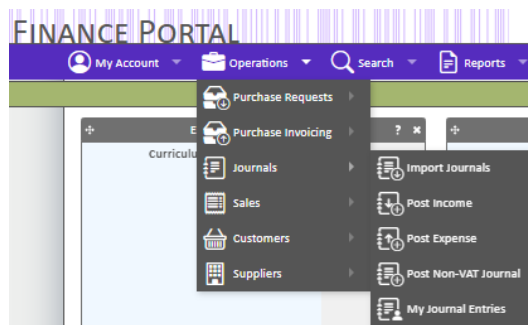# Reallocating Funding Sources

Overview

Non VAT journals can be used to reallocate costs, such as salary costs to be taken from pupil premium rather than being funded by GAG.

Reallocation of costs to another school will need to be posted by central finance, (unless you have access to all schools involved).
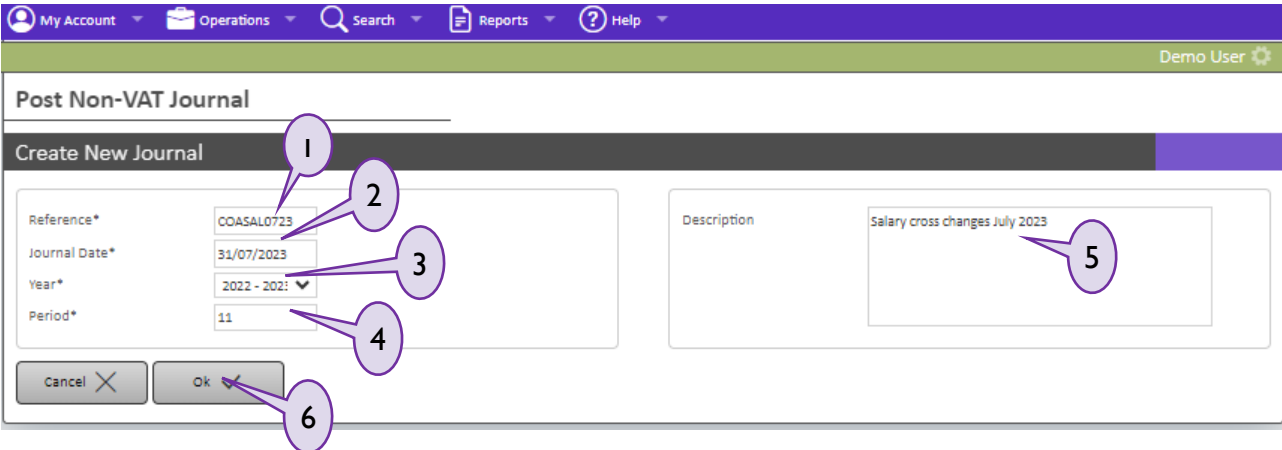
1.1. Menu

Operations – Journals – Post Non-VAT Journal

Access the journal entry screen in the finance portal (Hoge). Core transaction details will need to be entered before the line details.

1.2. Enter the journal summary details

Details relating to the whole transaction are entered in the header area.
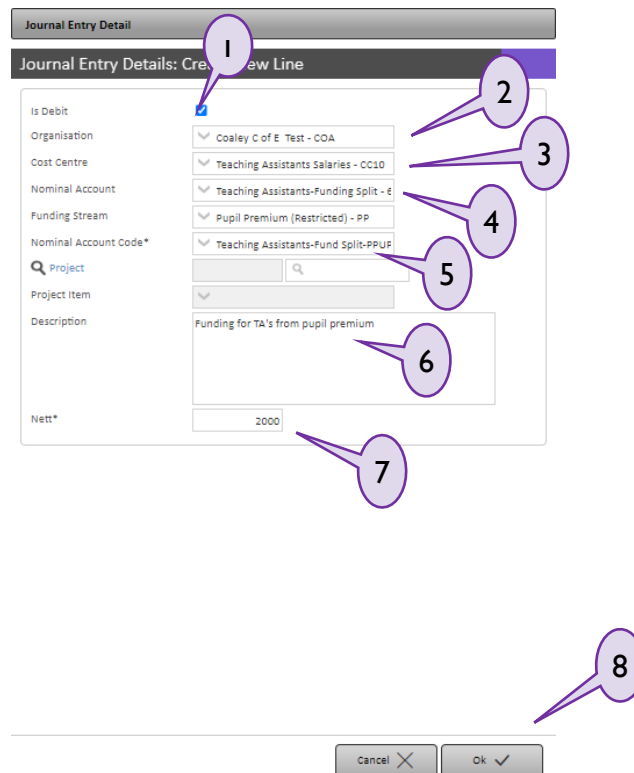
Step	Description
1	Enter a reference number for the transaction.
2	Enter the payment date.
3	The year will default to the current processing year.
4	The period will default to the current processing period.

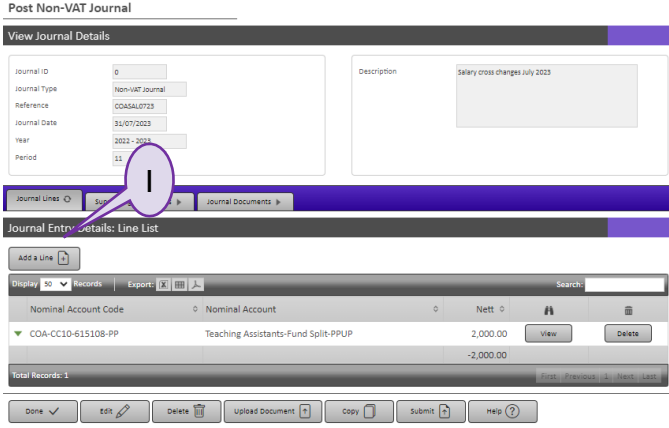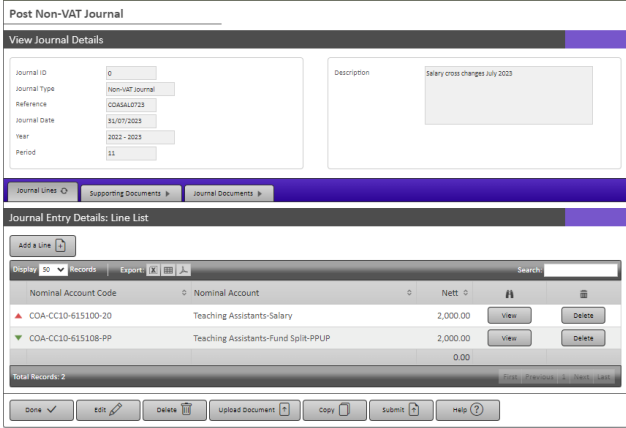| Step	Description
5	Enter a brief description. Full details can be entered on the line transactions.
6	Click on [OK] when complete or [Cancel] to exit.

1.3.   Enter the charge details

As we do not need to report in detail, the split of salary costs by fund, (i.e. we do not need to split out gross, national insurance, pension costs); the journal that is posted can be a sum of all the parts.

Step	Description
1	Check the [Is Debit] field for the entry which contains the charge. In this example teaching assistant staff costs are to have costs funded by pupil premium.
2	The organisation will default to the user's school. Should the individual work in multiple schools the school will need to be selected from the drop down list. If the name of the school is keyed in, the list of available schools will shorten.
3	Enter the staffing payroll cost centre. In this example the teaching assistant staffing cost centre has been selected.
4	Enter the "funding split" nominal.
5	Enter the fund that is to have the charge.
6	Enter a description of the transaction. For example "Funding for TA's from pupil premium-July 2023"
7	Enter the amount to be allocated.
8	Click on [OK] when complete.

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Step	Description	
		The main screen will be shown with the single line. It is not possible to post this journal as it is not in balance.

1.4. Enter the fund that is being supplemented

Step	Description
1	[Add a line] to be able to enter the funding details that are being supplemented.
2	The organisation will default to the user's school. Should the individual work in multiple schools the school will need to be selected from the drop down list. If the name of the school is keyed in, the list of available schools will shorten.
3	Enter the staffing payroll cost centre. In this example the teaching assistant staffing cost centre has been selected.
4	Enter the salary nominal. As we do not need to report in detail, the split of salary costs by fund, (i.e. we do not need to split out gross, national insurance, pension costs); the journal that is posted can be a sum of all the parts.
5	The fund should default based on the cost centre. Most cost salary cost centres will default to GAG, however some like extended schools will default to unrestricted and nursery to the nursery grant.
6	Enter a description of the transaction. For example "Funding for TA's from pupil premium-July 2023"
7	Enter the payment amount.
8	Click on [OK] when complete. The main screen will be shown with the completed lines. If the journal is in balance it can be posted. If corrections are required, select [View] on the transaction line and edit the line details.

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1.5. Review the journal entry and complete the posting

Step	Description
1	If the line details need altering, then select [View] and [Edit] on the line detail screen that is displayed. Once complete select [Done] to return to the main screen.

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Step	Description
	Journal Entry Detail Journal Entry Details: Edit Line Is Debit ☐ Organisation — Coaley C of E Test - COA Cost Centre — Teaching Assistants Salaries - CC10 Nominal Account — Teaching Assistants-Salary - 615100 Funding Stream — Revenue Funds (GAG) - 20 Nominal Account Code* — Teaching Assistants-Salary - COA-CC View ✕ Clear Project Project Item Description — Recharge of salary costs for TA in July 2023 to pupil premium Nett* — 2000.00 Cancel ✕ Ok ✓	[Edit] the line details and click [OK] when complete. If the coding is completely inaccurate click on the [Clear} to start again.
2	The [Edit] button takes the cursor to the header information so changes can be made to the data that relates to the whole invoice, for example the date.
3	If not all the details are available then [Done] will save the transaction as draft so that you can retrieve it later from the Operations – Journals – My Journal Entries Pending tab.
4	Provided you are happy the details have been entered correctly, [Submit] the journal.
5	On posting the screen is refreshed ready for the next journal to be added.