

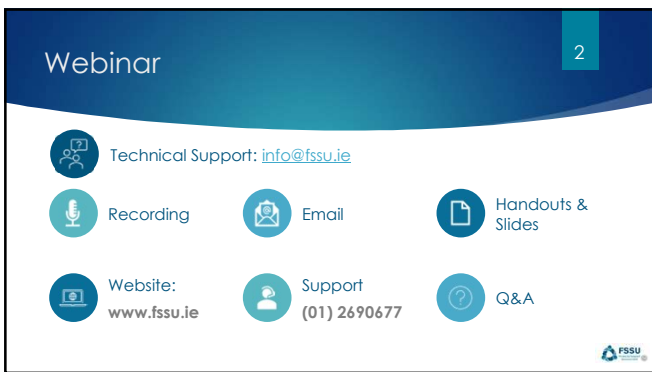


Recording
Payroll costs

For Sage users




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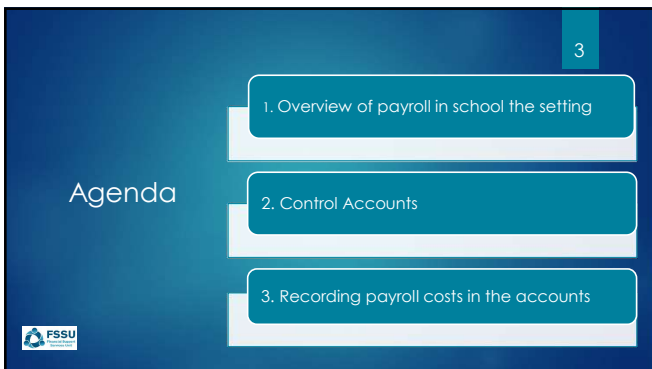
Webinar

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- Technical Support: info@fssu.ie
- Recording
- Email
- Handouts & Slides
- Website: www.fssu.ie
- Support (01) 2690677
- Q&A




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Agenda

1. Overview of payroll in school the setting
2. Control Accounts
3. Recording payroll costs in the accounts




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Section 1. A. Overview of Payroll in the school Setting

- Who is paid on the school payroll
- Basic Payroll Controls
- Payroll Processing routine
- Relevant Chart Of Account Codes




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Who is paid on the School Payroll

- Ancillary Staff**
 - Caretakers
 - Cleaners
 - Some Secretaries /Clerical officers
- Others**
 - After school study supervisors
 - Teachers for mock exams
 - Bus escorts
 - Supervision and Substitution payments FG 10-23/24
 - State exam payments
 - Selection committee members



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B. Basic Payroll Controls


- Ensure compliance
- Protects against theft or fraud
- Supports reporting process



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Basic Payroll Controls 7


- All Payroll Procedures documented
- Personnel records and Payroll records held separately
- Timesheets maintained



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Basic Payroll Controls 8

- Segregations of duties
- Schools should use reliable payroll software
- An up-to-date register of all employees



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Basic Payroll Controls 9


- Rates of pay approved by the board.
- Wages and Salaries approved by the principal.
- Payments must be Revenue compliant.



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Basic Payroll Controls 10

- Maintain detailed records of Payroll
- Secure Storage
- FSSU Internal Financial Controls Manual
<https://www.fssu.ie/app/uploads/2024/10/FSSU-Internal-Financial-Controls-October-2024.pdf>



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Basic Payroll Controls 11

- ~~Pay Wages /Salaries by Cash~~
- ~~Payroll Advances~~



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C: Payroll Process 12

- PAYE Compliance
- Maintain Register of Employees
- Filing and Payment of Revenue Returns




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Payroll Process - Before you begin

13

- Payroll Package log in details
- Revenue Log in details
- Review and Approval from the Principal




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Payroll Processing

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    graph LR
      A[Update RPN from Revenue] --> B[Run payroll calculations]
      B --> C[Generate reports including the payslips and check for accuracy]
      C --> D[Backup]
      D --> E[Revenue Payroll submission request]
      E --> F[Principal approval]
  
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Payroll Reports

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Report Title	Monthly Accounts file	Finance sub-committee meeting
Payroll reports		
- Gross to net payroll reports	✓	✓
- Monthly statement of account (formerly P30 report)	✓	
-Timesheets	✓	
-Payslips	✓	
-Addition/Deduction reports	✓	
List of employees showing their approved gross annual/weekly/monthly/hourly pay		✓



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FSSU Chart of Accounts

Effective for the year ended 31st August 2025

D. Chart of Accounts

Income and Expenditure Codes

AC No	Description	Type	Category
3010	Capital/Non-Pay Budget	Income	Department Education
3020	DBS Cost	Income	Department Education
3021	Early Start Programmes (Inclusion/Support/Personal Involvement/Case Worker)	Income	Department Education
3022	Early Start Programmes (Counsellor)	Income	Department Education
3030	Non-School Pay Budget	Income	Department Education
3030	Teacher/School Support Services Cost	Income	Department Education

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Income and Expenditure

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Educational Salary Nominal Codes

FSSU - Chart of Accounts				
Effective for the year ended 31st August 2025				
Nominal Code	Description	Type	Category	Description
4110	Substitute Teachers Expense	Expenditure	Education Salary	Gross Salary incl. employers PRSI for privately paid substitute teachers.
4111	Privately Paid Teachers Expense	Expenditure	Education Salary	Gross Salary incl. employers PRSI for privately paid SNA.
4112	Chaplin Salaries Expense	Expenditure	Education Salary	Gross Salary incl. employers PRSI for the Chaplin.
4113	Free Schoolbook Admin Salaries Expense	Expenditure	Education Salary	Gross Salary incl. employers PRSI for the administration work relating to the free schoolbooks.
4120	Supervision and Substitution Salaries Expense	Expenditure	Education Salary	Gross Salary including employers PRSI for supervision and substitution.
4155	State Exams Salaries Expense	Expenditure	Education Salary	Gross salary including employers PRSI for examination attendants and superintendents for special schools.
4170	Adult Education Salaries Expense	Expenditure	Education Salary	Gross salary including employers PRSI for those involved in Adult Education.

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Educational Salary Nominal codes

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FSSU - Chart of Accounts
Effective for the year ended 31st August 2025

Nominal Code	Description	Type	Category	Description
4180	Sport Coach Salaries Expense	Expenditure	Education Salary	Gross salary including employers PRSI for coaches of Sports
4181	Canteen Salaries Expense	Expenditure	Education Salary	Gross salary including employers PRSI for canteen staff.
4190	After School Study/Club Salaries Expense	Expenditure	Education Salary	Gross salary including PRSI for after school activity providers.
4191	Summer Camps Salaries Expense	Expenditure	Education Salary	Gross salary including PRSI for summer Camp leaders /teachers
4196	Bus Escort Salary Expense	Expenditure	Education Salary	Gross salary including PRSI for bus escorts
4198	Other Educational Salaries Expense	Expenditure	Education Salary	Any wages not listed separately or covered within other wage categories
4199	HSE Funded Salaries Expense	Expenditure	Education Salary	Gross salary including PRSI for HSE funded Nurses ,Psychologists etc.



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Repairs, Maintenance & Establishment Nominal Codes

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FSSU - Chart of Accounts
Effective for the year ended 31st August 2025

Nominal Code	Description	Type	Category	Description
5010	Caretaker Wages Expense	Expenditure	Repairs, Maintenance & Establishment	Gross wages including PRSI for caretakers
5030	Caretaker Pension Expense	Expenditure	Repairs, Maintenance & Establishment	Employers contribution to caretakers pension
5110	Cleaners Wages Expense	Expenditure	Repairs, Maintenance & Establishment	Gross wages including employers PRSI for cleaners.
5112	Cleaners' Pension Expense	Expenditure	Repairs, Maintenance & Establishment	Employers contribution to cleaners pension



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Administration Nominal Codes

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FSSU - Chart of Accounts
Effective for the year ended 31st August 2025


Nominal Code	Description	Type	Category	Description
6010	Clerical Officers/Secretarial Wages Expense	Expenditure	Administration	Gross pay including employers PRSI for clerical officers / secretaries paid by the board of management.
6050	Clerical Officers/Secretarial Pension Expense	Expenditure	Administration	Employers contribution the the clerical officers /secretaries pension.



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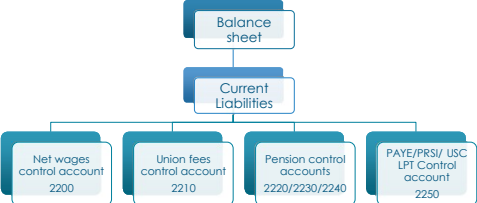
Financial Nominal Codes 22

FSSU - Chart of Accounts				
Effective for the year ended 31st August 2025				
Nominal Code	Description	Type	Category	Description
7500	Pensioners Payroll Expense	Expenditure	Financial	Pensioners - Community and Comprehensive schools only.




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Balance Sheet 23




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graph TD; BS[Balance sheet] --> CL[Current Liabilities]; CL --> NW[Net wages control account 2200]; CL --> UF[Union fees control account 2210]; CL --> PC[Pension control accounts 2220/2230/2240]; CL --> PLS[PAYE/PRS/ USC LPT Control account 2250];
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Section 2. Control Accounts and Using Journals 24

- What is a control account?
- Payroll control accounts
- Benefits of using control accounts



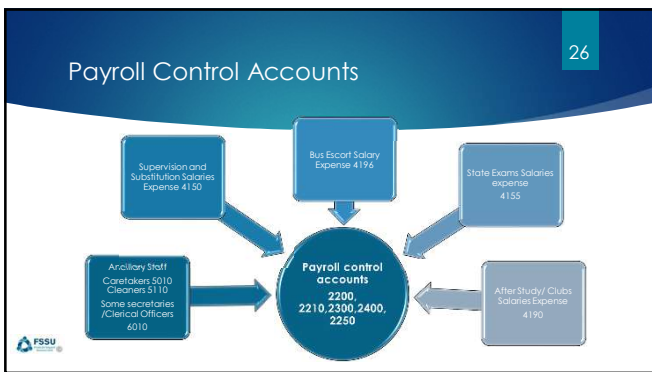
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Control Accounts 25

- Bank Reconciliation
- Recorded in the bank account on the accounts package
- Compared to the bank statement
- Net Wages Control Account
- Paid per the payroll reports
- Reconciled to paid per the bank statement

FSSU logo

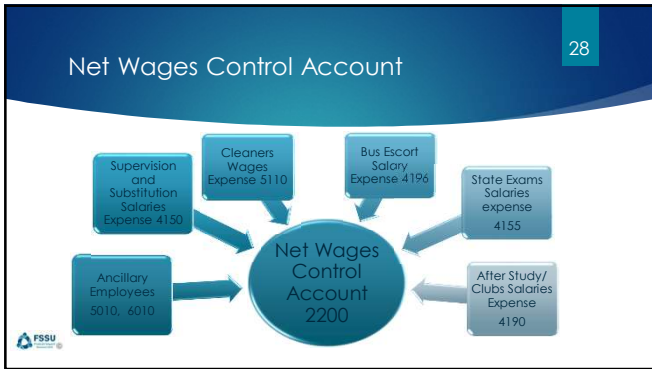
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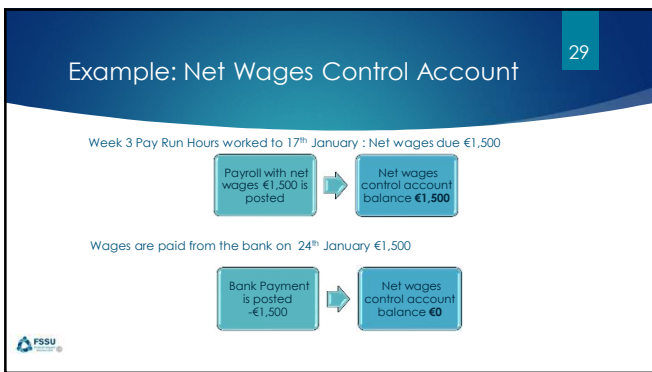
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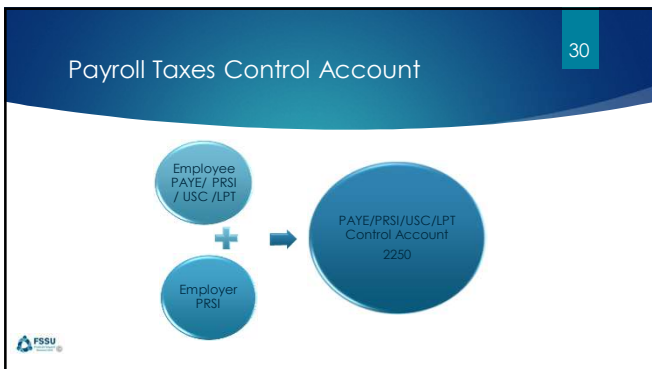
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Payroll Journal and Control account 31

Example: Cleaners Gross Wage €135.00

Bank Payment			Payroll Journal and Control Account		
	DR	CR		DR	CR
5110 Cleaners Wages	€110		5110 Cleaners Wages	€147.01	
1800 Bank		€110	2220 Net wages control account		€110
			2250 Payroll Taxes control account		€37.01
Total	€110	€110	Total	€147.01	€147.01

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Section 3 Recording payroll costs in the accounts 32

Method 1
Direct method

Method 2 –
Using Payroll journal & control accounts

Reviewing the costs under both methods

Reasons to consider Method 2

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Recording payroll costs in the accounts 33

a. Method 1 – “The direct method”

Net wages payments are coded to the net individual wages codes

➔

Payments to revenue recorded to individual wages codes

➔

Other payroll related payments e.g. pension deductions, union fees etc are coded to individual wages codes

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Recording payroll costs in the accounts

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b. Method 2 – Using Payroll Journal

- Net wages payments
 - coded to the net wages control 2200
- Payments to revenue
 - recorded to Taxes control 2250
- Other payroll related payments
 - coded relevant control accounts 2210, 2230, 2240

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Recording payroll costs in the accounts

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Gross to Net Payroll Report

Demo data

Emp No.	Pay Per.	Wk. No.	Pay date	Employee Name	PPS No.	Gross Pay	Tax	USC	Non Gross Pay	EE PRSI	Net pay	BIK	LPT	Deductions	Actual Pay	ER PRSI
2	W	40	04/10/24	Secretary		675.00	59.88	13.83	0.00	27.68 A1	676.81	0.00	0.00	52.48	524.32	75.28
3	W	40	04/10/24	Cleaner		573.75	35.83	9.58	0.00	23.52 A1	504.02	0.00	0.00	49.99	454.03	83.97
5	W	40	04/10/24	Caretaker		850.00	328.00	88.00	0.00	34.85 A1	416.15	0.00	0.00	32.48	383.66	84.78
Week Totals						2,098.75	421.51	91.21	0.00	85.05	1,499.98	0.00	0.00	154.97	1,345.01	224.01
Grand Totals						2,098.75	421.51	91.21	0.00	85.05	1,499.98	0.00	0.00	154.97	1,345.01	224.01

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Recording payroll costs in the accounts

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Bank Payments

Current Account 2

Net Wages Control Account

Tax Rate: 0.00

Bank*	Date*	Ref	Ex. Ref	N/C*	Department* Details	Net P/C*	Tax	Gross
1801	04/10/2024	W/40		2200	Clerical Officer...	524.32 T9	0.00	524.32
1802	04/10/2024	W/40		2200	Cleaner Net P...	454.03 T9	0.00	454.03
1803	04/10/2024	W/40		2200	Caretaker W/...	383.66 T9	0.00	383.66
						1345.01	0.00	1345.01

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Recording payroll costs in the accounts

No	Type	Date	Ref.	Ex.Ref.	Dept/Details	Amount	Debit	Credit
24	BP	04/10/2024	Wk 40		0 Clerical Officer Wk 40 Ne...	524.32	524.32	
24	BP	04/10/2024	Wk 40		0 Cleaner Net Pay wk 40	454.03	454.03	
24	BP	04/10/2024	Wk 40		0 Caretaker Wk 40 Net Pay	366.66	366.66	

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Recording payroll costs in the accounts

Nom Code	Notes/Comment	DR	CR
6010	Secretary Wages	1	€750.26
5110	Cleaner Wages	2	€637.72
5010	Caretaker wages	3	€944.78
2200	Net Wages Control	4	€1,345.01
2250	PAYE/PRSI Control	5	€832.78
2230	ASC Control	6	€154.97
			€2,332.76
			€2,332.76

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Recording payroll costs in the accounts

Gross Pay	Tax	USC	Non Gross Pay	EE PRSI	Net pay	BIK	LPT	Deductions	Actual Pay	ER PRSI
675.00	56.88	13.63	0.00	27.68 A1	576.81	0.00	0.00	52.49	524.32	75.26
573.75	38.83	9.58	0.00	23.52 A1	504.02	0.00	0.00	49.99	454.03	63.97
850.00	328.00	88.00	0.00	84.85 A1	419.15	0.00	0.00	52.49	366.66	84.78
2,098.75	421.51	91.21	0.00	86.05	1,499.98	0.00	0.00	154.97	1,345.01	234.01
	421.51	91.21	0.00	86.05	1,499.98	0.00	0.00	154.97	1,345.01	234.01

5 Taxes €421.51+ €91.21+ €86.05 + €234.01= €832.78

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Recording payroll costs in the accounts

Reference: **Wk-40 Journal** Posting Date: **04/10/2024** Balance: **0.00**

N/C*	Name	Ex.Ref	Department*	Details	T/C*	Debit	Credit
6010	Clerical Officers/Secretarial Wages ...	0		Wk-40 CO total cost Inc ER PRSI	T9	750.26	0.00
5110	Cleaners Wages Expense	0		Wk-40 Cleaner total cost Inc ER PRSI	T9	637.72	0.00
5010	Caretaker Wages Expense	0		Wk-40 Caretaker total cost Inc ER ...	T9	944.78	0.00
2200	Net Wages Control Account	0		Net pay Wk-40	T9	0.00	1345.01
2250	PAYE,PRSI,USC,LPT Control Account	0		Wk-40 Taxes due	T9	0.00	832.78
2230	ASC Control Account	0		Wk-40 Pension deductions	T9	0.00	154.97

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Recording payroll costs in the accounts

c. Reviewing the nominal codes under both methods

Method 1

• Expense codes

➔

Method 2

• Control account codes

➔

🔍

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Recording payroll costs in the accounts

Time: 17:09:53 **Nominal Activity - Excluding No Transactions**

Date From: 01/10/2024 Date To: 31/10/2024 N/C From: 6010 N/C To: 6010

Transaction From: 1 Transaction To: 99,999,999 **Review the expense codes - Method 1**

N/C:	Name:	Account Balance:
6010	Clerical Officers/Secretarial Wages Expense	750.50

No	Type	Date	Account	Ref	Details	Debit	T/C	Value	Debit	Credit	✓
246	BP	04/10/2024	1800	Wk-40	Clerical Officer Wk-40 Net pay	0	T9	524.32	524.32	-	
249	BP	23/10/2024	1800	P30 OCT	CO Oct Taxes	0	T9	173.45	173.45	-	
252	BP	04/10/2024	1800		Wk-40 Pension ded	0	T9	52.49	52.49	-	
Totals:								750.26			

Gross to Net Payroll Report																
Emp No.	Pay Per.	Wk No	Pay Date	Employee Name	PPS No.	Gross Pay	Tax	USC	Non Gross Pay	EE PRSI	Net pay	BK	LPT	Deductions	Actual Pay	ER PRSI
2	W	40	04/10/24	Clerical Officer	xxxxxxxx	675.00	95.88	13.63	0.00	27.69 A1	576.61	0.00	0.00	52.48	524.32	75.36


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Recording payroll costs in the accounts

Reasons to use Method 2


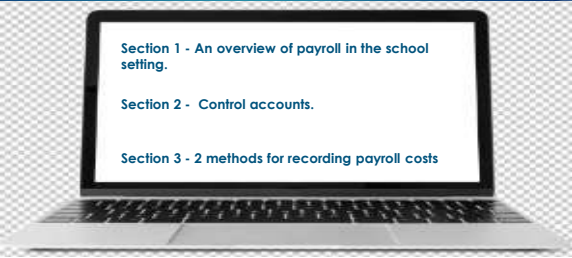
- More efficient for large numbers on payroll
- No need for splits of payments to Employees and Revenue
- Balances on control accounts at period end are easier to reconcile and explain
- Facilitates the use of import feature
- Queries where they arise are easier to deal with



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Summary of today's webinar



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Webinar Calendar 2025

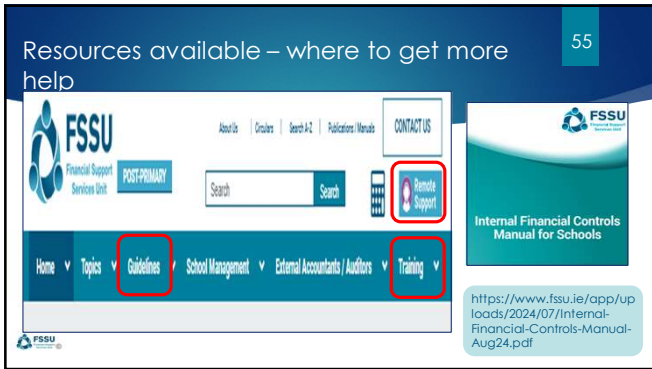
Next webinar:
Wednesday 30th of April

Webinar Topic
Income in advance and the online payments solution clearing account

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