

Recording Payroll costs

For BrightBooks users




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Webinar

2

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




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Agenda

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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

4

- 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


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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 FG 25 – 2023/2024
- Selection committee members



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B. Basic Payroll Controls

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- 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

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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]
      F --> A
      
```



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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 (Inclusi...)	Income	Department Education
3022	Early Start Programmes (Capita...)	Income	Department Education
3030	Non-Sector Pay Budget	Income	Department Education
3030	Archer 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 primarily 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

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FSSU - Chart of Accounts
Effective for the year ended 31st August 2015

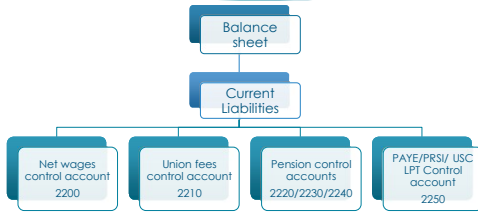
Nominal Code	Description	Type	Category	Description
7500	Pensioners Payroll Expense	Expenditure	Financial	Pensioners - Community and Comprehensive schools only.



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Balance Sheet

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Section 2. Control Accounts and Using Journals

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What is a control account?

Payroll control accounts

Benefits of using control accounts



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Control Accounts 25

Bank Reconciliation

Net Wages Control Account

Recorded in the bank account on the accounts package

Paid per the payroll reports

Compared to the bank statement

Reconciled to paid per the bank statement

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Payroll Control Accounts 26

Payroll control accounts
2200, 2210, 2300, 2400, 2250

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Payroll control accounts 27

Net wages Control account
2200

PAYE/PRSI /USC/LPT Control account
2250

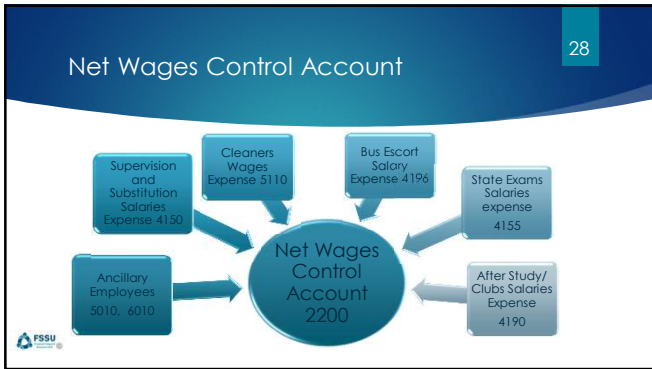
Union Fees Control Account
2210

PRSA Control Account2
2240

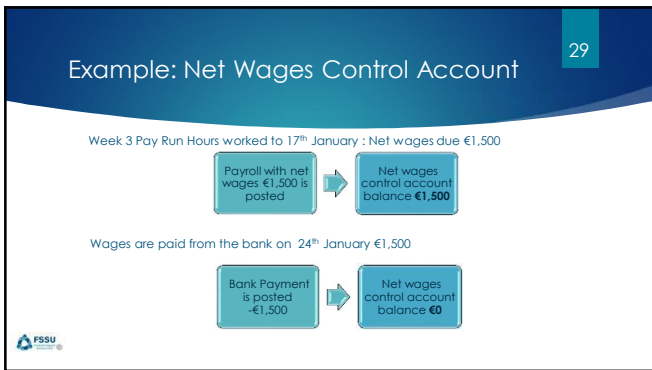
SPSPS control Account
2220

ASC control Account
2230

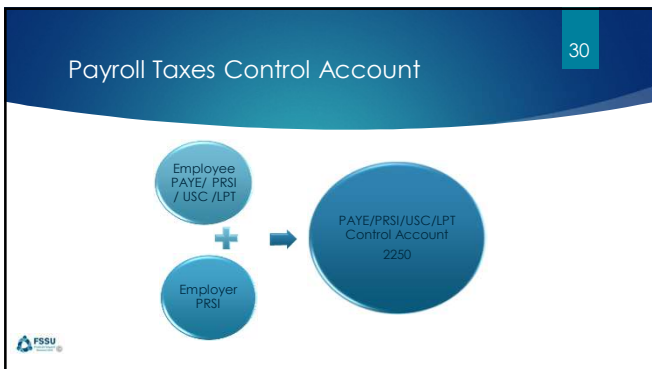
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Payroll Journal and Control account

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Example: Cleaners Gross Wage €135.00

Bank Payment	DR	CR
5110 Cleaners Wages	€110	
1800 Bank		€110
Total	€110	€110

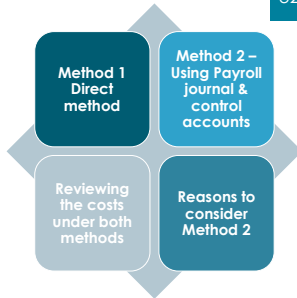
Payroll Journal and Control Account	DR	CR
5110 Cleaners Wages	€147.01	
2220 Net wages control account		€110
2250 Payroll Taxes control account		€37.01
Total	€147.01	€147.01



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Section 3 Recording payroll costs in the accounts

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Recording payroll costs in the accounts

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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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Period: Week No: 40

Strike It Up Demo Company
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	Clerical Officer	xxxxxxx	675.00	56.88	13.63	0.00	27.68 A1	576.81	0.00	0.00	52.49	524.32	75.26
3	W	40	04/10/24	Cleaner	xxxxxxx	573.75	38.83	9.58	0.00	23.82 A1	504.02	0.00	0.00	49.98	454.03	65.97
5	W	40	04/10/24	Caretaker	xxxxxxx	850.00	328.00	68.00	0.00	34.85 A1	418.15	0.00	0.00	52.49	366.66	94.78
Week Total						2,098.75	421.51	91.21	0.00	86.06	1,499.98	0.00	0.00	154.97	1,345.01	234.01
Grand Totals						2,098.75	421.51	91.21	0.00	86.06	1,499.98	0.00	0.00	154.97	1,345.01	234.01

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Recording payroll costs in the accounts

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Period: Week No: 40

Strike It Up Demo Company
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	BIK	LPT	Deductions	Actual Pay
2	W	40	04/10/24	Clerical Officer	6010	675.00	56.88	13.63	0.00	27.68 A1	576.81	0.00	0.00	52.49	524.32
3	W	40	04/10/24	Cleaner	5110	573.75	38.83	9.58	0.00	23.82 A1	504.02	0.00	0.00	49.98	454.03
5	W	40	04/10/24	Caretaker	5010	850.00	328.00	68.00	0.00	34.85 A1	418.15	0.00	0.00	52.49	366.66
Week Total						2,098.75	421.51	91.21	0.00	86.06	1,499.98	0.00	0.00	154.97	1,345.01
Grand Totals						2,098.75	421.51	91.21	0.00	86.06	1,499.98	0.00	0.00	154.97	1,345.01

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Recording payroll costs in the accounts

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Quick Payment

Method 1 – "The direct method"

1805 School Activity Bank Account

Date	Payment Type	SEP	Ref No.	Supplier	Payee	Notes/Narrative	Amount	VAT Code	VAT Nom. Code
04/10/2024	EFT	NTP	Wk 40		Clerical Officer	Wk 40 Net pay	524.32	2-0-00%	0.00 6010
04/10/2024	EFT	NTP	Wk 40		Cleaner	Wk 40 Net Pay	454.03	2-0-00%	0.00 5110
04/10/2024	EFT	NTP	Wk 40		Caretaker	Wk 40 Net Pay	366.66	2-0-00% (2=)	0.00 5010

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Recording payroll costs in the accounts

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Period: Week No: 40
Strike It Up Demo Company
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	BIK	LPT	Deductions	Actual Pay	ER PRSI
2	W	40	04/10/24	Clerical Officer	6010	675.00	66.88	13.83	0.00	27.88 A1	578.81	0.00	0.00	52.49	524.32	75.28
3	W	40	04/10/24	Cleaner	5110	873.75	38.63	9.58	0.00	23.92 A1	804.02	0.00	0.00	48.99	454.03	63.87
5	W	40	04/10/24	Caretaker	5010	850.00	328.00	68.00	0.00	34.85 A1	418.15	0.00	0.00	52.49	369.66	94.78
Week Total						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
Grand Totals						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

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Recording payroll costs in the accounts

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Quick Payment
Method 1 – "The direct method"

BANK ACCOUNT
1800 Current Account 1

Date	Payment Type	DEP	Ref. No.	Supplier	Payee	Notes/Narrative	Amount	VAT Code	VAT	Item Code
23/10/2024	EFT	ADD	Wk 40 Taxes			Revenue Wk 40 CO	173.45	Z 0.00%		0.00 6010
23/10/2024	EFT	ADD	Wk 40 Taxes			Revenue Wk 40 CL	133.7	Z 0.00%		0.00 5110
23/10/2024	EFT	ADD	Wk 40 Taxes			Revenue Wk 40 CT	525.63	Z 0.00% (2er)		0.00 5010

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Recording payroll costs in the accounts

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Method 2 – Using Payroll Journal

Net wages payments
• coded to the net wages control 2200

Payments to revenue
• recorded to Taxes control 2250

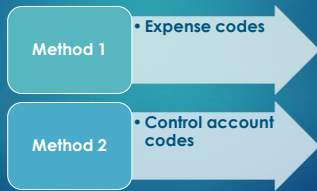
Other payroll related payments
• coded relevant control accounts 2210, 2230, 2240

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Recording payroll costs in the accounts

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c. Reviewing the nominal codes under both methods



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Recording payroll costs in the accounts

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Review the expense codes – Method 1

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
6010-Clerical Officers/Secretarial Wages Expense							
6010	01/08/2024			Balance Forward	-	-	-
6010	04/10/2024	53	PMT	Clerical Officer-Wk 40 Net pay	524.32	-	524.32
6010	04/10/2024	59	PMT	Clerical Officers/Secretarial Wages Expense	52.49	-	576.81
6010	25/10/2024	55	PMT	Revenue Wk 40 CO	175.43	-	750.26
Totals:					€750.26	-	€750.26
Totals:					€750.26	-	€750.26

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	96.88	13.63	0.00	27.88 A1	876.81	0.00	0.00	82.49	824.32	75.20

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Recording payroll costs in the accounts

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Review the control accounts – Method 2

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
2200-Net Wages Control Account							
2200	01/10/2024			Balance Forward	-	-	-
2200	04/10/2024	31	NJRNL	Wk 40 Net Pay	-	1,345.01	-1,345.01
2200	04/10/2024	64	PMT	Cleaner-Wk 40 Net Pay	454.03	-	-890.98
2200	04/10/2024	63	PMT	Clerical Officer-Wk 40 Net pay	524.32	-	-366.66
2200	04/10/2024	65	PMT	Caretaker-Wk 40 Net Pay	366.66	-	-
Totals:					€1,345.01	€1,345.01	-
Totals:					€1,345.01	€1,345.01	-

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Recording payroll costs in the accounts

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General Ledger Account Activity
C&C Demo School

Review the control accounts – Method 2

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
2250-PAY/E/PRSI/USCALPT Control Account							
	01/10/2024			Balance Forward	-	-	-
2250	04/10/2024	31	NJRNL	WK 40 Taxes	-	832.78	-832.78
2250	23/10/2024	66	PMT	Revenue Wk 40	832.78	-	-
Totals:					832.78	832.78	-
Totals:					832.78	832.78	-

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Recording payroll costs in the accounts

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d. Reasons to consider using Method 2



Method 2



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Recording payroll costs in the accounts

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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 52

Section 1 - An overview of payroll in the school setting.

Section 2 - Control accounts.

Section 3 - 2 methods for recording payroll costs

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Webinar Calendar 2025 53

Next webinar:
Wednesday 7th of May.

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

[REGISTER](#)

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Resources available – where to get more help 54

Home ▾ Topics ▾ **Guidelines** ▾ School Management ▾ External Accountants / Auditors ▾ **Training** ▾

<https://www.fssu.ie/app/uploads/2024/07/Internal-Financial-Controls-Manual-Aug24.pdf>

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Thank you for attending our webinar

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

Phone: Post Primary (01) 2690677
Email: Post Primary Info@fssu.ie



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Q&A



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