

# Financial Reporting for Schools

Financial Services Division



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This document is also available on the internet at  
<http://www.education.vic.gov.au/management/financial/cases21.htm>

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## Foreword

The analysis and interpretation of relevant reports is an essential financial and management function for monitoring budget and making sound planning decisions.

School administrators and councillors require accurate and timely financial reports to manage current programs and to plan for the future requirements of the school. Collection and summary of financial data and the preparation and presentation of financial and management reports constitute the financial information system that is a key component of good school management.

## 1. Introduction

A complete financial management system has the capacity to process and report on many types of data for many different purposes.

The accuracy and currency of the data that is entered into the system as transactions is crucial, and the extraction of the data as reports will only be as accurate as the data entered. This forms the basis of a school's record of financial accountability, as well as, providing information to inform management decisions.

The regularity of monitoring reports depends on the report and its function; for example, a bank statement should be reconciled monthly, while a salaries report should be checked each pay period.

This booklet has been prepared to provide information on a selection of reports that are available through CASES21 Finance.

## 2. CASES21 Finance Reports

### 2.1 Accounts Receivable

#### 2.1.1 Families

Menu: Financial/Families/Establish Fees and Charges

Report Name	Report Number
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List of Fees	SA21001	<ul style="list-style-type: none"> <li>Provides a list of charges approved by the School Council.</li> </ul>
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Menu: Financial/Families/Print Family Statements and Reminders

Report Name	Report Number
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Tax Invoice Print	DF21401	<ul style="list-style-type: none"> <li>Prints family tax invoices for a specified batch number</li> </ul>
Tax Invoice Print – Email	DF21401E	<ul style="list-style-type: none"> <li>Provides the ability to email invoices to families</li> </ul>

Tax Invoice by Fee Code	DF21402	<ul style="list-style-type: none"> <li>Prints a tax invoice for families when an invoice for a given fee code has been requested,</li> </ul>
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#### Family Statements

-Alphabetical	DF21304	<ul style="list-style-type: none"> <li>Family statements can be printed or emailed using several formats.</li> </ul>
-Alphabetical – Email	DF21304E	<ul style="list-style-type: none"> <li>Each option allows the operator to enter a footer message at the time of printing.</li> </ul>
-By Home Group	DF21305	<ul style="list-style-type: none"> <li>Family statements may regularly be distributed to parents, and provide a comprehensive history of invoices/payment/credit note per student.</li> </ul>
-By Home Group –Email	DF21305E	
-By Fee Code	DF21308	<ul style="list-style-type: none"> <li>The statement provides a guide to funds that are outstanding by family</li> </ul>
-Reminder - Alpha	DF21306	
-Portrait	DF21317	
-Portrait - Email	DF21317E	
-By Student ID	DF21307	

Menu: Financial/Families/Print Family Financial Reports

Report Name	Report Number
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Family Trial Balance	DF21101	<ul style="list-style-type: none"> <li>Summarises outstanding Charges per family.</li> <li>Includes the balance of the family account and funds that have not been allocated to a charge.</li> </ul>
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Family Transaction History	DF21110	<ul style="list-style-type: none"> <li>Provides a history of all transactions for each student in the family</li> <li>The selection can be for a single family, or a range of families.</li> </ul>
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Balance Integrity Report	DF21902	<ul style="list-style-type: none"> <li>Displays the account balance and the transaction balance for each family. This report is used to check for any discrepancies between the account and the transaction balance</li> <li>The balance in the 'Difference' column should always be zero. Contact CASES21 Service Desk for advice if the balance is not zero.</li> </ul>
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## 2.1.1 Families (continued)

Menu: Financial/Families/Print Family Financial reports (continued)

Report Name	Report Number	
Family Credit Notes Report	DF21309	<ul style="list-style-type: none"><li>Provides details of any credit notes or reversed charges which have been issued for the family.</li></ul>
Family Payment and Reverse Receipt Report	DF21318	<ul style="list-style-type: none"><li>Provides family reports for either Payments (P) Reverse Receipts (R) or Both (B) for a specific date range</li></ul>
Family Matching Transactions Report	DF21112	<ul style="list-style-type: none"><li>Displays all invoices created for the family and any receipts or credit notes relating to each family's charges.</li><li>The report can be selected by family or student, however, all transactions relating to the family will be displayed regardless of parameter selected.</li></ul>
Charges by charge type	DF21113	<ul style="list-style-type: none"><li>Can be generated for one or more charges.</li><li>Provides the total amount of the charge and total received from each student.</li><li>Can be generated to display outstanding charges.</li></ul>
Fee Code Receipt Summary	DF21114	<ul style="list-style-type: none"><li>Displays the amount invoiced per fee code (YTD), plus the amount receipted based on receipt date ranges.</li><li>This report will allow schools to view the amount invoiced for the year and determine the receipts, credit notes and EMA which were used to pay the invoices during the date ranges.</li></ul>

Menu: Financial/Families/Process and Print Receipts

Report Name	Report Number	
Family Receipts or Credit Notes unallocated	DF21107	<ul style="list-style-type: none"><li>This report lists each family receipt or credit note that has not been allocated to a charge.</li></ul>

Menu: Financial/Families/Process BPAY Receipts

Unprocessed BPAY Receipts	DF21904	<ul style="list-style-type: none"><li>Provides a listing of all BPAY records that have been imported into CASES21 Finance but have not been receipted to the families. Displays Family Key and Surname, BPAY reference, payment date and amount received.</li></ul>
Allocated BPAY Receipts	DF21906	<ul style="list-style-type: none"><li>A listing of all BPAY receipts that are allocated to a family charge. The listing is displayed in student key and name order.</li></ul>
Unallocated BPAY Receipts	DF21905	<ul style="list-style-type: none"><li>This listing is by family key and name</li><li>It displays the BPAY amount receipted to the family but not yet allocated to a charge.</li></ul>

Menu: Financial/Families/Process Payments

Report Name	Report Number	
Family Payment Vouchers – Payee	DF21120	<ul style="list-style-type: none"><li>The payee copy of the payment voucher should be signed by the cheque issuing officer and forwarded with the payment if required.</li></ul>
Family Payment Vouchers – School	DF21121	<ul style="list-style-type: none"><li>The school voucher should be signed by both cheque signatories and attached to the documentation for each family payment as part of the school's internal control process.</li></ul>

### 2.1.1 Families (continued)

Menu: Financial/Families/Processes EMA Receipts

Report Name	Report Number	
Unprocessed EMA Receipts	DF21310	<ul style="list-style-type: none"><li>• Lists all EMA records that have been imported into CASES21 Finance but have not been receipted to the families.</li><li>• It displays the EMA period and the unprocessed amount.</li></ul>
Allocated EMA receipts	DF21311	<ul style="list-style-type: none"><li>• A listing of all EMA receipts that are allocated to a family charge.</li><li>• The listing is displayed in student key and name order.</li></ul>
Unallocated EMA Receipts	DF21313	<ul style="list-style-type: none"><li>• This listing is by student key and name.</li><li>• It displays the EMA amount receipted to the family but not yet allocated to a charge.</li></ul>

### 2.1.2 Sundry Debtors

Menu: Financial/Sundry Debtors/View and Maintain Debtor Details

Report Name	Report Number	
Sundry Debtor	DR21001	<ul style="list-style-type: none"><li>• Displays a list of one or more Sundry Debtors and includes address, telephone and fax numbers.</li></ul>

Menu: Financial/Sundry Debtors/Print Invoices and Statements

Report Name	Report Number	
Sundry Debtor Tax Invoice	DR21401	<ul style="list-style-type: none"><li>• Prints an ATO compliant tax invoice, addressed to the sundry debtor with supply/services details.</li></ul>
Email	DR21401E	<ul style="list-style-type: none"><li>• Provides the option to email the tax invoice to the debtor</li></ul>
Debtor statements Alpha	DR21304	<ul style="list-style-type: none"><li>• Statements can be printed for one or more debtors within a specified balance range.</li><li>• Provides a comprehensive history of charges, payments and credit notes per debtor.</li><li>• The statement is a guide to funds outstanding for each Sundry Debtor.</li></ul>
Debtor statements Email	DR21304E	<ul style="list-style-type: none"><li>• provides the option to email the statements to the debtor.</li></ul>

Menu: Financial/Sundry Debtors/Print Financial Reports

Report Name	Report Number	
Debtor Receipt by Batch	DR21400	<ul style="list-style-type: none"><li>• This format is used to print sundry debtors receipts if the receipt was not printed before the batch was updated.</li></ul>
Sundry Debtor Trial Balance	DR21101	<ul style="list-style-type: none"><li>• Can be printed for one or more sundry debtors and lists aged balance.</li><li>• Includes contact phone number and a total of unallocated amounts per debtor.</li></ul>



### 2.1.2 Sundry Debtors (continued)

#### Menu: Financial/Sundry Debtors/Print Financial Reports (Continued)

Report Name	Report Number	
Sundry Debtor Matching Transaction Report	DR21112	<ul style="list-style-type: none"> <li>• This report can be printed for one or more sundry debtors.</li> <li>• Lists details of Sundry Debtor invoices and any receipts recorded against each invoice.</li> <li>• Outstanding amounts are also displayed.</li> </ul>
Transaction History	DR21113	<ul style="list-style-type: none"> <li>• Displays the history of sundry debtor transactions in batch number order.</li> </ul>
Debtor's - Outstanding invoices	DR21114	<ul style="list-style-type: none"> <li>• Displays details of outstanding invoices for one or more sundry debtors</li> <li>• The details include account balance, and full amount of the invoice.</li> <li>• If the invoice has been partially paid the amount paid and the outstanding amount is shown.</li> <li>• Also displays amounts that have not been allocated.</li> </ul>
Balance Integrity Report	DR21902	<ul style="list-style-type: none"> <li>• Displays the account balance and the transaction balance for each sundry debtor.</li> <li>• This report is used to check for any discrepancies between the account and the transaction balance.</li> <li>• The balance in 'Difference' column should always be zero. Contact the CASES21 Service Desk for advice if the balance is not zero.</li> </ul>
Sundry Debtor Credit Notes	DR21309	<ul style="list-style-type: none"> <li>• Provides details of credit notes generated for specified debtors.</li> </ul>
Sundry Debtor Fee Code Report	DR21116	<ul style="list-style-type: none"> <li>• Displays details for one or more fee codes for a specific invoice date range</li> <li>• provides for the selection of Outstanding invoices only.</li> </ul>
Menu: Financial/Sundry Debtors/Process payments		
Report Name	Report Number	
Sundry Debtor Payment Vouchers - Payee	DR21120	<ul style="list-style-type: none"> <li>• The payee copy of the payment voucher should be signed by the cheque issuing officer and forwarded with the payment if required.</li> </ul>
Sundry Debtors Payment Vouchers - School	DR21121	<ul style="list-style-type: none"> <li>• The school voucher should be signed by both cheque signatories and attached to the documentation for each Sundry Debtor payment as part of the school's internal control process.</li> </ul>

## 2.2 Accounts Payable

### 2.2.1 Creditors

Menu: Financial/Creditors/Process Orders/Deliveries and Cancellations

Report Name	Report Number	
Deliveries Awaiting Invoices Report	CR21106	<ul style="list-style-type: none"><li>• Displays orders that have been delivered, or partially delivered, where invoices have not yet been received.</li><li>• Maybe generated by Creditor, Program or Subprogram.</li></ul>
Deliveries Due Report	CR21105	<ul style="list-style-type: none"><li>• Displays details of outstanding orders due to be delivered or that have been partially delivered.</li><li>• May be listed by Delivery Date, Creditor, Program or Sub Program.</li><li>• The total in the value column represents the amount outstanding.</li></ul>

Menu: Financial/Creditors/Process Invoices and Credit Notes

Report Name	Report Number	
Creditor Credit Notes Report	CR21309	<ul style="list-style-type: none"><li>• May be listed by Creditor, Program, Sub program</li><li>• Displays details of credit notes that have been issued to creditor account's.</li></ul>

Menu: Financial/Creditors/Payments and Print Cheques

Report Name	Report Number	
Creditors Withholding Remittances	CR21113	<ul style="list-style-type: none"><li>• A statement issued to the creditor when tax has been withheld from the payment.</li><li>• To be retained by the payee for taxation purposes.</li></ul>
Creditor Payment Vouchers - School	CR21112	<ul style="list-style-type: none"><li>• This voucher should be signed by both cheque signatories and attached to the documentation for each creditor payment as part of the school's internal control process.</li></ul>
Creditor Payment Vouchers – Creditor	CR21117	<ul style="list-style-type: none"><li>• The creditor payment voucher should be signed by the cheque issuing officer and forwarded with the payment if required.</li></ul>
Creditor – Email	CR21117E	<ul style="list-style-type: none"><li>• Creditor payment voucher can be authorised and emailed to creditor</li></ul>

Menu: Financial/Creditors/Print Creditor Reports

Report Name	Report Number	
Creditors	CR21001	<ul style="list-style-type: none"><li>• A list of creditors can be displayed by creditor key or title.</li><li>• Lists the creditor name, address, email, telephone, fax number, ABN and payment terms.</li></ul>
Trial Balance	CR21101	<ul style="list-style-type: none"><li>• Provides the balance of the creditors account reflecting partial payment of invoices.</li><li>• Lists the current balance and aged balances ranging from 30-120 days.</li><li>• The balance on this report will be the same as the Accounts Payable Control account on the Balance Sheet.</li></ul>

## 2.2.1 Creditors (continued)

Menu: Financial/Creditors/Print Creditor Reports (Continued)

Report Name	Report Number	
Cash Flow	CR21109	<ul style="list-style-type: none"> <li>• This accounts payable cash flow report may be used to determine funds required to meet outstanding payments due by a determined date.</li> <li>• Also lists the due date for future payments, which can assist to monitor budgets.</li> </ul>
Outstanding Purchase Orders	CR21104	<ul style="list-style-type: none"> <li>• Identifies outstanding purchase orders by creditor.</li> </ul>
Purchase Orders by Batch	CR21107	<ul style="list-style-type: none"> <li>• Prints the orders processed within the selected batch.</li> </ul>
Deliveries Awaiting Invoices Report	CR21902	<ul style="list-style-type: none"> <li>• Displays all orders that have been delivered, and the invoice has not been received.</li> <li>• Can be generated by Creditor, Program or Subprogram.</li> </ul>
Balance Integrity Report	CR21902	<ul style="list-style-type: none"> <li>• Displays the account balance and the transaction balance for each Creditor.</li> <li>• This report is used to check for any discrepancies between the account and the transaction balance.</li> <li>• The balance is the 'Difference' column should always be zero. Contact the CASES21 Service Desk for advice if the balance is not <b>zero</b>.</li> </ul>
Creditor Transaction History	CR21111	<ul style="list-style-type: none"> <li>• Provides a history of all creditor transactions.</li> </ul>
Invoices Awaiting Payment- Detailed	CR21118	<ul style="list-style-type: none"> <li>• Lists invoices that have been received but not yet fully paid.</li> <li>• Displays outstanding amounts for each invoice line.</li> </ul>
Completed Creditor Transactions	CR21114	<ul style="list-style-type: none"> <li>• Displays the order, invoice, and payment numbers that complete each transaction for the creditor.</li> </ul>
Creditors Payment Summary Report	CR21119	<ul style="list-style-type: none"> <li>• Lists creditor invoices and the payment number (Cheque or Direct Deposit number)</li> <li>• The payment number (auto generated by the system) is overridden by the cheque number when the cheque is generated.</li> <li>• Withholding tax is displayed where applicable.</li> </ul>
Creditor Fuel Tax Credits	CR21120	<ul style="list-style-type: none"> <li>• Displays fuel tax credits for the current month (C) or choose (A) to display all creditor fuel tax credits.</li> </ul>

## 2.3 General Ledger

### 2.3.1 General Operations

Menu: Financial/General Ledger/View and Maintain GL details

Report Name	Report Number	
Chart of Accounts	GL21001	<ul style="list-style-type: none"> <li>• The Chart of Accounts is displayed by group/category, account code and title.</li> <li>• The type of account is listed as B (balance sheet), I (income) or E (expenditure)</li> </ul>

Menu: Financial/General Ledger/Process Receipts

Report Name	Report Number	
Cash Receipts Report	GL21002	<ul style="list-style-type: none"> <li>• Lists details of receipts by bank account for a specified date range.</li> </ul>
Cancelled Receipts Report	GL21004	<ul style="list-style-type: none"> <li>• Lists details of cancelled receipts by bank account for a specified date range.</li> </ul>

Menu: Financial/General Ledger/Process Payments and Print Cheques

Report Name	Report Number	
Cheque Register	GL21303	<ul style="list-style-type: none"> <li>• Lists all cheques processed within a batch, in cheque number order.</li> </ul>
Cash Payments Report	GL21003	<ul style="list-style-type: none"> <li>• List details of all payments by bank account for a specified date range.</li> </ul>
Cancelled Payments Report	GL21005	<ul style="list-style-type: none"> <li>• Lists cancelled payments by bank account for a specified date range.</li> </ul>
Cash Payments greater or equal to a given amount	GL21007	<ul style="list-style-type: none"> <li>• This report displays all cash payments that are greater than or equal to the specified amount given in the report parameters. The default is \$1,000.00 but can be changed if required.</li> <li>When interpreting amounts, the report will consider the reference number of the payment and any credit notes which are used to determine whether the payment should be included or excluded.</li> </ul>
GL Payment Vouchers - Payee	GL21120	<ul style="list-style-type: none"> <li>• The payee copy of the payment voucher should be signed by the cheque issuing officer and forwarded with the payment if required.</li> </ul>
GL Payment Vouchers - School	GL21121	<ul style="list-style-type: none"> <li>• The school voucher should be signed by both cheque signatories and attached to the documentation for each General Ledger payment as part of the school's internal control process.</li> </ul>

### 2.3.1 General Operations (Continued)

Menu: Financial/General Ledger/Create Journals

Report Name	Report Number
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Journal Report	GL21006	<ul style="list-style-type: none"><li>• Lists journal entries by GL code for a selected date range.</li></ul>
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Menu: Financial/General Ledger/Reconcile Bank Accounts

Report Name	Report Number
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Bank Account Movements Detailed	GL21152	<ul style="list-style-type: none"><li>• Lists the opening and closing balances for specified bank accounts.</li><li>• Displays the cash movement activity (receipts and payments) by date.</li></ul>
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Bank Account Movements Summary	GL21155	<ul style="list-style-type: none"><li>• Lists the opening balance, and total receipts and payments for all bank accounts within the requested date range.</li></ul>
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Menu: Financial/General Ledger/Print GL Account Financial Reports

Report Name	Report Number
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Trial Balance with Dr and Cr Movements	GL21103	<ul style="list-style-type: none"><li>• Includes balances for all general ledger account codes.</li><li>• Displays data for Current Month/YTD last year.</li></ul>
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Operating Statement	GL21150	<ul style="list-style-type: none"><li>• Identifies all revenue and expenditure by GL account for a specific period.</li><li>• The expenditure data is subtracted from the revenue data to determine the net operating surplus/deficit for the current period and YTD.</li><li>• Equivalent budget data entered against each item indicates a variance to assist monitoring and decision making.</li><li>• Lists the annual budget figure and the actual figures for the previous Year.</li><li>• Outstanding orders and capital expenditure information is also Included.</li></ul>
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For more detail refer to Operating Statement Guide on the Financial Management website.

**<http://www.education.vic.gov.au/management/financial/>**

Operating Statement By Initiative	GL21153	Operating statement can be produced for a specific initiative or for all initiatives for a specific period.
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Cash Flow Statement	GL21151	<ul style="list-style-type: none"><li>• Shows the cash flow movements for each month by individual bank accounts or a combined report for the total amount in all bank accounts.</li></ul>
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Balance Sheet	GL21160	<ul style="list-style-type: none"><li>• This report summarises the YTD financial position of the school.</li><li>• Liabilities are subtracted from assets to determine accumulated funds.</li></ul>
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For more detail refer to Balance Sheet Guide on the Financial Management website.

**<http://www.education.vic.gov.au/management/financial/>**

Balance Sheet Specific Period	GL21161	<ul style="list-style-type: none"><li>• Summarises the financial position of the school (as above) for a specified month.</li></ul>
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### 2.3.1 General Operations (Continued)

Menu: Financial/General Ledger/Print GL Account Financial Reports (Continued)

Report Name	Report Number	
Balance Integrity Report	GL21902	<ul style="list-style-type: none"><li>• Displays the account balance and the transaction balance for each general ledger account.</li><li>• This report is used to check for any discrepancies between the account and the transaction balance.</li><li>• The balance in the 'Difference' column should always be zero. Contact the CASES21 Service Desk for advice if the balance is not <b>zero</b>.</li></ul>
Transaction History All periods	GL21110	<ul style="list-style-type: none"><li>• Provides the history of all transactions for each general ledger account code.</li><li>• Includes the batch number and the accumulated balance of the account.</li></ul>
Transaction History Specific Period	GL21111	<ul style="list-style-type: none"><li>• Transaction history for each GL code for a selected period.</li></ul>
Debtor Payment Activity Report	GL21163	<ul style="list-style-type: none"><li>• Provides a list of payments received from either families, sundry debtors or both.</li></ul>

Menu: Financial/General Ledger/Print GL Account Financial Reports

Report Name	Report Number	
Cash Report by Account	GL21132	<ul style="list-style-type: none"><li>• This report shows the cash position by general ledger account with a comparison to accrued revenue (charges and GL receipts) and expenditure.</li><li>• The revenue section also displays a collection rate percentage of invoices vs. cash.</li><li>• Capital expenditure is not included in the expenditure figures and is displayed separately.</li></ul>

### 2.3.2 Program/Subprogram

Menu: Financial/General Ledger/Print Program/Initiative Financial Reports

Report Name	Report Number	
Program Account Transaction Report	GL21132	<ul style="list-style-type: none"><li>• Lists opening balances for all general ledger codes relevant to the selected program(s)</li><li>• Includes transactions that have been processed for the specified date range and dollar range.</li></ul>
Program Transaction History Specific Period	GL21117	<ul style="list-style-type: none"><li>• Lists actual general ledger transactions relevant to the selected program(s) for the specified period and dollar range.</li></ul>
Transaction History Specific Period by Initiative	GL21119	<ul style="list-style-type: none"><li>• Lists general ledger transactions relevant to the selected initiative(s) for the specified period and dollar range.</li></ul>

### 2.3.2 Program/Subprogram (Continued)

#### Menu: Financial/General Ledger/Print Program/Initiative Financial Reports (Continued)

Report Name	Report Number
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Transaction History By Initiative	GL21116	<ul style="list-style-type: none"><li>• Lists opening balances for all general ledger codes relevant to the selected initiative(s).</li><li>• Includes transactions that have been processed for the specified period and dollar range.</li></ul>
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Program Status Report	KGLPROG21002	<ul style="list-style-type: none"><li>• Displays the period opening balance, total revenue and expenditure activity for each program within the selected period.</li><li>• The current balance and the total of outstanding orders for each program is displayed.</li></ul>
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Annual Program Budget Variance	KGLPROG21003	<ul style="list-style-type: none"><li>• May be generated for one or more programs and displays the comparison between annual budget and YTD revenue, expenditure and outstanding orders.</li><li>• The comparison between Capital Expenditure Budget, YTD Capital Expenditure and Outstanding Orders is also displayed.</li></ul>
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Annual Initiative Budget Variance	KGLINIT21003	<ul style="list-style-type: none"><li>• May be generated for one or more initiatives and displays the comparison between annual budget and YTD revenue, expenditure and outstanding orders.</li><li>• The comparison between Capital Expenditure Budget, YTD Capital Expenditure and Outstanding Orders is also displayed.</li></ul>
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#### Menu: Financial/General Ledger/Print Sub Program Financial Reports

Report Name	Report Number
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Subprogram Account Transaction Report	GL21115	<ul style="list-style-type: none"><li>• Lists opening balances for all general ledger codes for the selected Subprogram(s).</li><li>• Includes processed transactions for the specified date range and their value.</li></ul>
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Transaction History Specific Period by Subprogram	GL21118	<ul style="list-style-type: none"><li>• Lists general ledger transactions for the selected Subprogram(s) for for the specified period and value.</li></ul>
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Subprogram Status Report	KGLSUB21002	<ul style="list-style-type: none"><li>• Displays the opening balance, total revenue and expenditure, current balance and outstanding orders for each Subprogram for the specified period.</li></ul>
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## 2.3.2 Program/Subprogram (Continued)

Menu: Financial/General Ledger/Print Sub program Financial Reports (Continued)

Report Name	Report Number	
Annual Subprogram Budget Variance	KGLSUB21003	<ul style="list-style-type: none"><li>• May be generated for one or more Subprograms and displays the comparison between annual budget and YTD Revenue, expenditure and outstanding orders.</li><li>• A comparison between Capital Expenditure Budget, YTD Capital Expenditure and Outstanding Orders is displayed.</li></ul>
Annual Subprogram Budget Variance by Initiative	KGLSUB21004	<ul style="list-style-type: none"><li>• This report is a copy of the Annual Sub Program Budget Variance Report and includes the Initiative field in report parameter. This will assist multi-campus schools as it reports the Subprogram information by Initiative.</li></ul>
Cash Report by Subprogram Detail	GL21130	<ul style="list-style-type: none"><li>• May assist to keep track of any cash received or paid for particular Subprogram accounts.</li><li>• All receipts and payments are listed and can be limited to a selection by date range</li><li>• A total for creditor and debtor unpaid invoices and outstanding orders is displayed for each Subprogram.</li></ul>
Cash Report by Subprogram Summary	GL21131	<ul style="list-style-type: none"><li>• This report displays the information as above for each Subprogram with a summary for each GL code displayed.</li></ul>

## 2.3.3 GST/Tax

Menu: Financial/General Ledger/Print GST/BAS Reports

Report Name	Report Number	
GST Calculation Worksheet for BAS	GL21400	<ul style="list-style-type: none"><li>• This worksheet is used to check that details of the BAS are correct.</li><li>• If there are discrepancies the records should be corrected, the report run again and checked prior to completing the final BAS process.</li></ul>
BAS GST Detail	GL21401	<ul style="list-style-type: none"><li>• Provides details of all GST transactions included in the BAS period.</li></ul>
BAS PAYG Withholding Detail	GL21407	<ul style="list-style-type: none"><li>• Provides PAYG and withholding Tax details required when completing the BAS.</li></ul>
BAS Non Tax Detail	GL21410	<ul style="list-style-type: none"><li>• Provides details of all transactions within the current BAS reporting period with the codes NP6 or NS6 'out of scope'.</li></ul>
BAS GST Detail (Reprint Past Reports)	GL21403	<ul style="list-style-type: none"><li>• Provides details of all transactions included in previous BAS periods by GST type.</li></ul>
BAS GST Summary (Reprint Past Reports)	GL21404	<ul style="list-style-type: none"><li>• Summarises the GST amounts for a previous reporting period.</li></ul>
Detailed GST Report	GL21405	<ul style="list-style-type: none"><li>• Provides details of all GST transactions included in the BAS period, including PAYG Withholding codes and out of scope transactions.</li></ul>



## 2.3.4 Last Years General Ledger

Menu: Financial/General Ledger/Last Years General Ledger

Report Name	Report Number	
Trial Balance with Dr and Cr movements	GLPREV21103	<ul style="list-style-type: none"><li>• General Ledger Trial Balance for the previous year.</li></ul>
Operating Statement	GLPREV21150	<ul style="list-style-type: none"><li>• Displays the Final Operating Statement for the previous year.</li></ul>
Balance Sheet	GLPREV21160	<ul style="list-style-type: none"><li>• Displays the final Balance Sheet report for the previous year.</li></ul>
BAS GST Detail	GLPREV21401	<ul style="list-style-type: none"><li>• Displays the final BAS Detail Report for the previous year.</li></ul>
Balance Integrity Report	GLPREV21902	<ul style="list-style-type: none"><li>• Displays the account balance and the transaction balance for each general ledger account in the previous year.</li><li>• This report is used to check for any discrepancies between the account and the transaction balance.</li><li>• The balance in the 'Difference column' should always be zero. Contact the CASES21 Service Desk for advice if the balance is not <b>zero</b>.</li></ul>

## 2.3.5 Budgets

Menu: Financial/General Ledger/View and Maintain Budgets

Report Name	Report Number	
General Ledger Budget Report	GL21154	<ul style="list-style-type: none"><li>• A budget comparison for all revenue and expenditure accounts.</li><li>• Compares last year's actual and budget with the current year's annual budgets, YTD actual and YTD budget.</li></ul>
Budget Comparison Report	GL21170	<ul style="list-style-type: none"><li>• General Ledger annual budget comparison report.</li><li>• It can be printed for one or more GL codes displaying budget figures entered for last year, current year and next year.</li></ul>
Annual Subprogram Budget Report	GL21157	<ul style="list-style-type: none"><li>• A comparison of the actual revenue and expenditure against budget for last year and the current year.</li><li>• The total of outstanding orders is also considered in calculating the uncommitted funds amount for Subprogram expenditure budgets.</li></ul>
Annual Program Budget Report	GL21158	<ul style="list-style-type: none"><li>• A comparison of the actual revenue and expenditure against budget for last year and the current year.</li><li>• The total outstanding orders is also considered in calculating the uncommitted funds amount for Program expenditure budgets.</li></ul>

### 2.3.5 Budgets Continued)

Menu: Financial/General Ledger/View and Maintain Budgets (continued)

Report Name	Report Number	
Annual Initiative Budget Report	GL21159	<ul style="list-style-type: none"><li>• A comparison of the actual revenue and expenditure against budget for last year and the current year.</li><li>• The total of outstanding orders is also considered in calculating the uncommitted funds amount for Initiative expenditure budgets.</li></ul>
Budget Comparison Report by Subprogram	GL21172	<ul style="list-style-type: none"><li>• Available for one or more Subprograms</li><li>• Displays monthly or annual budget amount for last year, current year and next year's budget.</li></ul>
Budget Comparison Report by Initiative	GL21173	<ul style="list-style-type: none"><li>• Available for one or more Initiatives.</li><li>• Displays monthly or annual budget amount entered for last year, current year and next year's budget.</li></ul>
Annual Revenue Budget Report	GL21168	<ul style="list-style-type: none"><li>• A summary report for general ledger revenue budgets comparing last years actual and budget amounts entered against the current budget and actual revenue.</li></ul>
Annual Expenditure Budget Summary	GL21169	<ul style="list-style-type: none"><li>• A summary report for general ledger expenditure budgets comparing last years actual against budget amounts and the current budget against actual expenditure.</li><li>• The YTD outstanding orders for each expenditure code and the unspent budget for the current year are also displayed.</li></ul>

## 2.4 Assets

Menu: Financial/Assets/Produce Asset Reports

Report Name	Report Number	
Asset List	AR21001	<ul style="list-style-type: none"><li>• List of assets showing asset code, quantity, description, make and model, category, location and department.</li><li>• This report can be generated per Campus grouped by either title, category or asset key.</li></ul>
Asset Listing by Purchase Date	AR21002	<ul style="list-style-type: none"><li>• Expands on the Asset List but includes the purchase date and the value of the asset.</li></ul>
Asset Listing by Category (Active Only)	AR21003	<ul style="list-style-type: none"><li>• List of assets showing asset code, quantity, description, make and model reported by Category.</li></ul>
Asset Listing by Location (Active Only)	AR21004	<ul style="list-style-type: none"><li>• List of assets showing asset code, quantity, description, make and model and serial number reported by location.</li></ul>

## 2.4 Assets (Continued)

Menu: Financial/Assets/Produce Asset Reports (Continued)		
Report Name	Report Number	
Asset Listing by Department (Active only)	AR21005	<ul style="list-style-type: none"> <li>List of assets showing asset code, quantity, description, make and model reported by Department.</li> </ul>
Asset Listing by Campus (Active Only)	AR21006	<ul style="list-style-type: none"> <li>List of assets showing asset code, quantity, description, make and model reported by Campus.</li> </ul>
Asset Listing with Components (Active only)	AR21008	<ul style="list-style-type: none"> <li>List of assets showing asset code, quantity, description, make and model where an asset is a component of another asset.</li> </ul>
YTD Additions – Accounting	AR21122	<ul style="list-style-type: none"> <li>Lists all assets purchased or acquired by the school in the current year .Includes asset code, category, description, date purchased and cost for the period selected.</li> </ul>
Valuation of Assets – Accounting	AR21124	<ul style="list-style-type: none"> <li>List of assets showing asset code, description, original cost, additions, cost adjustments and disposals to produce the total cost of an asset, as at the ledger date by Category.</li> </ul>
YTD Disposals – Accounting	AR21131	<ul style="list-style-type: none"> <li>List of assets showing asset code, description, category, disposal date, purchase cost excluding GST, sales proceeds, release type and any capital profit or loss on the disposal of an asset for the period selected.</li> </ul>
Menu: Financial/Assets/Record stock take		
Report Name	Report Number	
Asset Stock take List by Location	AR21107	<ul style="list-style-type: none"> <li>List assets by Campus and then location to assist in stocktaking.</li> <li>Displays asset code, description, serial number, purchase date, purchase price, category, sub category and quantity.</li> </ul>

## 2.5 Other Reports

Menu: Financial/General Ledger/Print GL Account Financial Reports		
Report Name	Report Number	
Batch Reprint	GL21901	<ul style="list-style-type: none"> <li>• Reprints a summary of the batch details.</li> <li>• It should not replace the original Audit Trail retained for audit purposes.</li> </ul>
Menu: Financial/Reference Tables/Financial Data Maintenance		
Report Name	Report Number	
GST Types Report	KGST21001	<ul style="list-style-type: none"> <li>• Displays details of each GST category.</li> </ul>
Batch Status Report	QB21001	<ul style="list-style-type: none"> <li>• Displays information about the status of each batch or a range of batches.</li> <li>• Includes forward batches and whether the batch has been processed.</li> </ul>

## 2.6 School Level Payroll

Menu: Payroll/Employees/Print Standard Employee Records		
Report Name	Report Number	
Employee List in Alphabetical Order	PE21001	<ul style="list-style-type: none"> <li>• Lists the employees salary details including YTD Gross, YTD Nett and YTD Tax.</li> </ul>
Employee Record	PE21003	<ul style="list-style-type: none"> <li>• Displays the master file of payroll details for selected employees.</li> </ul>
Menu: Payroll/Employees/Print Financial Payroll Reports		
Report Name	Report Number	
Employee Transaction History	PE21110	<ul style="list-style-type: none"> <li>• Displays the history of all payroll transactions within the current financial year for one or more employees.</li> </ul>
Employee Address Labels	PE21201	<ul style="list-style-type: none"> <li>• Prints address labels for all employees.</li> </ul>
Menu: Payroll/Employees/Maintain and Report PAYG Details		
Report Name	Report Number	
PAYG Reconciliation for the current year	PE21703	<ul style="list-style-type: none"> <li>• Reconciles the Payment Summaries at the end of the current Financial year.</li> </ul>
Menu: Payroll/Employees/Annual PAYG Reports		
Report Name	Report Number	
PAYG Summaries – Paper (PE)	PPD21101	<ul style="list-style-type: none"> <li>• Prints the Payment Summaries for each employee.</li> <li>• Can be printed as 'Test' to preview and check before printing the final employee copy as 'Production'.</li> </ul>
PAYG Notice to Employees	PPD21103	<ul style="list-style-type: none"> <li>• The standard PAYG Notice issued with the Payment Summary to each employee.</li> </ul>

## 2.6 School Level Payroll (Continued)

Menu: Payroll/Employees/Annual PAYG Reports (Continued)		
Report Name	Report Number	
PAYG Summaries – Paper (CR Vol Agree)	PPD21102	<ul style="list-style-type: none"> <li>• Payments Summaries for each Creditor where tax has been withheld from payments during the Financial Year.</li> <li>• Can be printed as 'Test' to preview and check before printing the final Creditor copy as 'Production'.</li> </ul>
Menu: Payroll/Employees/Print Superannuation Reports		
Report Name	Report Number	
SGL Superannuation History	PE21402	<ul style="list-style-type: none"> <li>• Displays a list of SGL payments made for each eligible employee.</li> </ul>
Superannuation Contributions by Fund	PE21406	<ul style="list-style-type: none"> <li>• Displays the amount to be paid to each Superannuation Fund for the period.</li> <li>• Lists Superannuation Guarantee Contributions as well as Pre Tax and and Post Tax employee contributions.</li> </ul>
Employees with Different SGL Percentage	PE21410	<ul style="list-style-type: none"> <li>• Lists all employees where the SGL percentage is other than 9%.</li> </ul>
Menu: Payroll/Payroll Processing/Print Reports for this Pay		
Report Name	Report Number	
Fortnightly Salary Certification	PE21303	<ul style="list-style-type: none"> <li>• Displays details of all transactions within the fortnightly payroll.</li> <li>• This report should be signed by both authorised signatories and filed with the payroll documentation for the same pay period.</li> </ul>
Menu: Payroll/Payroll Processing/Print Post Payroll Updated Reports		
Report Name	Report Number	
Payroll Exceptions	PE21390	<ul style="list-style-type: none"> <li>• Displays a comparison of the employees standard pay against the last day period.</li> <li>• This period is determined by the Pay Date entered in the report parameters.</li> </ul>
Employee Transaction History	PE21110	<ul style="list-style-type: none"> <li>• Displays payroll data for each pay period, for one or more employees.</li> </ul>
Member Superannuation History	PE21403	<ul style="list-style-type: none"> <li>• A history of superannuation payments made for each eligible employee.</li> </ul>
Menu: Payroll/Employees/Previous Years Report		
Report Name	Report Number	
Past Years Employee Transaction History	PE21900	<ul style="list-style-type: none"> <li>• Payroll history is retained for all employees for a period of seven years. This report is available commencing with the 2006/2007 financial year.</li> </ul>

### 3. Query Table

The following table can be used as a quick reference for generating reports relating to a specific query.

It should be noted there are several reports within the system that could relate to a query. This list is providing a number of report options, but is not a complete list of every report available relevant to the query.

Query	Report Name	Report Number
How much does a specific sundry debtor owe the school?	Debtor Statements – Alphabetical	DR21304
	Sundry Debtor Trial Balance	DR21101
	Sundry Debtors Matching Transaction History Report	DR21112
How do I find out how much a parent has paid and how much is outstanding?	Family Statements – Alphabetical	DF21304
	Family Statement by Home Group	DF21305
	Family Matching Transactions Report	DF21112
	Family Trial Balance	DF21102
How do I find out who has been charged and who has paid for a specific fee code?	Charges by charge type	DF21113
Can I list all the unallocated EMA receipts?	Unallocated EMA receipts	DF21313
How much is owed to a creditor?	Trial Balance	CR21101
	Invoices Awaiting Payment	CR21118
Can I create a list of all outstanding invoices for a creditor?	Invoices Awaiting Payment	CR21118
How can I check all payments made to a creditor	Completed Creditor Transactions	CR21114
	Creditors Transaction History	CR21111
	Creditors Payment Summary	CR21119
Can a report be produced to display all outstanding orders for a creditor?	Outstanding purchase orders	CR21104
	Deliveries Due Report	CR21105
How do I generate a list of all paid creditor invoices?	Completed Creditor Transactions	CR21114
	Cash Payments Report	GL21003
How do I check PAYG withholding amounts for creditors?	Creditors Payment Summary Report	CR21119
What is the Program/Subprogram budget?	Annual Program Budget Variance	KGLPROG21003
	Annual Subprogram Budget Variance	KGLSUB21003

Query	Report Name	Report Number
How do I find the schools' YTD budgeted revenue compared to actual revenue?	Detailed/Summary Operating Statement	GL21150
What is the school's budgeted expenditure compared to actual expenditure?	Detailed/Summary Operating Statement	GL21150
Has this receipt been recorded?	Cash Receipts Report	GL21002
From whom was the money received?	Cash Receipts Report	GL21002
How do I get a list of receipts for a specified period?	Cash Receipts Report	GL21002
Has this receipt been cancelled	Cash Receipts Report Cancelled Receipts Report	GL21002 GL21004
Has this cheque been recorded?	Cash Payments Report	GL21003
To whom was the cheque paid?	Cash Payments Report	GL21003
How do I get a list of all payments for a period?	Cash Payments Report	GL21003
Has this cheque been cancelled?	Cash Payments Report Cancelled Payments Report	GL21003 GL21005
How do I get a list of all receipts and payments?	Bank Account Movements Detailed	GL21152
How are commitments represented on CASES21?	Outstanding Purchase Orders	CR21104
Can I print a total list of credit notes entered?	Creditor Credit Notes Report Family Credit Notes report Sundry Debtor Credit Notes Report	CR21309 DF21309 DR21309
Can I reprint a BAS report from a previous year?	BAS GST Detail BAS GST Summary	GLPREV21401 GLPREV21402
Which report do I present to the finance committee for invoices to be approved for payment?	Invoices Awaiting Payment (detailed)	CR21118

## 4 Sample Reports

### (Which Report for Whom?)

Financial reporting is a means by which schools discharge their accountability. It is imperative to ensure relevant parties are provided with regular reports that are up to date and meaningful.

Because of the number of reports available through CASES21 Finance, a user is often provided with information that is irrelevant to their needs.

To help overcome “information overload”, suggested report names and their application are listed in the categories of:

- 4.1 Management Reports
- 4.2 School Council Reports
- 4.3 Finance Committee Reports
- 4.4 Coordinator Reports
- 4.5 Bank Reconciliation Reports
- 4.6 Audit Reports

## 4.1 Management Reports

Management Reports can be described as those reports used by administrators responsible for the day to day operations of the school, for example, business managers, principals, and assistant principals.

The suggested reports that would be appropriate are listed below and can be located on the CASES21 Menu **Financial/School Finance Reports/Management Report**

Report Name	Application	CASES21
Balance Sheet Specific Period	<p>This report summarises the financial position of the school for a specific period</p> <ul style="list-style-type: none"> <li>Liabilities are subtracted from assets to determine accumulated funds.</li> </ul> <p>For more detail refer to Balance Sheet Guide on the Financial Management website  <a href="http://www.education.vic.gov.au/management/financial/">http://www.education.vic.gov.au/management/financial/</a></p>	GL21161
Operating Statement (Detailed)	<ul style="list-style-type: none"> <li>Identifies all revenue and expenditure by GL account for a specific period.</li> <li>The expenditure data is subtracted from the revenue data to determine the net operating surplus/deficit for the current period and YTD.</li> <li>Equivalent budget data entered against each item indicates a variance to assist monitoring and decision making.</li> <li>Lists the annual budget figure and the actual figures for the previous year.</li> <li>Outstanding orders and capital expenditure information is also included.</li> </ul> <p>For more detail refer to Operating Statement Guide on the Financial Management website.  <a href="http://www.education.vic.gov.au/management/financial/">http://www.education.vic.gov.au/management/financial/</a></p>	GL21150
Cash Flow Statement	<ul style="list-style-type: none"> <li>Shows the cash flow movements for each month by individual bank accounts or a combined report for the total amount in all bank accounts</li> </ul>	GL21151



## 4.1 Management Reports (Continued)

Report Name	Application	CASES21
Bank Account Movements Detailed	<ul style="list-style-type: none"> <li>• Lists the opening and closing balances for specified bank accounts.</li> <li>• Displays the cash movement activity (receipts and payments) by date.</li> </ul>	GL21152
Annual Subprogram Budget Report	<ul style="list-style-type: none"> <li>• Lists each Subprogram and compares the annual budget allocated per Subprogram against the combined YTD actual Capital and recurrent details (cash and accrual).</li> </ul>	GL21157
Bank Reconciliation	<ul style="list-style-type: none"> <li>• Provides bank statement closing balances as well as listing any unpresented cheques, deposits not recorded, and General Ledger closing balance.</li> <li>• Each bank account must be reconciled at the end of each month, prior to proceeding to the next month data entry.</li> </ul>	

Samples of the reports listed above are compiled in an appendix to this document. To help with the interpretation an “Application” and “What to Look For” is provided on the bottom of each report. Principals/Business Managers should not presume this to be an exhaustive list and should take into account local requirements.

## 4.2 School Council Reports

An important role of school council is to monitor the budget against revenue and expenditure (capital and recurrent). This is achieved by analysing specific reports that are produced from CASES21 Finance.

Schools are required to present as a minimum, the following financial information to school council for the relevant period.

- Balance of all bank accounts
- Budget against revenue and expenditure
- Accounts to be ratified
- Accounts to be passed for payment
- Commitments.

The suggested reports that would be appropriate are listed below and can be located on the CASES21 Menu **Financial/School Finance Reports/School Council Reports**

Report Name	Application	CASES21
Balance Sheet Specific Period	<p>This report summarises the financial position of the school for a specific period</p> <ul style="list-style-type: none"> <li>• Liabilities are subtracted from assets to determine accumulated funds.</li> </ul> <p>This report must be certified by the principal and the school council president</p> <p>For more detail refer to Balance Sheet Guide on the Financial Management website.  <a href="http://www.education.vic.gov.au/management/financial/">http://www.education.vic.gov.au/management/financial/</a></p>	GL21161
Operating Statement (Detailed)	<ul style="list-style-type: none"> <li>• Identifies all revenue and expenditure by GL account for a specific period.</li> <li>• The expenditure data is subtracted from the revenue data to determine the net operating surplus/deficit for the current period and YTD.</li> <li>• Equivalent budget data entered against each item indicates a variance to assist monitoring and decision making.</li> <li>• Lists the annual budget figure and the actual figures for the previous year.</li> <li>• Outstanding orders and capital expenditure information is also included.</li> </ul> <p>This report must be certified by the principal and the school council president</p> <p>For more detail refer to Operating Statement Guide on the Financial Management website.  <a href="http://www.education.vic.gov.au/management/financial/">http://www.education.vic.gov.au/management/financial/</a></p>	GL21150

Samples of the reports listed above are compiled in an appendix to the document. To help with the interpretation an "Application" and "What to Look For" is provided on the bottom of each report. Principals/Business Managers should not presume this to be an exhaustive list and should take into account local requirements.

## 4.3 Finance Committee Reports

The suggested reports that would be appropriate are listed below and can be located on the CASES21 Menu **Financial/School Finance Reports/Finance Committee Reports**

Report Name	Application	CASES21
Operating Statement (Detailed)	<ul style="list-style-type: none"> <li>Identifies all revenue and expenditure by GL account for a specific period.</li> <li>The expenditure data is subtracted from the revenue data to determine the net operating surplus/deficit for the current period and YTD.</li> <li>Equivalent budget data entered against each item indicates a variance to assist monitoring and decision making.</li> <li>Lists the annual budget figure and the actual figures for the previous year.</li> <li>Outstanding orders and capital expenditure information is also included.</li> </ul> <p>This report must be certified by the principal and the school council president</p> <p>For more detail refer to Operating Statement Guide on the Financial Management website.  <a href="http://www.education.vic.gov.au/management/financial/">http://www.education.vic.gov.au/management/financial/</a></p>	GL21150
Cash Flow Statement	<ul style="list-style-type: none"> <li>Shows the cash flow movements for each month by individual bank accounts or a combined report for the total amount in all bank accounts.</li> </ul>	GL21151
Bank Account Movements Detailed	<ul style="list-style-type: none"> <li>Lists the opening balance, and total receipts and payments for the specified bank account within the requested date range.</li> </ul>	GL21152
Cash Receipts Report	<ul style="list-style-type: none"> <li>A listing by bank account of all cash receipts in date order containing details of receipt number GL code, Program, Subprogram, Initiative (if applicable) and amount.</li> <li>Should be used to ensure receipt numbers are not missing.</li> </ul>	GL21002
Cash Payments Report	<ul style="list-style-type: none"> <li>A listing by bank account of all cash payments in date order containing details of cheque number, GL code, Program, Subprogram, Initiative (if applicable) and amount.</li> </ul>	GL21003
Cancelled Receipts Report	<ul style="list-style-type: none"> <li>Lists details of cancelled receipts by bank account for a specified date range</li> </ul> <p>To be certified by the principal</p>	GL21004
Cancelled Payments Report	<ul style="list-style-type: none"> <li>Lists cancelled payments by bank account for a specified date range</li> </ul> <p>To be certified by the principal</p>	GL21005

### 4.3 Finance Committee Reports (Continued)

Report Name	Application	CASES21
Invoices Awaiting Payment-Detailed	<ul style="list-style-type: none"> <li>• Lists invoices that have been received but not yet fully paid.</li> <li>• Displays the outstanding amount for each invoice line.</li> </ul>	CR21118
Balance Sheet Specific Period	<p>This report summarises the financial position of the school for a specific period</p> <ul style="list-style-type: none"> <li>• Liabilities are subtracted from assets to determine accumulated funds.</li> </ul> <p>To be certified by the principal and the school council president</p> <p>For more detail refer to Balance Sheet Guide on the Financial Management website.  <a href="http://www.education.vic.gov.au/management/financial/">http://www.education.vic.gov.au/management/financial/</a></p>	GL21161
Annual Subprogram Budget Report	<ul style="list-style-type: none"> <li>• Lists each Subprogram and compares the annual budget allocated per Subprogram against YTD actual details (cash and accrual).</li> </ul>	GL21157
Journal Report	<ul style="list-style-type: none"> <li>• Lists journal entries by GL code for a selected date range.</li> </ul> <p>To be certified by the principal</p>	GL21006
Family Credit Notes Report	<ul style="list-style-type: none"> <li>• Provides details of any credit notes or reversed charges which have been issued for the family</li> </ul> <p>To be certified by the principal</p>	DF21309
Sundry Debtor Credit Notes Report	<ul style="list-style-type: none"> <li>• Provides details of credit notes generated for specified debtors</li> </ul> <p>To be certified by the principal</p>	DR21309

Samples of the reports listed above are compiled in an appendix to the document. To help with the interpretation an “Application” and “What to Look For” is provided on the bottom of each report. Principals/Business Managers should not presume this to be an exhaustive list and should take into account local requirements. Schools should also consider providing the Finance Committee with a copy of their SRP School Budget Management Report.

<https://www.eduweb.vic.gov.au/srp>

## 4.4 Coordinator Reports

Teaching staff that have the responsibility of ensuring a program operates within budget should receive reports on a regular basis. This allows them to monitor what is being spent is in line with the aims of the program and the budget that was approved by school council.

The suggested reports that would be appropriate are listed below and can be located on the CASES21 Menu  
**Financial/School Finance Reports/KLA/ Coordinator Reports**

Report Name	Application	CASES21
Annual Program Variance Report	<ul style="list-style-type: none"> <li>• May be generated for one or more programs and displays the comparison between annual budget and YTD revenue, expenditure and outstanding orders.</li> <li>• The comparison between Capital Expenditure Budget, YTD Capital Expenditure and Outstanding Orders is also displayed.</li> </ul>	KGLPROG21003
Annual Subprogram Variance Report	<ul style="list-style-type: none"> <li>• Provides a summary of each Subprogram's budgeted and actual data (cash and accrual). Outstanding orders, and Capital Expenditure are also included.</li> <li>• Enables the Coordinator to compare the budget against actual revenue and expenditure.</li> </ul>	KGLSUB21003
Program Transaction History Specific Period	<ul style="list-style-type: none"> <li>• Lists actual general ledger transactions relevant to the selected program(s) for the specified period and dollar range,</li> </ul>	GL21117
Transaction History Specific Period by Subprogram	<ul style="list-style-type: none"> <li>• Provides the Coordinator with a detailed listing of all transactions for a specific period.</li> </ul>	GL21118

Samples of the reports listed above are compiled in an appendix to the document. To help with the interpretation an "Application" and "What to Look For" is provided on the bottom of each report. Principals/Business Managers should not presume this to be an exhaustive list and should take into account local requirements

## 4.5 Bank Reconciliation Reports

A copy of the Bank Statement must be available to provide a closing balance for the current month.

Examples of suggested reports useful when reconciling the bank accounts are:

Report Name	Application	CASES21
Cash Receipts Report	<ul style="list-style-type: none"> <li>A listing by bank account of all cash receipts in date order containing details of receipt number GL code, Program, Subprogram, Initiative (if applicable) and amount.</li> </ul>	GL21002
Bank Account Movements	<ul style="list-style-type: none"> <li>This report lists the opening balance and cash movements activity (receipts and payments) by date and document number for a specified bank account.</li> <li>A running balance is calculated per line and the final line totals all receipts and payments for the date range selected as well as the closing balance.</li> </ul>	GL21152
Bank Reconciliation	<ul style="list-style-type: none"> <li>Provides bank statement closing balances as well as listing any un-presented cheques, deposits not recorded, and general ledger closing balance.</li> <li>Each bank account must be reconciled at the end of each month, prior to proceeding to the next month data entry.</li> </ul> <p>To be certified by the principal To be signed by the business manager</p>	
Transactions Reconciled on a Statement	<ul style="list-style-type: none"> <li>Provides a listing of transactions reconciled by bank account and statement date.</li> <li>can be used to assist in manual bank reconciliation.</li> </ul>	GL21156

Samples of the reports listed above are compiled in an appendix to the document. To help with the interpretation an "Application" and "What to Look For" is provided on the bottom of each report. Principals/Business Managers should not presume this to be an exhaustive list and should take into account local requirements.

## 4.6 Audit Reports

The following reports will be required to be produced for school auditors.

Report Name	Application	CASES21
Chart of Accounts	<ul style="list-style-type: none"> <li>The Chart of Accounts is displayed by group/category, account code and title.</li> <li>Then type of account is listed as B (balance sheet), I (income) or E (expenditure)</li> </ul>	GL21001
Trail Balance with Dr and Cr movements	<ul style="list-style-type: none"> <li>Includes balances for all general ledger account codes and displays data for Current Month/YTD/Last Year.</li> </ul>	GL21103
Batch Status Report ALL Batches	<ul style="list-style-type: none"> <li>Displays information about the status of each batch or a range of batches.</li> <li>Includes forward batches and whether the batch has been processed.</li> </ul>	QB21001
Outstanding Purchase Orders	<ul style="list-style-type: none"> <li>Identifies outstanding purchase orders by creditor.</li> </ul>	CR21104
Invoices Awaiting Payment – Detailed	<ul style="list-style-type: none"> <li>Lists invoices that have been received but not yet fully paid.</li> <li>Displays outstanding amounts for each invoice line.</li> </ul>	CR21118
Cancelled Payments Report	<ul style="list-style-type: none"> <li>Lists cancelled payments by bank account for a specified date range.</li> </ul>	GL21005
Cancelled Receipts Report	<ul style="list-style-type: none"> <li>Lists details of cancelled receipts by bank account for a specified date range.</li> </ul>	GL21004
Journal Report	<ul style="list-style-type: none"> <li>Lists journal entries by GL code for a selected date range.</li> </ul>	GL21006
Annual Subprogram Budget Variance Report	<ul style="list-style-type: none"> <li>Provides a summary of each Subprogram's budgeted and actual data (cash and accrual) Outstanding orders, and Capital Expenditure are also included.</li> <li>Enables the coordinator to compare the budget against actual revenue and expenditure.</li> </ul>	KGLSUB 21003
Transaction History All periods	<ul style="list-style-type: none"> <li>Provides the history of all transactions for each general ledger account code.</li> <li>It includes the batch number and the accumulated balance of the account.</li> </ul>	GL21110
YTD Additions – Accounting	<ul style="list-style-type: none"> <li>Lists all assets purchased or acquired by the school during the current year. Includes asset code, category, description, date purchased and cost for the period selected.</li> </ul>	AR21122
YTD Disposals – Accounting	<ul style="list-style-type: none"> <li>List of assets showing asset code, description, category, disposal date, purchase cost excluding GST, sales proceeds, release type, and any capital profit or loss on the disposal of an asset for the period selected.</li> </ul>	AR21131

## 4.6 Audit Reports (Continued)

Report Name	Application	CASES21
Bank Accounts Movements Detailed	<ul style="list-style-type: none"> <li>• Lists the opening and closing balances for specified bank accounts.</li> <li>• Displays the cash movement activity (receipts and payments) by date.</li> </ul>	GL21152
Bank Accounts Movements Summary	<ul style="list-style-type: none"> <li>• Lists the opening and closing balances for specified bank accounts.</li> <li>• Displays the summary of cash movement activity (receipts and payments) by date.</li> </ul>	GL21155
Operating Statement (Certified)	<ul style="list-style-type: none"> <li>• Identifies all revenue and expenditure by GL account for a specific period.</li> <li>• The expenditure data is subtracted from the revenue data to determine the net operating surplus/deficit for the current period and YTD.</li> <li>• Equivalent budget data entered against each item indicates a variance to assist monitoring and decision making.</li> <li>• Lists the annual budget figure and the actual figures for the previous year.</li> <li>• Outstanding orders and capital expenditure information is also included.</li> </ul> <p>To be certified by the principal and the school council president. For more detail refer to Operating Statement Guide on the Financial Management website. <a href="http://www.education.vic.gov.au/management/financial/">http://www.education.vic.gov.au/management/financial/</a></p>	GL21150
Bank Reconciliation Statements	<ul style="list-style-type: none"> <li>• Provides bank statement closing balances as well as listing any unpresented cheques, deposits not recorded, and general ledger closing balance.</li> <li>• Each bank account must be reconciled at the end of each month, prior to proceeding to the next month data entry.</li> </ul>	
Balance Sheet Specific Period (Certified)	<ul style="list-style-type: none"> <li>• This report summarises the financial position of the school for a specified period.</li> <li>• Liabilities are subtracted from assets to determine accumulated funds.</li> <li>• Will include a certification statement that must be signed by the Principal and School Council President.</li> </ul> <p>To be certified by the principal and the school council president. For more detail refer to Balance Sheet Guide on the Financial Management website. <a href="http://www.education.vic.gov.au/management/financial/">http://www.education.vic.gov.au/management/financial/</a></p>	GL21161

Other reports that may be required by school auditors include:

Report Name	Application	CASES21
Cash Payments Report	<ul style="list-style-type: none"> <li>• Lists details of all payments, for the selected date range, by bank account.</li> <li>• This should be used to ratify payments and ensure that cheque numbers are not missing.</li> </ul>	GL21003



## 4.6 Audit Reports (Continued)

Report Name	Application	CASES21
Cash Receipts Report	<ul style="list-style-type: none"> <li>• A listing by bank account of all cash receipts in date order containing details of receipt number GL code, Program Subprogram, Initiative (If applicable) and amount.</li> <li>• Should be used to ensure receipt numbers are not missing.</li> </ul>	GL21002
Asset stock take by Location	<ul style="list-style-type: none"> <li>• List of assets showing asset code, quantity, description, make and model, category, location and department.</li> <li>• This report can be generated per Campus grouped by either title, category or asset key.</li> </ul>	AR21107
Fortnightly Salary Certification	<ul style="list-style-type: none"> <li>• Displays details of all transactions within the fortnightly payroll.</li> </ul>	PE21303
Subprogram Account Transaction Report	<ul style="list-style-type: none"> <li>• Lists opening balances for all general ledger codes for the selected Subprogram(s).</li> <li>• Includes processed transactions for the specified date range and their value.</li> </ul>	GL21115
Creditor Transaction History	<ul style="list-style-type: none"> <li>• Provides a history of all creditor transactions</li> </ul>	CR21111
Debtor Transaction History (open item)	<ul style="list-style-type: none"> <li>• This report can be printed for one or more sundry debtors.</li> <li>• Lists details of Sundry Debtor invoices and any receipts recorded against each invoice.</li> <li>• Outstanding amounts are also displayed.</li> </ul>	DR21112
Charges by Charge Type	<ul style="list-style-type: none"> <li>• Can be generated for one or more charges.</li> <li>• It provides the total amount of the charge and total received from each student.</li> </ul>	DF21113
Family Matching Transaction Report	<ul style="list-style-type: none"> <li>• Displays all invoices created for the family and any receipts or credit notes relating to each family's charges.</li> <li>• The report can be selected by family or student, however, all transactions relating to the family will be displayed regardless of the parameter selected.</li> </ul>	DF21112
Family Transaction History	<ul style="list-style-type: none"> <li>• Provides a history of all transactions for each student in the family.</li> <li>• The selection can be for a single family, or a range of families.</li> </ul>	DF21110
Family Trial Balance	<ul style="list-style-type: none"> <li>• Summarises outstanding invoices per family</li> <li>• Includes the balance of the family account and funds that have not been allocated to a charge.</li> </ul>	DF21102
Annual Revenue Budget Report	<ul style="list-style-type: none"> <li>• A summary report for general ledger revenue budgets comparing last year's actual and budget amounts entered against the current budget and actual revenue.</li> </ul>	GL21168

## 4.6 Audit Reports (Continued)

Report Name	Application	CASES21
Annual Expenditure Budget Summary	<p>A summary report for general ledger expenditure budgets comparing last year's actual against budget amounts and the current budget against actual expenditure.</p> <p>The YTD outstanding orders for each expenditure code and the unspent budget for the current year are also displayed.</p>	GL21169
Detailed GST Report	Provides details of all GST transactions included in the BAS period.	GL21405
Cash Payments greater or equal to a given amount	<ul style="list-style-type: none"> <li>This report displays all cash payments that are greater than or equal to the specified amount given in the report parameters. The default is \$1,000.00 but can be changed if required.</li> <li>When interpreting amounts, the report will consider the reference number of the payment and any credit notes which are used to determine whether the payment should be included or excluded.</li> </ul>	GL21007
Valuation of Assets – Accounting	<ul style="list-style-type: none"> <li>List of assets showing asset code, description, original cost, additions cost adjustments and disposals to produce the total cost of an asset, as at the ledger date by Category</li> </ul>	AR21124
Sundry Debtor Trial Balance	<ul style="list-style-type: none"> <li>Can be printed for one or more sundry debtors and lists aged balances.</li> <li>Includes contact phone number and total of unallocated amounts per debtor.</li> </ul>	DR21101
Sundry Debtor Fee Code Report	<ul style="list-style-type: none"> <li>Can be generated for one or more charge</li> <li>Provides the total amount of the invoice and total received from each debtor</li> <li>Can be generated to display only outstanding invoices.</li> </ul>	DR21116
Trial balance	<ul style="list-style-type: none"> <li>Provides the balance of the creditors account reflecting partial payment of invoices.</li> <li>Lists the current balance and aged balances from 30-120 days</li> <li>The balance on this report will be the same as the Accounts Payable Control account on the Balance sheet.</li> </ul>	CR21101
Creditor Fuel Tax Credits	<ul style="list-style-type: none"> <li>Displays fuel tax credits for the current month (C) or choose (A) to display all creditor fuel tax credits</li> </ul>	CR21120

## Sample Operating Statement Report Revenue

Current month actual revenue includes all General Ledger receipts and Family/Sundry Debtor invoices and journals generated within the reporting month

The Operating Statement can be generated in Summary or Detail format.

Annual Budget includes all revenue budget amounts approved by School Council and allocated for the year.

### Operating Statement (GL21150) – Detail for the period ending 30 November 20xx

Identifies sources of revenue by Chart of Accounts category.

A negative amount in the current month may be the result of invoices relating to a previous period being written off (or journalled to Prov. For Non Recoverable Subject Contributions.) during the current month

Total of all revenue categories for the reporting month.

Variance is the difference between the YTD actual budget and budget figures.

YTD Revenue budget is the school council approved budget allocated from 1 January to current reporting period.

Year to date actual revenue includes all General Ledger receipts and Family/Sundry Debtor invoices generated from 1 January to specified date.

Revenue (incorporating receipts and charges) for the previous year.

GL Code	Account Title	Current Month			Year to Date			Annual Budget	Last Year Actual
		Actual	Budget	Variance	Actual	Budget	Variance		
<b>REVENU</b>									
	<b>DE&amp;T Grants</b>								
70001	Cash Grant	0	0	0	199,783	188,000	11,783	188,000	168,934
70002	Ed'n Maintenance Allowance	0	0	0	3,881	4,000	-119	4,000	3,459
70080	Other DE&T Grants	0	0	0	121,000	119,900	1,100	119,900	11,390
		0	0	0	324,664	311,900	12,764	311,900	183,783
	<b>Commonwealth Government Grants</b>								
71002	Before/After School Care Grant	0	3,750	-3,750	44,318	42,000	2,318	45,000	30,541
71080	Other C'wealth Gov't Grants				3,000	3,000	0	3,000	3,400
		0	3,750	-3,750	47,318	45,000	2,318	48,000	33,941
	<b>State Government Grants</b>								
72001	Joint Community Grants	0	0	0	1,700	1,700	0	1,700	0
		0	0	0	1,700	1,700	0	1,700	0
73001	Reimbursements	300	0	300	1,000	800	200	800	756
73002	Interest Received	559	800	-241	2,198	2,000	198	2,200	1,964
73003	Sale-Furn/Equipment/Motor Vehicle	0	0	0	50	0	50	0	227
73502	ATO Interest/Refunds	0	0	0	0	0	0	0	0
		859	800	59	3,248	2,800	448	3,000	2,947
	<b>Locally Raised Funds</b>								
74001	Subject Contributions	-5,450	0	-5,450	61,450	60,000	1,450	63,000	59,880
74002	Sale of Class Materials	0	0	0	30,189	32,000	-1,811	32,000	29,780
74101	Fundraising Activities	1,356	1,100	256	48,756	40,000	8,756	46,700	43,478
74102	Donations	0	0	0	15,150	10,000	5,150	10,000	9,000
74301	Camps/Excursions/Activities	0	0	0	71,558	74,000	-2,442	74,000	63,450
74401	Before/After School Care	4,800	5,200	-400	21,030	24,000	-2,970	24,000	20,040
74403	Non Profit Trading Operations	0	0	0	62,572	61,000	1,572	61,000	56,301
74580	Other Locally Raised Funds	0	0	0	5,460	3,500	1,960	4,000	3,490
		706	6,300	-5,594	316,165	304,500	11,665	314,700	285,419
	<b>Total Operating Revenue</b>	<b>1,565</b>	<b>10,850</b>	<b>-9,285</b>	<b>693,095</b>	<b>665,900</b>	<b>27,195</b>	<b>679,300</b>	<b>506,090</b>

Financial R

Current month budget displays all revenue budget amounts entered in C21F for the month the report is generated.

Variance is the difference between Actual and Budget figures.

## Sample Operating Statement Report Expenditure

### Operating Statement (GL21150) – Detail for the period ending 30 November 20xx

Current month actual expenditure includes general ledger payments, payroll, creditor invoices and journals processed within the reporting month.

Current month budget displays all expenditure amounts entered in C21F for the month the report is generated.

GL Code	Account Title	Current Month			Year to Date			Annual Budget	Last Year Actual
		Actual	Budget	Variance	Actual	Budget	Variance		
EXPENDITURE									
Salaries and Allowances									
80050	Teaching Support Staff	1,479	1,500	-21	4,226	3,000	1,226	3,200	3,160
80052	Other Non Teaching Staff	2,819	2,800	19	111,866	105,000	6,866	110,000	103,458
80071	Casual Relief Teaching Staff	422	0	422	96,467	94,000	2,467	97,500	91,234
80080	Superannuation	0	0	0	7,642	12,000	-4,358	12,000	9,987
		4,720	4,300	420	220,201	214,000	6,201	222,700	207,839
Consumables									
86101	Office/Teacher Requisites	0	333	-333	11,761	10,800	961	10,800	8,200
86103	Printing	264	270	-6	17,286	16,500	786	17,300	19,045
86104	Class Materials	1,790	1,800	-10	35,356	43,600	-8,244	43,600	42,333
86105	Computer Software <\$5000	0	0	0	33,456	39,400	-5,944	39,400	40,199
		2,054	2,403	-349	97,859	110,300	-12,441	111,100	109,777
Utilities									
86452	Electricity	1,200	1,250	-50	14,400	13,750	650	15,000	13,866
86453	Gas - Mains	620	600	20	7,440	6,600	840	7,200	7,114
86455	Water incl Water Rates	0	0	0	3,996	3,900	96	4,300	4188
		1,820	1,850	-30	25,836	24,250	1,586	26,500	25,168
Property Services									
86504	Building Works	0	0	0	23,450	18,000	5,450	18,000	26446
		0	0	0	23,450	18,000	5,450	18,000	26,446
Trading and Fundraising									
89102	Non Profit Trading Operations	0	0	0	50,236	52,000	-1,764	52,000	141,352
89103	Donations Gifts and Awards	1,230	0	1,230	2,986	3,500	-514	3,500	3,246
89104	Fundraising Expenses	0	0	0	35,466	38,650	-3,184	38,650	6,334
		1,230	0	1,230	88,688	94,150	-5,462	94,150	150,932
Miscellaneous									
89302	Camps/Excursions/Activities	0	0	0	76,442	74,000	2,442	74,000	64,960
		0	0	0	76,442	74,000	2,442	74,000	64,960
Total Operating Expenditure		9,824	8,553	1,271	532,476	534,700	-2,224	546,450	585,122
Net Operating Surplus/-Deficit		-8,259	2,297	-10,556	160,619	131,200	29,419	132,850	-79,032
Outstanding Orders:		\$7,190.72							

Last Year Actual includes all expenditure amounts (invoices and GL payments) in the previous year

YTD Actual includes all expenditure amounts (invoices and GL payments) 1 Jan to current reporting period.

YTD Budget includes allocated budget from 1 Jan to current reporting period

Annual Budget includes all expenditure budget amounts approved by school council and allocated for the year

Total expenditure for the reporting month

The net operating surplus/deficit is calculated by subtracting expenditure for the relevant period from the revenue for the same period.

The outstanding orders are the commitments that have not yet been invoiced.

Sample Operating Statement Report  
Capital Expenditure

**Operating Statement (GL21150) - Detail**  
for the period ending 30 November XXXX

Capital expenditure represents the purchase of non-current assets > \$5,000

GL Code	Account Title	Current month			Year to Date			Annual Budget	Last Year Actual
		Actual	Budget	Variance	Actual	Budget	Variance		
CAPITAL EXPENDITURE									
26202	Book and Libraries	6,679	7,000	-321	6,679	7,000	-321	7,000	5,229
26205	Computers/ IT equipment >\$5000	0	0	0	5,898	6,000	-102	6,000	5,776
26210	Furniture and Fittings >\$5000	0	0	0	6,200	6,800	-600	6,800	-
26214	Communications Equipment >\$5000	0	0	0	8,388	8,500	-112	8,500	6,450
26215	Plant & Equipment >\$5000	4,500	5,500	0	9,585	10,000	-415	10,000	
26220	Other Assets >\$5000	1,600	6,600	0	2,664	7,600	64	7,600	8,330
Total Capital Expenditure		18,779	19,100	-321	44,414	45,900	-1,486	45,900	25,785

Total commitments relating to capital expenditure that have not been invoiced to date.

Outstanding Orders:

\$6,000.00

Proceeds collected for the month from disposed of assets.

**ASSET WRITE-DOWNS**

89591	Asset Write-Downs	2,000	0	2,000	4,800	0	4,800	0	7,669
	Asset Sale Proceeds	200	0	200	600	0	600	0	200
<b>Total Asset Write-Downs</b>		<b>1,800</b>	<b>0</b>	<b>1,800</b>	<b>4,200</b>	<b>0</b>	<b>4,200</b>	<b>0</b>	<b>7,469</b>

Asset Write-Downs is the total of asset disposals within the current month displayed at the initial purchase price.

Total Asset Write-Down is the original value of all disposed assets less any proceeds from sale of disposed of assets.

CASES21	Application	What to look for
GL21150	The operating statement embodies a number of important accountability functions which provide school management with timely information on the School's financial performance. Typically we should expect the Operating Statement to describe the allocation and use of financial resources for a defined period; detail the source and nature of revenues; reflect the extent to which revenues were sufficient to meet expenses; provide information on the financial condition of the school; set out the actual results of financial activities in comparison with those forecast in the budget (and those of past periods) and provide details of variances. The Operating Statement is a key report for reporting to school council on the financial performance of the school. It is an important document as it provides comparisons to schools and school council on actual revenue and expenditure versus budget. Under the Financial Management Act, school council should receive comparisons between budget and actual on a regular basis.	Ensure budgets for revenue and expenditure that have been approved by school council have been entered onto CASES21. Monitoring variances between budget and actual may highlight those areas that are under performing in financial terms therefore allowing action, such as budget revision or curtailing of expenditure, to be taken.

## Sample Cash Flow Statement

The diagram illustrates a Cash Flow Statement template with various callouts explaining its components:

- Bank account name and GL account number**: Points to the header information.
- Report name and format number**: Points to the header information.
- The range of bank accounts, chosen for the report**: Points to the header information.
- Bank account opening balance as at 01/01/20xx**: Points to the opening balance.
- The school's year to date cash surplus/deficit calculated by subtracting YTD payments from YTD receipts for the relevant bank account.**: Points to the closing balance.
- Cash Flow Statement (GL21151)**: Points to the title.
- As at 31/12/20xx Bank Accounts 10002 to 10002**: Points to the period and account range.
- Bank Account: 10002 Official Account**: Points to the account name.
- Opening Balance**: Points to the opening balance.
- Funds received into the relevant account each month.**: Points to the Receipts row.
- Amount paid through the account each month**: Points to the Payments row.
- Net cash flow per month (Receipts less payments)**: Points to the Surplus/(Deficit) row.
- Brackets indicate negative cash flow for the month**: Points to the negative values in the Surplus/(Deficit) row.
- Closing balance amount is the opening balance plus YTD receipts minus YTD payments. Note: This figure should never be negative.**: Points to the closing balance.

	January	February	March	April	May	June	July	August	September	October	November	December	YTD Total
<b>Receipts</b>	\$15,009	\$107,777	\$84,891	\$33,664	\$115,995	\$84,371	\$45,831	\$110,317	\$63,752	\$7,162		\$30,226	\$698,995
<b>Payments</b>	\$640	\$66,821	\$140,320	\$19,811	\$124,583	\$82,250	\$57,705	\$109,860	\$58,049	\$20,974	\$752	\$25,391	\$707,156
<b>Surplus/(Deficit)</b>	\$14,369	\$40,956	(\$55,429)	\$13,853	(\$8,588)	\$2,121	(\$11,874)	\$457	\$5,703	(\$13,812)	(\$752)	\$4,835	(\$8,161)
<b>Closing Balance</b>													<b>\$12,708</b>

CASES21	Application	What to look for
GL21152	The Cash Flow Statement is an indicator of a school's "liquidity" (its ability to meet short term debts as they become due). All schools should consider developing a cash flow budget so that regular comparisons can be made with this report.	Regularly monitor the cash position to ensure funds sufficiency and to ensure that bank accounts do not go into negative.

## Sample Bank Account Movement (Detailed) Report

Report can be generated in Detailed or Summary format for a specified date range.

### Bank Account Movements Detailed (GL21152)

From 01/12/20xx to 31/12/20xx Bank Account 10002 to Bank Account 10002

GL Bank Account number and name selected for this report.

Bank Account 10002 Official Account Opening Balance 7,873.04

Date	Reference	Details	Receipts	Payments	Balance
01/12/20xx	R1289	Family Receipt	106.00		7,979.04
01/12/20xx	10986	J G CLANCY		749.20	7,229.84
02/12/20xx	10987	VicSuper		665.20	6,564.64
02/12/20xx	10988	EMA Refund		50.00	6,514.64
07/12/20xx	ATO200511	Australian Tax Office		50.00	6,464.64
07/12/20xx	PAYE000000	Employee Payroll		1,587.16	4,877.48
08/12/20xx	R1290	Sundry Debtor Receipt	50.00		4,927.48
08/12/20xx	R1291	General Ledger Receipt	50.00		4,977.48
08/12/20xx	GLP0000066	Mrs Scarlet		210.00	4,767.48
08/12/20xx	GLP0000067	CBA		20.00	4,747.48
08/12/20xx	DD1245	Creditor DD Payments		1,320.00	3,427.48
11/12/20xx	10989	Balloons & More		79.20	3,348.28
11/12/20xx	10990	Mr T Green		200.00	3,148.28
11/12/20xx	10991	Two Beans Pty Ltd		50.00	3,098.28
11/12/20xx	10992	Graffiti Eaters		30.00	3,068.28
11/12/20xx	10993	Alexander's Bookshop		100.00	2,968.28
11/12/20xx	10994	RAECO		291.20	2,677.08
16/12/20xx	10995	Quality Learning Australia		958.77	1,718.31
20/12/20xx	PAYE000000	Employee Payroll		1,760.00	-41.69
20/12/20xx	10996	Haines Educational Centre P/L		2,200.00	-2,241.69
20/12/20xx	DD1245	Creditor DD Payments		4,620.00	-6,861.69
20/12/20xx	10997	The LOTE Int Bookshops		5,500.00	-12,361.69
20/12/20xx	DD1246	Creditor DD Payments		4,950.00	-17,311.69
20/12/20xx	REF1344	General Ledger Receipts	20.00		-17,291.69
20/12/20xx	GLJ0000113	Funds Transfer from HYIA	30,000.00		12,708.31
Number of records			Closing Balance	30,226.00 25,390.73	12,708.31

Data entry date

Opening balance is the GL bank account balance as at the first day of the specified date range.

Reference identifies receipt batch number as either R (receipt) REF (EFTPOS) or payment number (cheque number or direct deposit batch number). General Ledger journals are preceded by (GLJ) and Direct Deposit payroll (PAYE)

The closing balance line displays the total receipts and payments and the final GL Bank balance for the specified date range.

CASES21	Application	What to look for
GL21152S	Can be used in completing bank reconciliations. Provides information on opening and closing balances and receipts and payments batches for a selected bank account. This report can be produced as Summary or Detailed	All receipts and payment batches are recorded and that the bank balance has not gone into deficit during the month.

## Sample Balance Sheet

### Balance Sheet (GL21161)

As at 31 December 20xx			Date Report is generated	
Accumulated Funds		Current	Last year	
Accumulated Funds		-1,112,843.41	-951,231.98	
Total Funds		-1,112,843.41	-951,231.98	
<b>Represented by:</b>				
Non current Assets	Books and Libraries	112,228.00	108,549.36	
	Computers/It equipment >\$5000	180,684.94	177,786.94	
	Computer Software >\$5000	12,104.00	12,104.00	
	Furniture and Fittings >\$5000	78,719.98	80,349.98	
	Musical Equipment >\$5000	42,384.00	42,384.00	
	Office Equipment >\$5000	12,050.00	12,050.00	
	Communications Equipment >\$5000	29,654.99	21,266.90	
	Plant & Equipment >\$5000	88,033.88	83,429.33	
	Sporting Equipment >\$5000	21,063.60	21,063.60	
	Other Assets >\$5000	149,097.00	146,433.00	
		726,020.39	705,417.11	
Current Assets	High Yield Investment Account	344,689.70	209,505.19	
	Official Account	12,708.31	20,869.39	
	Building Fund	102.44	102.24	
	Library Fund	3,537.37	3,420.10	
	Accounts Receivable Control	75,111.15	966.15	
	Sundry Debtors	11,576.09	11,682.48	
	GST Purchases (Reclaimable)	2,117.13	2,086.92	
	GST Clearing Account	0.00	0.00	
	Prov for Non-Recov Subj Con	-10,034.40	0.00	
		439,807.79	248,632.47	
Total Assets		1,165,828.18	954,049.58	
Current Liabilities	Group Tax Clearing Acc	-676.00	-2,364.00	
	Withholding Clearing Acc	-126.10	0.00	
	Accounts Payable Control	-2,008.85	-350.00	
	Revenue in Advance	-50,172.00	0.00	
	GST on Sales	-1.82	-103.60	
		-52,984.77	-2,817.60	
Non Current Liabilities				
Total Liabilities		-52,984.77	-2,817.60	
Net Assets		1,112,843.41	951,231.98	

CASES21

Application

What to look for

GL21161 This report summarises the financial position of the school for a specific month. Liabilities are subtracted from Assets to determine the Accumulated Funds. For more detail refer to Balance Sheet Guide on the Financial Management website: [http://www.education.vic.gov.au/management/ Financial/](http://www.education.vic.gov.au/management/Financial/)

Current and non current assets other than provision accounts should all reflect positive figures. Current and non current liabilities should all reflect negative figures. Accumulated Funds should be a negative figure. Ensure that the Surplus amount held in the bank accounts is more than the amount in the Accounts Payable Control Account.

Date Report is generated

Represents opening balances, movements in revenue/expenses, plus/less results of surplus/deficit from Operating Statement in previous years.

The last year column displays the annual figures for last year to allow for comparison to the current year's YTD figures.

Historical cost of assets > \$5000

Closing bank balance including unpresented cheques/deposits

Outstanding family invoices

Outstanding Debtor invoices

Accumulated balance of GST paid

Journal entry reflecting estimated non collection of subject contributions.

Holding accounts for the collection of current period's tax obligations.

Amount owing to creditors

Total of assets less liabilities should always equal accumulated funds..

Revenue recognised this year, for charges relating to next year. This amount will become revenue in the New Year and the liability will disappear following a school council approved Balance Day Adjustment.



## Sample Bank Reconciliation Report

### Bank Reconciliation Report

10002 Official Account

Bank account being reconciled

Date	Ref	Detail	Amount	Balance
Bank statement closing balance as at 31/11/20xx				\$7,529.04
Plus outstanding deposits				
30/11/20xx	R1173	Receipts	\$130.00	\$7,659.04
Subtotal (outstanding deposits)			\$130.00	
Less unrepresented cheques				
08/11/20xx	PAYE000000	Employee Payroll	-\$1,587.16	
16/11/20xx	10989	Balloons & More	-\$513.37	
17/11/20xx	10997	Two Beans Pty Ltd	-\$290.40	
17/11/20xx	CRP0000808	Sports Force	-\$300.00	
18/11/20xx	GLP0000067	Mrs Scarlet	-\$100.00	
Subtotal (unrepresented cheques)			-\$2,790.93	\$4,868.11
Adjusted bank statement balance				\$4,868.11
G/L bank account balance as at 30/11/20xx				\$4,868.11
Difference				\$0.00

Outstanding deposits are receipts that have been recorded on C21F but not yet banked.

This amount is the closing balance on the Bank Statement

Cheques issued but not presented at the bank

Balance on CASES21

Each account must be reconciled at the end of each month and then authorised by the Principal.

Prepared By: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_

The difference between adjustment bank balance and G/L bank account balance. Any variances should be investigated and noted for audit purposes.

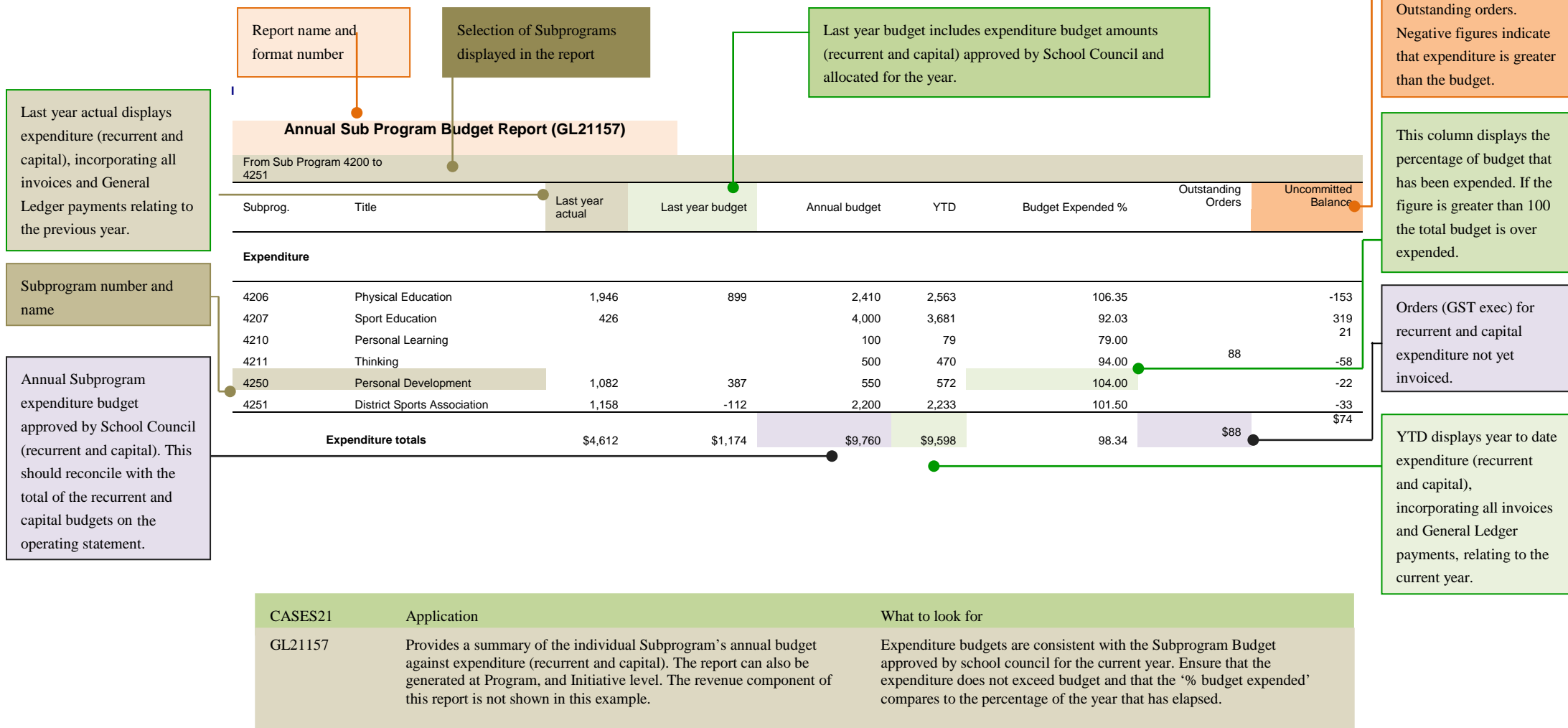
#### Application

The Bank Reconciliation Statement is generated for each bank account and indicates bank statement closing balance, unrepresented cheques, receipts recorded but not banked and closing bank balance. Bank reconciliations for all accounts must be performed at the end of each month prior to beginning data entry for the next month.

#### What to look for

The adjusted statement balance and the General Ledger bank account balance at xx/xx/xxxx should be the same. If there is a difference (except bank errors) investigate the reason(s), and take corrective action. Review the status of unrepresented cheques and take action on any outstanding for more than three months. Check for outstanding deposits and take relevant action to ensure money is banked. All outstanding deposits that are listed on the bank reconciliation statement must be cleared before the account is reconciled the following month.

## Sample Annual Subprogram Budget Report



Sample Invoices Awaiting Payment (Detailed) Report

Report parameters relating to Creditor key, Program, Subprogram, Initiatives.

Report name and format number

Credit Note details and value of goods. A credit note can be offset against any outstanding invoice (s) when auto generate payment processing is used.

School Order number

Purchase of Capital items will display the Asset code.

Creditors without an ABN that do not have a signed statement of Supplier will be subject to 48.5% withholding tax.

Nett amount outstanding for the creditor. i.e. Invoice amount less credit note amount

Invoices Awaiting Payment – Detailed (CR21118)

From SPORTFORC to SPORTFORC from Program 400 to 940  
From Subprogram 4000 to 9450 from initiative 000 to 0000

Invoice								Credit Note			WH TAX									
Number	Date	Due Date	GST Type	GST Amount	Amount (incl GST)	Outstanding		Number	GST Amount	Amount (inclu GST)	Amount	Rate	Type	Order Number	GL Code	Program	Sub Program	Initiative		
SPORTFORC Sports Force																				
INV0066666	11/12/20XX	18/12/20XX	G11	70.00	770.00	770.00		CN000123	7.00	77.00				112233	86104	400	4001	000		
															86104	400	4001	000		
															LASER JET1	400	4001	000		
INV0000002	01/12/20XX	07/12/20XX	G10	300.00	3,300.00	3,300.00														
						4,070.00	4,070.00													
						Total outstanding amount due to the creditor			Total Credit Note amount for the creditor			Total Nett Amount Outstanding for All Creditors: 4,543.00								

Transaction date

The date the invoice is due to be paid.

CASES21	Application	What to look for
CR21118	Lists invoices that have been received but not yet paid. Credit notes displayed on the report are yet to be allocated against invoices for this creditor as the allocation takes place at the time of payment. However, the 'Nett amount outstanding' displays the invoice amount less the credit note amount	Report can be produced for one or more creditors with a range of Programs or Subprograms. Ensure there are sufficient funds in the official account for invoices to be paid. Ensure invoices are not older than 30 days or are within the Creditors terms of payment.

## Sample Cash Receipts Report

Report name and number	<b>Cash Receipts Report (GL21002)</b> From Bank Account 10002 Official Account To 10002 Official Account For the period 08/12/20xx to 08/12/20xx									
Date of receipt	Bank Account	Date	Receipt Number	Description	GL Code	Program	Sub Program	Initiative	Amount	Subtotal
System generated receipt number	08/12/20xx		DFR0003550	Mr M & Ms Bishop - Yrs 5&6 Camp	74301	830	8320	000	91.60	
Receipts that have not been allocated against an invoice are listed separately under Unallocated Receipts			DFR0003551	Ms M Murphy & Mr A Bell - Choir	74001	400	4055	000	30.00	
			DFR0003552	Mrs F Brown - Bookpack \$27.95	74001	940	9450	000	27.95	
			DFR0003552	Ms F Brown - Melbourne Museum Bugs Alive	74301	840	8422	000	9.00	36.95
			DFR0003553	Miss J James - Yrs 5&6 Camp	74301	830	8320	000	91.60	
When the receipted amount is allocated to more than one invoice the total amount of the receipt is displayed in the Subtotal column			DFR0003554	Mr L & Mrs L Walker - Classic Kids	74301	400	4015	000	12.00	
			DFR0003554	Mr L & Mrs L Walker - Cello individual	74302	400	4053	000	240.00	252.00
Total receipts for certain date. Report will total each individual day's total receipt										502.15
Total unallocated receipts for the report period.										
										91.60
Total received for the bank account for the date range selected										593.75
Total received for the bank account for the date range selected										
Total received for the bank account for the date range selected										

## Sample Cash Payments Report

Bank Account (s) selected for this report.

### Cash Payments Report (GL21003)

From Bank Account 10002 Official Account to 10002 Official Account

For the period 08/12/20xx to 16/12/20xx

The payee is either the Creditor or the reference to the payment for a direct deposit payroll.

Bank account name and number

Date of payment transaction

Cheque No./Reference is either the cheque number or the Direct Debit (DD) reference number.

Refund EMA money to parent. CoA codes are not displayed as the family payment is allocated to the original EMA receipt.

Total is the amount of all payments processed for the date displayed.

When a credit note is offset against an invoice the subtotal displays the adjusted amount actually paid to the creditor.

Description column gives an explanation of the payment. Creditor payments display the order and invoice numbers relating to the payment. General Ledger payments display the description used for the payment

Total payments processed within the date range of the report.

Date	Cheque no/ Reference	Payee	Description	GL Code	Program	Sub Program	Initiative	Amount	Subtotal	Total
<b>Bank Accounts: 10002 Official Account</b>										
08/12/20xx	PAYE000000	DD Payments	Employee Payroll	10002	000	0000	000	1,587.16		
			Total Payments for 08/12/xxxx							1,587.16
13/12/20xx	10994	Aussie Oi Oi Oi	ORDER None L4 IN INV0123589	86910	400	4001	000	235.00		
	10994	Aussie Oi Oi Oi	ORDER None L1 IN INV0123589	89101	400	4001	000	-25.00	210.00	
			Total Payments for 13/12/xxxx							210.10
15/12/20xx	10995	Mr & Mrs Wild	EMA Refund					20.00		
			Total Payments for 15/12/xxxx							20.00
18/12/20xx	10996	Balloons & More	ORDER 123123 L1 IN INV0000123	86104	400	4001	000	1,320.00		
			Total Payments for 18/12/xxxx							
20/12/20xx	10997	Solutions Aust	ORDER 01254 L1 IN INV00321	86910	420	4250	000	39.60		1,320.00
	10997	Solutions Aust	ORDER 01254 L1 IN INV00567	86910	420	4250	000	39.60	79.20	
	10998	B Brown	Refund Flu vaccination	89301	700	7001	000	25.00		
	10999	D Green	Refund Flu vaccination	89301	700	7001	000	25.00		
			Total Payments for 20/12/xxxx					129.00		129.00
<b>Total Payments for Bank account 10002 Official Account</b>									3,266.16	

CASES21	Application	What to look for
GL21103	Listing in date order of all payments for a particular bank account.	All relevant payments are recorded accurately.

## Sample Transaction History Specific Period by Subprogram Report

Invoice reference number of expenditure incurred by the Subprogram

Source is the Creditor key

YTD outstanding orders for the displayed Subprogram

Description of invoiced goods

Opening balance is the Subprogram balance at the beginning of the selected period.

Trans History Specific Period by Subprogram (GL21118)

From Sub Program 7001 to 7001 for period 20xx-12

Date	Period	Reference	Batch	Type	Source	GL Code	Init	Bank	Description/Payee	Amount	Balance
7001 Administration					Outstanding Orders total \$87.50					Opening Balance	1,063.99
07/12/20xx	20xx-12	INV0124574	529	J	BIGPRINT	86103	000		Laminating Posters	500.00	1563.99
19/12/20xx	20xx-12	INV0124574	530	J	BIGPRINT	86103	000		Laminating Posters	-181.82	1,382.17
20/12/20xx	20xx-12	GLR0000047	533	R	DEECD	70080	000	10001	Other Dept Grants	-454.55	927.62
Total											\$927.62

Date and period of the transactions

Batch number

GL code used for each transaction

GST exclusive amount for each invoice/

Balance for the selected range of Subprograms in the selected period.

Number of Sub Programs: 1

Number of transaction records: 5

CASES21	Application	What to look for
<b>GL21118</b>	Provides the Coordinator with a detailed listing of all transactions within Subprograms, so that individual transactions for a specific period can be checked.	All transactions listed within the specified period are accurate for the Subprogram.

## Sample Annual Subprogram Budget Variance Report

Subprogram selected for the report

Annual Subprogram Budget Variance (KGLSUB21003)  
From Subprogram 4001 to 4001

Sub Program

Annual recurrent expenditure budget approved by School Council for the Subprogram

Code	Account title	Annual Budget	YTD	O/S Orders	Uncommitted Funds	% Budget Expended
EXPENDITURE						
86103	Printing	50.00	45.00		5.00	90.00
86104	Class Materials	5,500.00	4,572.30	830.00	97.70	83.13
86106	Laminating	250.00	225.00		25.00	90.00
86401	Furniture/Fitt'gs <\$5000	250.00	200.00		50.00	80.00
86402	Repairs/Maint-Furniture/Equip	1,100.00	1,000.00		100.00	90.91
86405	Office Equipment <\$5000	500.00	480.50		19.50	96.10
86803	Affiliations	163.00	190.00		-27.00	116.56
86910	Conferences/Courses/Seminars	400.00	350.00		50.00	87.50
89101	Trading Operations Payments	500.00	450.00		50.00	90.00
89203	General Consultancy	200.00	137.50		62.50	68.75
Totals		8,913.00	7,650.30	830.00	432.70	
Capital Budget Expenditure						
26215	Plant & Equipment >\$5000	6,000.00	6,000.00		0.00	0.00
26220	Other Assets >\$5000	5,600.00	5,600.00		0.00	0.00
Totals		11,600.00	11,600.00		0.00	100.00

Annual recurrent expenditure budget approved by School Council for the Subprogram

Code

Account title

Annual Budget

YTD

O/S Orders

Uncommitted Funds

% Budget Expended

EXPENDITURE

86103

Printing

50.00

45.00

5.00

90.00

86104

Class Materials

5,500.00

4,572.30

830.00

97.70

83.13

86106

Laminating

250.00

225.00

25.00

90.00

86401

Furniture/Fitt'gs <\$5000

250.00

200.00

50.00

80.00

86402

Repairs/Maint-Furniture/Equip

1,100.00

1,000.00

100.00

90.91

86405

Office Equipment <\$5000

500.00

480.50

19.50

96.10

86803

Affiliations

163.00

190.00

-27.00

116.56

86910

Conferences/Courses/Seminars

400.00

350.00

50.00

87.50

89101

Trading Operations Payments

500.00

450.00

50.00

90.00

89203

General Consultancy

200.00

137.50

62.50

68.75

Totals

8,913.00

7,650.30

830.00

432.70

Capital Budget Expenditure

26215

Plant & Equipment >\$5000

6,000.00

6,000.00

0.00

0.00

26220

Other Assets >\$5000

5,600.00

5,600.00

0.00

0.00

Totals

11,600.00

11,600.00

0.00

100.00

CASES21

Application

What to look for

KGLSUB21003

Provides a summary of each Subprogram's budget and Year to date actual data for revenue (Charges invoiced and GL receipts), recurrent and capital expenditure (creditors invoices and GL payments) and outstanding orders.

Ensure actual current and Capital expenditure is within budget and outstanding orders are also able to be managed. Any variances should be investigated, Negative expenditure figures could represent cancelled payments or journal transactions outside month of invoice.

Fin

Name and format number of the report

Orders (GST excl) for recurrent expenditure and capital expenditure not yet invoiced.

This column displays the percentage of budget that has been expended. If the figure is greater than 100 the budget is over expended.

Year to date expenditure includes all general ledger payments, creditor invoices and local payroll.

The uncommitted funds balance is the Annual budget less YTD expenditure less outstanding orders. Negative figures indicate that expenditure is greater than the budget

Fin