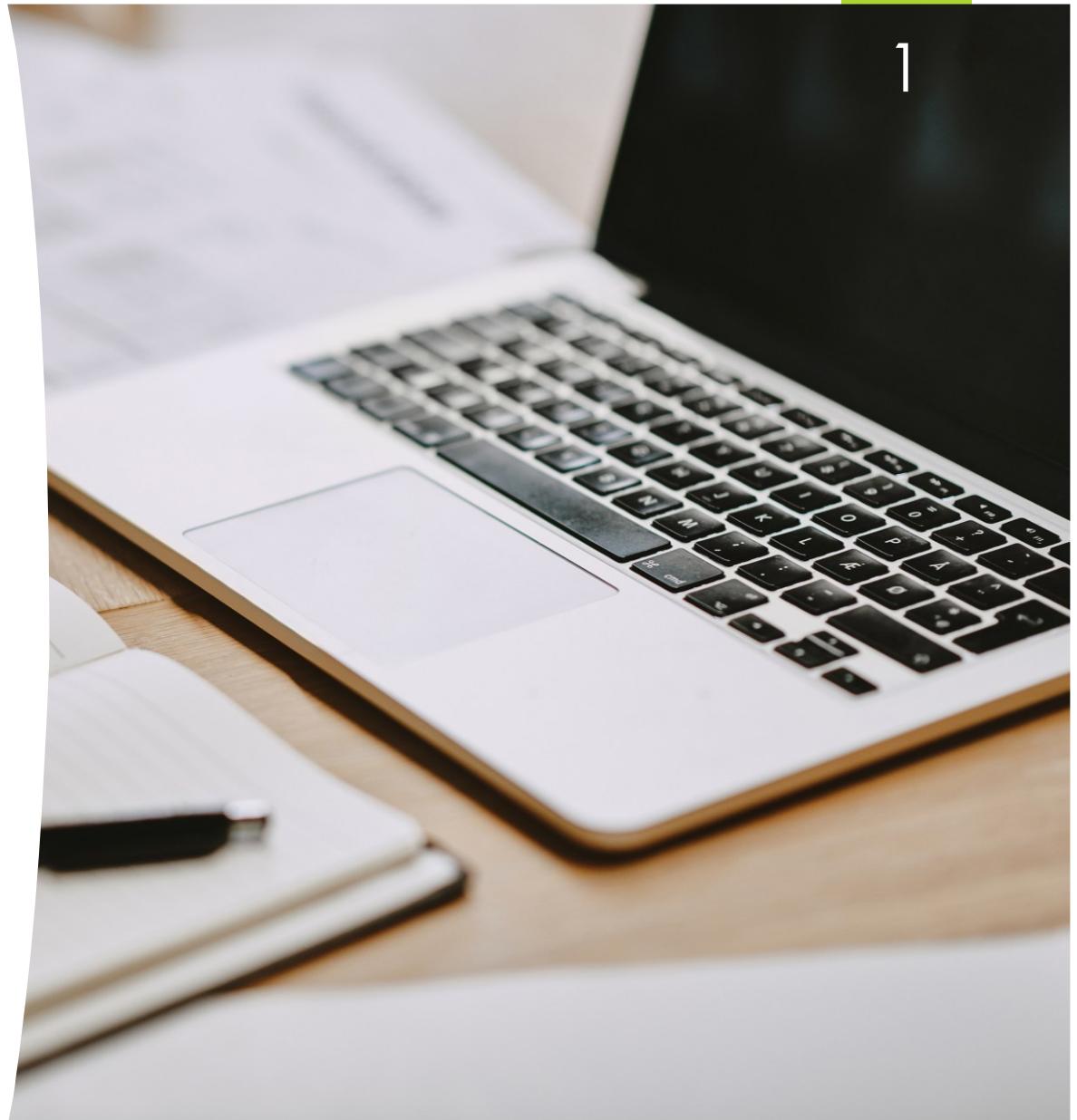




Financial Support  
Services Unit  
(FSSU)

**Understanding  
the Income &  
Expenditure  
Account**

1



# Webinar Information



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



Recording



Email



Handouts &  
Slides



Website:  
**www.fssu.ie**

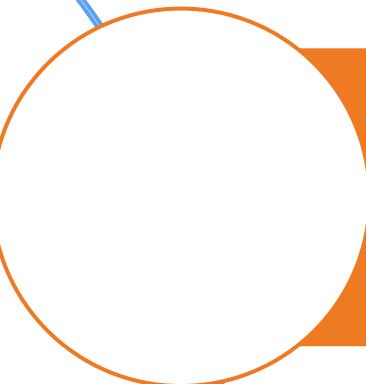


Support  
**(01) 269 0677**

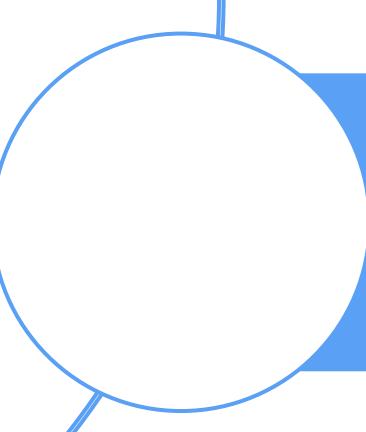


Q&A

# 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

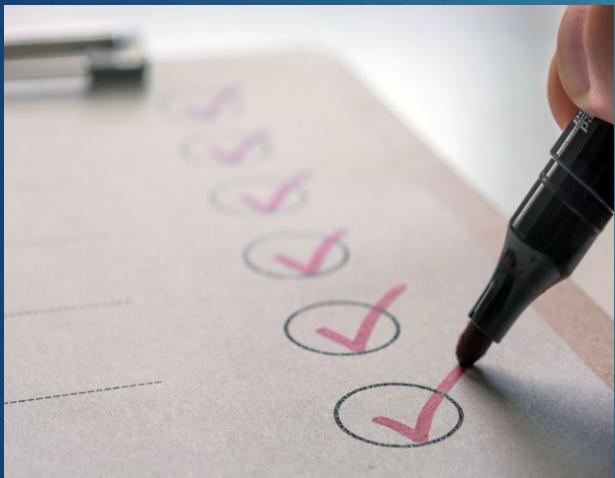
Summary of all income received and all expenses incurred

Covers day to day income & expenditure

Reflects the current financial year activity

Used to assess financial performance

## Board of Management Responsibilities



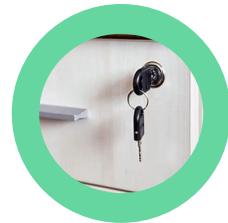
Preparation



Reviewing



Approval



Storage

# FSSU Chart of Accounts

Effective for the year ended 31st August 2026

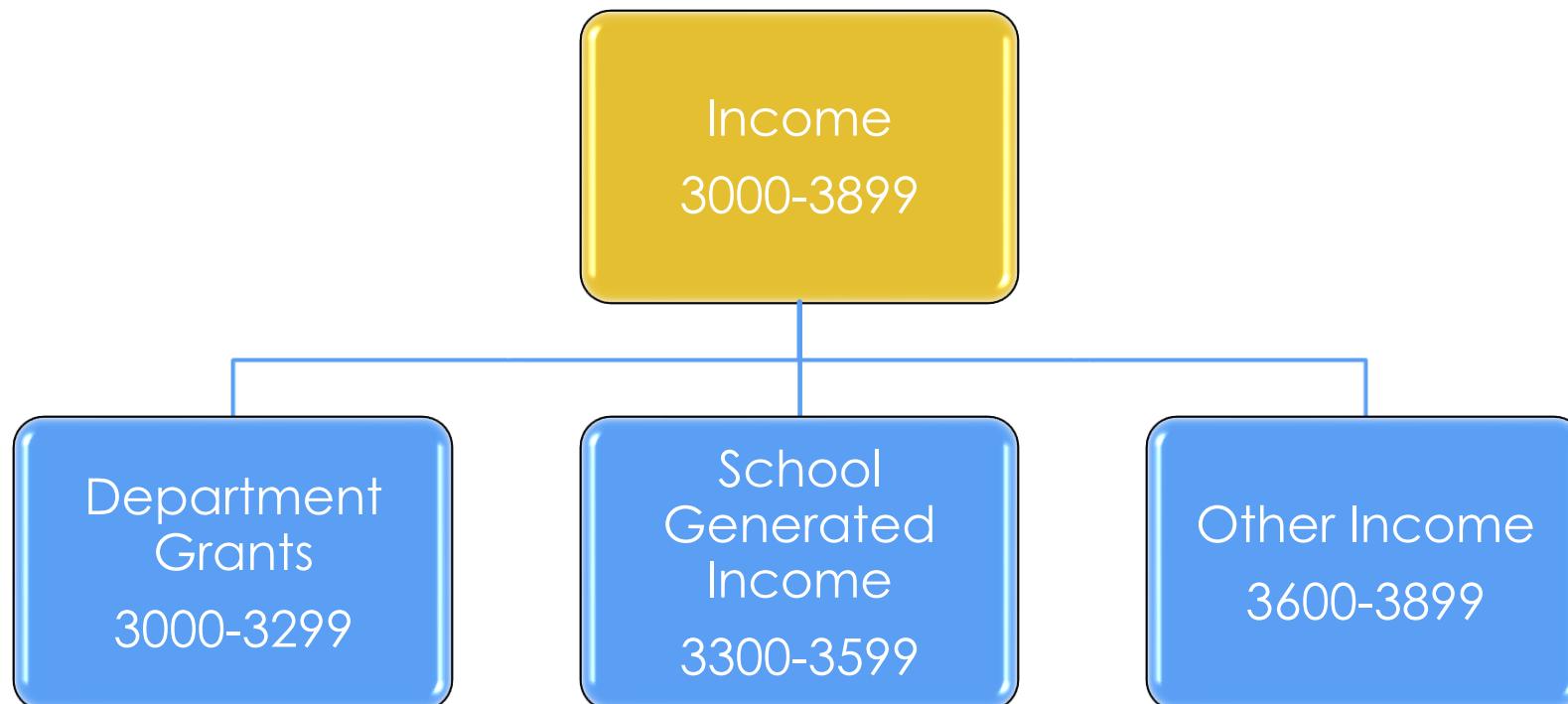


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## Income and Expenditure Codes

| 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

Other  
Subjects  
Grant - 3170

- Drama, Film and Theatre Studies

Science  
Subjects  
Grant - 3245

- Climate Action & sustainable Development grant
- Science Implementation grant

Attendance  
Support  
Grant - 3290

## Other Non Capital DE Grant Income

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

Other State  
Funding -  
3299

- Clár
- County Council grants
- Community grants

## School Generated Income

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

Hire of rental  
Facilities -  
3350

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

Reimbursable  
Income -  
3550

- Money coming in for something and being paid out

**Reimbursable expense - 7800**

Fundraising –  
Restricted or  
unrestricted  
3574/3575

- Craft Fairs
- Bake sales
- Raffles
- Lotto

## Other Income 3600-3899

### Voluntary Contributions - 3650

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

## Other Income 3600-3899

Designated  
Income -  
3851

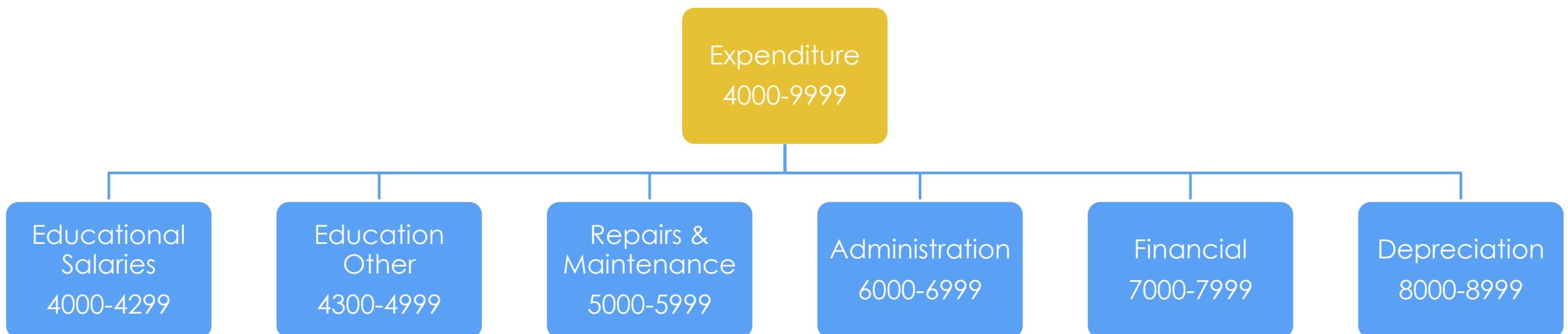
- Donations made from parents, Family or Donors

## 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

# Education Other 4300-4999

Other State  
Funding  
Expense -  
4929

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

# Education Other 4300-4999

Other  
Subject  
Expense -  
4490

- Drama , Film and Theatre Studies

# Education Other 4300-4999

Free  
Schoolbook  
Grant  
Expense -  
4731

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

# Education Other 4300-4999

Designated  
Expenditure –  
Non Capital -  
4918

- Money that is collected for a designated purpose

# Education Other 4300-4999

Science  
Subjects  
Expense -  
4390

- Climate Action & sustainable Development grant
- Science Implementation grant

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 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

## Hospitality Expense - 6800

- Providing food for an open night

# Administration 6000-6999

Board of  
Management  
Expense -  
6650

- Christmas gifts
- Training costs for board members

Bank Charges  
Expense –  
7450

Reimbursable  
Expense –  
7800

# Generating the reports in Brightbooks

The screenshot shows the BrightBooks Reports page. The left sidebar has a 'Reports' icon highlighted with a blue box and a large blue arrow pointing to it. The main content area shows a 'Favourites' section with a list of reports, each with a star rating. The 'Income&Expenditure' report is highlighted with a blue box and a left-pointing blue arrow. A large blue arrow points from the 'Reports' icon to the 'Income&Expenditure' report. Below the 'Favourites' section is a 'Customers' section with a list of reports.

## 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 | BrightBoo +

https://books.brightsg.com/reports/ReportsMain.aspx?id=Fq4TCcahJcSaeIWNVJCCRisWgnwXRgY4g937m%20N/eHAjb9DCVCxCiPU7hBs6p8VHY6XxU%20MxsPEenfz4GZI%20Q==&loadcriteria=true&type=PLR&options=null

SuperOffice® CRM 3CX TMS 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: - - - - - |             |                |        |          |              |

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

Income & Expenditure [Back](#)

PERIOD FROM: Sep-20 XX   PERIOD TO: Aug-20 XX   DEP: [\[Select\]](#)

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

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

| Income & Expenditure                  |   |  |            |             |               |
|---------------------------------------|---|--|------------|-------------|---------------|
| : Demo School                         |   | Date Range: 1st Sep 20 To 31st Aug 20. |            |             |               |
|                                       |   | 2026                                   |            |             |               |
| Code                                  | Description                             | Current Period                         | Budget     | Variance    | Comp. Balance |
| €                                     |   |  |            |             |               |
| <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 |   |                    |                    |                     |                    |
| Code                    | Description                             | Current Period     | Budget             | Variance            | Comp. Balance      |
|                         |   | €                  | €                  | €                   | €                  |
| 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>€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**



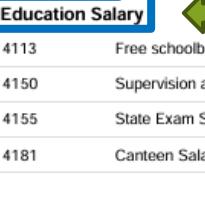




| Code | Description                     | Current Period     | Budget             | Variance            | Comp. Balance      |
|------|---------------------------------|--------------------|--------------------|---------------------|--------------------|
|      |                                 | €                  | €                  | €                   | €                  |
| 3650 | Voluntary Contributions         | -                  | 5,000.00           | -5,000.00           | -                  |
| 3700 | Income from Parents Association | -                  | 4,000.00           | -4,000.00           | -                  |
|      |                                 | <b>-</b>           | <b>€9,000.00</b>   | <b>€-9,000.00</b>   | <b>-</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**

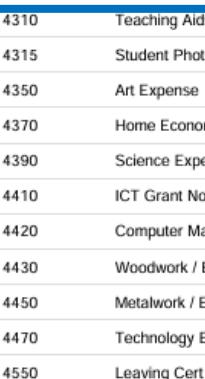




|      |   |          |                   |                    |                   |
|------|---|----------|-------------------|--------------------|-------------------|
| 4113 | Free schoolbook Admin Salaries Expense        | -        | 5,612.23          | -5,612.23          | -                 |
| 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>-</b> | <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 &amp; 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        | -        | -         | -          | -        |

|      |  |           |            |             |            |
|------|--|-----------|------------|-------------|------------|
| 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



### 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

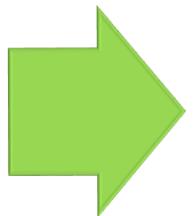
## School Generated Income in Advance

- 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

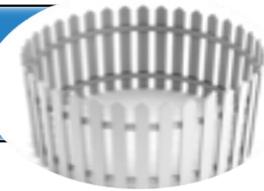
### X • Unspent Ringfenced Grants

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 |                          |                   |                              |                   |  |  |                             |                   |                                 |                 |                     |  |       |         |
|---------------------------------------|--------------------------|-------------------|------------------------------|-------------------|--|--|-----------------------------|-------------------|---------------------------------|-----------------|---------------------|--|-------|---------|
| 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

Variance Accurate  
Explainable?

| Code                                  | Description | 20XX                | 20XX               | Variance            | Comp. Balance      |  |  |  |
|---------------------------------------|-------------|---------------------|--------------------|---------------------|--------------------|--|--|--|
|                                       |             | Current             | Budget             |                     |                    |  |  |  |
| <b>Income and Expenditure Account</b> |             |                     |                    |                     |                    |  |  |  |
| <b>Income</b>                         |             |                     |                    |                     |                    |  |  |  |
| Department of Education               |             | €227,057.12         | €246,897.35        | -€19,840.24         | €206,285.95        |  |  |  |
| Other State Income                    |             | €3,964.00           | €3,964.00          | -                   | €4,000.00          |  |  |  |
| School Generated Income               |             | €35,768.50          | €29,900.00         | €5,868.50           | €29,302.00         |  |  |  |
| Other Income                          |             | €2,350.00           | €2,500.00          | -€150.00            | €2,450.00          |  |  |  |
| <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                      |             | €27,151.37          | €29,263.37         | -€2,112.00          | €26,490.70         |  |  |  |
| Education Other Expenditure           |             | €194,528.24         | €133,217.00        | €61,311.24          | €97,056.40         |  |  |  |
| Repairs, Maintenance & Establishment  |             | €158,373.45         | €87,880.00         | €70,493.45          | €87,343.00         |  |  |  |
| Administration                        |             | €9,561.87           | €14,250.00         | -€4,688.13          | €13,590.00         |  |  |  |
| Financial                             |             | €1,185.00           | €1,400.00          | -€215.00            | €1,250.00          |  |  |  |
| <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>  |  |  |  |



Bottom Line Reasonable

# Section 2. B

## Department Grant Income



### 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<br>+ €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

BrightBooks

Need Help?

General Ledger

Chart of Accounts Journals VAT Returns VIES INTRASTAT

Chart of Accounts Print New View  This Year  Suppress Zero 3050

| Code                           | Description                             | 20XX       | 20XX       |
|--------------------------------|---|------------|------------|
|                                |   | 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 |

General Ledger

CRM

# Schol Support Service Grant - General Leger Card Activity

57

General Ledger Card  
3050 - Ancillary/School Support Services Grant

Print Back Run Period Financial Year Sep-20XX XXX-20XX

Select Code

| 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 1<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 1<br>June Instalment SSSF | SSSF June<br>Instalment     | 1/2     | 1,167.00 | -4,001.33 |           |
|             |          |   |                             | Total   | 0.00     | 4,001.33  | -4,001.33 |
|             |          |   |                             | BAL     |          |           |           |

**FSSU Financial Guideline 20XX/20XX**  
Community & Comprehensive Schools

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

XX

1/2

XX

4,001.33

-4,001.33

BAL

# Journal Adjustment- Grant in Advance

58

The screenshot shows the BrightBooks General Ledger Journals interface. The 'Journals' tab is selected, and the 'New' button is highlighted with a red box. The 'General Ledger' icon in the sidebar is also highlighted with a red box. The 'Reports' and 'Add-in' icons in the sidebar have yellow and green arrows pointing to them respectively. The 'JOURNAL DETAILS' section includes fields for DATE (XX/XX/20XX), REF NO. (SSSF June Instalment 50%), and TYPE (Journal). The journal entry table shows two lines: 3050 Ancillary/School Support Services Grant (Debit 583.50) and 2150 Grants Received in Advance (Credit 583.50). The bottom right corner shows a red box around the 'Save' button, and the bottom right of the table shows a red box around the summary: Total Debit Amount 583.50, Total Credit Amount 583.50, and Balance 0.00.

| 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 |

**General Ledger Details:**

|                     |        |
|---------------------|--------|
| 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        |             | 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

## 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

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

Explainable

## General Ledger Card

3151 - Free school book grant

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  | Nominal Journal<br>Free School Book Scheme Grant<br>Rev. YE Jr  | Unspent Grant balance<br>brought forward<br>Comparative Balance | Free School<br>Book<br>Scheme<br>Grant |           | 863.00     | -863.00    |
| 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 | -71,980.10 |            |
|             |           |   | Total   | 0.00                                   | 71,980.10 | -71,980.10 |            |
|             |           |   | BALANCE   |  |           |            | -71,980.10 |

# Edit Nominal code on a Bank Receipt

63

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

FSBS grant  
20XX/20XX - 71,117.10

Quick Receipt

| BANK ACCOUNT           | LODGEMENT NO. | LODGE DATE |
|------------------------|---------------|------------|
| 1800 Current Account 1 | DE 156942     | 05/04/20XX |

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

Save

# Free School book Grant

## - Grant in Advance removed

### Income & Expenditure

Demo C&C School

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

| Code                                  | Description                             | 20XX        |             | Variance    | Comp. Balance |  |  |  |
|---------------------------------------|---|-------------|-------------|-------------|---------------|--|--|--|
|                                       |   | Current     | Budget      |             |               |  |  |  |
| <b>Income and Expenditure Account</b> |   |             |             |             |               |  |  |  |
| <b>Income</b>                         |   |             |             |             |               |  |  |  |
| 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   |                      |         |            |             |             |
| 01 Sep 20XX | Sep-20XX | Opening Balance       | Opening Balance      |         | 68,823.00  | -68,823.00  |             |
|             |          | OB   |                      |         |            |             |             |
| 05 Apr 20XX | Apr-20XX | Receipt 64   |                      |         |            |             |             |
| 05 Apr 20XX | Apr-20XX | FSBS grant 20XX/20XX  | FSBS grant 20XX/20XX |         | 71,117.10  | -139,940.10 |             |
|             |          | DE FSBS 20XX/20XX  |                      |         |            |             |             |
|             |          |  | Total                | 0.00    | 139,940.10 | -139,940.10 |             |
|             |          |  |                      |         |            |             | -139,940.10 |
|             |          |  |                      |         |            |             | 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    | Add Attachment      |
|------------|--------------------------|---------|---------------------|
| XX/XX/20XX | Grant in Advance -revers | Journal | Max file size 4 MB. |

**Journal Lines**

| 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 |

**Summary**

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

**Buttons**

Add New Line Delete Save

# Free School book Grant Reviewed

67

## Income & Expenditure

Demo C&C School

Date Range

1st Sep 20XX To 31st Aug 20XX

| Code                                  | Descripti                               | 20XX        |             | 20XX       |               |  |
|---------------------------------------|---|-------------|-------------|------------|---------------|--|
|                                       |   | Current     | Budget      | Variance   | Comp. Balance |  |
| €                                     |   | €           | €           | €          | €             |  |
| <b>Income and Expenditure Account</b> |   |             |             |            |               |  |
| <b>Income</b>                         |   |             |             |            |               |  |
| Department of Education               |   |             |             |            |               |  |
| 3010                                  | Capitation                              | 96,498.35   | 96,499.15   | -0.80      | 94,569.17     |  |
| 3030                                  | Non Tea                                 | 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    |            | 1,783.70      |  |
| 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      |  |
|                                       |   | €243,041.55 | €246,481.52 | -€2,637.78 | €206,285.95   |  |

# Department Income

**Income & Expenditure**  
Demo C&C School

**Prior to Review**

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

| Code                                  | Description                             | 20XX        |             | Variance    | 20XX        |
|---------------------------------------|---|-------------|-------------|-------------|-------------|
|                                       |   | 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 | €246,897.31 | -€19,840.24 | €206,285.95 |

**Income & Expenditure**  
Demo C&C School

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

| Code                                  | Description                             | 20XX        |             | Variance    | 20XX        |
|---------------------------------------|---|-------------|-------------|-------------|-------------|
|                                       |   | 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 | 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 ✓

69

Income related to next academic year X

### Income & Expenditure

Demo C&C School

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

| Code                                  | Description                      | 20XX       |            | 20XX      |               |
|---------------------------------------|----------------------------------|------------|------------|-----------|---------------|
|                                       |                                  | Current    | Budget     | Variance  | Comp. Balance |
|                                       |                                  | €          | €          | €         | €             |
| <b>Income and Expenditure Account</b> |                                  |            |            |           |               |
| <b>School Generated Income</b>        |                                  |            |            |           |               |
| 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

General Ledger Card  
3310 - Transition Year Income

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<br>from Income<br>received in<br>advance<br>20XX |                        | - 500.00   | -500.00   |                   |
| 24 Sep 20XX | Sep-20XX | Receipt 40<br>TY TY   | TYXX/XX   |                        | - 4,020.00 | -4,520.00 |                   |
| 10 Oct 20XX | Oct-20XX | Receipt 65<br>TY Income 20XX/20XX TY Income                                     | TY Income<br>20XX/20XX                                    |                        | - 1,480.00 | -6,000.00 |                   |
| 12 May 20XX | May-20XX | Receipt 123<br>TY Income 20XX/20XX TY Income next year                          | 2105<br>School Generated Income In Advance                | TY Income<br>20XX/20XX | - 1,950.00 | -7,950.00 |                   |
|             |          |   |   | Total                  | 0.00       | 7,950.00  | -7,950.00         |
|             |          |   |   |                        |            |           | BALANCE -7,950.00 |

FSSU Financial Support Services Unit

# Amend the Nominal Code -Transition Year Income

## Quick Receipt

| BANK ACCOUNT           |   | LODGEMENT NO. |  | LODGEMENT DATE |   |
|------------------------|---|---------------|--|----------------|---|
| 1800 Current Account 1 | ▼ | May TY        |  | 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 | 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




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

# Section 3. D Expenditure

## Expenditure

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

73

Expenditure relates to the current year 

Expenditure related to next academic year 

### Income & Expenditure

Demo C&C School

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

| Code                     | Description                          | 20XX               |                    | Budget            | Variance           | Comp. Balance |
|--------------------------|--------------------------------------|--------------------|--------------------|-------------------|--------------------|---------------|
|                          |                                      | Current            | €                  |                   |                    |               |
| <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

### Income & Expenditure

Demo C&C School

Date Range

1st Sep 20XX To 31st Aug 20XX

| Code | Description | 20XX    |        | 20XX     |              |
|------|-------------|---------|--------|----------|--------------|
|      |             | Current | Budget | Variance | Comp. Period |
|      |             | €       | €      | €        | €            |

#### Income and Expenditure Account

##### Income

Department of Education

|      |                              |          |          |   |          |
|------|------------------------------|----------|----------|---|----------|
| 3152 | Free School Book Admin Grant | 4,486.37 | 4,486.37 | - | 1,783.70 |
|------|------------------------------|----------|----------|---|----------|

20XX 20XX

| Code | Description | 20XX    |        | 20XX     |               |
|------|-------------|---------|--------|----------|---------------|
|      |             | Current | Budget | Variance | Comp. Balance |
|      |             | €       | €      | €        | €             |

#### Income and Expenditure Account

##### Expenditure

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 |

# Education Other Expenditure

75

| <b>Income &amp; Expenditure</b>       |  |             |  |             |            |               |
|---------------------------------------|--|-------------|--|-------------|------------|---------------|
| Demo C&C School                       |  |             |  |             |            |               |
| Date Range                            | 1st Sep 20XX To XX/XX 20XX             |             |  |             |            |               |
|                                       |  | 20XX        |  | 20XX        |            |               |
| Code                                  | Description                            | Current     |  | Budget      | Variance   | Comp. Balance |
|                                       |  | €           |  | €           | €          | €             |
| <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

Run Period Financial Year Sep-20XX Aug-20XX

| Date        | Period    | Description  | Notes                          | Product | Debit    | Credit | Balance   |
|-------------|-----------|--|--------------------------------|---------|----------|--------|-----------|
| 01 Sep 20XX | Sep- 20XX | Payment 58<br>Olde annual sub ①<br>487482                | Olde annual sub                |         | 750.00   | -      | 750.00    |
| 01 Sep 20XX | Sep- 20XX | Payment 55<br>Annual Maintenance and Support ①<br>167498 | Annual Maintenance and Support |         | 1,000.00 | -      | 1,750.00  |
| 01 Sep 20XX | Sep- 20XX | Payment 60<br>Autodesk ①<br>15733                        | Autodesk                       |         | 500.00   | -      | 2,250.00  |
| 01 Sep 20XX | Sep- 20XX | Payment 57<br>Moodle annual Sub ①<br>18575               | Moodle annual Sub              |         | 500.00   | -      | 2,750.00  |
| 01 Sep 20XX | Sep- 20XX | Payment 59<br>Matlab ①<br>1857456                        | Matlab                         |         | 500.00   | -      | 3,250.00  |
| 01 Oct 20XX | Oct- 20XX | Payment 56<br>Antivirus annual sub ①<br>18751            | Antivirus annual sub           |         | 1,200.00 | -      | 4,450.00  |
| 18 Nov 20XX | Nov- 20XX | Payment 61<br>Replacement cables IT room ①<br>487        | Replacement cables IT room     |         | 150.00   | -      | 4,600.00  |
| 18 Nov 20XX | Nov- 20XX | Payment 62<br>USB for projects ①<br>489                  | USB for projects               |         | 930.00   | -      | 5,530.00  |
| 12 Dec 20XX | Dec- 20XX | Payment 53<br>Projector for Art Room ①<br>PR1843         | Projector for Art Room         |         | 1,800.00 | -      | 7,330.00  |
| 15 Dec 20XX | Dec- 20XX | Payment 63<br>Paper, Toners and Printer Ink ①<br>18780   | Paper, Toners and Printer Ink  |         | 6,500.00 | -      | 13,830.00 |
| 04 May 20XX | May 20XX  | Payment 54<br>White board Geography Room ①<br>WB3684     | incl. Instal and delivery      |         | 1,500.00 | -      | 15,330.00 |
|             |           |  |                                |         | 0.00     |        | 15,330.00 |

# Editing the Nominal Code

77

## Quick Payment



**FSSU**  
Financial Support  
Services Unit 

Cancel

Save

# ICT Grant Non- Capital Expense after adjustment

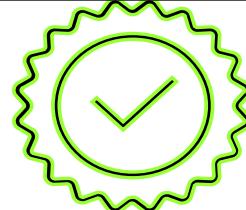
78

| Income & Expenditure           |                                 |           |           |          |               |
|--------------------------------|---------------------------------|-----------|-----------|----------|---------------|
| Demo C&C School                |                                 |           |           |          |               |
| Date Range                     | 1st Sep 20XX To 31st Aug 20XX   | 20XX      | 20XX      |          |               |
| Code                           | Description                     | Current   | Budget    | Variance | Comp. Balance |
|                                |                                 | €         | €         | €        | €             |
| 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 |
|-----------------------------|--------------------------------|------------|-----------|-----------|--------------|
|                             |                                | €          | €         | €         | €            |
| Education Other Expenditure |                                |            |           |           |              |
| 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

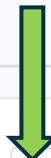
Need Help?

## General Ledger

Chart of Accounts Journals VAT Returns VIES INTRASTAT

Chart of Accounts Print New View ▾ Budget ▾ This Year ▾  Suppress Zero 4731 

| Code                           | Description            | 20XX       | 20XX      |
|--------------------------------|------------------------|------------|-----------|
|                                |                        | 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

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 | 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 |
|             |           |  |   | BALANCE |            |        |            |

# Quick Payment

## - Edit the Nominal Code

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

| <b>Income &amp; Expenditure</b>       |                        |                               |           |          |               |
|---------------------------------------|------------------------|-------------------------------|-----------|----------|---------------|
| Demo C&C School                       |                        |                               |           |          |               |
| Date Range                            |                        | 1st Sep 20XX To 31st Aug 20XX |           |          |               |
| Code                                  | Description            | 20XX                          | 20XX      |          |               |
|                                       |                        | Current                       | Budget    | Variance | Comp. Balance |
|                                       |                        | €                             | €         | €        | €             |
| <b>Income and Expenditure Account</b> |                        |                               |           |          |               |
| <b>Income</b>                         |                        |                               |           |          |               |
| Department of Education               | Expense                |                               |           |          |               |
| 3151                                  | Free school book grant | 69,686.00                     | 68,823.00 | 863.00   | 35,599.00     |
| <b>Expenditure</b>                    |                        |                               |           |          |               |
| <b>Education Other Expenditure</b>    |                        |                               |           |          |               |
| 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          | 20XX        | 20XX        |           |               |
| Code                 | Description                            | Current     | Budget      | Variance  | Comp. Balance |
| <b>Expenditure</b>   |  |             |             |           |               |
| 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  | 2,682.00      |  |  |  |
| 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 Expenses    | 76,569.00   | 1,500.00   | 75,069.00  | 1,863.00      |  |  |  |
| 5350                                  | Repairs to Furniture, Fittings and Equipment | 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

| 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 1<br>943  | Repairs to<br>Buildings<br>and<br>Grounds<br>Expense |         | 845.00    |             |
| 01 Jun-20XX | Jun-20XX | Payment 64<br>Window and door repair classroom 5 1<br>RCT196              | Window and<br>door repair<br>classroom 5             |         | 374.00    | - 1,        |
| 08 Jun-20XX | Jun-20XX | Purchase Invoice SI 1679<br>Ormond Building Contractor 1<br>Invoice 1 SPC | Special Class<br>Build Stage<br>1                    |         | 75,000.00 | - 76,219.00 |
|             |          | Payment 65  | Repair to<br>external and                            |         |           |             |

Capital  
Expense 

| 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

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| Income & Expenditure                  |  |            |            |            |               |      |
|---------------------------------------|--|------------|------------|------------|---------------|------|
| Demo C&C School                       |  |            |            |            |               |      |
| Date Range                            | 1st Sep 20XX To 31st Aug 20XX                        |            |            |            |               |      |
| Code                                  |  | 20XX       |            |            |               | 20XX |
| Code                                  | Description  | Current    | Budget     | Variance   | Comp. balance | €    |
| €                                     | €  | €          | €          | €          | €             | €    |
| <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 Expense | 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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## Income & Expenditure

Demo C&C School

Date Range

1st Sep 20XX To XX/XX 20XX

| Code                                  | Description                            | 20XX      |      | Budget     | Variance   | Comp. Balance |  |  |  |  |
|---------------------------------------|--|-----------|------|------------|------------|---------------|--|--|--|--|
|                                       |  | Current   | €    |            |            |               |  |  |  |  |
| <b>Income and Expenditure Account</b> |  |           |      |            |            |               |  |  |  |  |
| 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    |  |  |  |  |

Year end no  
expense –  
Accrual Journal

# Section 3. E

## Income and Expenditure

### After adjustments made for

- Income in advance
- Expenditure in advance
- Capital Expenditure

Bottom Line  
Reasonable

#### Income & Expenditure

Demo C&C School

Date Range

1st Sep 20XX To 31st Aug 20XX

Variances are Accurate & Explainable

| Code                           | Description | 20XX        |             | 20XX        |               |  |
|--------------------------------|-------------|-------------|-------------|-------------|---------------|--|
|                                |             | Current     | Budget      | Variance    | Comp. balance |  |
| 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    |  |
| Financial                      |             | €9,561.87   | €14,250.00  | -€4,688.13  | €13,590.00    |  |
| TOTAL Expenditure              |             | €1,185.00   | €1,400.00   | -€215.00    | €1,350.00     |  |
| NET SURPLUS/DEFICIT            |             | €255,965.25 | €266,010.37 | -€10,045.12 | €225,830.10   |  |
| Bottom Line<br>Reasonable      |             |             |             |             |               |  |
| NET SURPLUS/DEFICIT            |             | €4,743.26   | €17,250.98  | -€12,507.72 | €16,207.85    |  |

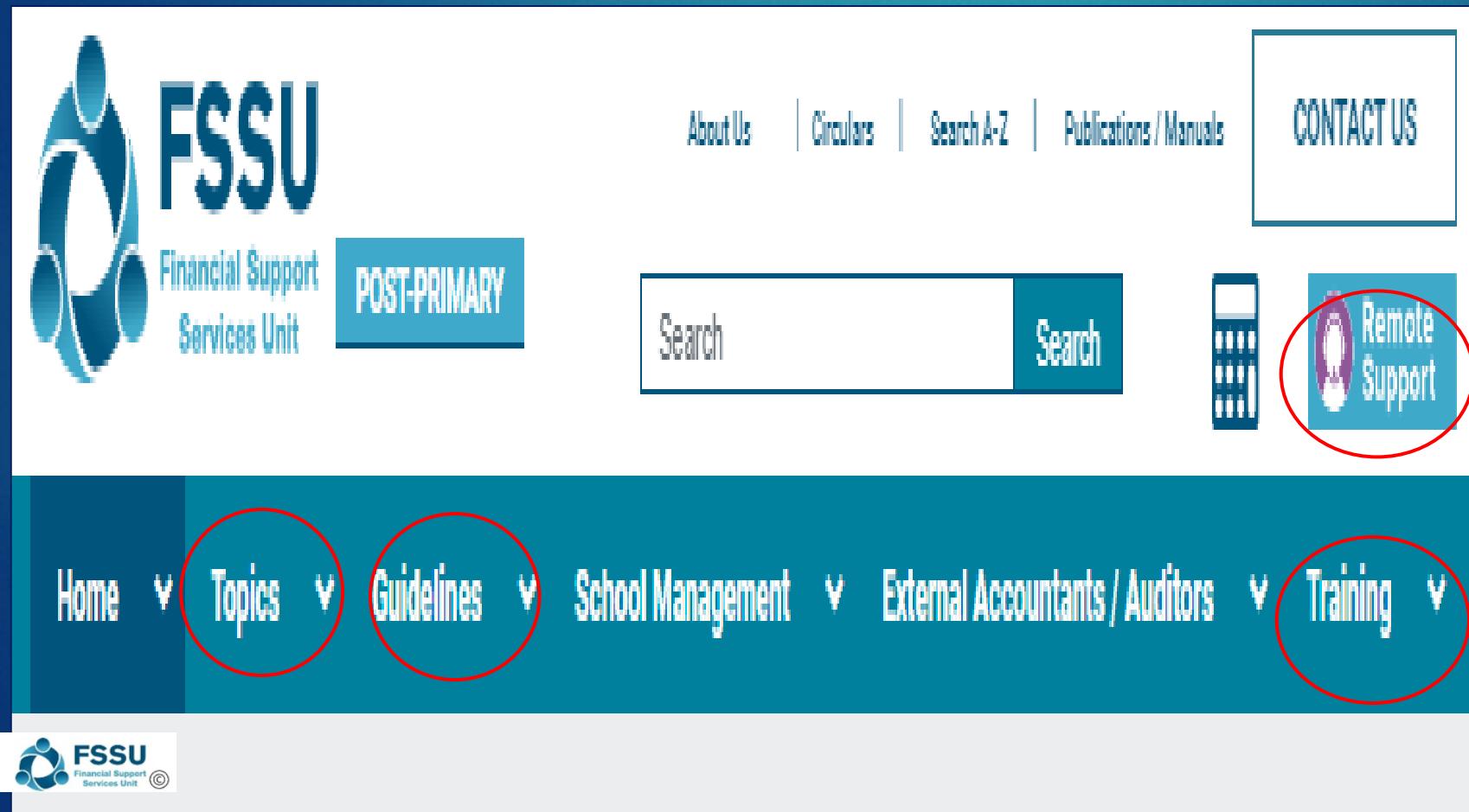
## **Section 1.**

- 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.

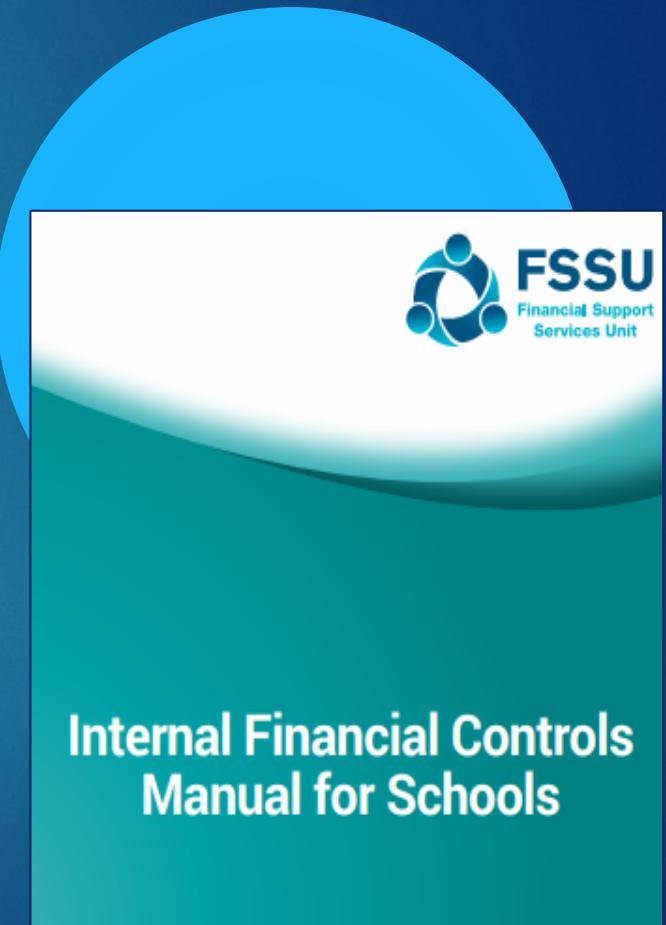
## **Section 2.**

- 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



The screenshot shows the FSSU website homepage. The top navigation bar includes links for About Us, Circulars, Search A-Z, and Publications / Manuals. A large 'CONTACT US' button is prominently displayed. Below the navigation is a search bar with a 'Search' button. To the right of the search bar is a 'Remote Support' icon, which is circled in red. The main content area features several navigation links: 'POST-PRIMARY', 'Topics', 'Guidelines', 'School Management', 'External Accountants / Auditors', and 'Training'. The 'Topics' and 'Guidelines' links are also circled in red. The FSSU logo is visible in the bottom left corner.



# 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

