



An Roinn Leanaí, Comhionannais,
Míchumais, Lánpháirtíochta agus Óige
Department of Children, Equality,
Disability, Integration and Youth

Income and Expenditure Report

“How to Complete”

November 2023



Income and Expenditure Report - Guidelines

- The Core Funding financial reporting year runs from September 1st to August 31st
- Income and Expenditure should be recorded on a cash basis accounting and not on accrual basis accounting.
- DCEDIY will provide Partner Services with all DCEDIY income which you can use to input into the Income and Expenditure Report.
- The Income and Expenditure Report is to be submitted electronically by your Accountant. Details on how to do this will follow.



Income and Expenditure Report – How to Complete

1. Download 'Income and Expenditure Report File' from The Hive
2. Input the Service Reference Number

Service Reference Number: <input type="text"/>			
Account Type	Account Code	Description	Final Accounts
Income	3000	NCS	0.00
Income	3001	ECCE (inc. LINC)	0.00
Income	3002	ECCE PSP	0.00
Income	3003	CCSP Savers (inc. TEC)	0.00
Income	3004	AIM Level 7	0.00
Income	3005	Core Funding	0.00
Income	3006	Sustainability Funding	0.00
Income	3007	Transition Fund/EWSS	0.00
Income	3008	Learner Fund	0.00
Income	3009	EY & SAC Grant	0.00
Income	3010	Parent & Toddler Grant	0.00
Income	3011	CYPSC Grant	0.00

Income and Expenditure Report – How to Complete



3. 'Final Accounts' is the annual total of income and expenditure per account code/heading.

Service Reference Number:			
Account Type	Account Code	Description	Final Accounts
Income	3000	NCS	-20,000.00
Income	3001	ECCE (inc. LINC)	-5,000.00
Income	3002	ECCE PSP	-6,000.00
Income	3003	CCSP Savers (inc. TEC)	-1,800.00
Income	3004	AIM Level 7	-900.00
Income	3005	Core Funding	-600.00
Income	3006	Sustainability Funding	-500.00
Income	3007	Transition Fund/EWSS	0.00
Income	3008	Learner Fund	-5,000.00
Income	3009	EY & SAC Grant	-6,000.00
Income	3010	Parent & Toddler Grant	-8,000.00
Income	3011	CYPSC Grant	-200.00
Income	3012	Other grants	0.00
Income	3100	Local authority	0.00
Income	3101	Other Government income	0.00
Income	3102	Other Government grants	-600.00
Income	3103	Tusla	0.00
Income	3200	Parental fees/Co Payments	0.00
Income	3201	Fundraising/Charitable	0.00



Income and Expenditure Report – How to Complete

4. The Income and Expenditure Report is made up of Positive and Negative figures.

Manually input the income and expenditure figures into the 'Final Accounts' column.

Service Reference Number:			
Account Type	Account Code	Description	Final Accounts
Income	3000	NCS	-20,000.00
Income	3001	ECCE (inc. LINC)	-5,000.00
Income	3002	ECCE PSP	-6,000.00
Income	3003	CCSP Savers (inc. TEC)	-1,800.00
Income	3004	AIM Level 7	-900.00
Income	3005	Core Funding	-600.00
Income	3006	Sustainability Funding	-500.00
Income	3007	Transition Fund/EWSS	0.00
Income	3008	Learner Fund	-5,000.00
Income	3009	EY & SAC Grant	-6,000.00
Income	3010	Parent & Toddler Grant	-8,000.00
Income	3011	CYPSC Grant	-200.00
Income	3012	Other grants	0.00
Income	3100	Local authority	0.00
Income	3101	Other Government income	0.00
Income	3102	Other Government grants	-600.00
Income	3103	Tusla	0.00
Income	3200	Parental fees/Co Payments	0.00
Income	3201	Fundraising/Charitable	0.00

Service Reference Number:			
Account Type	Account Code	Description	Final Accounts
Expenditure	4000	Wages/Salaries (Gross)	10,000.00
Expenditure	4001	Pensions (Employer contribution)	600.00
Expenditure	4002	Employer's PRSI	2,000.00
Expenditure	4003	Other programme staff wages (e.g relief staff)	600.00
Expenditure	4100	Ancillary events	700.00
Expenditure	4101	Broadband/Internet/Telephone/Mobile Expenses	800.00
Expenditure	4102	Office Supplies (e.g. Stationary/Printing/Postage)	500.00
Expenditure	4103	Food & Beverages	1,000.00
Expenditure	4104	Advertising/ Recruitment costs	0.00
Expenditure	4105	Staff training & CPD	1,500.00
Expenditure	4106	Room supplies (arts & crafts, toys, books, medical, first aid)	0.00
Expenditure	4107	Computer maintenance/support	500.00
Expenditure	4108	Subscription/ Membership fees	900.00
Expenditure	4109	Vehicle tax insurance	600.00
Expenditure	4110	Outsourced Services	0.00
Expenditure	4111	Accounting Software/ Payroll Software Expenses	0.00

★ Income Account Codes are shown as negative figures these are inputted into the Income and Expenditure report as a **credits(minus)** figure.

★ In exceptional circumstances income could be expenditure for example a refund of a grant, please input this as a **positive** figure, if the total amount per heading for the Core Funding financial reporting year is now expenditure.

★ Expenditure Account Codes are shown as positive figures in the Income and Expenditure report.

★ In exceptional circumstances expenditure could be income for example a refund of electricity, please input this as a **credit(minus)** figure, if the total amount per heading for Core Funding financial reporting year is now income.