.40      |
| 3220                                  | Grant for Traveller Students            | 479.00      | 479.00      | -           | 469.42        |
| 3230                                  | ICT Grant Non Capital                   | 11,500.00   | 11,500.00   | -           | 10,039.00     |
| 3240                                  | Supervision and Substitution Grant      | 21,227.00   | 21,277.00   | -50.00      | 21,277.00     |
| 3245                                  | Science Subjects Grants                 | 975.00      | 975.00      | -           | 955.50        |
| 3255                                  | State Exam Income                       | -           | 3,500.00    | -3,500.00   | 3,430.00      |
|                                       |   | €174,971.54 | €246,481.52 | -€71,509.98 | €206,285.95   |

# General Ledger Card Activity 2151

65

General Ledger Card  
2151 - Book Grant Received in  
Advance

Print

Back

Run

Period

Financial Year

Sep-20XX

Aug-20XX

Select Code

| Date        | Period   | Description   | Notes                   | Product | Debit | Credit     | Balance                |
|-------------|----------|---|-------------------------|---------|-------|------------|------------------------|
| 01 Sep 20XX | Sep-20XX | O/B TB Journal 1<br>Opening Balance ⓘ<br>OB               | Opening<br>Balance      |         | -     | 68,823.00  | -68,823.00             |
| 05 Apr 20XX | Apr-20XX | Receipt 64<br>FSBS grant 20XX/20XX ⓘ<br>DE FSBS 20XX/20XX | FSBS grant<br>20XX/20XX |         | -     | 71,117.10  | -139,940.10            |
| Total       |          |   |                         |         | 0.00  | 139,940.10 | -139,940.10            |
|             |          |   |                         |         |       |            | -139,940.10<br>BALANCE |



# Journal - Book Grant Income

66

## Journals

### Code

If the Nominal Code exists and you know its code, type it here. Otherwise, click the lookup button to select.

### JOURNALS DETAILS

|            |                          |         |  |  |
|------------|--------------------------|---------|--|--|
| DATE       | REF NO.                  | TYPE    |  |  |
| XX/XX/20XX | Grant in Advance -revers | Journal | <a href="#">Add Attachment</a><br><small>Max file size 4 MB.</small> |  |

| Code | Description                    | Notes  |  | Debit     | Credit    | DEP  |
|------|--------------------------------|--|--|-----------|-----------|------|
| 2151 | Book Grant Received in Advance | FSBS Grant Applicable to current academic year |  | 68,823.00 | 0.00      | FSBG |
| 3151 | Free school book grant         | FSBS Grant Applicable to current academic year |  | 0.00      | 68,823.00 | FSBG |

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

|                     |           |
|---------------------|-----------|
| Total Debit Amount  | 68,823.00 |
| Total Credit Amount | 68,823.00 |
| Balance             | 0.00      |

Save



# Free School book Grant Reviewed

67

## Income & Expenditure

Demo C&C School

Date Range

1st Sep 20XX To 31st Aug 20XX

| Code                                  | Description                             | 20XX        | 20XX        | Variance   | Comp. Balance |
|---------------------------------------|---|-------------|-------------|------------|---------------|
|                                       |   | Current     | Budget      |            |               |
|                                       |   | €           | €           | €          | €             |
| <b>Income and Expenditure Account</b> |   |             |             |            |               |
| <b>Income</b>                         |   |             |             |            |               |
| Department of Education               |   |             |             |            |               |
| 3010                                  | Capitation Grant                        | 96,498.35   | 96,499.15   | -0.80      | 94,569.17     |
| 3030                                  | Non Teacher Grant                       | 23,980.02   | 23,980.00   | 0.02       | 23,500.40     |
| 3050                                  | Ancillary/School Support Services Grant | 3,001.99    | 3,002.00    | -0.01      | 2,941.96      |
| 3151                                  | Free school book grant                  | 69,686.00   | 68,823.00   | 863.00     | 35,599.00     |
| 3152                                  | Free School Book Admin Grant            | 1,186.37    | 1,186.37    | -          | 1,783.78      |
| 3190                                  | JCSP Grant                              | 3,780.00    | 3,780.00    | -          | 3,704.40      |
| 3200                                  | Transition Year Grant                   | 5,000.00    | 5,000.00    | -          | 4,900.00      |
| 3210                                  | Leaving Certificate Applied Grant       | 3,180.00    | 3,180.00    | -          | 3,116.40      |
| 3220                                  | Grant for Traveller Students            | 479.00      | 479.00      | -          | 469.42        |
| 3230                                  | ICT Grant Non Capital                   | 11,500.00   | 11,500.00   | -          | 10,039.00     |
| 3240                                  | Supervision and Substitution Grant      | 21,277.00   | 21,277.00   | -          | 21,277.00     |
| 3245                                  | Science Subjects Grants                 | 975.00      | 975.00      | -          | 955.50        |
| 3255                                  | State Exam Income                       |             | 3,500.00    | -3,500.00  | 3,430.00      |
|                                       |   | €243,041.55 | €246,481.52 | -€2,637.78 | €206,285.95   |

Grant for current year  
+  
Unspent balance  
Comparative Balance

# Department Income

## Income & Expenditure

Demo C&C School

Prior to Review

Date Range 1st Sep 20XX To XX/XX 20XX

| Code                           | Description                             | 20XX        | 20XX        | Variance    | Comp. Balance |
|--------------------------------|---|-------------|-------------|-------------|---------------|
|                                |   | Current     | Budget      |             |               |
|                                |   | €           |             | €           | €             |
| Income and Expenditure Account |   |             |             |             |               |
| Income                         |   |             |             |             |               |
| Department of Education        |   |             |             |             |               |
| 3010                           | Capitation/Non Pay Budget               | 80,415.16   | 96,499.15   | -16,083.99  | 94,569.17     |
| 3030                           | Non Teachers Pay Budget                 | 19,983.16   | 23,980.00   | -3,996.84   | 23,500.40     |
| 3050                           | Ancillary/School Support Services Grant | 4,001.33    | 3,417.83    | 583.50      | 2,941.96      |
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| 3190                           | JCSP Grant                              | 3,780.00    | 3,780.00    | -           | 3,704.40      |
| 3200                           | Transition Year Grant                   | 5,000.00    | 5,000.00    | -           | 4,900.00      |
| 3210                           | Leaving Certificate Applied Grant       | 3,180.00    | 3,180.00    | -           | 3,116.40      |
| 3220                           | Grant for Traveller Students            | 479.00      | 479.00      | -           | 469.42        |
| 3230                           | ICT Grant Non Capital                   | 11,500.00   | 11,500.00   | -           | 10,039.00     |
| 3240                           | Supervision and Substitution Grant      | 21,277.00   | 21,277.00   | -           | 21,277.00     |
| 3245                           | Science Subjects Grants                 | 975.00      | 975.00      | -           | 955.50        |
| 3255                           | State Exam Income                       | -           | 3,500.00    | -3,500.00   | 3,430.00      |
|                                |   | €227,057.12 | €246,897.35 | -€19,840.24 | €206,285.95   |

## Income & Expenditure

Demo C&C School

Date Range 1st Sep 20XX To 31st Aug 20XX

| Code                           | Description                             | 20XX        | 20XX        | Variance    | Comp. balance |
|--------------------------------|---|-------------|-------------|-------------|---------------|
|                                |   | Current     | Budget      |             |               |
|                                |   | €           | €           | €           | €             |
| Income and Expenditure Account |   |             |             |             |               |
| Income                         |   |             |             |             |               |
| Department of Education        |   |             |             |             |               |
| 3010                           | Capitation/Non Pay Budget               | 80,415.16   | 96,499.15   | -16,083.99  | 94,569.17     |
| 3030                           | Non Teachers Pay Budget                 | 19,983.16   | 23,980.00   | -3,996.84   | 23,500.40     |
| 3050                           | Ancillary/School Support Services Grant | 2,834.33    | 3,417.83    | -583.50     | 2,941.96      |
| 3151                           | Free school book grant                  | 69,686.00   | 68,823.00   | 863.00      | 35,599.00     |
| 3152                           | Free School Book Admin Grant            | 4,486.37    | 4,486.37    | -           | 1,783.70      |
| 3190                           | JCSP Grant                              | 3,780.00    | 3,780.00    | -           | 3,704.40      |
| 3200                           | Transition Year Grant                   | 5,000.00    | 5,000.00    | -           | 4,900.00      |
| 3210                           | Leaving Certificate Applied Grant       | 3,180.00    | 3,180.00    | -           | 3,116.40      |
| 3220                           | Grant for Traveller Students            | 479.00      | 479.00      | -           | 469.42        |
| 3230                           | ICT Grant Non Capital                   | 11,500.00   | 11,500.00   | -           | 10,039.00     |
| 3240                           | Supervision and Substitution Grant      | 21,277.00   | 21,277.00   | -           | 21,277.00     |
| 3245                           | Science Subjects Grants                 | 975.00      | 975.00      | -           | 955.50        |
| 3255                           | State Exam Income                       |             | 3,500.00    | -3,500.00   | 3,430.00      |
|                                |   | €223,596.01 | €246,897.35 | -€23,301.34 | €206,285.95   |



# Section 3. C

## School Generated Income

- Transition Year Income
- School Administration Charges
- Voluntary Contributions

Income for the current year ✓

Income related to next academic year ✗

69

### Income & Expenditure

Demo C&C School

Date Range

1st Sep 20XX To 31st Aug 20XX

|                                       |                                  | 20XX       | 20XX       |           |               |
|---------------------------------------|----------------------------------|------------|------------|-----------|---------------|
| Code                                  | Description                      | Current    | Budget     | Variance  | Comp. Balance |
|                                       |                                  | €          | €          | €         | €             |
| <b>Income and Expenditure Account</b> |                                  |            |            |           |               |
| School Generated Income               |                                  |            |            |           |               |
| 3310                                  | Transition Year Income           | 7,950.00   | 5,850.00   | 2,100.00  | 5,733.00      |
| 3350                                  | Hire of Facilities Rental Income | 6,030.00   | 6,000.00   | 30.00     | 5,880.00      |
| 3370                                  | Locker Income                    | 3,626.00   | 3,000.00   | 626.00    | 2,940.00      |
| 3375                                  | Journals and Year Book Income    | 1,212.50   | 850.00     | 362.50    | 833.00        |
| 3390                                  | School Administration Charges    | 9,200.00   | 6,250.00   | 2,950.00  | 6,125.00      |
| 3495                                  | Mock Exam Income                 | 1,300.00   | 1,350.00   | -50.00    | 1,323.00      |
| 3510                                  | Bus Hire for Games Income        | 1,050.00   | 1,000.00   | 50.00     | 980.00        |
| 3530                                  | School Tours Income              | 4,800.00   | 5,000.00   | -200.00   | 4,900.00      |
| 3535                                  | Student Insurance Income         | 600.00     | 600.00     | -         | 588.00        |
|                                       |                                  | €35,768.50 | €29,900.00 | €5,868.50 | €29,302.00    |

# General Activity -Transition Year Income

70

General Ledger Card  
3310 - Transition Year Income  
[Select Code](#)

Print

Back

Run

Period

▼

Financial Year




▼

Sep- 20XX

▼

Aug- 20XX

▼

| Date        | Period    | Description   | Notes   | Product | Debit | Credit   | Balance              |
|-------------|-----------|---|---|---------|-------|----------|----------------------|
| 01 Sep 20XX | Sep- 20XX | Nominal Journal 5<br>Transfer from Income received in advance 25/26<br>Transfer   | Transfer from Income received in advance 20XX |         | -     | 500.00   | -500.00              |
| 24 Sep 20XX | Sep- 20XX | Receipt 40<br>TY <br>TY                                      | TYXX/XX                                       |         | -     | 4,020.00 | -4,520.00            |
| 10 Oct 20XX | Oct- 20XX | Receipt 65<br>TY Income 20XX/20XX <br>TY Income            | TY Income 20XX/20XX                           |         | -     | 1,480.00 | -6,000.00            |
| 12 May 20XX | May- 20XX | Receipt 123<br>TY Income 20XX/20XX <br>TY Income next year | TY Income 20XX/20XX                           |         | -     | 1,950.00 | -7,950.00            |
| Total       |           |   |   |         | 0.00  | 7,950.00 | -7,950.00            |
|             |           |   |   |         |       |          | -7,950.00<br>BALANCE |

2105  
School Generated Income In Advance

# Amend the Nominal Code -Transition Year Income

71

## Quick Receipt

BANK ACCOUNT

1800 Current Account 1

LODGEMENT NO.

May TY

LODGEMENT DATE

12/05/20XX

| Date       | Payment Type | DEP | Ref. No.            | Customer | Notes/Narrative | Amount  | VAT Code       | VAT  | Nom. Code |
|------------|--------------|-----|---------------------|----------|-----------------|---------|----------------|------|-----------|
| 12/05/20XX | EFT          | TY  | TY Income next year |          | TY Income 20XX  | 1950.00 | Z 0.00% (Zero) | 0.00 | 2105      |

Cancel

Save

# School Generated Income

## – Income in Advance removed

72

| Income & Expenditure           |                                  |                               |            |          |               |
|--------------------------------|----------------------------------|-------------------------------|------------|----------|---------------|
| Demo C&C School                |                                  |                               |            |          |               |
| Date Range                     |                                  | 1st Sep 20XX To 31st Aug 20XX |            |          |               |
|                                |                                  | 20XX                          |            | 20XX     |               |
| Code                           | Description                      | Current                       | Budget     | Variance | Comp. Balance |
|                                |                                  | €                             | €          | €        | €             |
| Income and Expenditure Account |                                  |                               |            |          |               |
| School Generated Income        |                                  |                               |            |          |               |
| 3310                           | Transition Year Income           | 6,000.00                      | 5,850.00   | 150.00   | 5,733.00      |
| 3350                           | Hire of Facilities Rental Income | 6,030.00                      | 6,000.00   | 30.00    | 5,880.00      |
| 3370                           | Locker Income                    | 3,060.00                      | 3,000.00   | 60.00    | 2,940.00      |
| 3375                           | Journals and Year Book Income    | 875.00                        | 850.00     | 25.00    | 833.00        |
| 3390                           | School Administration Charges    | 6,500.00                      | 6,250.00   | 250.00   | 6,125.00      |
| 3495                           | Mock Exam Income                 | 1,300.00                      | 1,350.00   | -50.00   | 1,323.00      |
| 3510                           | Bus Hire for Games Income        | 1,050.00                      | 1,000.00   | 50.00    | 980.00        |
| 3530                           | School Tours Income              | 4,800.00                      | 5,000.00   | -200.00  | 4,900.00      |
| 3535                           | Student Insurance Income         | 600.00                        | 600.00     | -        | 588.00        |
|                                |                                  | €30,215.00                    | €29,900.00 | €315.00  | €29,302.00    |

# Section 3. D Expenditure

## Expenditure

- Education Salaries
- Education Other
- Repairs maintenance & Establishment
- Administration
- Financial

Expenditure relates to the current year ✓

Expenditure related to next academic year ✗

73

### Income & Expenditure

Demo C&C School

Date Range

1st Sep 20XX To XX/XX 20XX

| Code                                 | Description | 20XX               | 20XX               | Variance          | Comp. Balance      |
|--------------------------------------|-------------|--------------------|--------------------|-------------------|--------------------|
|                                      |             | Current            | Budget             |                   |                    |
|                                      |             | €                  | €                  | €                 | €                  |
| <b>Expenditure</b>                   |             |                    |                    |                   |                    |
| Education Salary                     |             |                    |                    |                   |                    |
|                                      |             | €27,151.37         | €29,263.37         | -€2,112.00        | €26,490.70         |
| Education Other Expenditure          |             |                    |                    |                   |                    |
|                                      |             | €137,993.56        | €133,217.00        | €4,776.56         | €97,056.40         |
| Repairs, Maintenance & Establishment |             |                    |                    |                   |                    |
|                                      |             | €177,832.16        | €87,880.00         | €89,952.16        | €87,343.00         |
| Administration                       |             |                    |                    |                   |                    |
|                                      |             | €9,696.00          | €14,250.00         | -€4,554.00        | €13,590.00         |
| Financial                            |             |                    |                    |                   |                    |
|                                      |             | €1,385.00          | €1,400.00          | -€15.00           | €1,350.00          |
| <b>TOTAL Expenditure</b>             |             | <b>€354,058.09</b> | <b>€266,010.37</b> | <b>€88,047.72</b> | <b>€225,830.10</b> |



# Educational Salaries

74

## Income & Expenditure

Demo C&C School

Date Range 1st Sep 20XX To 31st Aug 20XX

| Code                                  | Description                                   | 20XX<br>Current<br>€ | 20XX<br>Budget<br>€ | Variance<br>€ | Comp. Balance<br>€ |
|---------------------------------------|---|----------------------|---------------------|---------------|--------------------|
| <b>Income and Expenditure Account</b> |   |                      |                     |               |                    |
| <b>Expenditure</b>                    |   |                      |                     |               |                    |
| Education Salary                      |   |                      |                     |               |                    |
| 4113                                  | Free School Book Admin Wages Expense ✓        | 4,486.37             | 4,486.37            | -             | 1,783.70           |
| 4150                                  | Supervision and Substitution Salaries Expense | 19,376.00            | 21,277.00           | -1,901.00     | 21,277.00          |
| 4155                                  | State Exam Wages Expense ✓                    | 3,289.00             | 3,500.00            | -211.00       | 3,430.00           |
|                                       |   | €27,151.37           | €29,263.37          | -€2,112.00    | €26,490.70         |

## Income & Expenditure

Demo C&C School

Date Range 1st Sep 20XX To 31st Aug 20XX

| Code                                  | Description                  | 20XX<br>Current<br>€ | 20XX<br>Budget<br>€ | Variance<br>€ | Comp. Period<br>€ |
|---------------------------------------|------------------------------|----------------------|---------------------|---------------|-------------------|
| <b>Income and Expenditure Account</b> |                              |                      |                     |               |                   |
| <b>Income</b>                         |                              |                      |                     |               |                   |
| Department of Education               |                              |                      |                     |               |                   |
| 3152                                  | Free School Book Admin Grant | 4,486.37             | 4,486.37            | -             | 1,783.70          |

# Education Other Expenditure

75

| Income & Expenditure                  |  |                            |             |            |               |
|---------------------------------------|--|----------------------------|-------------|------------|---------------|
| Demo C&C School                       |  |                            |             |            |               |
| Date Range                            |  | 1st Sep 20XX To XX/XX 20XX |             |            |               |
| Code                                  | Description                            | 20XX                       | 20XX        | Variance   | Comp. Balance |
|                                       |  | Current                    | Budget      |            |               |
|                                       |  | €                          | €           | €          | €             |
| <b>Income and Expenditure Account</b> |  |                            |             |            |               |
| Education Other Expenditure           |  |                            |             |            |               |
| 4310                                  | Teaching Aids Expense                  | 235.00                     | 250         | -15.00     | 359.00        |
| 4315                                  | Student Photocopying Expenses          | 1,064.06                   | 1200        | -135.94    | 1430.00       |
| 4330                                  | Religion/Ethos Expense                 | 1,127.14                   | 1000        | 127.14     | 1860.00       |
| 4350                                  | Art Expense                            | 3,280.00                   | 3,200.00    | 80.00      | 3800.00       |
| 4370                                  | Home Economics Expense                 | 2,599.00                   | 2,500.00    | 99.00      | 2923.00       |
| 4390                                  | Sciences Subjects Expense              | 9,968.00                   | 10,000.00   | -32.00     | 8514.00       |
| 4410                                  | ICT Grant Non - Capital Expense        | 15,330.00                  | 11,500.00   | 3,830.00   | 10039.00      |
| 4420                                  | Computer Maintenance & Support Expense | 2,020.23                   | 2,000.00    | 20.23      | 500.00        |
| 4490                                  | Other Subjects Expense                 | 268.00                     | 250.00      | 18.00      | 250.00        |
| 4550                                  | Leaving Cert Applied Expense           | 3,180.00                   | 3,180.00    | -          | 3116.40       |
| 4590                                  | Transition Year Expense                | 10,839.00                  | 10,850.00   | -11.00     | 10633.00      |
| 4620                                  | Teacher Inservice and Training Expense | 247.34                     | 250.00      | -2.66      | 250.00        |
| 4635                                  | Student Wellbeing Expense              | 482.00                     | 450.00      | 32.00      | 450.00        |
| 4650                                  | Physical Education Expense             | 322.87                     | 300.00      | 22.87      | 500.00        |
| 4670                                  | Games (excl. travel) Expense           | 522.00                     | 500.00      | 22.00      | 450.00        |
| 4671                                  | Travel Games Expense                   | 2,498.00                   | 2,500.00    | -2.00      | 2350.00       |
| 4690                                  | Bus Hire Expense                       | 986.00                     | 1,000.00    | -14.00     | 850.00        |
| 4710                                  | School Tours Expense                   | 5,498.00                   | 5,500.00    | -2.00      | 5000.00       |
| 4720                                  | School Musical/Drama Expense           | 1,026.00                   | 1,000.00    | 26.00      | 850.00        |
| 4731                                  | Free school book grant Expense         | 126,027.61                 | 68,823.00   | 57,204.61  | 35599.00      |
| 4750                                  | Mock Examinations Expense              | 1,368.00                   | 1,350.00    | 18.00      | 1323.00       |
| 4760                                  | School Yearbook/Journal Expense        | 855.00                     | 850.00      | 5.00       | 850.00        |
| 4770                                  | Trophies and Prizes Expense            | 214.97                     | 200.00      | 14.97      | 180.00        |
| 4916                                  | Student Insurance Expense              | 600.00                     | 600         | -          | 580.00        |
| 4929                                  | Other State Funding expense            | 3,964.00                   | 3,964.00    | -          | 4000.00       |
|                                       |  | €194,528.24                | €133,217.00 | €61,311.24 | €97,056.40    |

# General Ledger Card Activity

## - ICT Grant Non- Capital Expense

76

General Ledger Card  
4410 - ICT Grant Non - Capital  
Expense  
Select Code

Print

Back

Need Help?

Run

Period

Financial Year

Sep-20XX

Aug-20XX

| Date        | Period    | Description   | Notes                          | Product | Debit    | Credit | Balance   |
|-------------|-----------|---|--------------------------------|---------|----------|--------|-----------|
| 01 Sep 20XX | Sep- 20XX | Payment 58<br>Oide annual sub 487482 ⓘ                | Oide annual sub                |         | 750.00   | -      | 750.00    |
| 01 Sep 20XX | Sep- 20XX | Payment 55<br>Annual Maintenance and Support 167498 ⓘ | Annual Maintenance and Support |         | 1,000.00 | -      | 1,750.00  |
| 01 Sep 20XX | Sep- 20XX | Payment 60<br>Autodesk 15733 ⓘ                        | Autodesk                       |         | 500.00   | -      | 2,250.00  |
| 01 Sep 20XX | Sep- 20XX | Payment 57<br>Moodle annual Sub 18575 ⓘ               | Moodle annual Sub              |         | 500.00   | -      | 2,750.00  |
| 01 Sep 20XX | Sep- 20XX | Payment 59<br>Matlab 1857456 ⓘ                        | Matlab                         |         | 500.00   | -      | 3,250.00  |
| 01 Oct 20XX | Oct- 20XX | Payment 56<br>Antivirus annual sub 18751 ⓘ            | Antivirus annual sub           |         | 1,200.00 | -      | 4,450.00  |
| 18 Nov 20XX | Nov- 20XX | Payment 61<br>Replacement cables IT room 487 ⓘ        | Replacement cables IT room     |         | 150.00   | -      | 4,600.00  |
| 18 Nov 20XX | Nov- 20XX | Payment 62<br>USB for projects 489 ⓘ                  | USB for projects               |         | 930.00   | -      | 5,530.00  |
| 12 Dec 20XX | Dec- 20XX | Payment 53<br>Projector for Art Room PR1843 ⓘ         | Projector for Art Room         |         | 1,800.00 | -      | 7,330.00  |
| 15 Dec 20XX | Dec- 20XX | Payment 63<br>Paper, Toners and Printer Ink 18789 ⓘ   | Paper, Toners and Printer Ink  |         | 6,500.00 | -      | 13,830.00 |
| 04 May 20XX | May- 20XX | Payment 54<br>White board Geography Room WB3684 ⓘ     | incl. Instal and delivery      |         | 1,500.00 | -      | 15,330.00 |
|             |           |   |                                |         | 0.00     |        | 15,330.00 |



## 77

## BANK ACCOUNT

1800 Current Account 1

**Add   Split   Allocation   Notes   Attachments**

# ICT Grant Non- Capital Expense after adjustment

78

## Income & Expenditure

Demo C&C School

Date Range 1st Sep 20XX To 31st Aug 20XX

|                                |                                 | 20XX      | 20XX      | Variance | Comp. Balance |
|--------------------------------|---------------------------------|-----------|-----------|----------|---------------|
| Code                           | Description                     | Current   | Budget    |          |               |
|                                |                                 | €         | €         | €        | €             |
| Income and Expenditure Account |                                 |           |           |          |               |
| Expenditure                    |                                 |           |           |          |               |
| Education Other Expenditure    |                                 |           |           |          |               |
| 4310                           | Teaching Aids Expense           | 235.00    | 250       | -15.00   | 359           |
| 4315                           | Student Photocopying Expenses   | 1,282.00  | 1200      | 82.00    | 1430          |
| 4330                           | Religion/Ethos Expense          | 1,358.00  | 1000      | 358.00   | 1860          |
| 4350                           | Art Expense                     | 3,280.00  | 3,200.00  | 80.00    | 3,800.00      |
| 4370                           | Home Economics Expense          | 2,599.00  | 2,500.00  | 99.00    | 2,923.00      |
| 4390                           | Sciences Subjects Expense       | 9,968.00  | 10,000.00 | -32.00   | 8,514.00      |
| 4410                           | ICT Grant Non - Capital Expense | 12,030.00 | 11,500.00 | 530.00   | 10,039.00     |



# Free Schoolbook Expense

| Code | Description                    | Current    | Budget    | Variance  | Comp. Period |
|------|--------------------------------|------------|-----------|-----------|--------------|
|      |                                | €          | €         | €         | €            |
| 4731 | Free school book grant Expense | 126,027.61 | 68,823.00 | 57,204.61 | 35,599.00    |



**General postings are complete and accurate**



All expenditure related to the current Balance  
Check Prepayments Account 1720



Expenditure for the next academic year are not reflected.

# Free School Book Grant Expense

80

 Need Help?

## General Ledger

**Chart of Accounts**

Journals

VAT Returns

VIES

INTRASTAT

Chart of Accounts

Print

New

View ▾

Budget ▾

This Year ▾

☒ Suppress Zero

4731

Q

| Code                           | Description            | 20XX       |        | 20XX      |        |
|--------------------------------|------------------------|------------|--------|-----------|--------|
|                                |                        | Debit      | Credit | Debit     | Credit |
| Income and Expenditure Account |                        |            |        |           |        |
| Income                         |                        |            |        |           |        |
| TOTAL Income                   |                        |            |        |           |        |
|                                |                        | -          | -      | -         | -      |
| Expenditure                    |                        |            |        |           |        |
| Education Other Expenditure    |                        |            |        |           |        |
| 4731                           | Free school book grant | 126,027.61 | -      | 35,599.00 | -      |

# Account Activity N/C 4731

81

## General Ledger Card

4731 - Free school book grant

Select Code

Print

Back

Run

Period

Financial Year

Sep- 20XX

Aug- 20XX

| Date        | Period    | Description  | Notes   | Product | Debit      | Credit | Balance               |
|-------------|-----------|--|---|---------|------------|--------|-----------------------|
| 01 Sep 20XX | Sep- 20XX | Prepayment 2<br>Text boopoks 25/26 expense<br>Year end A         | Text<br>boopoks<br>25/26<br>expense               |         | 66,993.81  | -      | 66,993.81             |
| 23 Nov 20XX | Nov- 20XX | Payment 49<br>Books Current year Junior Cycle<br>fc15215         | Books<br>Current year<br>Junior Cycle             |         | 1,890.00   | -      | 68,883.81             |
| 02 May 20XX | May- 20XX | Payment 51<br>JC Books payment for next year<br>FC 2756          | JC Books<br>payment for<br>next year              |         | 35,406.28  | -      | 104,290.09            |
| 02 May 20XX | May- 20XX | Payment 50<br>Books Senior cycle payment for next year<br>fc1526 | Books<br>Senior Cycle<br>payment for<br>next year |         | 21,737.52  | -      | 126,027.61            |
| Total       |           |  |   |         | 126,027.61 | 0.00   | 126,027.61            |
|             |           |  |   |         |            |        | 126,027.61<br>BALANCE |

# Quick Payment

## - Edit the Nominal Code

82

Quick Payment

**BANK ACCOUNT**

1800 Current Account 1 ▼

| Date       | Payment Type | DEP  | Ref. No. | Supplier | Payee | Notes/Narrative                          | Amount    | VAT Code | VAT  | Nom. Code |  |
|------------|--------------|------|----------|----------|-------|--|-----------|----------|------|-----------|--|
| 02/05/20XX | EFT          | FSBG | fc1526   |          |       | Books Senior Cycle payment for next year | 21,737.52 | Z 0.00%  | 0.00 | 1720      |  |
| 02/05/20XX | EFT          | AOD  | FC 2756  |          |       | JC Books payment for next year           | 35,406.28 | Z 0.00%  | 0.00 | 1720      |  |

# Free Schoolbook Expense Reviewed 83

| Income & Expenditure           |                        |                               |           |          |               |
|--------------------------------|------------------------|-------------------------------|-----------|----------|---------------|
| Demo C&C School                |                        |                               |           |          |               |
| Date Range                     |                        | 1st Sep 20XX To 31st Aug 20XX |           |          |               |
| Code                           | Description            | 20XX                          | 20XX      | Variance | Comp. Balance |
|                                |                        | Current                       | Budget    |          |               |
|                                |                        | €                             | €         | €        | €             |
| Income and Expenditure Account |                        |                               |           |          |               |
| Income                         |                        |                               |           |          |               |
| Department of Education        |                        |                               |           |          |               |
| 3151                           | Free school book grant | 69,686.00                     | 68,823.00 | 863.00   | 35,599.00     |
| Expenditure                    |                        |                               |           |          |               |
| Education Other Expenditure    |                        |                               |           |          |               |
| 4731                           | Free school book grant | 68,883.31                     | 68,823.00 | 60.31    | 35,599.00     |



# Education Other Expense Reviewed

84

| Income & Expenditure        |  |                               |             |           |               |
|-----------------------------|--|-------------------------------|-------------|-----------|---------------|
| Demo C&C School             |  |                               |             |           |               |
| Date Range                  |  | 1st Sep 20XX To 31st Aug 20XX |             |           |               |
| Code                        | Description                            | 20XX                          | 20XX        | Variance  | Comp. Balance |
|                             |  | Current                       | Budget      |           |               |
|                             |  | €                             | €           | €         | €             |
| <b>Expenditure</b>          |  |                               |             |           |               |
| Education Other Expenditure |  |                               |             |           |               |
| 4310                        | Teaching Aids Expense                  | 235.00                        | 250         | -15.00    | 359           |
| 4315                        | Student Photocopying Expenses          | 1,282.00                      | 1200        | 82.00     | 1430          |
| 4330                        | Religion/Ethos Expense                 | 1,358.00                      | 1000        | 358.00    | 1860          |
| 4350                        | Art Expense                            | 3,280.00                      | 3,200.00    | 80.00     | 3,800.00      |
| 4370                        | Home Economics Expense                 | 2,599.00                      | 2,500.00    | 99.00     | 2,923.00      |
| 4390                        | Sciences Subjects Expense              | 9,968.00                      | 10,000.00   | -32.00    | 8,514.00      |
| 4410                        | ICT Grant Non - Capital Expense        | 12,030.00                     | 11,500.00   | 530.00    | 10,039.00     |
| 4420                        | Computer Maintenance & Support Expense | 2,026.25                      | 2,000.00    | 26.25     | 900.00        |
| 4490                        | Other Subjects Expense                 | 268.00                        | 250.00      | 18.00     | 250.00        |
| 4550                        | Leaving Cert Applied Expense           | 3,180.00                      | 3,180.00    | -         | 3,116.40      |
| 4590                        | Transition Year Expense                | 10,839.00                     | 10,850.00   | -11.00    | 10,633.00     |
| 4620                        | Teacher Inservice and Training Expense | 298.00                        | 250.00      | 48.00     | 250.00        |
| 4635                        | Student Wellbeing Expense              | 482.00                        | 450.00      | 32.00     | 450.00        |
| 4650                        | Physical Education Expense             | 389.00                        | 300.00      | 89.00     | 500.00        |
| 4670                        | Games (excl. travel) Expense           | 522.00                        | 500.00      | 22.00     | 450.00        |
| 4671                        | Travel Games Expense                   | 2,498.00                      | 2,500.00    | -2.00     | 2,350.00      |
| 4690                        | Bus Hire Expense                       | 986.00                        | 1,000.00    | -14.00    | 850.00        |
| 4710                        | School Tours Expense                   | 5,498.00                      | 5,500.00    | -2.00     | 5,000.00      |
| 4720                        | School Musical/Drama Expense           | 1,026.00                      | 1,000.00    | 26.00     | 850.00        |
| 4731                        | Free school book grant Expense         | 68,883.31                     | 68,823.00   | 60.31     | 35,599.00     |
| 4750                        | Mock Examinations Expense              | 1,368.00                      | 1,350.00    | 18.00     | 1,323.00      |
| 4760                        | School Yearbook/Journal Expense        | 855.00                        | 850.00      | 5.00      | 850.00        |
| 4770                        | Trophies and Prizes Expense            | 259.00                        | 200.00      | 59.00     | 180.00        |
| 4916                        | Student Insurance Expense              | 600.00                        | 600         | -         | 580.00        |
| 4929                        | Other State Funding expense            | 3,964.00                      | 3,964.00    | -         | 4,000.00      |
|                             |  | €134,693.56                   | €133,217.00 | €1,476.56 | €97,056.40    |

# Repairs Maintenance & Establishment 85

## Income & Expenditure

Demo C&C School

Date Range

1st Sep 20XX To XX/XX 20XX

| Code                                  | Description                               | 20XX        | 20XX       | Variance   | Comp. Balance |
|---------------------------------------|---|-------------|------------|------------|---------------|
|                                       |   | Current     | Budget     |            |               |
|                                       |   | €           | €          | €          | €             |
| <b>Income and Expenditure Account</b> |   |             |            |            |               |
| <b>Income</b>                         |   |             |            |            |               |
| <b>Expenditure</b>                    |   |             |            |            |               |
| Repairs, Maintenance & Establishment  |   |             |            |            |               |
| 5010                                  | Caretaker Wages Expense                   | 12,112.90   | 13,189.00  | -1,076.10  | ✓ 12,682.00   |
| 5110                                  | Cleaners Wages Expense                    | 9,890.75    | 10,791.00  | -900.25    | ✓ 10,385.00   |
| 5170                                  | Cleaning Materials Expense                | 753.00      | 750.00     | 3.00       | 650.00        |
| 5175                                  | Other Cleaning and Sanitation Expense     | 869.00      | 850.00     | 19.00      | 787.00        |
| 5310                                  | Repairs to Buildings and Grounds Expens   | 76,569.00   | 1,500.00   | 75,069.00  | 1,863.00      |
| 5350                                  | Repairs to Furniture, Fittings and Equipm | 189.00      | 200.00     | -11.00     | 562.00        |
| 5400                                  | Routine Security Expense                  | 3,750.00    | 3,750.00   | -          | 3,750.00      |
| 5450                                  | General Insurance Expense                 | 27,500.00   | 27,500.00  | -          | 27,500.00     |
| 5510                                  | Heating Expense                           | 4,833.30    | 5,800.00   | -966.70    | 5,400.00      |
| 5550                                  | Light and Power Expense                   | 12,298.50   | 13,800.00  | -1,501.50  | ✓ 14,189.00   |
| 5610                                  | Refuse Expense                            | 2,850.00    | 3,000.00   | -150.00    | 2,575.00      |
| 5611                                  | Water Rates Expense                       | 6,000.00    | 6,000.00   | -          | 6,000.00      |
| 5800                                  | Other Repairs and Maintenance Expense     | 758.00      | 750.00     | 8.00       | 1,000.00      |
|                                       |   | €158,373.45 | €87,880.00 | €70,493.45 | €87,343.00    |

# General Ledger Card Activity

## - Repairs to Buildings and Grounds Expense

86

| Code  | Description                              | Current   | Budget   | Variance  | Comp. Period |
|---|--|-----------|----------|-----------|--------------|
|   |  | €         | €        | €         | €            |
| <b>Income and Expenditure Account</b>           |  |           |          |           |              |
| <b>Expenditure</b>                              |  |           |          |           |              |
| <b>Repairs, Maintenance &amp; Establishment</b> |  |           |          |           |              |
| 5310  | Repairs to Buildings and Grounds Expense | 76,569.00 | 1,500.00 | 75,069.00 | 1,863.00     |

| Date         | Period    | Description  | Notes                                    | Product | Debit     | Credit    |
|--------------|-----------|--|--|---------|-----------|-----------|
| 18 Sep- 20XX | Sep- 20XX | Purchase Invoice OSR197423<br>Ciaran Edmond Plumbing Contractor 943  | Repairs to Buildings and Grounds Expense |         | 845.00    |           |
| 01 Jun- 20XX | Jun- 20XX | Payment 64<br>Window and door repair classroom 5 RCT196              | Window and door repair classroom 5       |         | 374.00    | -         |
| 08 Jun- 20XX | Jun- 20XX | Purchase Invoice SI 1679<br>Ormond Building Contractor Invoice 1 SPC | Special Class Build Stage 1              |         | 75,000.00 | -         |
|              |           | Payment 65   | Repair to external and                   |         |           | 76,219.00 |

Capital Expense X

| Code  | Description                              | Current  | Budget   | Variance | Comp. Period |
|---|--|----------|----------|----------|--------------|
|   |  | €        | €        | €        | €            |
| <b>Income and Expenditure Account</b>           |  |          |          |          |              |
| <b>Expenditure</b>                              |  |          |          |          |              |
| <b>Repairs, Maintenance &amp; Establishment</b> |  |          |          |          |              |
| 5310  | Repairs to Buildings and Grounds Expense | 1,569.00 | 1,500.00 | 69.00    | 1,863.00     |

# Repairs Maintenance & Establishment Reviewed

87

| Income & Expenditure                  |  |                               |            |            |               |
|---------------------------------------|--|-------------------------------|------------|------------|---------------|
| Demo C&C School                       |  |                               |            |            |               |
| Date Range                            |  | 1st Sep 20XX To 31st Aug 20XX |            |            |               |
| Code                                  | Description  | 20XX                          | 20XX       | Variance   | Comp. balance |
|                                       |  | Current                       | Budget     |            |               |
|                                       |  | €                             | €          | €          | €             |
| <b>Income and Expenditure Account</b> |  |                               |            |            |               |
| <b>Expenditure</b>                    |  |                               |            |            |               |
| Repairs, Maintenance & Establishment  |  |                               |            |            |               |
| 5010                                  | Caretaker Wages Expense                            | 12,112.90                     | 13,189.00  | -€1,076.10 | 12,682.00     |
| 5110                                  | Cleaners Wages Expense                             | 9,890.75                      | 10,791.00  | -€900.25   | 10,385.00     |
| 5170                                  | Cleaning Materials Expense                         | 753.00                        | 750.00     | €3.00      | 650.00        |
| 5175                                  | Other Cleaning and Sanitation Expense              | 869.00                        | 850.00     | €19.00     | 787.00        |
| 5310                                  | Repairs to Buildings and Grounds Expense           | 1,569.00                      | 1,500.00   | €69.00     | 1,863.00      |
| 5350                                  | Repairs to Furniture, Fittings and Equipment Expen | 189.00                        | 200.00     | -€11.00    | 562.00        |
| 5400                                  | Routine Security Expense                           | 3,750.00                      | 3,750.00   | -          | 3,750.00      |
| 5450                                  | General Insurance Expense                          | 27,500.00                     | 27,500.00  | -          | 27,500.00     |
| 5510                                  | Heating Expense                                    | 4,833.30                      | 5,800.00   | -€966.70   | 5,400.00      |
| 5550                                  | Light and Power Expense                            | 12,298.50                     | 13,800.00  | -€1,501.50 | 14,189.00     |
| 5610                                  | Refuse Expense                                     | 2,850.00                      | 3,000.00   | -€150.00   | 2,575.00      |
| 5611                                  | Water Rates Expense                                | 6,000.00                      | 6,000.00   | -          | 6,000.00      |
| 5800                                  | Other Repairs and Maintenance Expense              | 758.00                        | 750.00     | €8.00      | 1,000.00      |
|                                       |  | €83,373.45                    | €87,880.00 | -€4,506.55 | €87,343.00    |

# Administration

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Year end no  
expense –  
Accrual Journal

| Income & Expenditure           |  |                            |            |            |               |
|--------------------------------|--|----------------------------|------------|------------|---------------|
| Demo C&C School                |  |                            |            |            |               |
| Date Range                     |  | 1st Sep 20XX To XX/XX 20XX |            |            |               |
| Code                           | Description                            | 20XX                       | 20XX       | Variance   | Comp. Balance |
|                                |  | Current                    | Budget     |            |               |
|                                |  | €                          | €          | €          | €             |
| Income and Expenditure Account |  |                            |            |            |               |
| Administration                 |  |                            |            |            |               |
| 6100                           | Recruitment Expense                    | 189.00                     | 200        | -11.00     | 200.00        |
| 6150                           | Advertising / Public Relations Expense | 426.00                     | 400        | 26.00      | 400.00        |
| 6210                           | Postage Expense                        | 202.00                     | 200        | 2.00       | 200.00        |
| 6250                           | Telephone Expense / SMS Text           | 617.00                     | 600        | 17.00      | 600.00        |
| 6300                           | Printing and Stationery Expense        | 798.00                     | 800        | -2.00      | 800.00        |
| 6350                           | Office Equipment (Non Capital) Expense | 425.00                     | 500        | -75.00     | 500.00        |
| 6355                           | Non-ICT Grant Funded Office Computers  | 1,800.00                   | 2,000.00   | -200.00    | 1,590.00      |
| 6400                           | Accounting / Auditing Expense          |                            | 4500       | -4,500.00  | 4,200.00      |
| 6500                           | Travel and Subsistence Expense         | 159.00                     | 150        | 9.00       | 100.00        |
| 6600                           | Principals Expenses                    | 90.00                      | 100        | -10.00     | 100.00        |
| 6650                           | Board of Management Expense            | 546.00                     | 500        | 46.00      | 500.00        |
| 6700                           | Annual Subscriptions Expense           | 550.00                     | 550        | -          | 550.00        |
| 6730                           | InSchool Administration System Expense | 2,496.00                   | 2500       | -4.00      | 2,250.00      |
| 6731                           | Accounting / Payroll Software Expense  | 500.00                     | 500        | -          | 500.00        |
| 6755                           | Medical and First Aid Expense          | 259.00                     | 250        | 9.00       | 350.00        |
| 6780                           | Staff Room Expenses                    | 156.87                     | 150        | 6.87       | 200.00        |
| 6800                           | Hospitality Expense                    | 348.00                     | 350        | -2.00      | 550.00        |
|                                |  | €9,561.87                  | €14,250.00 | -€4,688.13 | €13,590.00    |



# Section 3. E

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## Income and Expenditure

### After adjustments made for

- Income in advance
- Expenditure in advance
- Capital Expenditure

#### Income & Expenditure

Demo C&C School

Variances are Accurate & Explainable

Date Range

1st Sep 20XX To 31st Aug 20XX

| Code                           | Description | 20XX        | 20XX        | Variance    | Comp. balance |
|--------------------------------|-------------|-------------|-------------|-------------|---------------|
|                                |             | Current     | Budget      |             |               |
|                                |             | €           | €           | €           | €             |
| Income and Expenditure Account |             |             |             |             |               |
| Income                         |             |             |             |             |               |
| Department of Education        |             |             |             |             |               |
|                                |             | €224,179.51 | €246,897.35 | -€22,717.84 | €206,285.95   |
| Other State Income             |             |             |             |             |               |
|                                |             | €3,964.00   | €3,964.00   | -           | €4,000.00     |
| School Generated Income        |             |             |             |             |               |
|                                |             | €30,215.00  | €29,900.00  | €315.00     | €29,302.00    |
| Other Income                   |             |             |             |             |               |
|                                |             | €2,350.00   | €2,500.00   | -€150.00    | €2,450.00     |
| TOTAL Income                   |             | €260,708.51 | €283,261.35 | -€22,552.84 | €242,037.95   |
| Expenditure                    |             |             |             |             |               |
| Administration                 |             |             |             |             |               |
|                                |             | €83,373.45  | €87,880.00  | -€4,506.55  | €87,343.00    |
|                                |             | €9,561.87   | €14,250.00  | -€4,688.13  | €13,590.00    |
| Financial                      |             |             |             |             |               |
|                                |             | €1,185.00   | €1,400.00   | -€215.00    | €1,350.00     |
| TOTAL Expenditure              |             | €255,965.25 | €266,010.37 | -€10,045.12 | €225,830.10   |
| NET SURPLUS/DEFICIT            |             | €4,743.26   | €17,250.98  | -€12,507.72 | €16,207.85    |

Bottom Line  
Reasonable

# Summary of today's webinar

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## **Section 1.**

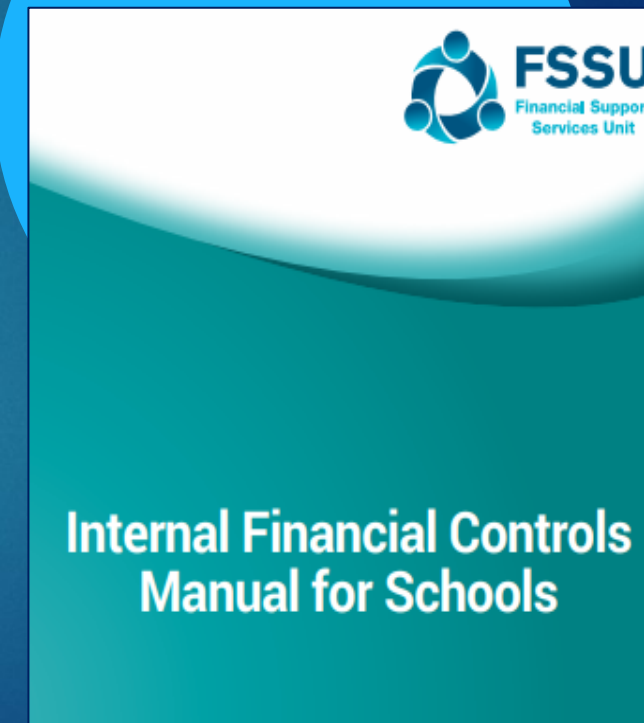
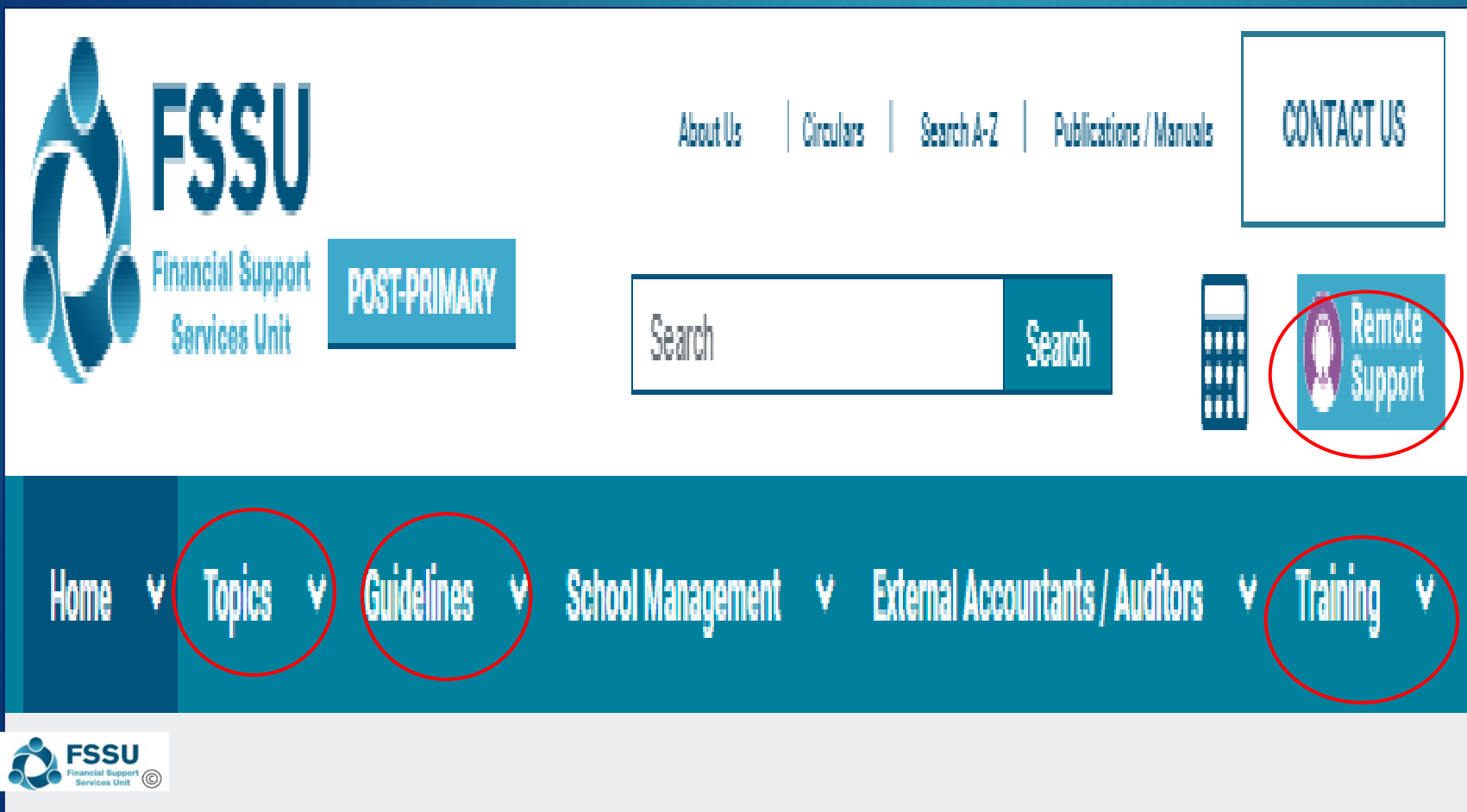
- The income and Expenditure Report.
- Responsibilities for Preparation, Review, Approval and Storage.
- Generating the Income and Expenditure Report.
- Report layout.
- Different types of income and expenditure.

## **Section 2.**

- Review of a demo Income and Expenditure Report.
- Activity in the nominal codes.
- Adjustments required for Income in advance, expenditure in advance, and capital items.



# Resources available – where to get more help



# Thank you for attending our webinar

If you have any other questions, please call or email us:

**Phone: Post Primary (01) 2690677**

**Email: [info@fssu.ie](mailto:info@fssu.ie)**



# Q&A

