



**Nottinghamshire  
County Council**

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**FMS End of Year 2023–2024**

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## FMS 2023/2024 End of Year Summary

Procedures to prepare for year end – most of it should be familiar. More detail is provided in the following pages – essential processes marked with a ✓

### ✓ **Year End Actions Before 1<sup>st</sup> April**

- 1. Tidy Structure in the 2023 year (Optional)**
  - Optionally delete unused cost centre/ledger code links, cost centres and ledger codes.
  - *Tools, General Ledger Setup, Tab 6: C/Centre Ledger Links to delete links,*
  - *Tab 5: Ledger Codes to delete codes, Tab 2: Cost Centres to delete cost centres*
- 2. Create the 2024 Financial Year**
  - *Tools, Define Financial Years, Define/Edit Years ✓*
- 3. Create the 2024 VAT Year**
  - *Tools, Define VAT Periods ✓*
- 4. Allocate to the Fund in the FMS 2024 Year**
  - Use the approved budget plan (or do this after April): *Focus, Budget Management, Fund Allocation*
- 5. Allocate to Ledger Codes within Cost Centres in the FMS 2024 Year**
  - Use the approved budget plan (or do this after April): *Focus, Budget Management, Cost Centre Allocation*
- 6. Authorise✓, Delete/Post✓, Pay In✓, Reconcile Everything in the 2023 year**
- Authorise/delete unauthorised orders (*Focus, Accounts Payable, Purchase Orders*)✓
- Authorise/cancel unauthorised invoices/credit notes: *Focus, Accounts Payable, Invoice/Credit Note ✓*
- Post/Pay-in/delete all non-invoiced income receipts *Focus, Non Invoiced Income, Receipts ✓*
- Post Paying in Slips: *Focus, Non Invoiced Income, Paying in Slips ✓*
- Post or delete all unposted Petty Cash: *Focus, General Ledger, Petty Cash ✓*
- Post or delete all unposted Journals: *Focus, General Ledger, Manual Journal Processing ✓*
- Print Cheques: *Focus, Accounts Payable, Cheque Processing*
- Reconcile Pay: *Focus, Central, Automatic Reconciliation*
- Reconcile from Bank Statements in FMS **2023** year: *Focus, General Ledger, Bank Reconciliation*
- It is essential that all BACS transactions are reconciled before running the Preliminary Close ✓**
- 7. Ensure periods 1-11 are closed in the 2023 Year**
  - *Tools, Close Period*
- 8. Run a Year End System Check report on the 2023 Year**
  - Deal with anything that will stop the Preliminary Close: *Reports, Year End, System Checks ✓*
- 9. TO BE COMPLETED ON 30<sup>th</sup> MARCH - Run your bank statement from 1<sup>st</sup> to 30<sup>th</sup> March and enter any transactions to reconcile into the FMS 2023 year**
  - *Focus, General Ledger, Bank Reconciliation ✓*
- 10. TO BE COMPLETED ON 30<sup>th</sup> MARCH - Run the month end reports, balance your REC1 and submit to School Finance along with bank statement, unreconciled listing and VAT ✓**
- 11. Do not use FMS once the above has been completed on 30<sup>th</sup> March ✓**



**Year End Actions On/After 1<sup>st</sup> April**

- 1. Invoices, payments and receipts.**
  - Do **NOT** raise any invoices, other payments or receipts in the **FMS 2023** year **OR** the **FMS 2024** year (until **AFTER** the Preliminary Close of the 2023 year).
- 2. Open the FMS 2024 Year**
  - *Tools, Define Financial Years, Define/Edit Years.*
- 3. BACS schools MUST reconcile ALL BACS runs in the FMS 2023 year prior to the preliminary close**
  - You can delay the preliminary close until this is achieved **but** must **NOT** process any other transactions in **either** year until after the preliminary close.
  - *Focus, General Ledger, Bank Reconciliation.*
- 4. Run a Preliminary Close on the 2023 financial year**
  - *Tools, Define Financial Years, Define/Edit Years.*
- 5. Use Year End Adjustment Reversing journals to manage sundry debtors and creditors in the FMS 2023 year.**
  - *Focus, General Ledger, Manual Journal Processing* ✓
- 6. Do the last autorec for period 13 in the FMS 2023 year**
  - *Focus, Central, Automatic Reconciliation*
- 7. Allocate to the Funds in the FMS 2024 year if not already done**
  - Many schools delay this until they have received the final budget plan.
  - *Focus, Budget Management, Fund Allocation* ✓
- 8. Allocate to Ledger Codes within Cost Centres in the FMS 2024 year if not already done**

Many schools delay this until they have received the final budget plan.  
*Focus, Budget Management, Cost Centre Allocation*



**After receiving final Governor's Report in May**

- 1. Run a Final Close on the 2023 year**
  - *Tools, Define Financial Years, Define/Edit Years.*
- 2. Check the fund balance in the 2024 year**
  - *Focus, Budget Management, Fund Allocation* – increase or decrease **Fund Allocation** to reflect the final allocations and carry forward on the Governor's Report.
- 3. Tidy the 2024 structure**

Delete cost centre/ledger code links – delete ledger codes – delete cost centres.  
*Tools, General Ledger Setup, Tab 6 Cost Centre/Ledger Links then Tab 5 then Tab 2*



## Tidy the 2023 Structure (before creating the 2024 Year)

It may be possible to delete unused/unwanted cost centres in the 2023 year **prior** to creating the 2024 year. Before you can delete a cost centre you must:

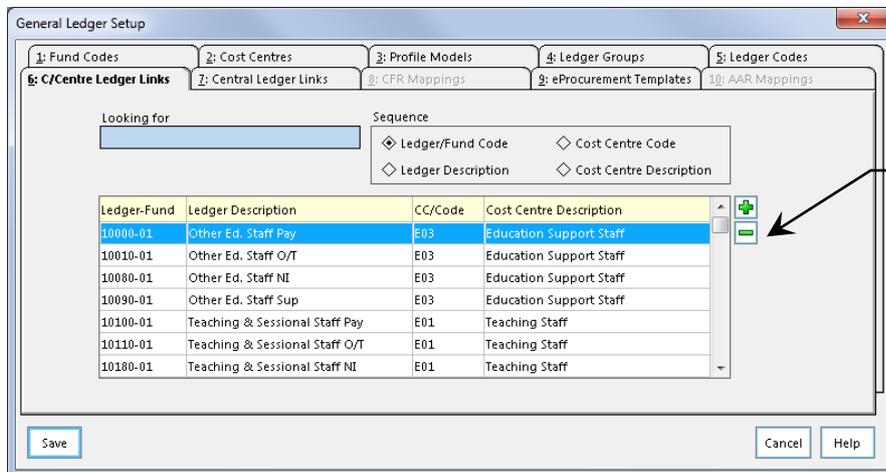
- Unlink all ledger codes from the cost centre.
- Remove the cost centre from any user defined reports or delete old reports that use the cost centre.
- Remove the cost centre from journal templates.
- Remove the cost centre from Accounts Receivable products.

Unlinked/unused ledger codes may also be deleted.

### Unlink Ledger Codes from Cost Centres in the 2023 Year

You can unlink a ledger code from a cost centre at any time if no budget or transactions exist for that ledger code in that cost centre. If you unlink then nobody can use that ledger code/cost centre combination in a transaction. Unlink all ledger codes attached to a cost centre and that cost centre is effectively disabled.

➤ Click **Tools, General Ledger Setup, Tab 6 C/Centre Ledger Links**



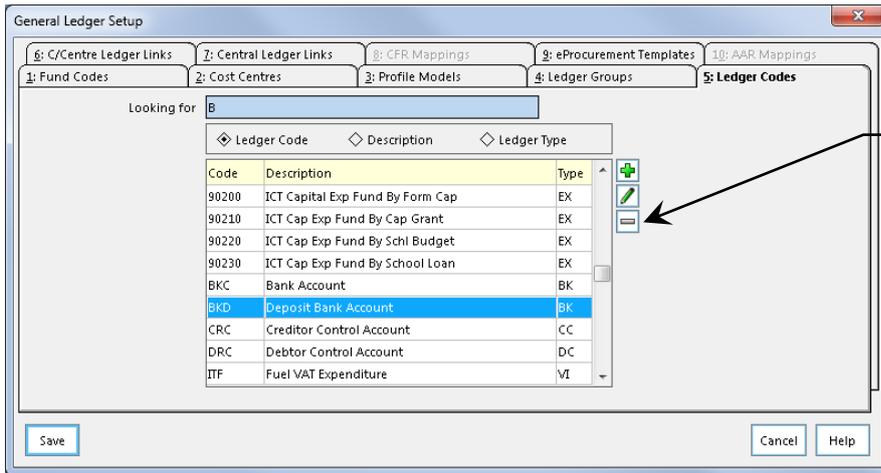
Click the minus button to unlink a code from a cost centre

### Delete a Ledger Code in the 2023 Year

**Unlinked** ledger codes may be deleted. Do this for ledger codes:

- Created in error.
- Created as the wrong type (EX instead of ES or IN or vice versa).

➤ Click **Tools, General Ledger Setup, Tab 5 Ledger Codes...**

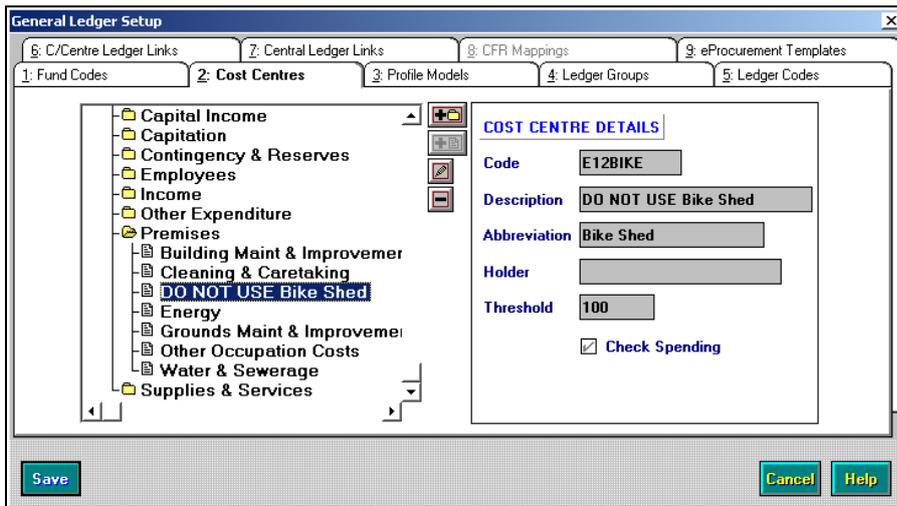


Click the minus button [minus icon] to delete the ledger code – if it won't delete then hard luck – try again in the New Year after the final close of this year

## Delete a Cost Centre in the 2023 Year

Do this now for cost centres created in error or no longer required – do it **before** creating the **2024** year.

➤ Click Tools, **General Ledger Setup, Tab 2 Cost Centres...**



➤ Click the minus button [minus icon] to delete the cost centre.

- It won't delete if it has been used this year so you may have to wait until the new year **after** the final close of this year.
- If it won't delete you could rename it **ZZZ Do not use...** etc – it will then drop to the bottom of any alphabetical list of cost centres.
- If no ledger codes are linked to the cost centre then it cannot be used.



# Create the 2024 Financial Year

- Click **Tools, Define Financial Years, Define/Edit Years...** to get

Year	State	Periods	Lowest Open	Archived
2017	Started	12	1	No
2016	Finalized	12	13	No
2015	Finalized	12	13	No
2014	Finalized	12	13	No
2013	Finalized	12	13	No

Period	Start Date	Name	Status
1	01/04/2017	Apr	Open
2	01/05/2017	May	Open
3	01/06/2017	Jun	Open
4	01/07/2017	Jul	Open
5	01/08/2017	Aug	Open
6	01/09/2017	Sep	Open
7	01/10/2017	Oct	Open
8	01/11/2017	Nov	Open
9	01/12/2017	Dec	Open
10	01/01/2018	Jan	Open

You will have other, previous years listed here – all years prior to 2023 **must** have a status of **Finalized**

- Click the plus button to add a year to get...

Ensure this is ticked so you are ready to start ordering in/after April

It is now possible to restrict access for users to specific cost centres – it is unlikely that you use this feature so ignore the Restricted Users check box

- Complete as illustrated above and click **Save** to copy this year's structure to the next year – **wait** while structures are copied.

Year	State	Periods	Lowest Open	Archived
2018	Not started	12	1	No
2017	Started	12	1	No
2016	Finalized	12	13	No
2015	Finalized	12	13	No
2014	Finalized	12	13	No

The Year State is **Not Started** – even if Order Book Open is ticked, no orders can be raised until the year is started/opened with the Open Year button – do this in April just before the Preliminary Close of the 2023 year

- The **2024** year may be edited. Click the **2024** year and click the edit (pencil)  button.

The 2024 year should start on the 01/04/2024, end on the 31/03/2025 (so the next year starts on the 01/04/2025) and have 12 periods.

- If you make any changes click **Save**.



## Create the 2024 VAT Year

The 2024 VAT year **MUST** be created – the start date must be **01/04/2024** – the end date must be **31/03/2025** – the periods **MUST** be set to **MONTHLY**.

- Click **Tools, Define VAT Periods...** to get...

Description	Periods	Starts
2017 (VAT)	12	01/04/2017
2016 (VAT)	12	01/04/2016
2015 (VAT)	12	01/04/2015
2014 (VAT)	12	01/04/2014

Period	End Date	Description	Submitted	Submitted VAT126
1	30/04/2017	Apr		
2	31/05/2017	May		
3	30/06/2017	Jun		
4	31/07/2017	Jul		
5	31/08/2017	Aug		
6	30/09/2017	Sep		
7	31/10/2017	Oct		

- Click the  button to add a VAT year.

- Set to **MONTHLY** and ensure that the Start Date is the **01/04/2024** and the End Date is the **31/03/2025**.
- Click **Save** to get...

Description	Periods	Starts
2018 (VAT)	12	01/04/2018
2017 (VAT)	12	01/04/2017
2016 (VAT)	12	01/04/2016
2015 (VAT)	12	01/04/2015

Period	End Date	Description	Submitted	Submitted VAT126
1	30/04/2018	Apr		
2	31/05/2018	May		
3	30/06/2018	Jun		
4	31/07/2018	Jul		
5	31/08/2018	Aug		
6	30/09/2018	Sep		
7	31/10/2018	Oct		

The 2024 VAT year appears at the top – ensure that the Start Date is 01/04/2024

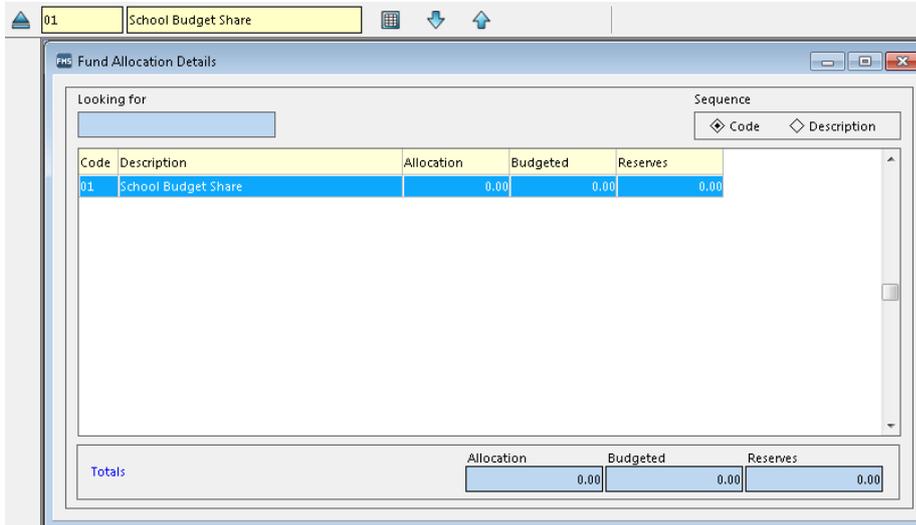
Scroll down to see all the VAT periods - ensure that the End Date of period 12 is 31/03/2025

- Click **Save** to save and close.

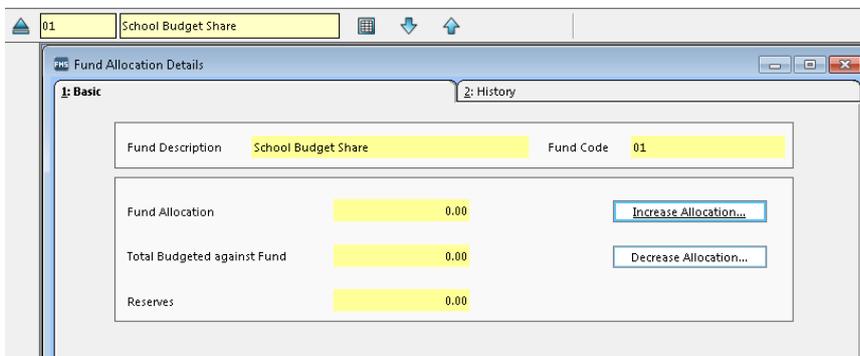
# Budgeting

## Fund Allocation to the 2024 Year

- Ensure that you are in the **2024** year.
- Click **Focus, Budget Management, Fund Allocation** to get...



- Doubleclick the **Fund** line or click the **Focus Mode** browser  to get...



- Click the **Increase Allocation** button to increase the Fund Allocation – work from your budget plan (do separate increases for School Budget Share, Pupil Premium etc.)

- Enter your School Budget Share and a narrative e.g. SBS.
- Click **Save** and **Yes** to confirm. Note that the Fund Allocation and Reserves have increased.
- Repeat the **Increase Allocation** routine for your Pupil Premium, AFN Funding, Devolved Formula Capital and so on.
- Click the **History** tab to see what you have done.

Narrative	User ID	Journal	Date	Amount
SBS	SYS	000033	04/01/2012	400000.00
Standards Grant	SYS	000034	04/01/2012	50000.00
Threshold Grant	SYS	000035	04/01/2012	50000.00

- When done, click the focus browser to see the fund line again.

Code	Description	Allocation	Budgeted	Reserves
01	School Budget Share	500000.00	0.00	500000.00

- When you allocate to cost centres (on next page) the **Budgeted** value will increase and the **Reserves** value will decrease.
- Additional funds/grants can be allocated at any time in the financial year.
- After a preliminary close of the 2023 year, the history tab will also show Opening Balance Journals (carry forward) – after a final close you will also see Reversals of these Opening Balance journals and new (adjusted) Opening Balance Journals.
- Close when done.

## Fund Reports

Run the following report *Reports > Budget Maintenance > Fund Allocation Audit Trail*

Select the detailed option to give the history of fund transactions (leave Fund blank)

**Fund Allocation Audit Trail - Detailed**

**Selection**  
 Financial Year - 2014  
 Fund - All

**User:** SYS      **Establishment:** New Pastures Primary

<u>Narrative</u>	<u>User ID</u>	<u>Journal</u>	<u>Date</u>	<u>Amount</u>
Fund Code: 01      Description: School Budget Share				
SBS	SYS	000033	04/01/2012	400,000.00
Standards Grant	SYS	000034	04/01/2012	50,000.00
Threshold Grant	SYS	000035	04/01/2012	50,000.00



## Cost Centre Allocation in the 2024 Year

Work from the Budget Plan. You may want to allocate to some cost centres from the draft budget plan so that you can raise orders at the beginning of term.

- Ensure that you are in the **2024** year.
- Click **Focus, Budget Management, Cost Centre Allocation ...**

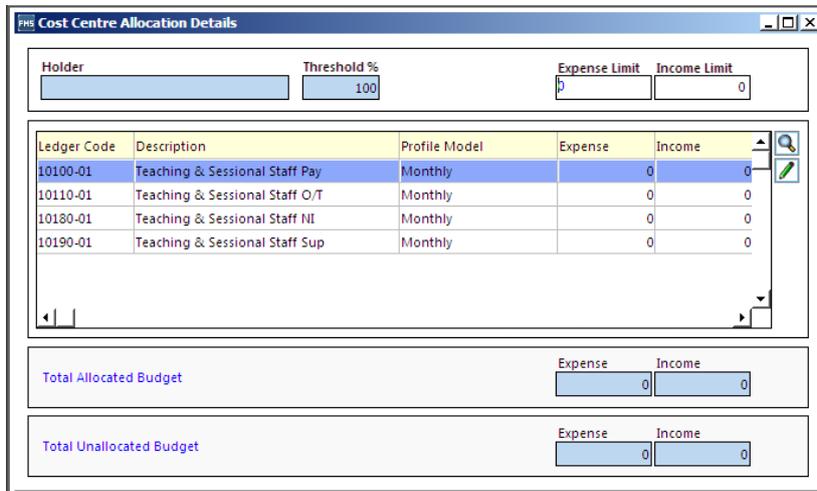
Code	Description	Exp. Limit	Inc. Limit
CR01	Contingency & Reserves	0	0
E01	Teaching Staff	0	0
E02	Supply Teachers	0	0
E03	Education Support Staff	0	0
E04	Premises Staff	0	0
E05	Admin & Clerical Staff	0	0
E06	Catering Staff	0	0

**Totals**

Expense Limit	Income Limit	Net Limit
0	0	0
Expense Allocated	Income Allocated	Net Allocated
0	0	0

Fund Allocation: 500000

- Double click or click the **Focus Mode** browse button  to drill into a cost centre as illustrated below (click again to toggle back to the list of cost centres if required).



**FMS Cost Centre Allocation Details**

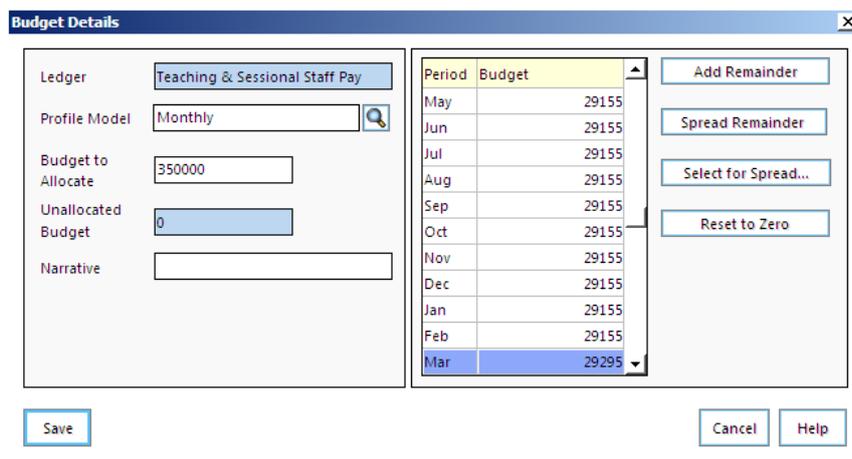
Holder: [ ] Threshold %: 100 Expense Limit: 0 Income Limit: 0

Ledger Code	Description	Profile Model	Expense	Income
10100-01	Teaching & Sessional Staff Pay	Monthly	0	0
10110-01	Teaching & Sessional Staff O/T	Monthly	0	0
10180-01	Teaching & Sessional Staff NI	Monthly	0	0
10190-01	Teaching & Sessional Staff Sup	Monthly	0	0

Total Allocated Budget Expense: 0 Income: 0

Total Unallocated Budget Expense: 0 Income: 0

- Click a **ledger code** then click the **Edit** (pencil) button  to get...



**Budget Details**

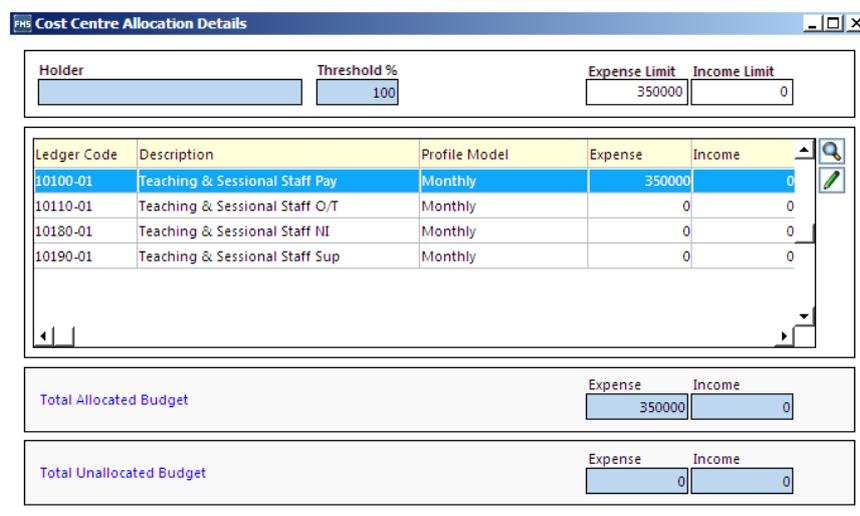
Ledger: Teaching & Sessional Staff Pay Profile Model: Monthly Budget to Allocate: 350000 Unallocated Budget: 0 Narrative: [ ]

Period	Budget
May	29155
Jun	29155
Jul	29155
Aug	29155
Sep	29155
Oct	29155
Nov	29155
Dec	29155
Jan	29155
Feb	29155
Mar	29295

Buttons: Add Remainder, Spread Remainder, Select for Spread..., Reset to Zero

Buttons: Save, Cancel, Help

- Key the allocation in the **Budget to Allocate** field and click **Save** to get...



**FMS Cost Centre Allocation Details**

Holder: [ ] Threshold %: 100 Expense Limit: 350000 Income Limit: 0

Ledger Code	Description	Profile Model	Expense	Income
10100-01	Teaching & Sessional Staff Pay	Monthly	350000	0
10110-01	Teaching & Sessional Staff O/T	Monthly	0	0
10180-01	Teaching & Sessional Staff NI	Monthly	0	0
10190-01	Teaching & Sessional Staff Sup	Monthly	0	0

Total Allocated Budget Expense: 350000 Income: 0

Total Unallocated Budget Expense: 0 Income: 0

- Allocate to another **ledger code** within the same cost centre ... and so on.

Holder	Threshold %	Expense Limit	Income Limit
	100	400000	0

Ledger Code	Description	Profile Model	Expense	Income
10100-01	Teaching & Sessional Staff Pay	Monthly	350000	0
10110-01	Teaching & Sessional Staff O/T	Monthly	0	0
10180-01	Teaching & Sessional Staff NI	Monthly	30000	0
10190-01	Teaching & Sessional Staff Sup	Monthly	20000	0

Total Allocated Budget	Expense	Income
	400000	0

Total Unallocated Budget	Expense	Income
	0	0

The **Expense Limit** is the sum of all the allocations for this cost centre – the value should increase and decrease automatically and match the **Expense** value

Check there's nothing showing in the unallocated box

- Click the tick to **Save** (or hit the F9 key) to get...

- Type **IA** (initial allocation) or another suitable narrative and click **Save**.
- Click the **Focus Mode** browse button to get back to the list of **Cost Centres**.

Code	Description	Exp. Limit	Inc. Limit
CI03	Private Income	0	0
CI04	Direct Revenue Funding	0	0
CR01	Contingency & Reserves	0	0
E01	Teaching Staff	400000	0
E02	Supply Teachers	0	0
E03	Education Support Staff	0	0
E04	Premises Staff	0	0

Totals	Expense Limit	Income Limit	Net Limit
	400000	0	400000

Fund Allocation	Expense Allocated	Income Allocated	Net Allocated
500000	400000	0	400000

You will see the sum of the individual ledger code allocations represented as the **Expense Limit** for the cost centre as illustrated above.

- Doubleclick another cost centre and start again.

## Unallocated Reserves

Use the above process to allocate any unallocated reserves (surplus budget) left over after you have completed your allocations to ledger code **47220** in the **Contingency and Reserves** cost centre.

The (Fund) **Reserves** (Focus, Budget Management, Fund Allocation) will show as **zero**.

Code	Description	Allocation	Budgeted	Reserves
01	School Budget Share	500000.00	500000.00	0.00

Remember that the **Reserves** will **increase** if you allocate to an income code – this increase could then be allocated to ledger code **47220** in Contingency & Reserves or elsewhere and **spent**.

If the school has a negative unallocated reserve then contact School Finance.

---

## Allocations to Income Codes in ‘Income’ Cost Centres

The process is the same as that outlined above. Be aware that if you allocate to income codes then the **Reserves** at Fund level will **increase** and this increase is available to allocate to expenditure ledger codes and may be spent before you get the income!

Also be aware that FMS **reduces** the **Budgeted** value – the ‘budgeted’ figure is the **NET** budget position and does **NOT** reflect the detail of the total expenditure or income budgeted – accountants would describe this as a **reduction in expenditure** – (collar one at a party and ask them to explain).

**Before** allocating to income codes...

Code	Description	Allocation	Budgeted	Reserves
01	School Budget Share	500000.00	500000.00	0.00

**After** allocating to income codes...

Code	Description	Allocation	Budgeted	Reserves
01	School Budget Share	500000.00	475000.00	25000.00

## Fix Budget

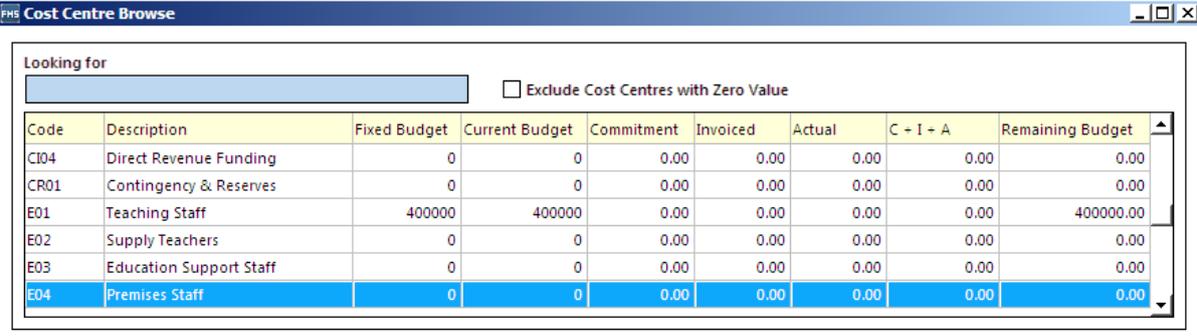
When the budget approved by the Governors has been allocated then use the **Fix Budget** button  (top right of screen) to fix it (or click the Cost Centre Allocation menu and click **Fix Budget**) – note that exclusive use of the FMS system is needed to do this.

FMS takes a snapshot of the allocations. You can still edit any allocation or make new allocations at any time.

## Cost Centre Allocation Reviews/Reports

### Chart of Accounts Review

Focus, General Ledger, Chart of Accounts Review (All Cost Centres).



Code	Description	Fixed Budget	Current Budget	Commitment	Invoiced	Actual	C + I - A	Remaining Budget
CI04	Direct Revenue Funding	0	0	0.00	0.00	0.00	0.00	0.00
CR01	Contingency & Reserves	0	0	0.00	0.00	0.00	0.00	0.00
E01	Teaching Staff	400000	400000	0.00	0.00	0.00	0.00	400000.00
E02	Supply Teachers	0	0	0.00	0.00	0.00	0.00	0.00
E03	Education Support Staff	0	0	0.00	0.00	0.00	0.00	0.00
E04	Premises Staff	0	0	0.00	0.00	0.00	0.00	0.00

**Focus, General Ledger, Chart of Accounts Review (All Ledger Codes).**

The screenshot shows the 'Ledger Browse' window with the following data table:

Code	Description	Type	Fixed Budget	Current Budget	Commitment	Invoiced	Actual	C + I + A	Remaining Budget
10000	Other Ed. Staff Pay	ES	0	0	0.00	0.00	0.00	0.00	0.00
10010	Other Ed. Staff O/T	ES	0	0	0.00	0.00	0.00	0.00	0.00
10080	Other Ed. Staff NI	ES	0	0	0.00	0.00	0.00	0.00	0.00
10090	Other Ed. Staff Sup	ES	0	0	0.00	0.00	0.00	0.00	0.00
10100	Teaching & Sessional Staff Pay	ES	0	350000	0.00	0.00	0.00	0.00	350000.00
10110	Teaching & Sessional Staff O/T	ES	0	0	0.00	0.00	0.00	0.00	0.00
10180	Teaching & Sessional Staff NI	ES	0	30000	0.00	0.00	0.00	0.00	30000.00
10190	Teaching & Sessional Staff Sup	ES	0	20000	0.00	0.00	0.00	0.00	20000.00
10400	Supply Staff Pay	ES	0	0	0.00	0.00	0.00	0.00	0.00
10408	Supply Staff NI	ES	0	0	0.00	0.00	0.00	0.00	0.00

Summary Row:

Budget	Commitment	Invoiced	Actual	Total	Remaining
400000.00	0.00 +	0.00 +	0.00 =	0.00	400000.00

Both of these reviews have a Fixed Budget column and a Current Budget column – the Fixed Budget column will always show the allocations as they were when the Fix Budget button was applied. The Current Budget column will always show the allocations as they are as you move through the year.

Note also that both reports allow you to exclude rows with zero values.

Finally note that the ledger Code report above allows you to **Exclude Balance Sheet Accounts**

- Exclude Ledger Codes with Zero Value
- Exclude Balance Sheet Accounts

## Prepare the 2023 Year for Closure

Ideally, wind down new business as early as you can so that, by the end of March, there is nothing outstanding on your system, i.e. nothing to transfer to the 2024 year. Specifically:

- Run a System Check report on the 2023 year – this will identify transactions that require further processing prior to a Preliminary Close.
- Authorise all unauthorised orders or delete them – authorised orders will transfer to the new year.
- Check all authorised or partially invoiced orders – authorised orders will transfer to the new year.
- Authorise all unauthorised invoices – authorised invoices will transfer to the new year.
- Print all your cheques – unreconciled cheques will transfer to the new year.
- Post all unposted journals and petty cash.
- Pay in all unposted non invoiced income receipts.
- Reconcile everything you can – unreconciled items will transfer to 2024 (apart from BACS transactions).
- Ensure periods 1-11 are closed.
- Run a System Check report again on the 2023 year again in case you missed anything.

It is not necessary to cancel authorised orders/invoices as:

- Authorised orders will transfer to the new year and may be invoiced in that year.
- Authorised invoices will transfer to the new year and may be paid in that year.

The following pages cover these processes in more detail.

---



## Year End System Checks on the 2023 Year

Before running the Preliminary Close, you are **STRONGLY** advised to check the **2023** year to assess how much remaining preparation needs to be done before closing the year.

- Click **Reports, Year End, System Checks.**

- Complete as illustrated and **OK** to get...

Page 1, illustrated above, indicates...

Year End System Check Report

**Selection:**  
 Financial Year - 2012  
 Transaction Type - All  
 Include Transferable Transactions - Yes  
 Include Support Items - Yes  
 Print Order - Transaction No  
 User: SYS    Establishment: New Pastures Primary

---

PO Outstanding			Original Amount	Commitment	Status
Order No	Date	Supplier			
#0000013 (NFP)	04/04/2012	County Supplies	32.50	32.50	Not authorised

PO Transferable			Original Amount	Commitment	Status
Order No	Date	Supplier			
T NFP000004	04/04/2012	County Supplies	20.00	20.00	Transferable
T NFP000005	04/04/2012	County Supplies	33.92	18.92	Transferable

PO Transferable in Support			Original Amount	Commitment	Status
Order No	Date	Supplier			
TS NFP000006	04/04/2012	County Supplies	261.75	0.00	Transferable

---

AP Outstanding			Amount	Status
Invoice/Credit Note No	Type	Date		
ES33333	PI	04/04/2012	1,000.00	Not fully authorised

AP Transferable			Amount	Status
Invoice/Credit Note No	Type	Date		
T CS11111	PI	04/04/2012	15.00	Transferable

AP Transferable in Support			Amount	Status
Invoice/Credit Note No	Type	Date		
TS CS22222	PI	04/04/2012	261.75	Transferable
TS ES44444	PI	04/04/2012	1,200.00	Transferable

---

Cheques Transferable in Support			Amount	Status
Cheque No	Date	Supplier		

Please Note - Order Original Amount Excludes Discount  
 Legend: T - Transferable ; TS - Transferable in Support

Printed on 05/12/2012 at 12:32 Page 1 of 2

- An unauthorised order – this **must** be authorised or deleted.
- Two orders that are transferable to the 2024 year.
- One order that will be transferred to the 2024 year in support of an unpaid invoice or an unreconciled invoice.
- An unauthorised invoice – this **must** be authorised or cancelled.

- Two authorised but unpaid invoices – these will transfer to the new year.
- Two authorised paid but unreconciled invoices – these will transfer to the new year.
- Page 2 is illustrated below...

Year End System Check Report

---

**Cheques Transferable in Support**

Cheque No	Date	Supplier	Amount	Status
TS 000005	04/04/2012	ESPO	1,200.00	Transferable
TS 000006	04/04/2012	NCC	261.75	Transferable

---

**Non Invoiced Income Outstanding**

Receipt No	Date	Received From	Slip No	Amount	Status
S 00000004	04/04/2012	PTA	N/A	100.00	Unposted

---

**Petty Cash Outstanding**

PC Trans No	Date	Description	Amount	Status
#0000005	04/04/2012	Unposted Expenditure	35.00	Unposted

---

**Journals Outstanding**

Voucher No	Date	Description	Amount	Status
#00005	04/04/2012	Billor Direct...	0.00	Unposted

---

**Invoiced Income - Inv./Cr. Notes Outstanding**

Trans. ID	Type	Date	Debtor	Amount	Status
00000010	RI	04/04/2012	NoWhiteSox	200.00	Created

---

**Invoiced Income - Receipts Outstanding**

Trans. ID	Date	Debtor	Amount	Status
00000011	04/04/2012	Green Onions	40.00	Created

---

**Non transaction reasons why preliminary/final close cannot be run and Warnings**

**Description**

Next year must be started  
The date today must be in the new year

---

Please Note : Order Original Amount Excludes Discount  
Legend: T - Transferable ; TS - Transferable in Support

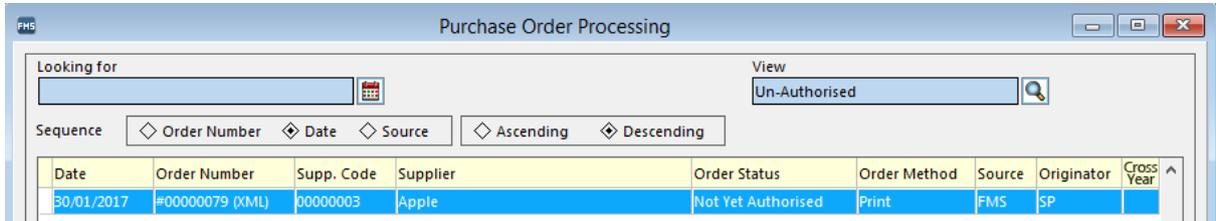
Printed on 05/11/2012 at 12:32 Page 2 of 2

In the above illustration, from the top, we have...

- Two unreconciled cheques – these will transfer to the new year.
- One unposted non-invoiced income receipt – this **must** be deleted (if unprinted) or posted i.e. paid in.
- One unposted Petty Cash folio – this **must** be deleted or posted.
- One unposted Journal– this **must** be deleted or posted.
- A created (unprinted) Invoiced Income (Accounts Receivable) invoice – this **must** be printed or cancelled.
- A created (not paid in) Invoiced Income (Accounts Receivable) receipt – this **must** be paid in.

## Unauthorised Orders

Focus, Accounts Payable, Purchase Orders ...



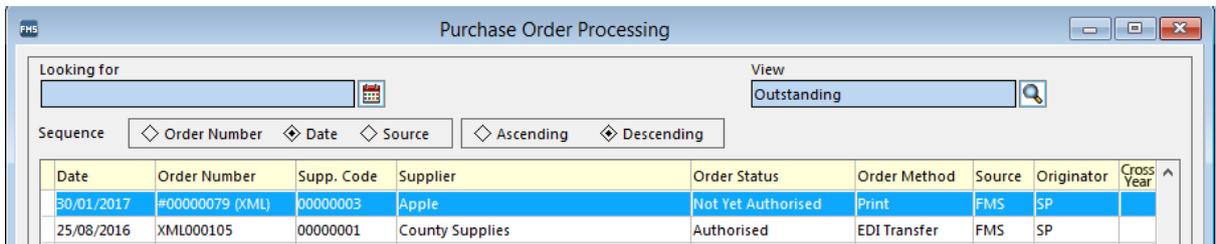
- Change the **View** to **Un-Authorised** – either authorise orders with the **Authorise** button  or delete (unprinted orders) with the **Delete** button .

Once an order is authorised then it is deemed to be **Outstanding** – see next section.

## Outstanding Orders

Focus, Accounts Payable, Purchase Orders ...

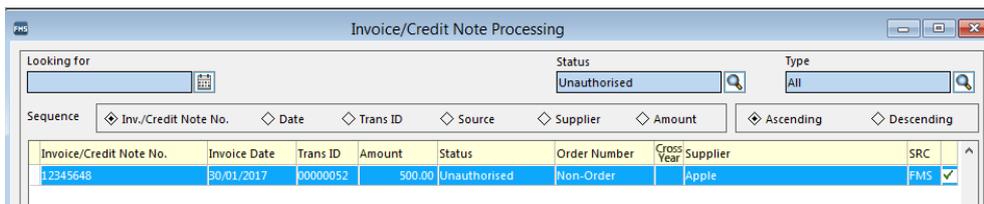
- Change the **View** to **Outstanding**  to see orders that have not yet been invoiced or have been partially invoiced.



Authorised and partially invoiced orders will successfully transfer to the new year where they may be invoiced. Any commitment associated with un-invoiced elements of such an order will also transfer to the new year (against the same ledger code/cost centre combination). So there is no need to cancel Authorised and partially invoiced orders.

## Unauthorised Invoices

Focus, Accounts Payable, Invoice/Credit Note...



- Change the **Status** to **Un-Authorised** – authorise any un-authorised invoices/credit notes with the **Authorise** button  or cancel with the **Cancel** button  (both un-authorised and authorised invoices may be cancelled).

The invoices/credit notes now have a status of Fully Authorised – see next section.

## Fully Authorised Invoices

### Focus, Accounts Payable, Invoice/Credit Note...

- Change the **Status** to **Fully Authorised** – fully authorised invoices/credit notes will all transfer to 2023 so no need to do anything to them!
- 

## Paid Invoices

- Change the **Status** to **Paid** – Paid invoices/credit notes will all transfer to 2023 so no need to do anything to them!
- 

## Reconciled Invoices

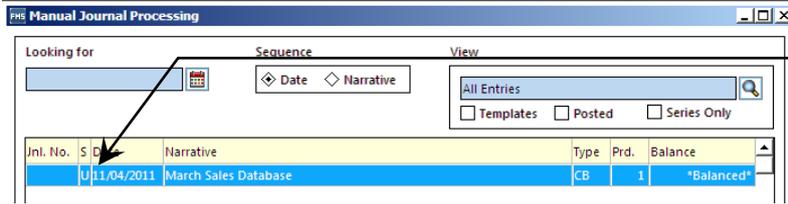
- Change the **Status** to **Reconciled** – Reconciled invoices/credit notes do not transfer to 2023 – that's OK so there is no need to do anything to them! Fully invoiced orders associated with reconciled invoices don't get transferred either.
- 

## Summary

- Authorised orders will transfer to the new year so that invoices can be raised in the new year – that's OK. The commitment associated with the order moves to the new year.
  - Partially invoiced orders will transfer to the new year so that further invoicing can take place in the new year – that's OK. The commitment associated with the invoiced lines stays in the old year. The commitment associated with the un-invoiced lines moves to the new year.
  - Authorised invoices will transfer to the new year – associated fully invoiced orders will transfer *in support* of those invoices – that's OK too.
  - Paid invoices will transfer to the new year – associated fully invoiced orders will transfer *in support* of those invoices – that's OK too.
  - Unreconciled cheques will transfer to the new year – that's OK – associated paid invoices and fully invoiced orders will transfer *in support* of those cheques – that's OK too.
  - Reconciled cheques, associated invoices and associated fully invoiced orders will not transfer – that's OK.
-

## Journals

### Focus, General Ledger, Manual Journal Processing...



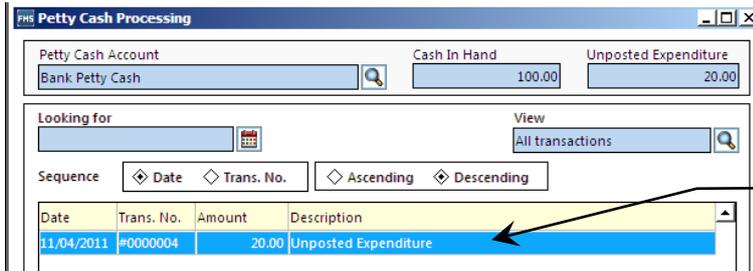
The **U** indicates that this journal is Unposted

Unposted journals must be posted with the **Post** button  or deleted with the **Delete** button  (only unposted journals may be deleted).

Posted journals will not transfer to the new year but may be reconciled in the new year.

## Petty Cash

### Focus, General Ledger, Petty Cash...

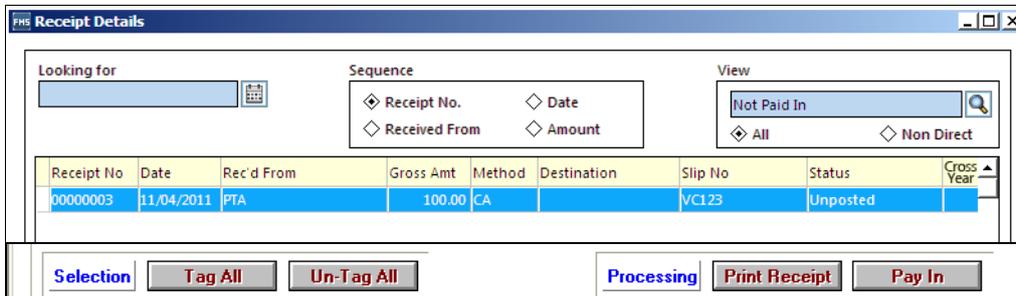


Unposted expenditure

Unposted expenditure may be deleted using the **Delete Record** button  or posted using the **Post** button .

## Non-Invoiced Income Receipts

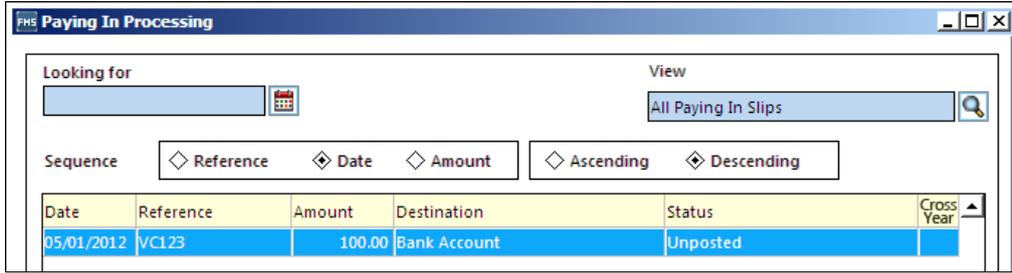
### Focus, Non-Invoiced Income, Receipts...



Any non-invoiced income receipts NOT Paid In MUST be **Paid In** using the **Pay In**  button (or pay in routine) or **deleted** using the **Delete Record**  button.

## Non-Invoiced Income Pay In Slips

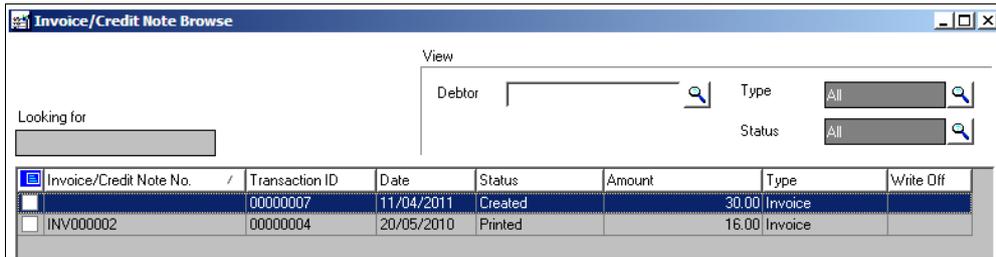
Focus, Non-Invoiced Income, Paying In Slips...



Any Pay In slips NOT paid in MUST be **posted** using the **Post**  button or **deleted** using the **Delete Record**  button.

## Accounts Receivable (Invoiced Income) Invoices/Credit Notes

Focus, Invoice/Credit Note

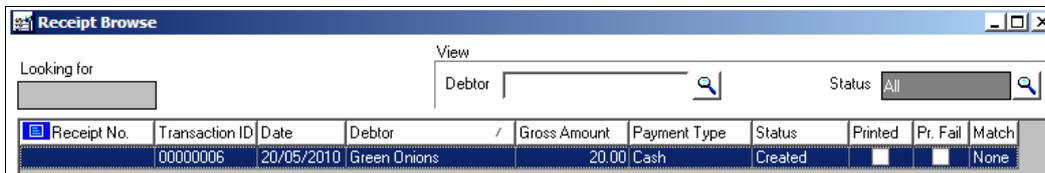


All Accounts Receivable invoices/credit notes must be **printed** or **cancelled**.

## Accounts Receivable (Invoiced Income) Receipts

All direct debit/standing order receipts must be posted or cancelled.

All cash/cheque receipts must be cancelled or paid in using Focus, Pay In.

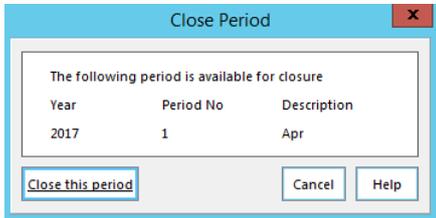




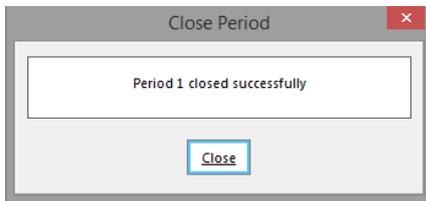
## Close Periods in the 2023 Year

Ensure that you are in the **2023** year and periods 1-11 are **closed** – if not...

- Click **Tools, Close Period** or click the **Close Period** button  to close each period up to and including period 11 (February).



- Click Close this period to get



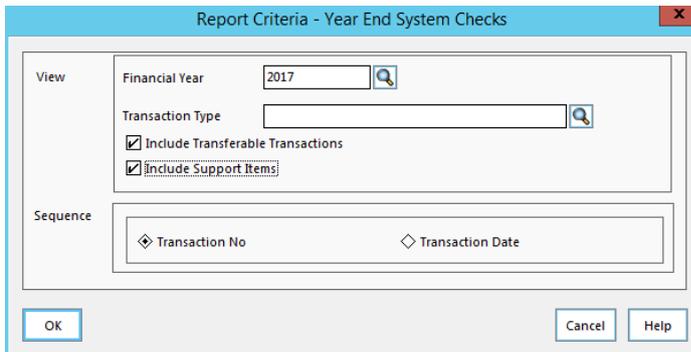
If there are unposted Petty Cash folios or Journals then you are warned but can still close the period (stuff gets pushed forward each time but it is better to deal with it).



## Year End System Checks (again) on the 2023 Year

Do this again in case you missed anything!

- Click **Reports, Year End, System Checks...**



← Complete as illustrated

If you spot anything then you need to deal with it – otherwise at the bottom of the report you should see **'No transaction reasons why preliminary/final close cannot be run'**. The 2024 year must be started and the date must be in the 2024 year to actually run the close.

Don't start any new transactions, relax and wait for the 2024 financial year to arrive.

## BACS Schools

BACS runs and payments are **NOT** transferred from one year to the next. Invoices associated with a BACS run are **NOT** transferred to the 2024 year either.

Once a Preliminary Close has been run you will only be able to view BACS payments in the 2023 year. No further BACS processing in the 2023 year may take place i.e. **cannot** cancel, **cannot** print remittances and **cannot** recreate the run. You must reconcile all 2023 BACS runs into the 2023 year on or before 30<sup>th</sup> March. Any invoices associated with a 2023 year BACS run will acquire a status of reconciled in the 2023 year's invoice browse.

Therefore, it is **essential** that all BACS runs/transactions are reconciled before running a Preliminary Close.

If you decide to run a Preliminary Close within one calendar month of year end, or a BACS run within the last month of the year, you may receive a warning message reminding you that you need to ensure that all BACS transactions and possible contra transactions have been reconciled to the bank statement. This does not apply to failed BACS files, as these never appear on bank statements. However, it is quite possible for a BACS file to appear on one bank statement and any contra records for BACS transactions which have failed to appear on a later statement.

- Our recommendation is that you **DO NOT** process a BACS run after **20<sup>th</sup> MARCH**. This allows time for any errors to be rectified and for all payments to go through the bank account prior to the end of March.
- Ensure you get bank statements so that existing BACS runs may be reconciled in the **2023** year.
- **Delay** the preliminary close if waiting for a bank statement.

If you delay the preliminary close then ensure that **no other activity takes place in the 2023 year**.

## To be completed on 27<sup>th</sup> March

Please refer to “Final Accounts Month End Proforma” for a more detailed list of the process.

1. Run and reconcile the bank statement from 1st to 27th March
2. Run your normal month end reports
3. Complete your REC1
4. Submit your VAT Long Summary txt and VAT Full Report (MTD) reports via email or Erica by 10am.
5. Submit your REC1, unreconciled listing and bank statement via email or Erica by 10am.

## On/After 1<sup>st</sup> April

1. **BACS** schools **MUST** reconcile any BACS payments to the Bank Statement in the **2023** year before the preliminary close (and may **delay** the preliminary close until statements are available) – see the BACS advice on page 25
2. **Run the Preliminary Close** – anything outstanding will transfer **except** BACS runs.
3. Run the March VAT Submittal (MTD) report and click submit.
4. Run the March VAT Full Report (MTD) report, save as a PDF and submit to School Finance by 4pm on Monday 15<sup>th</sup> April

## Preliminary Close of the 2023 Year

### What does a Preliminary Close do?

- Closes period 12 (and any other open period) – no orders, invoices, petty cash transactions, income receipts etc. can be raised in the 2023 year.
- Transfers **outstanding** orders and their associated **commitments** to the same ledger code/cost centre combinations in the 2024 year.
- Transfers **unreconciled** transactions into the 2024 year – unreconciled cheques transfer and drag the invoices (and orders) with them in support – unpaid invoices transfer and drag the orders with them in support.
- Aggregates all unspent Cost Centre balances and transfers a lump sum to the 2024 year at Fund level. Ignore this carry forward as FMS reverses it during the Final Close.
- Transfers Petty Cash balances to the 2024 year.
- Transfers Bank balances to the 2024 year.

### The Preliminary Close Process

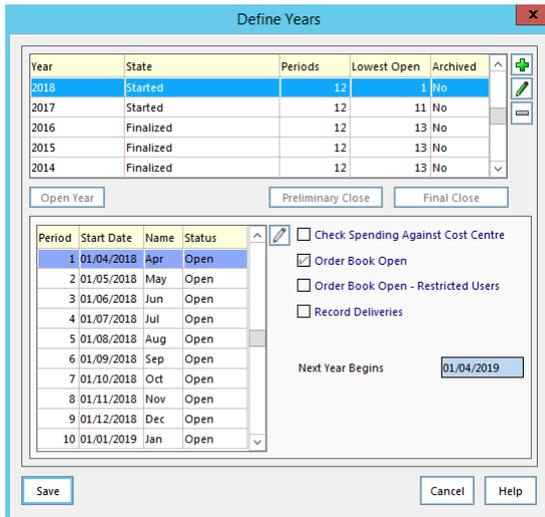
- Ensure that FMS is **NOT** running on other workstations.
- Click **Tools, Define Financial Years, Define/Edit Years**.

Year	State	Periods	Lowest Open	Archived
2018	Not started	12	1	No
2017	Started	12	11	No
2016	Finalized	12	13	No
2015	Finalized	12	13	No
2014	Finalized	12	13	No

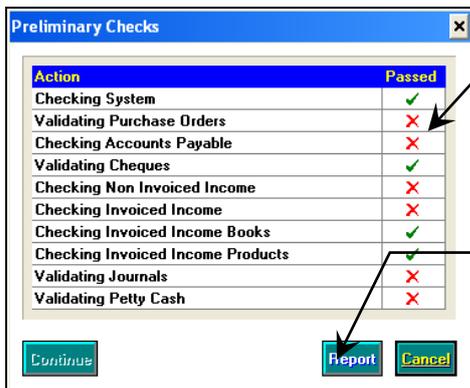
  

Period	Start Date	Name	Status
1	01/04/2018	Apr	Open
2	01/05/2018	May	Open
3	01/06/2018	Jun	Open
4	01/07/2018	Jul	Open
5	01/08/2018	Aug	Open
6	01/09/2018	Sep	Open
7	01/10/2018	Oct	Open
8	01/11/2018	Nov	Open
9	01/12/2018	Dec	Open
10	01/01/2019	Jan	Open

- If you have not yet opened the **2024** year then do it now. Click the **2024** year and click the **Open Year** button – the **2024** year will now have a status of **Started** (see next illustration)



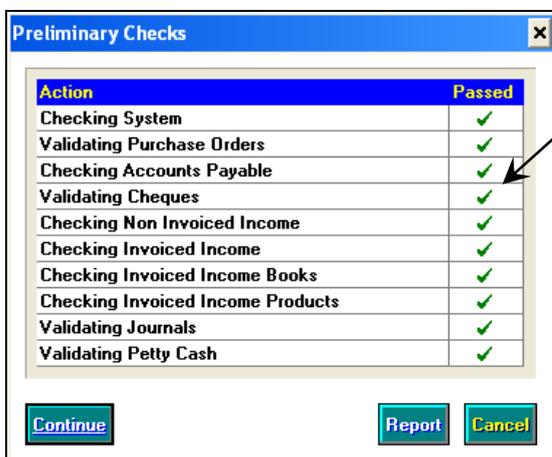
- Click the year to be closed **2023**.
- Click the **Preliminary Close** button (save your changes if prompted) – the system runs through a series of checks as illustrated below



Lots of failures (X) for me because I didn't authorise my orders, post my journals, petty cash, income etc.

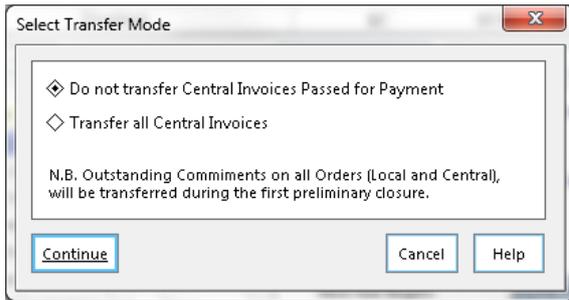
This report is the same as the Year End System Check report illustrated on p17

If your Preliminary Close fails then click the **Report** button – this will print a report that is the same as the Year End System Check report illustrated on p17. You will need to deal with the failures before attempting another preliminary close. If you don't get any failures then ignore this panel and carry on!

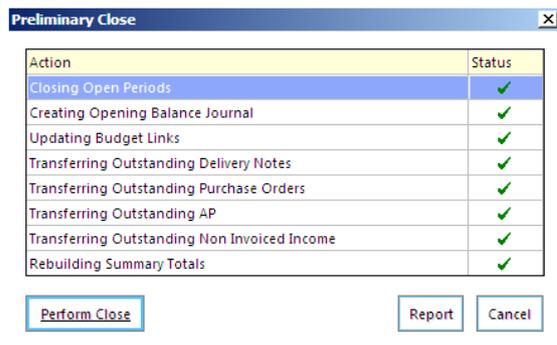


I dealt with the above and ran the Preliminary Close again this time everything passed so...

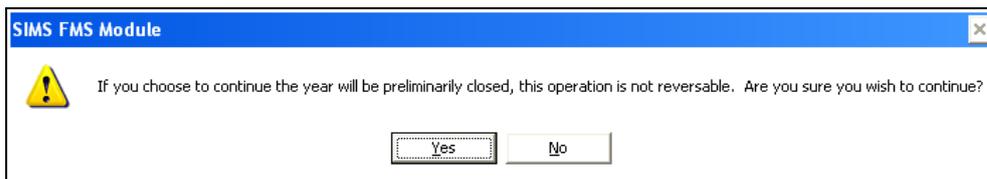
- Click **Continue** to get...



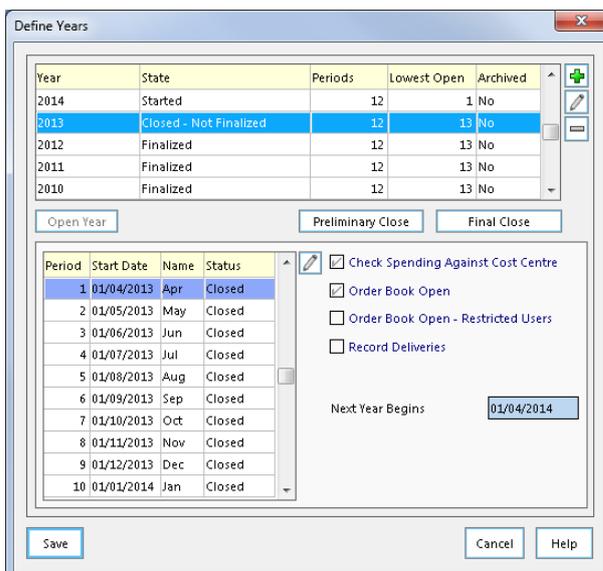
➤ All Schools click the top option and click **Continue**.



➤ The final checks take place – this may take a little while – click **Perform Close** when all OK.



➤ Click **Yes**.



The **2023** year now has the status **Closed - Not Finalized** – Click **Save**.

# After Preliminary Close Checks

## Chart of Accounts Review

If you run the Chart of Accounts Review (Focus, General Ledger, Chart of Accounts Review) for all Cost Centres then you will see commitments associated with transferred orders – these commitments will appear in the same cost centres in 2024 that they were associated with in 2023.

**FMS Cost Centre Browse**

Looking for:   Exclude Cost Centres with Zero Value

Code	Description	Fixed Budget	Current Budget	Commitment	Invoiced	Actual	C + I + A	Remaining Budget
E12	Building Maint & Improvement	0	0	0.00	0.00	0.00	0.00	0.00
E13	Grounds Maint & Improvement	0	0	0.00	0.00	0.00	0.00	0.00
E14	Cleaning & Caretaking	0	0	0.00	0.00	0.00	0.00	0.00
E15	Water & Sewerage	0	0	0.00	0.00	0.00	0.00	0.00
E16	Energy	0	0	55.00	0.00	0.00	55.00	-55.00
E18	Other Occupation Costs	0	0	0.00	0.00	0.00	0.00	0.00
E19	Learning Resources (Not ICT)	0	0	99.00	0.00	0.00	99.00	-99.00
E19ENG	English	0	0	0.00	0.00	0.00	0.00	0.00
E19MATH	Maths	0	0	0.00	0.00	0.00	0.00	0.00
E20	ICT Learning Resources	0	0	111.00	0.00	0.00	111.00	-111.00
E21	Exam Fees	0	0	0.00	0.00	0.00	0.00	0.00

Select Print... Cancel Help

If you run the Chart of Accounts Review (Focus, General Ledger, Chart of Accounts Review) for All Ledger Codes then you will see commitments associated with transferred orders – these commitments will appear against the same ledger codes in 2024 as 2023.

**FMS Ledger Browse**

Looking for:  View: Type  Group   Exclude Ledger Codes with Zero Value Reset

Code	Description	Type	Fixed Budget	Current Budget	Commitment	Invoiced	Actual	C + I + A	Remaining Budget
10100	Teaching & Sessional Staff Pay	ES	350000	350000	0.00	0.00	0.00	0.00	350000.00
10180	Teaching & Sessional Staff NI	ES	30000	30000	0.00	0.00	0.00	0.00	30000.00
10190	Teaching & Sessional Staff Sup	ES	20000	20000	0.00	0.00	0.00	0.00	20000.00
20200	Electricity	EX	0	0	55.00	0.00	0.00	55.00	-55.00
40020	Teaching - Equipment	EX	0	0	99.00	0.00	0.00	99.00	-99.00
43070	Internet Charges	EX	0	0	111.00	0.00	0.00	111.00	-111.00
BKC	Bank Account	BK	0	0	-265.00	0.00	9101.50	8836.50	-8836.50
DRC	Debtor Control Account	DC	0	0	0.00	0.00	26.00	26.00	-26.00

Budget 400000.00 Commitment 0.00 + Invoiced 0.00 + Actual 0.00 = Total 0.00 Remaining 400000.00

Select Print... Cancel Help

## Optionally Check the Fund Allocation in the 2024 Year

You can see the carry-forward in the **2024** year. You can optionally adjust this but it is **NOT** necessary as FMS will reverse out the carry forward when you do the Final Close – any final adjustment can be made then.

- Click **Focus, Budget Management, Fund Allocation...**

Code	Description	Allocation	Budgeted	Reserves
01	School Budget Share	997644.09	400000.00	597644.09

If you have not yet allocated to the fund then the Allocation value is the carry-forward. If you have already allocated to the fund then the Allocation value is the sum of your fund allocations (SBS, Pupil premium etc.) **and** the carry-forward.

- Click the **Focus Browser** button  to get the screen below....

Fund Description	School Budget Share	Fund Code	01
Fund Allocation	997644.09	[Increase Allocation...]	
Total Budgeted against Fund	400000.00	[Decrease Allocation...]	
Reserves	597644.09		

**Optionally** use the Increase/Decrease Allocation buttons to zero the carry-forward and get the figure back to the known fund allocation prior to the Preliminary Close – this is **NOT** necessary as FMS will reverse out the carry forward when you do the final close.

If you have not allocated to cost centres then you can do it now or any time later – allocations may be edited at any time.

- Click the **History** tab to see the individual allocations AND the carry forward.

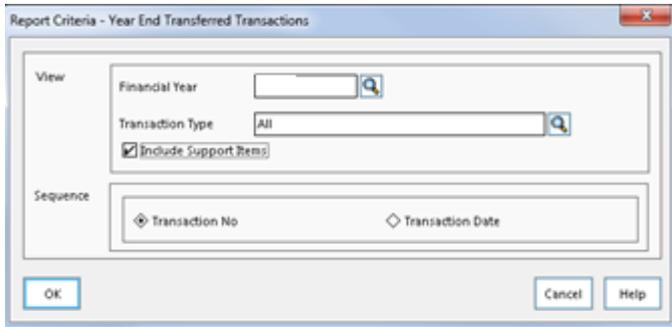
Narrative	User ID	Journal	Date	Amount
SBS	SYS	000047	04/12/2012	400000.00
Standards Grant	SYS	000048	04/12/2012	50000.00
Threshold Grant	SYS	000049	04/12/2012	50000.00
Opening balance journal	SYS	000055	01/04/2013	500000.00
Opening balance journal	SYS	000055	01/04/2013	-2355.91

The carry forward is the difference between the two Opening Balance Journal lines – this will be reversed at Final Close and a new carry forward calculated.

# Transferred Items

To see orders and invoices that have transferred to the **2024** year or have been transferred in support of unreconciled payments then...

- **Run Reports, Year End, Transferred Transactions...**



- Complete as illustrated above.

## Year End Transferred Transactions Report

**Selection:**  
 Financial Year -  
 Transaction Type - All  
 Include Support Items - Yes  
 Print Order - Transaction No  
 User: SYS Establishment: New Pictures Primary

PO Transferred								
Order No	Date	Supplier	Sup. Code	Original Amount	Remaining			
T NFP000004	04042012	County Supplies	00000001	20.00	0.00			
T NFP000005	04042012	County Supplies	00000001	33.92	0.00			
T NFP000007	03122013	County Supplies	00000001	34.50	0.00			
PO Transferred in Support								
Order No	Date	Supplier	Sup. Code	Original Amount	Remaining			
TS NFP000006	04042012	County Supplies	00000001	261.75	0.00			
AP Transferred								
Invoice/Credit Note No	Type	Date	Order No	Cheque No	Supplier	Sup. Code	Amount	Remaining
T CS11111	PI	04042012	NFP000005	N/A	County Supplies	00000001	15.00	0.00
T ES3333	PI	16042013	N/A	N/A	ESPO	00000002	1,000.00	0.00
AP Transferred in Support								
Invoice/Credit Note No	Type	Date	Order No	Cheque No	Supplier	Sup. Code	Amount	Remaining
TS CS22222	PI	04042012	NFP000006	000006	County Supplies	00000001	261.75	0.00
TS ES44444	PI	04042012	N/A	000005	ESPO	00000002	1,200.00	0.00
Cheques Transferred in Support								
Cheque No	Date	Supplier	Sup. Code	Amount				
TS 000005	04042012	ESPO	00000002	1,200.00				
TS 000006	04042012	NOC	00000001	261.75				
Non-Invoiced Income Transferred								
Receipt No	Date	Received From	Reference	Method	Slip No	Amount		
T 0000005	16042013	PTA	FTA111	CA	123456	100.00		

Please Note : Order Original Amount Excludes Discount  
 Legend : T - Transferred ; TS - Transferred in Support  
 Printed on 01/04/2014 at 4:48 pm

All this lot has transferred so that invoices may be raised, cheques printed and transactions reconciled – so...

- Unreconciled accounts payable transactions and non-invoiced income receipts/pay in slips transfer into the 2024 year.
- Unreconciled journals do not transfer.
- Unreconciled Petty Cash Reimbursements do not transfer.
- Accounts Receivable invoices and Pay In Slips do not transfer.

In the FMS 2023 year, any orders, transactions or local payments that have been transferred to the FMS 2024 year will be marked with the following symbols:

- **T:** The listed item has been transferred to the next financial year and requires additional processing.
- **TS:** The item has been transferred to the next financial year as a supporting item, e.g., the order relating to an invoice may be transferred. This occurs if invoices are still awaiting reconciliation.
- **TR:** A transaction has been copied in support and the item it is supporting has been cancelled.

In the FMS 2024 year, any orders, transactions or local payments that have been transferred from the FMS 2023 year will be marked with the following symbols:

- **F:** The listed item has been transferred from the previous financial year and requires further processing.
- **FS:** The item has been transferred as a supporting item, e.g. the order relating to an invoice requiring processing.
- **FR:** You will find this symbol placed against an item that has been copied in support, but the item it is supporting has been cancelled. If further processing is required it will be reinstated and available for completion.

### Order Browse

The order browse in the FMS 2024 year might look something like this...

Date	Order Number	Supp. Code	Supplier	Order Status	Source	Originator	Cross Year
19/12/2012	NPP000007	00000001	County Supplies	Authorised	FMS		F
04/04/2012	NPP000006	00000001	County Supplies	Fully Invoiced	FMS		FS
04/04/2012	NPP000005	00000001	County Supplies	Partly Invoiced	FMS		F
04/04/2012	NPP000004	00000001	County Supplies	Authorised	FMS		F

Four orders have been transferred **from** the previous financial year.

The order browse in the FMS 2023 year might look something like this...

Date	Order Number	Supp. Code	Supplier	Order Status	Source	Originator	Cross Year
19/12/2012	NPP000007	00000001	County Supplies	Authorised	FMS	SYS	T
04/04/2012	NPP000006	00000001	County Supplies	Fully Invoiced	FMS	SYS	TS
04/04/2012	NPP000005	00000001	County Supplies	Partly Invoiced	FMS	SYS	T
04/04/2012	NPP000004	00000001	County Supplies	Authorised	FMS	SYS	T

Four orders have been transferred **to** the next financial year.

### **Invoice Browse**

The invoice browse for both years may show a similar picture.

---

### **Receipts Browse**

The **Receipt** browse in the FMS 2024 year will show transferred, posted but unreconciled receipts.

---

### **Pay In Browse**

The **Pay In** browse in the FMS 2024 year will show transferred, posted/paid in but unreconciled Pay In Slips.

---

### **Manual Journal Browse**

The **Manual Journal** browse will be empty as posted, unreconciled journals stay in the 2023 year – however they will appear in the bank reconciliation screens in 2024 so that they can be reconciled.

---

### **Petty Cash Browse**

The **Petty Cash** browse in the FMS 2024 year will be empty but show the transferred cash-in-hand figure!

---

## **What can I still do in the 2023 year after a Preliminary Close?**

In the 2023 year you will still be able to:

- Reconcile staffing costs using the automatic reconciliation routine
  - Create Year End Adjustment Reversing journals for sundry debtors/creditors (see next page)
  - Create Direct Payments/Receipts – very unlikely!
  - Run reports etc.
-

## Sundry Creditors and Sundry Debtors

Sundry creditors and debtors processed for the school can be identified from the BI report **FI038**. This report can be run from **Thursday 4<sup>th</sup> April**

This report will identify all sundry creditors and debtors that the school itself raises e.g. Biller Direct transactions for March, Utility Bills for March, use of a supply agency processed for your school where the invoice will arrive in the 2024 year.

On this report Creditors will be identified as expenditure and Debtors as income.

### Year End Adjustment Reversing Journals

If you buy a remote or on-site year end closedown these will be complete on your behalf.

Create a Year End Adjustment Reversing Journal in the FMS 2023 year - this will debit (or credit) the ledger code/cost centre in the FMS 2023 year AND reverse those debits or credits for the same ledger code/cost centre combination in the FMS 2024 year.

	2023 Year	2024 Year
<b>Sundry Creditor (Year End Reversing Journal for expenditure due)</b>	Debits the Ledger Code/Cost Centre	Credits the same Ledger Code/Cost Centre
<b>Sundry Debtor (Year End Reversing Journal for income due)</b>	Credit the Ledger Code/Cost Centre	Debits the same Ledger Code/Cost Centre

Examples:

Sundry creditor – biller direct charges that relate to March or before but won't be taken from the bank account until April.

Sundry debtor – catering income that won't be received until April but for meals served in March or before

## Processing Sundry Creditor/Debtor Transactions

Process a Year End Adjustment Reversing Journal in the 2023 year. This will debit/credit the ledger codes/cost centres in the 2023 year (that’s what we want) AND credit/debit the equivalent ledger codes/cost centres in the 2023 year.

Run the FI038 report for period 013.2024 (period 13 2024)

Variable	Current Selection	Description
Profit Center	xxxxxx	
* Fiscal Period	013.2024	SP1 2024

This will also show reversal accruals from the previous financial year, posted in April of last year (Period 1). To filter on the accruals processed in period 13, right click over the text ‘Fiscal year/period’ select ‘Filter’ and then ‘Select Filter Value’.

Profit Center	GL Account	Agency Staff	Fiscal year/period	Doc. No. (GL View)	Item Text	Amount
	NCC1/1100	Agency Staff	SP1	300003040		60.00
	NCC1/11010	Agency Teachers	SP1	300002581		-630.00
			SP1	300003040		95.00
			SP1			360.00
			SP1			765.00
			Result			590.00

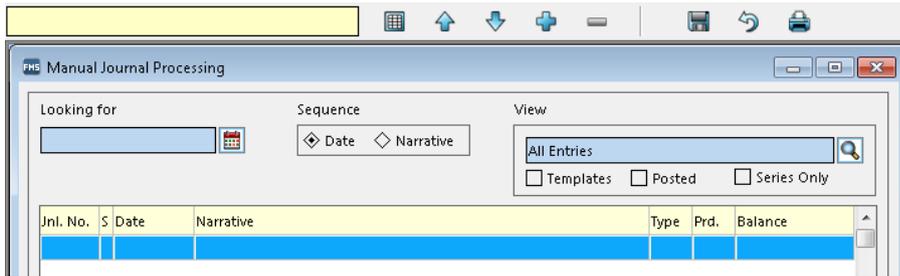
Select the line SP1 2024, then click the ‘Add’ button, followed by ‘OK’. This will produce a transaction report showing all accruals posted into period 13 only.

Creditors (debiting money from the 2023 year and crediting it into 2024) will show as positive figures.

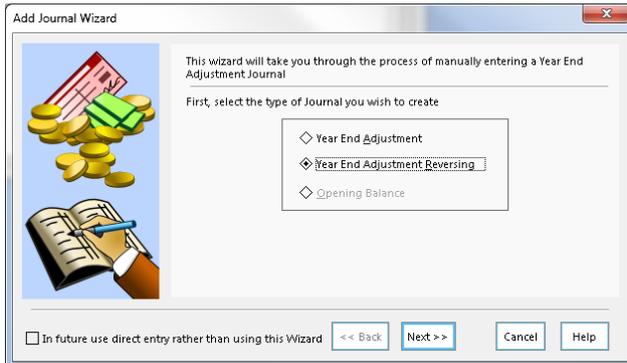
Debtors (crediting money into the 2023 year and debiting it from 2024) will show as negative figures.

Using your FI038 report.....

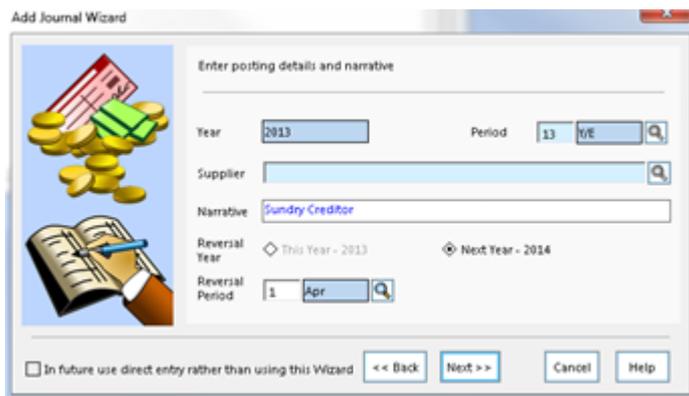
- In FMS change to the **2023** year.
- Click **Focus, General Ledger, Manual Journal Processing** to get...



➤ Click the **Add Journal** button  to get...



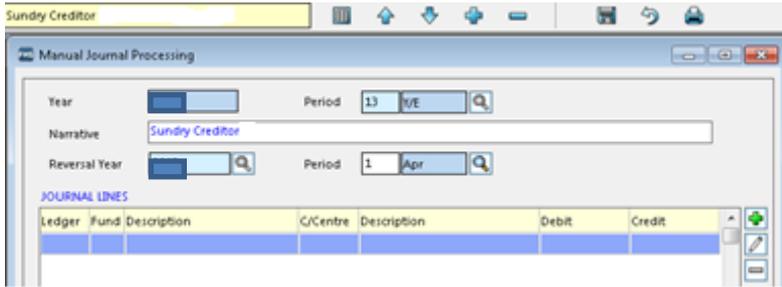
➤ Click the **Year End Adjustment Reversing** diamond and click **Next**.



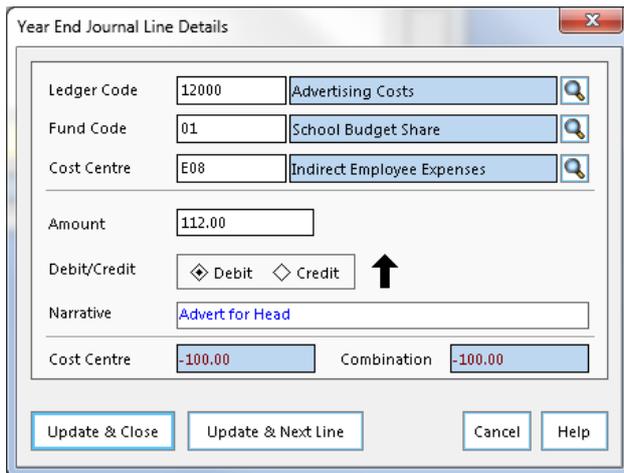
➤ Key a Narrative e.g. **'Sundry Creditor 23/24'**, choose **Period 1 (or earliest available period)** and click the **Next** button.



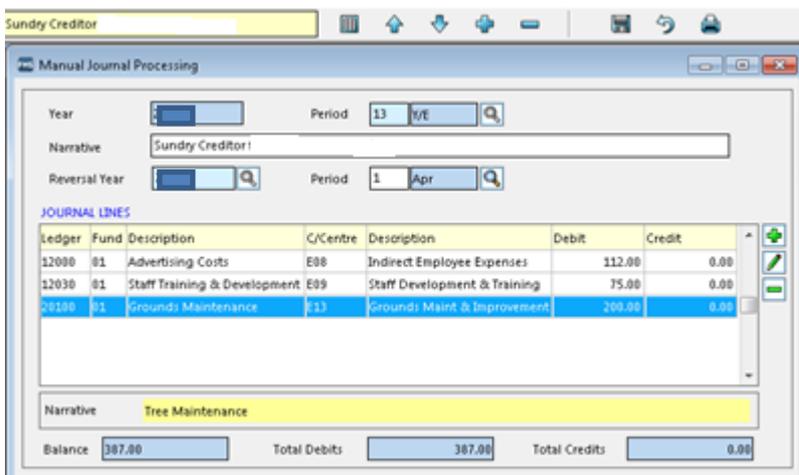
➤ Click **Finish**.



➤ Click the **Add Journal Line**  button.



- Complete for the item on your FI038 report.
- Continue to add a line for every other item on the report



➤ Click the **Add Journal** line button  to add the 'balancing' line.

Use the code **SCR Sundry Creditors**

The amount will be the total of the debits above

- Use the code **SCR Sundry Creditors**, key the total value of the credit, ensure that **Credit** is bulleted and click **Update and Close**.

Ledger	Fund	Description	C/Centre	Description	Debit	Credit
12000	01	Advertising Costs	E08	Indirect Employee Expenses	112.00	0.00
12030	01	Staff Training & Development	E09	Staff Development & Training	75.00	0.00
20100	01	Grounds Maintenance	E13	Grounds Maint & Improvement	200.00	0.00
SCR		Sundry Creditors			0.00	387.00

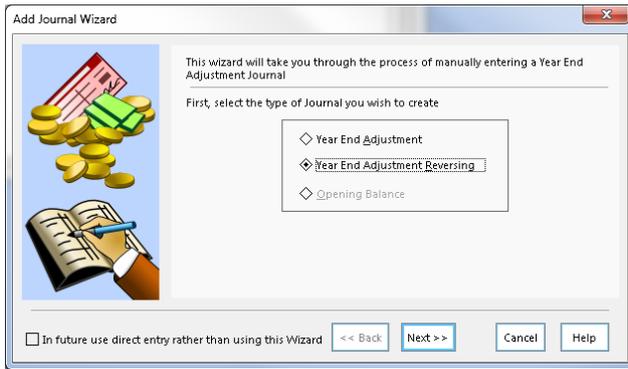
The ledger codes are **debited** in the **2023** year and the **SCR** code **credits** the same ledger codes in the **2024** year

- Click the floppy disc save button to **Save** and click the **Post** button.

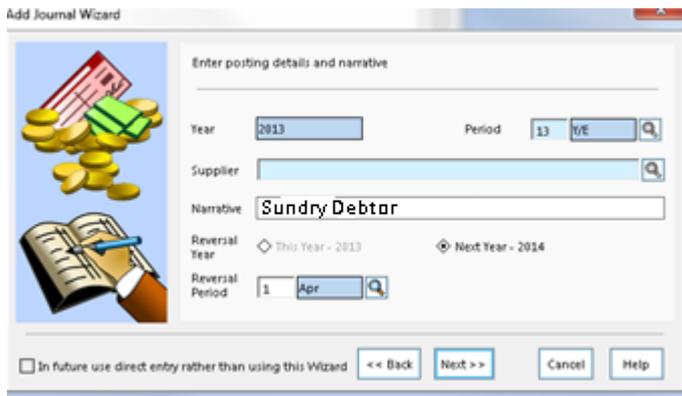
Now move onto your Sundry debtors from your FI038 report (if you have any as not many schools do)

- Click **Focus, General Ledger, Manual Journal Processing** to get...

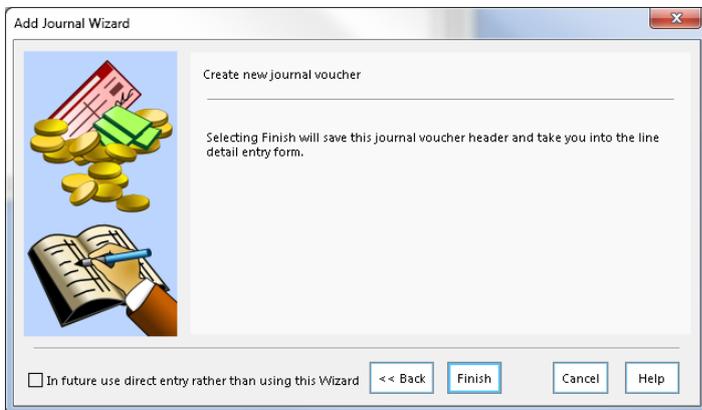
- Click the **Add Journal** button to get...



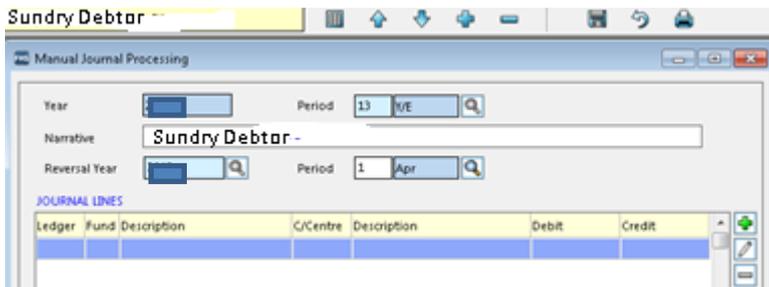
- Click the **Year End Adjustment Reversing** diamond and click **Next**.



- Key a Narrative e.g. '**Sundry Debtor 23/24**', choose **Period 1** and click the **Next** button.



- Click **Finish**.



- Click the **Add Journal Line**  button.

Normal Journal Line Details

Ledger Code: 73000 Inc from Cont to Visits/Activity

Fund Code: 01 School Budget Share

Cost Centre: 112 Income From Cont To Visits

Amount: 1000.00

Debit/Credit:  Debit  Credit

Narrative: Trip monies outstanding

Cost Centre: 2,638.90 Combination: -2,638.90

Buttons: Update & Close, Update & Next Line, Cancel, Help

- Complete for the item on your FI038 report.
- Continue to add a line for every other item on the report
- Click the **Add Journal** line button to add the 'balancing' line.

Normal Journal Line Details

Ledger Code: SDR Sundry Debtors

Fund Code:

Cost Centre:

Amount: 1000.00

Debit/Credit:  Debit  Credit

Narrative:

Cost Centre: 0.00 Combination: 0.00

Buttons: Update & Close, Update & Next Line, Cancel, Help

Use the code **SDR Sundry Debtors**

The amount will be the total of the debits above

- Use the code **SDR Sundry Debtors**, key the total value of the debit, ensure that **Debit** is bulleted and click **Update and Close**.

Manual Journal Processing

Year: [ ] Period: [ ]

Narrative: Sundry Debtor

Reversal Year: [ ] Period: [ ]

Ledger	Fund	Description	C/Centre	Description	Debit	Credit
SDR		Sundry Debtors			1000.00	0.00
73000	01	Inc from Cont to Visits/Activity	112	Income From Cont To Visits	0.00	1000.00

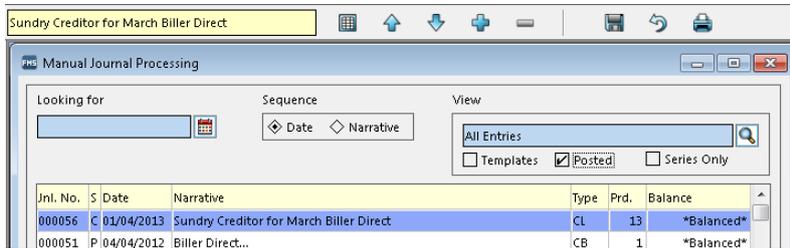
Narrative: [ ]

Balance: \*Balanced\* Total Debits: 1000.00 Total Credits: 1000.00

The ledger codes are **credited** in the **2023** year and the **SDR** code **debts** the same ledger codes in the **2024** year

Click the floppy disc save button  to **Save** and click the **Post**  button.

➤ Click the **Focus Mode** browse button  to flip back to the list of journals.



You will see the Year End Reversing Journal in the browse – it has a status of C – you will also see all your other, posted 2023 journals.

The **Chart of Accounts Review** in both years illustrates what has happened.

Led. Code	Fund	Ledger Description	Cost Code	Cost Centre	Debit	Credit	VAT Amount	VAT Code
12000	01	Advertising Costs	E08	Indirect Employee Exp	112.00	0.00	0.00	
12030	01	Staff Training & Developm	E09	Staff Development &	75.00	0.00	0.00	
20100	01	Grounds Maintenance	E13	Grounds Maint & Imp	200.00	0.00	0.00	
SCR		Sundry Creditors			0.00	387.00	0.00	

In the illustration above, the chart of accounts review clearly shows the **debits** in period 13 of 2023 against the digit ledger codes and...

Led. Code	Fund	Ledger Description	Cost Code	Cost Centre	Debit	Credit	VAT Amount	VAT Code
12000	01	Advertising Costs	E08	Indirect Employee Exp	0.00	112.00	0.00	
12030	01	Staff Training & Developm	E09	Staff Development &	0.00	75.00	0.00	
20100	01	Grounds Maintenance	E13	Grounds Maint & Imp	0.00	200.00	0.00	
SCR		Sundry Creditors			387.00	0.00	0.00	

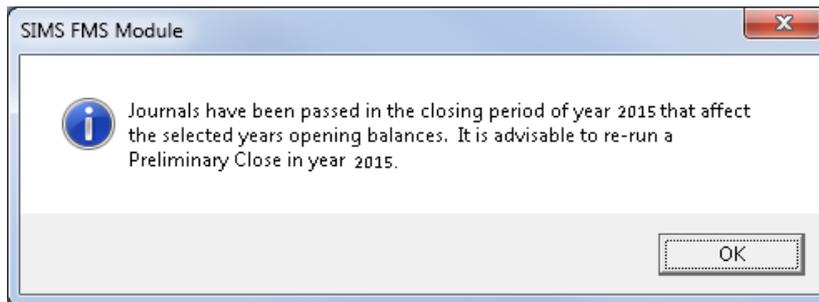
In the illustration above, the chart of accounts review clearly shows the **credits** in period 1 of the 2024 year against the same ledger codes.

## The Final Autorec File Relating to 2023

There will be one final 2023 autorec file – date range 23/03/24 to the 31/03/24 which will be available from Thursday 18<sup>th</sup> April 2024.

## Warning Message when Changing Years

A consequence of posting expenditure in the 2023 year via a year end reversing journal or an imported autorec file is that every time you log on to FMS you may get the message that Journals have been passed in the closing period of 2023 (shown below)



Just ignore this message and click OK – all gets sorted in the Final Close.

## Update Electronic Catalogues

A number of suppliers have electronic catalogues available – these include:

- County Supplies
- ESPO (Eastern Shires Purchasing Organisation)

All schools may already have County Supplies and ESPO defined on their system – if you wish to use other suppliers then you would need to add them to your system prior to importing their catalogues.

---

### Download the Catalogues

If you buy back ICT support from Notts County Council you should have access via the portal to the catalogues around the end of March/beginning of April 2024 – if you download catalogues earlier then you may just get the 2023 screens, catalogues and prices.

- Go to the Notts School Portal and search for FMS Catalogues.

If you buy back your ICT support from another provider then you will need to contact County Supplies, ESPO etc directly.

Each supplier that has provided us with an electronic catalogue will have a separate link to their own catalogue on the catalogue web page.

#### County Supplies

- Click the link to the **County Supplies** catalogue.
- Click **Save** when prompted.
- Navigate to the I:\edit\county supplies folder (if this folder does not exist then cancel and create it).
- You may be prompted to overwrite an existing file (last year's catalogue) – if so then overwrite/replace.

#### ESPO

- Click the link to the **ESPO** catalogue.
- Click **Save** when prompted.

- Navigate to the I:\edit\ESPO folder (if this folder does not exist then cancel and create it).

You may be prompted to overwrite an existing file (last year's catalogue) – if so then overwrite/replace.

**Other Suppliers**

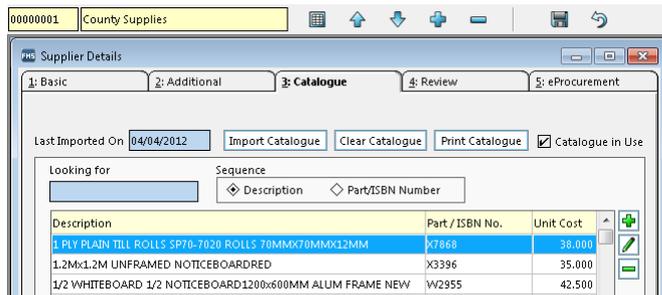
- Repeat the process for other suppliers – ENSURE that you save the file into a folder named after the supplier.
-

## Import the Catalogues into FMS

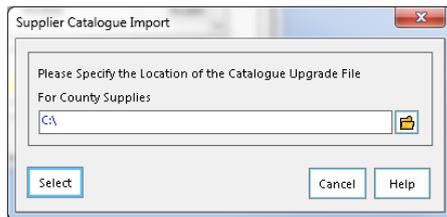
Take care with this process as there is a risk that you will import a catalogue into the wrong supplier so the FMS catalogue will contain items from both suppliers!

### County Supplies...

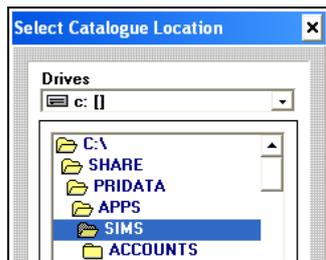
- Access the SIMS FMS module.
- Click **Focus, Accounts Payable, Supplier**.
- Doubleclick **County Supplies**.
- Click tab 3: **Catalogue**.



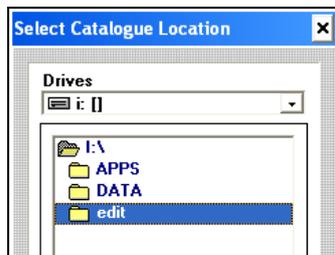
- Click the **Import Catalogue** button to get...



- Click the **Browse** button  to get something like...

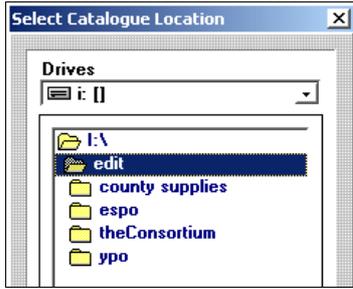


1. Click the **Drives** drop arrow and click your **I Drive** to get something like...



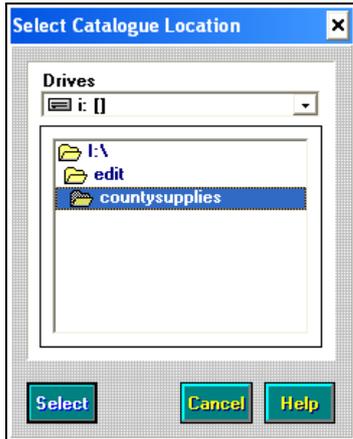
Only primary schools may see the APPS folder – all schools should see the **edit** folder.

- Doubleclick the **edit** folder to get...

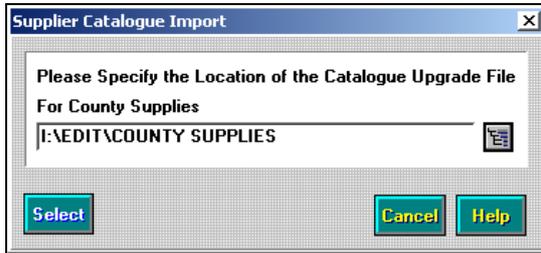


Careful: Ensure that you open the correct folder or you will get county supplies catalogue items in your ESPO catalogue or vice versa – this can only be undone by restoring from backup!!!...

- Doubleclick the **County Supplies** folder to get...



- Click the **Select** button to get...



- Click the **Select** button to get...



- Wait until the process has finished. When the upgrade is complete close the Supplier focus.

---

## ESPO

Go through the same process but ensure that you navigate to the **I:\edit\ESPO** folder

---

## Other Suppliers

Ensure that the supplier exists on your FMS system and go through the same import process. Remember to navigate to the **appropriate supplier** folder.

---

Some schools use eProcurement – when accessing an eProcurement supplier record e.g. ESPO, you may see the following alert...



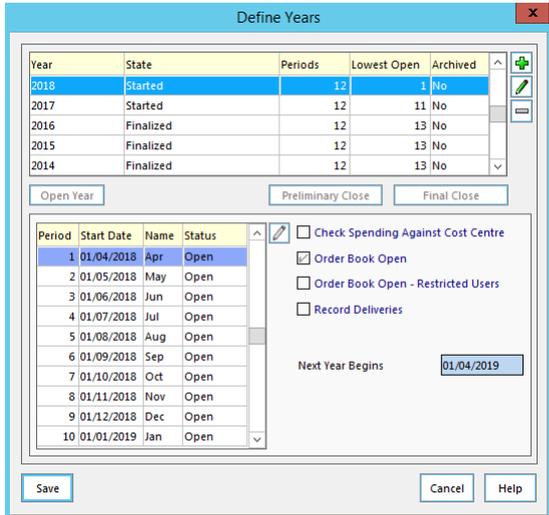
**Just click OK and forget about it.**

---

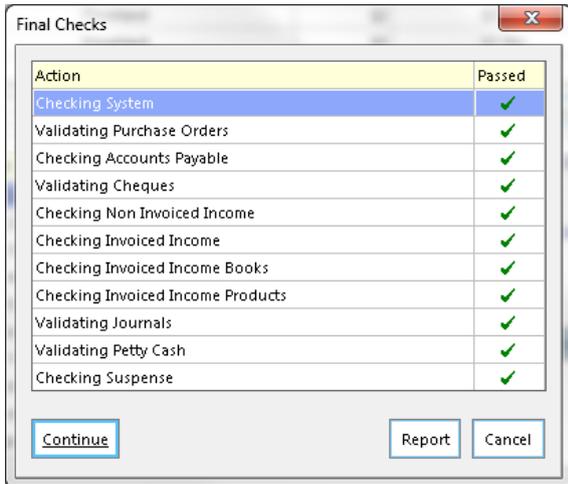
# Final Closure (May)

Final closure will normally only be made after receiving the Governors statement – this is due to be sent to schools via ERICA, week ending **Friday 10<sup>th</sup> May 2024**.

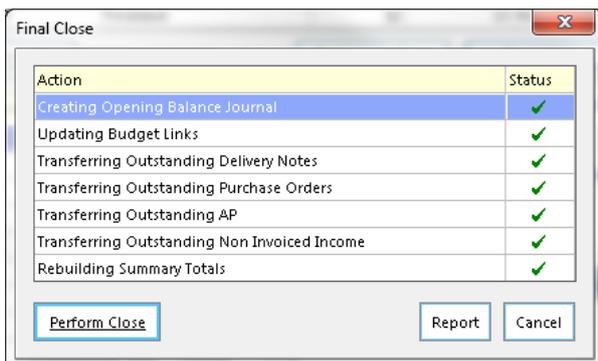
- Click **Tools, Define Financial Years, Define/Edit Years...** to get...



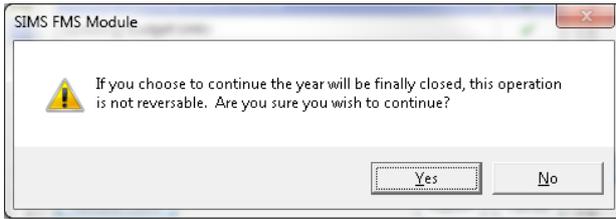
- Click the **2023** year and click the **Final Close** button.



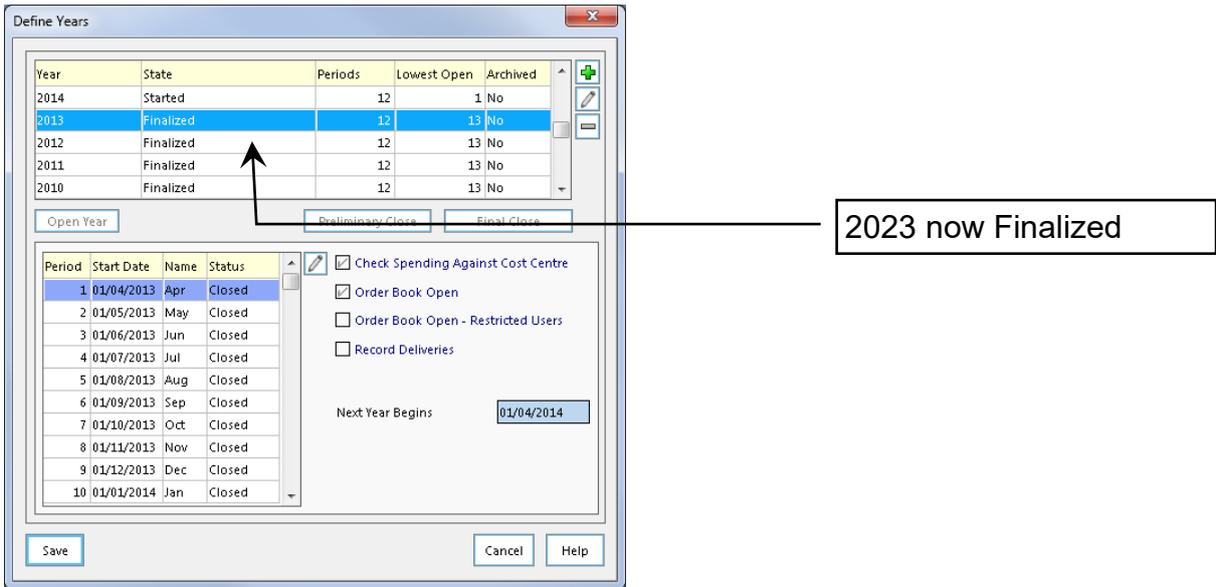
- Click **Continue**.



- Click **Perform Close**.



- Click **Yes**.



- Click **Save** (cancel will not undo the final close).

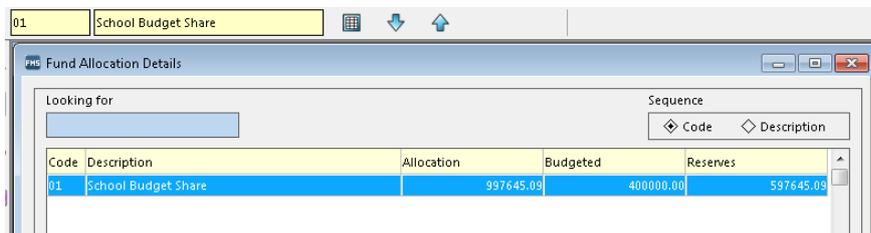
FINAL CLOSURE CANNOT BE REVERSED

## Final Adjustment to the Fund in 2024

The preliminary close carry-forward is reversed at final close. All balances across all cost centres are re-calculated, aggregated and carried forward to the 2024 year. The FMS carry forward may equal your true carry forward (governor’s report) – hurrah – drinks all round.

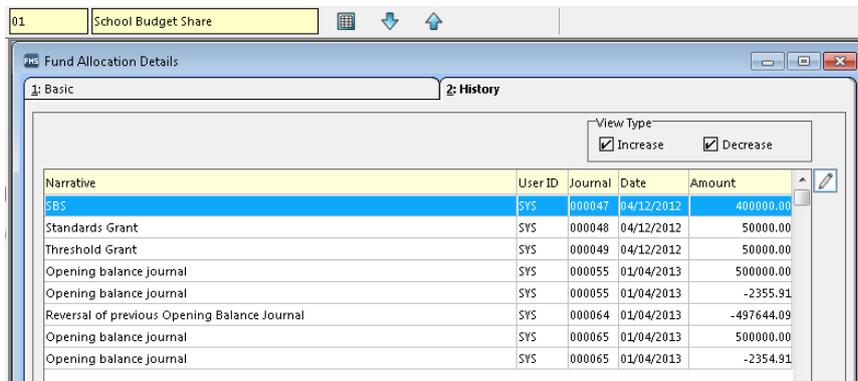
However, unfortunately, school carry forwards are rounded up or down to the nearest pound (shown as a Budget Transaction in the new financial year on BI report FI035), and therefore you will need to change the fund balance in 2024.

- Click **Focus, Budget Allocation, Fund Allocation**.

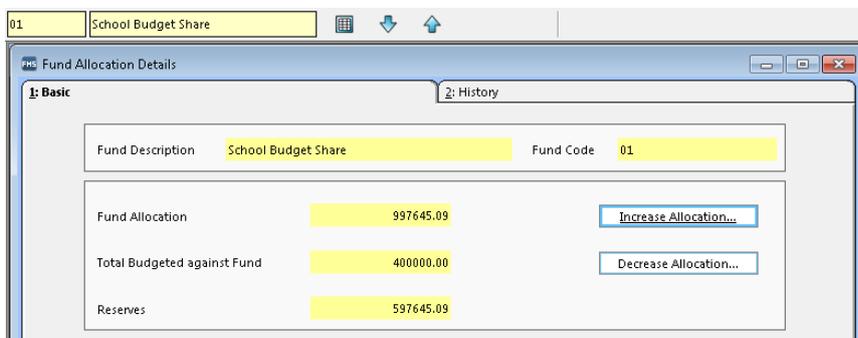


The Fund Allocation includes the adjusted carry-forward – hopefully it will be spot on!

- Click the **Focus Browser** button  (or double click the fund line) and click the **History** tab to see the individual allocations AND the adjusted carry forward...



- Click the **Basic** tab to get back to...



Use the **Increase/Decrease Allocation** buttons to adjust the carry-forward and get the figure back to the true fund allocation including the carry forward if necessary.



## Tidy the 2024 Structure

If you have cost centres that are no longer used then now is your opportunity to get rid of them. You must:

- Unlink ledger codes from the cost centre – the cost centre is effectively disabled but you should then be able to...
- Delete the cost centre.

### Unlink Ledger Codes from a Cost Centre

➤ Click Tools, General Ledger Setup, Tab 6 C/Centre Ledger Links

Ledger-Fund	Ledger Description	CC/Code	Cost Centre Description
10000-01	Other Ed. Staff Pay	E03	Education Support Staff
10010-01	Other Ed. Staff O/T	E03	Education Support Staff
10080-01	Other Ed. Staff NI	E03	Education Support Staff
10090-01	Other Ed. Staff Sup	E03	Education Support Staff
10100-01	Teaching & Sessional Staff Pay	E01	Teaching Staff
10110-01	Teaching & Sessional Staff O/T	E01	Teaching Staff
10180-01	Teaching & Sessional Staff NI	E01	Teaching Staff

Click the minus button to unlink a code from a

### Delete a Cost Centre

➤ Click Tools, General Ledger Setup, Tab 2 Cost Centres...

Click the minus button to delete the cost centre

### Delete a Ledger Code

It is also possible to delete unlinked ledger codes. Some schools still have a **BKD** Deposit Account Ledger Code – We recommend that you delete this code (unless you use it) and delete any old, redundant 4 digit ledger codes.

**Can do in the 2023 Year after a Preliminary Close**

All Reviews and Reports	Yes
Direct Central Payments/Receipts	Yes
Year End Reversing Journals	Yes
Cash Book/Other Journals	No
Fund Increase/Decrease	Yes
Cost Centre Allocations	No
Fund to Bank Transfers	No
Import Automatic Reconciliation Files	Yes
Structure Changes/Update Next Year Structure	Yes
Add/Adjust/Cancel Petty Cash Transactions	No
Add new Bank Reconciliation	No
Process Orders	No
Process Invoices	No
Print Cheques	No
Cancel Cheques	Yes
Process/Cancel Non-Invoiced Income	No

## **Feedback**

Please feedback comments on the effectiveness of the training and documentation to Aaron Connor or Rachel Livesey

Telephone: 0115 9772211

e-mail: [cyp.finance@nottscc.gov.uk](mailto:cyp.finance@nottscc.gov.uk)

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## Contacting Us

**Email** [cyp.finance@nottscc.gov.uk](mailto:cyp.finance@nottscc.gov.uk)  
**Phone** 0115 9772211

**Post** Children & Families Finance  
2<sup>nd</sup> Floor  
County Hall  
West Bridgford  
Nottingham  
NG2 7QP