

Financial Year-End 2022/2023

A. Overview of Financial Year end 2022/2023

The annual accounts must be prepared using the latest version of the FSSU chart of accounts (August 2023) which is available here on our website. These codes will be effective for the Year ended August 2023 and it is important to compare the current list of nominal codes in your school's accounts package with this latest chart of accounts to ensure that both are in alignment.

There will be minimal changes to the chart of accounts for next year 2023/2024. The new codes shown below are relating to the Primary Free Schoolbook Grant and will not be relevant to the Post Primary sector.

Please ensure that these specific codes are not used for a different income or cost type.

- 3151 Primary Free Schoolbook Grant
- 3152 Primary Free Schoolbook Admin Grant
- 4731 Primary Free Schoolbook Grant Expense
- 4113 Primary Free Schoolbook Admin Salaries Expense

B. COVID Grants

The accounting for COVID Grants and the related expenditure continued to be a feature of the accounts function for the financial year and the Department of Education (DE) have requested that any unspent COVID Capitation for Cleaning and PPE grant for the 2022/2023 school year should be repaid to the DE's bank account by electronic funds transfer by 30th September 2023.

To arrive at the correct repayment figure, it is vital that schools have recorded correctly all COVID cleaning & PPE costs paid from all the COVID grants received under the advised COVID code and that the accuracy of these postings is checked thoroughly. Where the Department report is used and relied upon to verify the repayment figure, it is crucial to check that every COVID transaction is correctly allocated to that relevant COVID department number in Sage 50. Further guidance on the calculation of this COVID repayment is available in Appendix 1.

C. Summary of key deadlines

The school should aim to supply all financial information to their external accountant/auditor for the school year ending 31st August 2023 by **30th September 2023**. Other key deadline dates to be aware of are:

Date	Action
30th September	The board provides all financial information to the external accountant for the school year 31 st August.
30th November	The draft annual accounts are returned by the accountant.
31st December	Accounts are reviewed and approved by the board and signed by the chairperson and one other board member.
28th February	Accountant submits the accounts to the FSSU and uploads a pdf copy of the approved annual accounts.

Sage 50cloud Upgrade & Version 29.0

Most of the Voluntary Secondary Schools have upgraded and are availing of the remote data access and Bank feeds features available with the software. The FSSU strongly advise the setting up of remote data access for your Accountant as it will enhance the efficiency of the school accounts preparation process at the end of the financial year.

It is advisable to check the version of Sage under Help / About and ensure that it is the latest Version 29.0. In addition, the variant should read Sage 50cloud Accounts.

If you are on Sage 50 Accounts and have not upgraded please complete the [purchasing form](#) as a matter of urgency and email it to the addresses noted on the form.

There is a webinar planned for later this month specifically for schools that have not yet upgraded. It will give an outline of the simple steps in upgrading and will note that there are no significant changes to the operation of the software. The main benefits of upgrading are the new features, in particular remote data access and bank feeds, which will enhance and speed up the Accounts preparation process. We will provide support and training for these new features throughout the year as required.

Year-end procedure in Sage 50 should be processed by early November 2023

To run the BOM reports for the new year which includes the budget for 2023/2024 and prior year figures, the Financial Year End must be processed in Sage 50.

We would suggest that the latest date for running the Year end in Sage should be the first week in November 2023 to ensure that the Board of Management receive all the definitive reports for the new financial year. There is a webinar planned around that time which will focus on working with the school accountant to finalise the Year End figures in Sage 50.

D. Preparation for Year End 2022 / 2023

It is important that school's chart of accounts is in alignment to the revised FSSU Chart of accounts so therefore it is advised to compare the current list of nominal codes in your schools Sage 50 with the revised FSSU chart of accounts to check for any inconsistencies.

[A revised FSSU Chart of accounts is available here on our website.](#)

This will facilitate the inputting of the accounts into the FSSU Online accounts submission system by your external accountant/auditor and reporting of financial information to the Department and to the Charities Regulator.

Before running the year end 2022/2023:	Done
1. Post all day-to-day transactions for the year. This ensures that your management reports and year end postings are accurate. Ideally any audit adjustments from the accountants should be posted to the income and expenditure codes within a reasonable time frame.	
2. Ensure you have bank statements for all school bank accounts covering the period 1 st September 2022 to 31 st August 2023 and ensure all bank accounts are reconciled up to 31 st August 2023.	
3. Review the bank reconciliation report as follows: <ul style="list-style-type: none"> a. Review the list of outstanding payments and receipts on the bank reconciliation to ensure they are accurate. b. Any duplicate entries should be corrected. c. Any outstanding payments/receipts more than six-months-old should be investigated. 	
4. Ensure that the petty cash and credit card transactions are recorded for the year and that the balances in the petty cash and credit card account are correctly stated at the end of the year.	
5. Ensure that the balance in the Cash Control Account equates to the amount of cash and cheques held in the safe on 31 st August 2023.	
6. Ensure that the balance in the online payment solution clearing account (code 1870) equates to the amount of money owed from the online payments company at the 31 st of August 2023.	

<p>7. Payroll records: Print individual employee payroll records for the period 1st September 2022 to 31st August 2023, print copy of the payroll summary for the 2022 year and have a backup of the payroll saved to a memory stick for 2022 and up to 31st August 2023</p>	
<p>8. The PAYE/PRSI/USC/LPT control account (nominal code 2250) should equate to the PAYE/PRSI/USC/LPT that is owed to Revenue at 31st of August 2023. (Where payroll journals are utilised)</p>	
<p>9. The net wages control account (code 2200) should be zero or any balance explained.</p>	
<p>10. Other wage related control account balances (e.g., Union Fees, Single Public Pension Scheme, ASC) should equate to amounts owed at 31st August 2023 (if recording payroll using the payroll journal).</p>	
<p>11. VAT: Review ROS to ensure all VAT returns are filed. Remember you must file VAT returns even if liability is Nil.</p> <p>The VAT control account (nominal code 2260) should equate to the VAT that is owed to Revenue at 31st of August 2023 (if using VAT journals)</p>	
<p>12. RCT: Ensure all deductions made from Subcontractors for RCT purposes have been returned to Revenue</p>	
<p>13. Parents Association: Ensure all financial documentation is made available to the school's external accountant/auditor for inclusion in the annual financial accounts of the school.</p>	
<p>14. Complete a manual list of creditors on 31st August 2023 (money owed by the school). If using the purchase ledger print an outstanding creditors list at 31st August 2023 and agree balances per the report to the supplier's statement/unpaid invoices.</p>	
<p>15. Complete a manual list of debtors & prepayments at 31st August 2023 (money owed to the school). If using the sales ledger print an outstanding debtors list at 31st August 2023 and match the balances to statements sent to customers.</p>	
<p>16. Income received in the current year (2022/2023), for the next school year (2023/2024) should be shown as income received in advance on the balance sheet code 2105. Use the department function to analyse the various types within the nominal account. This will facilitate the running of a nominal activity report by department for code 2105 at 31.08.2023 for audit purposes.</p>	
<p>17. Alternatively, complete a manual list of income/grants received by the school in the year 2022/2023 that relate to 2023/2024 school year e.g., book grant, transition year charges, school administration charges, voluntary contribution.</p>	
<p>18. Review the grants for the year to ensure that all grants received for the next academic year have been included in the accounts as 'Grants Received in Advance (nominal codes 2150-2152).</p>	

19. Review the income and expenditure for ring fenced grants/income and carry any unspent amounts forward as unspent grants/income. See Appendix 2 for further information.	
20. Ensure the balances of COVID grants unspent is correctly accounted for. See Appendix 1 for further information.	
21. Run a Nominal Activity Report and review the posting of transactions, to ensure they are accounted for correctly.	
22. Year-end Adjustments for creditors, debtors and income received in advance should be posted to SAGE 50 at 31.08.2023 before running year end if possible.	

E. Print out the recommended Financial Reports for the year end

Reports	To Run Reports
Trial Balance	Nominal codes > Trial Balance Nominal codes > Reports > Trial Balance
Balance Sheet	Nominal codes > Reports > My nominal code reports > BOM Balance Sheet
Profit & Loss	Nominal codes > Reports > My nominal code reports > BOM Income & Expenditure Account
Nominal Activity	Nominal codes > Reports > Nominal Activity
Unreconciled Payments/Receipts	Bank accounts > Reports > Unreconciled transactions
Aged creditors report (only for schools using the Supplier module)	Suppliers > Reports > Aged creditors > Aged creditors summary Suppliers > Reports > Aged creditors > Aged creditors detailed Suppliers > Reports > Activity > supplier activity detailed
Aged debtors report (only for schools using the Customer module)	Customers > Reports > Aged debtors > Aged debtors analysis summary Customers > Reports > Aged debtors > Aged debtors analysis detailed Customers > Reports > Activity > customer activity detailed
Department report for code 2105	Department > Reports > Nominal Analysis > Nominal Department analysis detailed > nominal code 2105 and default on the dept numbers

Department report for COVID transactions

Departments > Reports > Nominal Analysis > Nominal Department analysis detailed > department no 1 is COVID in this example. Let nominal code default so it will give every code where dept 1 is assigned.

NB: If COVID transactions were not assigned the relevant dept number then they will not appear in this report.

F. System Back-Up

Take A Minimum of **TWO Backups** and save to two separate locations (external hard-drive/Network). Name it 'Before Year End'- it is essential to back up the data before running the year end, as this is the **only way** to go back to a pre-year position.

Please see Section G for running your year end in Sage 50. Further information or clarification on any of the issues raised in this Guideline can be obtained from the FSSU.

G. Processing the Year End in Sage 50

Schools should liaise with their external accountants/auditors and request them to review the school accounts as soon as possible and to return a draft Trial Balance which will

include any changes to the income and expenditure for the year. The necessary audit adjustments can be inputted into Sage 50 before processing year end and the Income and Expenditure figures appearing in the archived accounts will substantially agree to the signed Financial Statements at 31.8.2023. If there are further changes after processing the year end, the adjustments can be made to the Balance Sheet codes dated 31.08.2023.

Sage 50 has a soft year end, and this means you can post into your new financial year before running the Year End option. It's important to make sure the **transaction date is correct**. A message advises that the date is outside the current financial year, click Ok or Yes. The following reports can be run for the new financial year until you run the year end - Transactional Profit and Loss, Transactional Balance sheets and Transactional Trial Balances reports. Please note these reports are for internal/office use and should not be used for Board of Management ("BOM") meetings.

*To run the BOM reports for the new year which includes the budget for 2023/2024 and prior year figures, the Financial Year End must be run in Sage 50. Therefore, this year-end process cannot be put off for audit adjustments for too long into the new Financial Year. **We recommend** that the latest date for running the Year end in Sage should be the first week in November 2023 to ensure that the Board of Management receive all the definitive reports for the new financial year.*

Where Sage is setup on a network, the year-end routine should be run on the computer that holds the data. If you have a large dataset, it may take a little time to run the process. This time will be reduced if you run the routine on the computer that holds your accounts data.

1. Running the Financial Year End

- **Change the program date**-change the program date to be the last day of the financial year. e.g., 31st August 2023.
- **Take TWO backups labelled 'Before Year End'**- it is essential to back up the data before running the year end, as this is the **only way** to go back to a pre-year position. It is advisable to take two backups as a precaution against loss or damage of the backup media.
- **To run the Year End, select Tools >Period End >Year End.**
This will display the year end window and complete all the steps.
- **Archive Data** – select the option to archive data. This will enable you to view old data without having to restore old backups.
- **Prevent new transactions from being entered before this date** – you should leave this option unticked if you have not yet posted your audit adjustments.
- **Check the details shown at the bottom of the Year End window are correct before selecting the Run Year End option.**
- **Click YES if the Year End dates are correct.**
A year end progress screen will appear. Once complete you will be asked if you would like to print the Year End journal. Click ok.
- A final message appears that the financial year end has been completed, **click OK.**

2. Check Data After Running the Year End

Run a **Brought Forward** trial balance. Select **Modules >Nominal codes >Trial Balance** for the period select **Brought Forward**

- Make sure there are no income and expenditure codes on this report
- Next, Check your data again. **File>Maintenance > check Data**
- Finally take another backup of the data and label it '**After Year End**'

➤ **Do NOT clear the audit trail.** However, if there are more than two years accounts data on Sage 50 and if Sage processing appears to be slowing down then clearing the audit trail should be considered. Please refer to our Sage 50 section of the website for details on this process.

Full details on running the year end are in '[FSSU SAGE Accounts Manual](#) - Section 8'

3. The school Budget for 2023/2024 should now be imported into Sage 50.

There is a new excel sheet included in the Budget Template 2023/2024 called "Sage 50 Import" which provides a summary of the nominal codes and the total budget figures for the year. The details in Column A, B & D of this sheet can be copied into a template available in Sage 50, and this will enable the budget data to be imported into Sage 50.

See our website [here](#) for guidance along with a demo video on the process. Please ensure that your budget import template has the same nominal codes as exist in your Sage 50 accounts and that a backup is taken before importing the information.

4. Audit adjustments

Once the year end is run, any audit adjustments for the 2022/2023 Accounts should be dated 31.08.2023 and should only be made to Balance Sheet codes with Income and Expenditure adjustments recorded in the Revenue Reserves code 2710 Surplus Brought Forward.

5. Prior year comparatives

For those schools who want their Income and Expenditure Account showing the prior year, year to date comparatives instead of the full prior year, this optional report along with the instructions on how to copy into Sage 50 are available on the Getting started in Sage 50 Cloud section of our website.

H. Sage 50 Training

We are running some live webinar training sessions from September - November to supplement and support this Guideline by providing guidance on preparing for and finalising the year end in Sage 50.

There are two webinars planned for *new Accounts personnel*, the first for those who are updating the August Year end accounts for the first time and another which will focus on explaining the chart of accounts & reporting from Sage 50.

There is also webinar training planned for using The Suppliers Module in Sage 50 with a view to encouraging schools to move to using the Suppliers ledger for recording purchase invoices in Sage 50.

All these planned webinars will build on the supply of FSSU demand videos for Sage 50 which are available on our website. In addition to the Sage videos there is a [new section on our website](#) which has a variety of training video resources for new accounts personnel training which will enhance their knowledge of school accounts preparation.

The FSSU will continue to provide ongoing support and training to ensure Schools are using the software to its maximum potential and will continue to assist schools with the new features in Sage 50cloud Accounts. In particular we encourage the use of bank feeds as this will enhance the efficiency and timeliness of the accounts function while the remote data access allows for authoriser users from school management to have real time access to the school financial data.

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12th September 2023

Appendix 1

Accounting for Unspent COVID Grants

The portion of unspent COVID Capitation for Cleaning & PPE grant must be accounted for at the end of the year using CODE 2186 in the chart of accounts.

To account for the unspent grants, follow the steps below:

- **Step 1:** Calculate the amount of the grant unspent at the 31.08.2023 (Income Less Expenditure)
- **Step 2:** Post a journal dated 31.08.2023 to transfer the unspent element to the balance sheet.
- **Note:** As the unspent portion of the COVID grant at the 31.08.2023 is to be returned to the Department by the 30.09.2023 there is no need to journal the grants back into the Income & Expenditure code on the 01.09.2023

Click [here](#) for a worksheet to assist with the accounting of unspent COVID grants.

Grant					Step 1	Step 2		
	Income		Expenditure		Balance of Grant at 31.08.2023	Journal Unspent amount at 31.08.2023		
	Nominal Code	Amount	Nominal Code	Amount	Amount	Dr Code	Cr Code	Dep.
COVID Capitation PPE Grant	3288	€29,000	5806	€18,000	€11,000	3288	2186	COVID

Appendix 2

Accounting for Unspent Grants/Income

Some grants/incomes are received for a specific purpose, for example the ICT grant and the supervision & substitution grant. These are known as ringfenced grants. The unspent portion of these grants should be deferred until it is spent by the school.

The portion of unspent ringfenced grant balances must be accounted for at the end of the year using the relevant balance sheet code/s (2160-2180) in the chart of accounts.

The following grants are examples of ringfenced grants.

- Book Grant, Supervision and Substitution Grant, ICT Grant, Non-teacher Pay Grant, Bus Escort Grant, Schools Meal Grant etc.

To account for the unspent grants, follow the steps below:

- **Step 1:** Calculate the amount of the grant unspent at the 31.08.2023 (Income Less Expenditure)
- **Step 2:** Post a journal dated 31.08.2023 to transfer the unspent element to the balance sheet.
- **Step 3:** Post a journal dated 01.09.2023 to transfer the unspent element back to the Income & Expenditure report for use in the 31.08.2024 year.

[Click here for a worksheet to assist with the accounting of unspent grants.](#)

Table 1: Example of Accounting for Unspent Grant

Grant	Step 1		Step 1		Step 1	Step 2		Step 3	
	Income		Expenditure		Balance of Grant at 31.08.2023	Journal Unspent amount at <u>31.08.2023</u>		Journal Unspent amount at <u>01.09.2023</u>	
	Nominal Code	Amount	Nominal Code	Amount	Amount	Dr Code	Cr Code	Dr Code	Cr Code
Book Grant	3150	€9,600	4730	€8,900	€700	3150	2160	2160	3150
Supervision & Substitution Grant	3240	€5,130	4150	€4,200	€930	3240	2170	2170	3240
School Library Books Capital Grant	3155	€15,000	4641	€1,000	€14,000	3155	2161	2161	3155
Bus Escort Grant	3294		4196			3294	2171	2171	3294
DSP School Meals	3296		4912			3296	2171	2171	3296
Digital Strategy/ICT Grant (Non-Capital)	3230	€27,500	4410	€17,500	€10,000	3230	2165	2165	3230
Digital Strategy/ICT Grant (Non-Capital)	3921	€27,500	1461	€17,500	€10,000	3921	2165	2165	3921
Digital Divide Grant (Non-Capital)	3230	€20,000	4410	€17,500	€2,500	3230	2179	2179	3230
Digital Divide Grant (Capital)	3921	€20,000	1461	€17,500	€2,500	3921	2179	2179	3921

Deireadh na Bliana Airgeadais 2022/2023

A. Forléargas ar Dheireadh na Bliana Airgeadais 2022/2023

Ní mór na cuntais bhliantúla a ullmhú leis an leagan is déanaí de cairt chuntas an FSSU (Lúnasa 2023) atá ar fáil anseo ar ár suíomh idirlín. Beidh na cóid seo i bhfeidhm don bhliain dar críoch Lúnasa 2023 agus tá sé tábhachtach liosta reatha na gcód ainmiúil i bpacáiste cuntas do scoile a chur i gcomparáid le cairt seo na gcuntas athbhreithnithe is déanaí lena chinntiú go dtagann siad lena chéile.

Beidh athruithe fíorbheaga ann do chart chuntas na bliana seo chugainn 2023/2024. Baineann na cóid a léirítear thíos leis an Deontas Leabhar Bunscoile in Aisce agus ní bhainfidh siad leis an earnáil Iarbhunscolaíochta.

Cinntigh nach n-úsáidtear na cóid sonracha seo le haghaidh cineál eile ioncaim nó costais in Sage 50.

- 3151 Deontais Leabhar Bunscoile in Aisce
- 3152 Deontas Riaracháin Leabhair Shaor in Aisce Bunscoile
- 4731 Costas Deontais Leabhar Bunscoile in Aisce
- 4113 Costas Tuarastail Riaracháin Leabhar Bunscoile in Aisce

B. Deontais COVID

Bhí cuntasáíocht do Dheontais COVID agus don chaiteachas gaolmhar fós mar ghné d'fheidhm na gcuntas don bhliain airgeadais agus d'iarr an Roinn Oideachais (RO) go n-aisíocfaí le cuntas bainc na RO trí ríomhaistriú airgid faoin 30 Meán Fómhair 2023 aon deontais neamhchaite a bhain le Caipitíocht COVID-2022 do ghlantachán agus do threalamh cosanta pearsanta don scoilbhliain 2023.

Chun teacht ar fhiúir ceart na n-aisíocaíochtaí, tá sé ríthábhachtach go mbeadh na costais uile glantacháin agus trealamh cosanta pearsanta COVID a íocadh ó na deontais COVID uile a fuarthas faoin gcód ceart COVID taifeadta i gceart ag na scoileanna agus go ndéanfaí cruinneas na bpostálacha sin a sheiceáil go críochnúil. Sa chás go n-úsáidtear agus go mbítear ag brath ar thuarascáil na Roinne chun an fiúir aisíocaíochta a fhíorú, tá sé ríthábhachtach seiceáil a dhéanamh go ndearnadh gach idirbheart COVID

a leithdháileadh i gceart ar uimhir ábhartha COVID na Roinne i Sage 50. Tá tuilleadh treorach faoi ríomh na haisíocaíochta COVID seo ar fáil in Aguisín 1.

C. Achoimre ar na príomh-spríodhataí

Ba cheart go mbeadh sé mar aidhm ag an scoil an fhaisnéis airgeadais uile maidir leis an scoilbhliain dar críoch an 31 Lúnasa 2023 a sholáthar dá cuntasóir/hiniúcháir seachtrach faoin 30 **Meán Fómhair 2023**. Is iad na príomh-spríodhataí eile nach mór a bheith ar an eolas fúthu ná:

Dáta	Gníomh
30 Meán Fómhair	Cuireann an bord an fhaisnéis uile airgeadais ar fáil don chuntasóir seachtrach don scoilbhliain faoin 31 Lúnasa
30 Samhain	Cuireann cuntasóir isteach na dréachtchuntais bhliantúla
31 Nollaig	Déanann an bord na cuntais a athbhreithniú agus a cheadú agus síníonn an Cathaoirleach iad, mar aon le ball amháin eile den bhord
28 Feabhra	Cuireann an cuntasóir na cuntais isteach chuig an FSSU agus uaslódálann cóip PDF de na cuntais bhliantúla cheadaithe

Uasghrádú Sage 50cloud & Leagan 29.0

Tá an chuid is mó d'lar-bhunscoileanna Deonacha tar éis uasghrádú a dhéanamh agus tá leas á bhaint acu as rochtain ó chian ar shonraí agus ar na gnéithe a bhaineann le fothaí Bainc atá ar fáil leis an mbogearra. Molann an FSSU go láidir cianrochtain sonraí a chur ar bun do do Chuntasóir mar gheall go gcuirfidh sé le héifeachtúlacht an phróisis ullmhúcháin cuntas scoile ag deireadh na bliana airgeadais.

Moltar an leagan Sage a sheiceáil faoi Help / About agus a chinntiú gurb é an leagan is déanaí 29.0. In éineacht leis sin, ba chóir gurb é Sage 50cloud Accounts an athróg.

Má tá tú ar Sage 50 Accounts agus mura ndearna tú uasghrádú, comhlánaigh an [fhoirm cheannacháin](#) mar ábhar práinne agus seol tríd an ríomhphost í chuig na seoltaí atá luaite ar an bhfoirm.

Tá seimineár gréasáin sceidealta níos déanaí an mhí seo go sonrath do scoileanna nach ndearna uasghrádú fós. Tabharfar imlíne ann ar na céimeanna simplí a bhaineann le huasghrádú agus tabharfar faoi deara nach bhfuil aon athruithe suntasacha d'oibriú an bhogearra. Is iad na príomhbhuntaistí a bhaineann le huasghrádú ná na gnéithe nua, go háirithe an chianrochtain ar shonraí agus na fothaí bainc, rud a fheabhsóidh agus

chuirfidh luas faoin bpróiseas ullmhúcháin Cuntas. Cuirfimid tacaíocht agus oiliúint ar fáil i dtaca leis na gnéithe nua seo i rith na bliana de réir mar a iarrtar.

Ba chóir nós imeachta deireadh bliana i Sage 50 a phróiseáil faoi thús mhí na Samhna 2023

Chun tuarascálacha an Bhoird Bhainistíochta a rith i gcomhair na bliana nua, lena n-áirítear an buiséad le haghaidh 2023/2024 agus figiúir na bliana roimhe sin, ní mór Deireadh na Bliana Airgeadais a phróiseáil in Sage 50. Mholfaimis gurb é an dáta is déanaí chun Deireadh na Bliana a reáchtáil i Sage an chéad tseachtain i mí na Samhna 2023 chun a chinntiú go bhfaighidh an Bord Bainistíochta na tuairiscí cinntitheacha go léir don bhliain airgeadais nua. Tá seimineár gréasáin beartaithe um an am sin a dhéanadh ar obair a dhéanamh le cuntasóir na scoile chun na figiúirí Deireadh Bliana a thabhairt chun críche in Sage 50.

D. Ullmhú do Dheireadh na Bliana 2022/2023

Is tábhachtach go mbeadh Cairt Cuntas na scoile i gcomhréir le Cairt Cuntas athbhreithnithe FSSU; mar sin, moltar an liosta reatha cód ainmniúil in Sage 50 do scoile a chur i gcomparáid le Cairt Cuntas athbhreithnithe FSSU chun a sheiceáil an ann d'aon neamhréireachtaí.

[Tá cóip de Chairt Cuntas athbhreithnithe FSSU ar fáil anseo ar ár láithreán gréasáin.](#)

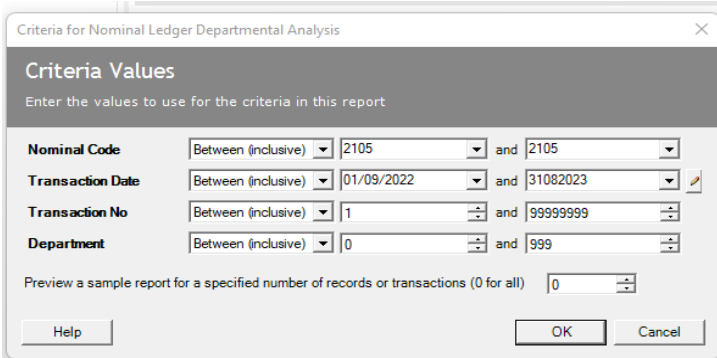
Éascóidh sin obair do chuntasóra/d'iniúcháora seachtraigh maidir le iontráil na gcuntas i gcóras seolta cuntas ar líne FSSU, agus tuairisciú faisnéis airgeadais don Roinn agus don Rialálaí Carthanas.

Sula ndéantar tuarascálacha deireadh bliana 2022/2023 a rith:	Déanta
1. Déan na hidirbhearta uile ó lá go lá i gcomhair na bliana a bhreacadh síos. Ar an mbealach sin, is féidir a chinntiú go bhfuil do chuid tuarascálacha bainistíochta agus breacadh dheireadh na bliana cruinn. B'fhearr aon choigeartuithe ó na cuntasóirí a bhreacadh leis na cóid loncaim agus chaiteachais laistigh de thréimhse ama réasúnta.	
2. Cinntigh go bhfuil ráitis bhainc agat maidir le cuntais uile na scoile, lena gcuimhdaítear an tréimhse ón 1 Meán Fómhair 1 2022 go dtí an 31 Lúnasa 2023 agus cinntigh freisin go bhfuil na cuntais bhainc go léir réitithe suas go dtí an 31 Lúnasa 2023.	

<p>3. Déan athbhreithniú ar an tuarascáil imréitigh bhainc mar seo a leanas:</p> <ul style="list-style-type: none"> a. Déan athbhreithniú ar liosta na n-íocaíochtaí amuigh agus na bhfáltas ar an ráiteas imréitigh bainc lena chinntiú go bhfuil siad cruinn ceart. b. Ba cheart gach iontráil dhúblach a cheartú. c. Ba cheart gach íocaíocht/fáltas amuigh atá níos sine ná sé mhí d'aois a iniúchadh. 	
<p>4. Cinntigh go ndéantar na hidirbhearta mionairgid agus cárta creidmheasa a bhreacadh síos i gcomhair na bliana agus go luaitear na hiarmhéideanna sa chuntas mionairgid agus carta creidmheasa i gceart ag deireadh na bliana.</p>	
<p>5. Cinntigh go bhfuil an t-iarmhéid sa Chuntas Rialaithe Airgid i gcomhréir le méid an airgid thirim agus na seiceanna atá á gcoimeád sa taisceadán ar an 31 Lúnasa 2023.</p>	
<p>6. Cinntigh go bhfuil an t-iarmhéid sa chuntas imréitigh íocaíochtaí ar líne (cód 1870) i gcomhréir leis an méid airgid atá dlite ón gcuideachta íocaíochtaí ar líne amhail ar an 31 Lúnasa 2023.</p>	
<p>7. Taifid phárolla: Déan taifid phárolla a phriontáil do na fostaithe faoi leith don tréimhse ón 1 Meán Fómhair 2022 go dtí an 31 Lúnasa 2023, déan cóip den achoimre párolla don bhliain 2022 a phriontáil agus bíodh cóip chúltaca den phárolla sábháilte agat ar mhéaróg chuimhne le haghaidh 2022 agus suas go dtí an 31 Lúnasa 2023</p>	
<p>8. Ba cheart gurbh ionann an méid sa chuntas rialúcháin ÍMAT/ÁSPC/MSU/CMÁ (cód ainmniúil 2250) agus an méid ÍMAT/ÁSPC/MSU/CMÁ atá dlite do na Coimisinéirí loncaim amhail ar an 31 Lúnasa 2023. (Sa chás go mbaintear úsáid as irisí párolla)</p>	
<p>9. Ba chóir gurbh ionann an cuntas rialúcháin glanphá (cód 2200) agus náid, nó más ann d'iarmhéid, ba chóir é a mhíniú.</p>	
<p>10. Aon iarmhéideanna eile i gcuntais rialúcháin a bhaineann le pá (m.sh. táillí ceardchumainn, Scéim Pinsin Poiblí Aonair, Ranníocaíocht Aoisliúntais Bhreise), ba cheart gurbh ionann iad agus na méideanna dlite amhail ar an 31 Lúnasa 2023 (más rud é go bhfuil an párolla á thaifeadadh tríd an leabhar cunta párolla).</p>	
<p>11. CBL: Caith súil siar ar ROS lena chinntiú go ndearnadh na tuairisceáin CBL go léir a chomhdú. Cuimhnigh nach mór duit tuairisceáin CBL a chomhdú fiú amháin más ionann do dhliteanas agus toradh nialasach.</p> <p>Ba cheart gurbh ionann an méid sa chuntas rialúcháin CBL (cód ainmniúil 2260) agus an méid CBL atá dlite do na Coimisinéirí loncaim amhail ar an 31 Lúnasa 2023 (má táthar ag úsáid irisí CBL)</p>	
<p>12. RCT: Áirithigh go ndearnadh an hasbhaintí uile a baineadh ó Fhochonraitheoirí chun críocha RCT a thuairisciú chuig na Coimisinéirí loncaim</p>	

<p>13. Cumann na dTuismitheoirí: Cinntigh go gcuirtear an doiciméadúchán airgeadais uile ar fáil do chuntasóir/iniúcháir seachtrach na scoile lena chuimsiú i gcuntais airgeadais bhliantúla na scoile.</p>	
<p>14. Déan liosta creidiúnaithe de láimh ar an 31 Lúnasa 2023 (airgead atá dlite ag an scoil). Má tá úsáid á baint as mórleabhar ceannacháin, priontáil liosta creidiúnaithe amhail ar an 31 Lúnasa 2023 agus réitigh le chéile na hiarmhéideanna de réir na tuarascála agus ráiteas/sonraic neamhíoctha an tsoláthraí.</p>	
<p>15. Cuir liosta féichiúnaithe & réamhíocaíochtaí i gcrích de láimh amhail an 31ú Lúnasa 2023 (airgead atá dlite don scoil). Má tá úsáid á baint as mórleabhar ceannacháin, priontáil liosta na bhféichiúnaithe amuigh amhail ar an 31 Lúnasa 2023 agus bí cinnte go dtagann na hiarmhéideanna leis na ráitis a sheoltar chuig custaiméirí.</p>	
<p>16. Aon ioncam faighte sa bhliain reatha (2022/2023), atá ceaptha don bhliain dar gcionn (2023/2024), ba chóir é a thaispeáint ar an gclár comhardaithe cód 2105 mar ioncam scoile faighte roimh ré. Bain úsáid as feidhm na roinne chun anailís a dhéanamh ar na cineálacha éagsúla laistigh den chuntas ainmniúil. Éascóidh sé seo tuarascáil ghníomhaíochtaí ainmniúla a réachtáil de réir roinne do chóid 2105 amhail ag an 31.08.2023 chun críocha iniúcháireachta.</p>	
<p>17. Mar mhalairt ar sin, déan liosta de láimh d'ioncam/dheontais a fuair an scoil le linn a bliana 2022/2023 a bhaineann le scoilbhliain 2023/2024 m.sh. deontas leabhar, táillí idirbhliana, táillí riaracháin na scoile, ranníocaíocht dheonach.</p>	
<p>18. Déan an t-ioncam don bhliain a athbhreithniú lena chinntiú gur cuimsíodh na deontais uile a fuarthas don chéad scoilbhliain eile sna cuntais mar 'Dheontais Faighte Roimh Ré' (cóid ainmniúla 2150-2152).</p>	
<p>19. Déan an t-ioncam agus caiteachas a athbhreithniú maidir le haon deontais/ioncam imfhálaithe agus tabhair ar aghaidh aon mhéideanna nach bhfuil caite mar dheontais/ioncam gan chaitheamh. Féach Aguisín 2 chun tuilleadh faisnéise a fháil.</p>	
<p>20. Cinntigh go bhfuil na hiarmhéideanna maidir le deontais COVID gan chaitheamh, cuimsithe mar is ceart sna cuntais. Féach Aguisín 1 chun tuilleadh faisnéise a fháil.</p>	
<p>21. Cruthaigh Tuarascáil ar Ghníomhaíochtaí Ainmniúla agus seiceáil ar breacadh síos na hidirbhearta go cruinn lena chinntiú gur tugadh cuntas ceart orthu.</p>	
<p>22. Ba cheart Coigeartuithe Deireadh Bliana maidir le creidiúnaithe, féichiúnaithe agus ioncam faighte roimhe ré a bhreacadh in SAGE 50 ar an 31.08.2023 más féidir sula ligtear dóibh leanúint ar aghaidh go deireadh na bliana.</p>	

E. Priontáil amach na Tuarascálacha Airgeadais atá molta le haghaidh dheireadh na bliana.

Tuarascálacha	Chun Tuarascálacha a Rith
Comhardú Trialach	Nominal codes > Trial Balance Nominal codes > Reports > Trial Balance
Clár Comhardaithe	Nominal codes > Reports > My nominal code reports >BOM Balance Sheet
Brabús agus Caillteanas	Nominal codes > Reports > My nominal code reports >BOM Income & Expenditure Account
Gníomhaíocht Ainmiúil	Nominal codes > Reports> Nominal Activity
Íocaíochtaí / Fáltais Neamhréitithe	Bank accounts > Reports > Unreconciled transactions
Tuarascáil ar chreidiúnaithe aosaithe (le haghaidh scoileanna a úsáideann modúl an tSoláthraí amháin)	Suppliers > Reports > Aged creditors > Aged creditors summary Suppliers > Reports > Aged creditors > Aged creditors detailed Suppliers > Reports > Activity > supplier activity detailed
Tuarascáil ar fhéichiúnaithe aosaithe (le haghaidh scoileanna a úsáideann modúl an Chustaiméara amháin)	Customers > Reports > Aged debtors > Aged debtors analysis summary Customers > Reports > Aged debtors > Aged debtors analysis detailed Customers > Reports > Activity>customer activity detailed
Tuarascáil roinne do chód 2105	<p>Department > Reports > Nominal Analysis > Nominal Department analysis detailed > cód ainmiúil 2105 agus an réamshocrú ar na huimhreacha roinne</p> 

Tuarascáil roinne
Le haghaidh
idirbhearta COVID

Departments > Reports > Nominal Analysis > Nominal Department analysis detailed > baineann roinn 1 le COVID sa sampla seo. Lig mé don cód ainmiúil a bheith réamhshocraithe ionas go dtabharfaidh sé gach cód ina sanntar roinn 1.

NB: Mura sannadh uimhir na rannóige ábhartha d'idirbhearta COVID ní bheidh siad le feiceáil sa tuarascáil seo.

F. Cóip Chúltaca den Chóras

Déan **DHÁ Chóip chúltaca** ar a laghad agus déan iad a shábháil in dhá shuíomh ar leith (Líonra/tiomántán crua seachtrach). Tabhair 'Roimh Dheireadh na Bliana' mar ainm orthu - tá sé ríthábhachtach cóip chúltaca a dhéanamh de na sonraí sula ndéanfar deireadh na bliana a rith, toisc gurb é sin **an t-aon slí** chun dul ar ais go dtí staid réamhbhliana.

Féach ar Chuid G maidir le deireadh do bhliana a rith i Sage 50. Déan teagmháil le FSSU le tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheistanna sa Treoirle seo.

G. Deireadh Bliana a Phróiseáil in Sage 50

Ba cheart do scoileanna idirchaidreamh a dhéanamh lena gcuntasóirí/lena n-íniúcháirí seachtracha agus a iarraidh orthu a gcuid cuntas a athbhreithniú chomh luath agus is féidir agus Dréacht-chomhardú Trialach a chur isteach, ina n-áireofar athruithe ar na cuntais ioncain agus caiteachais don bhliain. Féadfar na coigeartuithe iniúchta a bhfuil gá leo a chur isteach i Sage 50 sula ndéanfar deireadh na bliana a phróiseáil agus beidh na figiúir le haghaidh loncain agus Caiteachais a bheidh le feiceáil sna cuntais arna gcur i gcartlann i gcomhréir, tríd is tríd, leis na Ráitis Airgeadais sínithe amhail ar an 31.8.2023. Má bhíonn tuilleadh athruithe i gceist tar éis próiseáil dheireadh na bliana, féadfar na coigeartuithe a dhéanamh ar chóid an Chláir Chomhordaithe dar dáta an 31.08.2023.

Tá deireadh bliana bog ag Sage 50, rud a chiallaíonn gur féidir leat breacadh i do bhliain airgeadais nua sula ritheann tú an rogha Deireadh Bliana. Tá sé tábhachtach deimhin a dhéanamh **go bhfuil dáta an idirbhirt i gceart**. Beidh teachtaireacht le feiceáil

ina gcuirfead in iúl go bhfuil an dáta lasmuigh den bhliain airgeadais reatha, cliceáil ar Ok nó Tá. Féadfar na tuarascálacha seo a leanas a rith i leith na bliana airgeadais nua go dtí go ritheann tú deireadh na bliana - Brabús agus Caillteanas ó Idirbhearta, Cláir chomhardaithe na nldirbheart agus tuarascálacha ar Chomharduithe Trialacha na nldirbheart. Tabhair faoi deara le do thoil go bhfuil na tuarascálacha sin beartaithe le haghaidh úsáid inmheánach/oifige agus nár cheart iad a úsáid le haghaidh chruinnithe an Bhoird Bhainistíochta.

*Chun tuarascálacha an Bhoird Bhainistíochta a rith i gcomhair na bliana nua, lena n-áirítear an buiséad le haghaidh 2023/2024 agus figiúir na bliana roimhe sin, ní mór Deireadh na Bliana Airgeadais a rith i Sage 50. Dá bhrí sin, ní féidir an próiseas deireadh bliana seo a chur siar rófhada sa Bhliain Airgeadais nua ar mhaithe le coigeartuithe iniúchta. **Molaimid** gurb é an dáta is déanaí chun Deireadh na Bliana a reáchtáil i Sage an chéad tseachtain i mí na Samhna 2023 chun a chinntiú go bhfaighidh an Bord Bainistíochta na tuairiscí cinntitheacha go léir don bhliain airgeadais nua.*

I gcás go bhfuil Sage suiteáilte ar líonra, ba chóir an gnáthamh deireadh bliana a rith ar an ríomhaire ar a bhfuil na sonraí. Má tá tacar mór sonraí agat, féadfaidh roinnt ama a bheith i gceist leis an bpróiseas a rith. Laghdófar an tréimhse ama sin má ritheann tú an gnáthamh ar an ríomhaire ar a gcoinnítear sonraí do chuntas.

6. Deireadh na Bliana Airgeadais a Rith

- **Athraigh dáta an chláir**-athraigh dáta an chláir go dtí an lá deireanach den bhliain airgeadais, m.sh. 31ú Lúnasa 2023.
- **Déan DHÁ chóip chúltaca agus cuir an lipéad 'Before Year End' orthu** - tá sé ríthábhachtach cóip chúltaca a dhéanamh de na sonraí sula ndéanfar deireadh na bliana a rith, toisc gurb é sin **an t-aon slí** chun dul ar ais go dtí staid réamhbhliana. Moltar dhá chóip chúltaca a dhéanamh mar réamhchúram ar eagla go ndéanfaí damáiste do na meáin chúltaca nó go gcaillfí ceann díobh.
- **Chun Deireadh Bliana a rith, roghnaigh Tools >Period End >Year End.**
- Ansin taispeánfar an fhuinneog deireadh bliana agus cuirfead na céimeanna go léir i gcrích.
- **Archive Data** - roghnaigh an rogha seo chun sonraí a chur i gcartlann. Ar an mbealach sin beidh tú in ann féachaint ar sheansonraí gan seanchóipeanna cúltaca a thabhairt ar ais.
- **Cuir cosc ar idirbhearta nua a chur isteach roimh an dáta seo** – ba chóir duit an rogha seo a fhágáil gan tic más rud é nár phostáil tú do choigeartuithe iniúchta go fóill.
- **Seiceáil go bhfuil na sonraí a thaispeántar ag bun na fuinneoige Deireadh Bliana ceart sula roghnaíonn tú an rogha Rith Deireadh Bliana.**
- **Roghnaigh YES má tá na dátaí Deireadh Bliana ceart.**
- Beidh scáileán dul chun cinn deireadh bliana le feiceáil ansin. Nuair a bheidh sé curtha i gcrích fiafrófar díot an mian leat iris Deireadh Bliana a phriontáil. Cliceáil ar ok.

- Beidh teachtaireacht deiridh le feiceáil le deimhniú go bhfuil deireadh an bliana airgeadais curtha i gcrích, **cliceáil ar OK**.

7. Déan na Sonraí a Sheiceáil Tar Éis Deireadh na Bliana a Rith

Déan comhardú trialach **Tugtha Ar Aghaidh** a rith. Roghnaigh **Modules >Nominal codes >Trial Balance** i gcomhair na tréimhse roghnaigh **Brought Forward**

- Deimhnigh nach bhfuil aon chóid ioncaim agus caiteachais ar an tuarascáil sin
- Ansin, déan do shonraí a sheiceáil arís. **File>Maintenance > check Data**
- Ar deireadh, déan cóip chúltaca eile de na sonraí agus cuir **'After Year End'** mar lipéad uirthi.
- **NÁ déan an rian iniúchta a ghlanadh.** Má tá sonraí cuntasaióchta le haghaidh níos mó ná dhá bhliain ar Sage 50 áfach, agus gur cosúil go bhfuil próiseáil Sage moill mar thoradh ansin ba cheart smaoineamh ar an rian iniúchta a ghlanadh. Féach an rannán Sage 50 den láithreán gréasáin le haghaidh sonraí maidir leis an bpróiseas sin.

Tá sonraí iomlána maidir le deireadh bliana a rith le fáil sa:
[‘Lámhleabhar FSSU ar Chuntais SAGE - Cuid 8’](#)

8. Ba cheart Buiséad na Scoile le haghaidh 2023/2024 a iompórtáil anois chuig Sage 50.

Tá bileog excel nua san áireamh sa Teimpléad Buiséid 2023/2024 ar a dtugtar "Sage 50 Import" ina dtugtar achoimre ar na cóid ainmniúla agus na figiúirí buiséid iomlána don bhliain. Is féidir na sonraí i gColún A, B & D den bhileog seo a chóipeáil isteach i dteimpléad atá ar fáil i Sage 50, agus cuirfidh sé seo ar chumas na sonraí buiséid a iompórtáil isteach i Sage 50.

Féach ar ár suíomh gréasáin [anseo](#) chun treoir a fháil mar aon le físeán taispeána ar an bpróiseas. Déan deimhin de go bhfuil na cóid ainmniúla céanna ag do theimpléad iompórtála buiséid agus atá i do chuntais Sage 50 agus go ndéanfar cóip chúltaca sula ndéantar an fhaisnéis a iompórtáil.

9. Coigeartuithe iniúchta

Nuair atá deireadh na bliana rite, ba cheart an dáta 31.08.2023 a chur le haon choigeartuithe iniúchta ar Chuntais 2022/2023 agus ní ceart iad a dhéanamh ach i leith cóid an Chláir Chomhardaithe agus ba cheart coigeartuithe loncaim agus Caiteachais a bhreacadh i gcód Cúlchistí loncaim 2710, Barrachas Tugtha Ar Aghaidh.

10. Comparáidí na bliana roimhe sin

Do na scoileanna sin ar mian leo go mbeadh comparáidí idir an bhliain roimhe agus an bhliain reatha go dtí seo le feiceáil ina gCuntas loncaim agus Caiteachais in ionad

na bliana roimhe ina hiomláine, tá an tuarascáil roghnach sin mar aon le treoracha maidir lena gcóipeáil isteach i Sage 50 le fáil sa chuid Ag tosú le Sage 50 Cloud dár láithreán gréasáin.

H. Oiliúint maidir le Sage 50

Tá roinnt seimineár gréasáin oiliúna beo á reáchtáil againn ó Mheán Fómhair go Samhain chun an Treoirlíne seo a fhorlónadh agus a thacú trí threoir a chur ar fáil maidir leis an gcuntas deireadh bliana a réiteach agus a thabhairt chun críche in Sage 50.

Tá dhá sheimineár gréasáin beartaithe do *phearsanta nua Cuntas*, an chéad cheann acu dóibh siúd atá ag tabhairt na cuntais deireadh bliana do mhí Lúnasa suas chun dáta den chéad uair, agus ceann eile a dhíreoidh ar an gcairt chuntas & tuairisciú ó Sage 50 a mhíniú.

Tá seimineár gréasáin oiliúna beartaithe chun an modúl Soláthraithe in Sage 50 a úsáid d'fhonn scoileanna a spreagadh le haistriú i dtreo an mhórleabhair Soláthraithe a úsáid chun sonraisc cheannacháin a thaifeadadh in Sage 50.

Cuirfidh na seimineáir ghréasáin seo uile leis an soláthar físeán éilimh FSSU do Sage 50 atá ar fáil ar ár suíomh idirlín. Chomh maith leis na físeáin Sage, tá [rannán nua ar ár suíomh idirlín](#) a bhfuil áiseanna éagsúla d'fhíseáin oiliúna ann do phearsanra nua cuntas, rud a fheabhsóidh a saineolas ar chuntais scoile a ullmhú.

Leanfaidh an FSSU le tacaíocht agus oiliúint leanúnach a chur ar fáil le cinntiú go n-úsáideann scoileanna an bogearra chomh maith agus is féidir leanfaidh le cúnaimh a thabhairt do scoileanna leis na gnéithe nua in Sage 50 Cloud Accounts. Molaimid, go háirithe, úsáid a bhaint as fothaí bainc mar gheall go bhfeabhsóidh sé seo éifeachtúlacht agus tráthúlacht na feidhme cuntas, agus ligean an chianrochtain ar shonraí d'úsáideoirí ceadaithe ó lucht bainistíochta na scoile rochtain fíorama a bheith acu ar shonraí airgeadais na scoile.

Guthán: 01-269 0677
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An 12 Meán Fómhair 2023

Aguisín 1

Cur Chuige Cuntasaíochta maidir le Deontais COVID gan Chaitheamh

Ní mór cuntas a thabhairt ar an gcuid sin den Deontas Caipitíochta Glantacháin agus Trealaimh Cosanta Phearsanta COVID nár caitheadh ag deireadh na bliana faoin gCód 2186 i gcairt na gcuntas.

Lean na céimeanna thíos chun cuntas a thabhairt ar na deontais nár caitheadh:

- **Céim 1:** Ríomh méid an deontais nár caitheadh amhail ar an 31.08.2023 (Ioncam Lúide Caiteachas)
- **Céim 2:** Déan iontráil dar dáta 31.08.2023 chun an t-airgead nár caitheadh a aistriú chuig an gclár comhardaithe.
- **Tabhair do d'aire:** Ós rud é go bhfuil an chuid neamhchaite den deontas COVID amhail ar an 31.08.2023 le cur ar ais chuig an Roinn faoin 30.09.2023, ní gá na deontais a chur ar ais sa chóid Ioncaim agus Caiteachais ar an 01.09.2023

Cliceáil [anseo](#) le haghaidh bileog oibre chun cabhrú le cuntas a thabhairt ar dheontais COVID neamhchaite.

Deontas	Ioncam		Caiteachas		Céim 1	Céim 2		
					<i>larmhéid an Deontais amhail ar an 31.08.2023</i>	Déan iontráil maidir leis an méid gan chaitheamh ar an <u>31.08.2023</u>		
	Cód Ainmniúil	Suim	Cód Ainmniúil	Suim	<i>Suim</i>	Cód Dochair	Cód Creidmheasa	Rannóg
Deontas Caipitíochta COVID le haghaidh PPE	3288	€29,000	5806	€18,000	€11,000	3288	2186	COVID

Aguisín 2

Cur Chuige Cuntasaíochta maidir le Deontais/Ioncam gan Chaitheamh

Faightear roinnt deontas/ioncam chun críche ar leith, mar shampla an deontas TFC agus an deontas maoirseachta agus ionadaíochta. Tugtar deontais imfhálaithe orthu sin. Ba cheart an sciar de na deontais sin nach bhfuil caite a chur siar go dtí go gcaithfear é sa scoil.

Ní mór cuntas a thabhairt ar an gcuid sin d'iarmhéideanna deontas imfhálaithe nár caitheadh ag deireadh na bliana faoin gcód/faoi na cóid ábhartha (2160-2180) ar an gclár comhardaithe sa chairt chuntas.

Is samplaí de dheontais imfhálaithe iad na deontais seo a leanas.

- Deontas Leabhar, Deontas um Maoirseacht agus Ionadaíocht, Deontas TFC, Deontas Pá Neamh-mhúinteora, Deontas um Thionlacaithe Bus, Deontas Béilí Scoileanna srl.

Lean na céimeanna thíos chun cuntas a thabhairt ar na deontais nár caitheadh:

- **Céim 1:** *Ríomh méid an deontais nár caitheadh amhail ar an 31.08.2023 (Ioncam Lúide Caiteachas)*
- **Céim 2:** *Déan iontráil dar dáta 31.08.2023 chun an t-airgead nár caitheadh a aistriú chuig an gclár comhardaithe.*
- **Céim 3:** *Déan iontráil dar dáta an 01.09.2023 chun an ghné neamhchaite a aistriú ar ais chuig an tuarascáil Ioncaim agus Caiteachais le húsáid sa bhliain dar thús an 31.08.2024.*

[Cliceáil anseo le haghaidh bileog oibre chun cabhrú le cuntas a thabhairt ar deontais neamhchaite.](#)

Tábla2: Sampla de Chuntas a Thabhairt ar dheontas nár caitheadh

Deontas	Céim 1 Ioncam		Céim 1 Caiteachas		Céim 1 Iarmhéid an Deontais amhail ar an 31.08.2023	Céim 2 Déan iontráil maidir leis an méid gan chaitheamh ar an 31.08.2023		Céim 3 Déan iontráil maidir leis an méid gan chaitheamh ar an 01.09.2023	
	Cód Ainmni úil	Suim	Cód Ainmn iúil	Suim	Suim	Cód Dochair	Cód Creid mheas	Cód Dochair	Cód Creidmh easa
	Deontas Leabhar	3150	€9,600	4730	€8,900	€700	3150	2160	2160
Deontas le haghaidh Maoirseacht agus Ionadaíocht	3240	€5,130	4150	€4,200	€930	3240	2170	2170	3240
Deontas Caipitil faoi chomhair Leabhair don Leabharlann Scoile	3155	€15,000	4641	€1,000	€14,000	3155	2161	2161	3155
Deontas le haghaidh Tionlacaithe Bus	3294		4196			3294	2171	2171	3294
DSP Béilí Scoile	3296		4912			3296	2171	2171	3296
Straitéis Dhigiteach/Deontas TFC (Neamhchaipiteal)	3230	€27,500	4410	€17,500	€10,000	3230	2165	2165	3230
Straitéis Dhigiteach/Deontas TFC (Neamhchaipiteal)	3921	€27,500	1461	€17,500	€10,000	3921	2165	2165	3921
Deontas Roinnte Digiteach (Neamhchaipiteal)	3230	€20,000	4410	€17,500	€2,500	3230	2179	2179	3230
Deontas Roinnte Digiteach (Caipiteal)	3921	€20,000	1461	€17,500	€2,500	3921	2179	2179	3921