

Financial Year-End 2023/2024

A. Overview of Financial Year end 2023 / 2024

The annual accounts must be prepared using the latest version of the FSSU chart of accounts (September 2023) which is available [here](#) on our website. These codes will be effective for the Year ended August 2024 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 were a few new grants in 2023/2024, and the accounting treatments are outlined in the guidelines detailed in the table below. It is important that these grants are recorded correctly in Sage 50 and that any unspent ringfenced grants are adjusted into the relevant balance sheet codes at the year end.

Guideline No.	Topic	Overview
28 – 2023/2024	ICT Grant 2023/2024	Ringfenced
24 – 2023/2024	Junior Cycle Schoolbooks Scheme Grant (See below for further detail)	Paid in advance & Ringfenced
11 – 2023/2024	Attendance Campaign Support Grant	Ringfenced
03 – 2023/2024	Return of Unspent Covid-19 Capitation Grants	Compliance

B. Junior Cycle Schoolbooks Scheme Grant:

The new Junior Cycle Schoolbooks Scheme provides free schoolbooks for all children and young people in Junior Cycle years in recognised post-primary schools in the free education scheme. This scheme includes all schoolbooks and core classroom resources. This scheme will be introduced in the 2024/2025 school year.

The Junior Cycle Schoolbooks Scheme Grant and the Administration Support Grant received in the 2023/2024 financial year are for the next school year 2024/2025. Therefore,

- These grants must be accounted for as a grant received in advance in Sage 50.
- Any expenditure of this grant before the end of the 2023/2024 school year should be recorded as a prepayment.
- A new department should be set up in the accounts package to facilitate reporting on these grants.

- These balances will require adjusting from the Balance Sheet to the Income and Expenditure Account for the new financial year 2024/2025.

The 2024/2025 book grant for Senior Cycle years was paid to post-primary schools in June 2024. This should be accounted for as in previous years i.e. grant receipt coded to 2151 Book Grant Received in Advance. Any unspent book grant or book rental scheme income should be carried forward from previous years. These funds may be used to alleviate the costs of schoolbooks and resources in any school class or year.

C. The Schools Photovoltaic Programme (SPP), (Provision of Solar Panels)

The SPP program opened for applications on 30th November 2023, and it is intended that all eligible schools across the country will have the opportunity to apply to the scheme by the end of 2024. The scheme will fund up to 6 kWp of roof-mounted solar PV for all eligible schools and includes connection to the grid and a monitoring system and display screen.

Invited schools must register for the programme and receive confirmation of eligibility before seeking quotations for the works.

There is an accounting treatment guidance document available [here](#) which provides additional information on the VAT implications and how to record the transactions in Sage 50.

D. 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 2024 by **September 30th, 2024**. 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 August 31 st
31st October	The necessary audit adjustments should be inputted into Sage 50 and the Year End must be run in Sage 50 to facilitate appropriate BOM reporting for the new Financial Year
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 50 Accounts Upgrade & Version 30

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 30. For those schools on version 28 and using Bank Feeds, note that the Bank Feeds module is re designed and has changed from the format in earlier versions of Sage. There is a webinar recording [here](#) in our Sage 50 section of the website which will give further information on these changes.

Year-end procedure in Sage 50 must be processed by October 31st, 2024

To run the BOM reports for the new year which includes the budget for 2024/2025 and prior year figures, the Financial Year End must be run in Sage 50. We would suggest that the latest date for running the Year end in Sage should be October 31st, 2024, 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. [Click here](#) for upcoming training webinars.

E. Preparation for Year End 2023 / 2024

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 current 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.

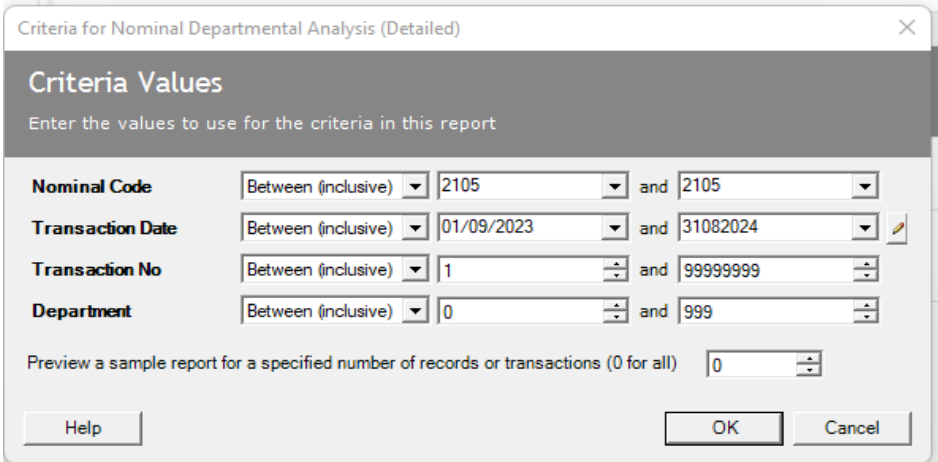
- In finalising the year-end 31st August 2024, you should post all day-to-day transactions for the year. This ensures that your management reports and year-end postings are as accurate as possible. We have created a comprehensive checklist below to help you ensure that all transactions are recorded, and all accounts are reconciled.
Please note not all of these will apply to you.
- It would be advisable to prepare a file for the external accountant/auditor with a copy of relevant documents.

Before Running the Year-End 2023/2024:	Done
<p>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.</p>	
<p>2. Ensure you have bank statements for all school bank accounts covering the period 1st September 2023 to 31st August 2024 and ensure all bank accounts are reconciled up to 31st August 2024.</p>	
<p>3. Review the bank reconciliation report as follows:</p> <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/receipt more than six-months-old should be investigated. Duplicate transactions should be written off. 	
<p>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.</p>	
<p>5. Ensure that the balance in the Cash Control Account equates to the amount of cash and cheques held in the safe on 31st August 2024.</p>	
<p>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 31st of August 2024.</p>	
<p>7. Payroll records: Print individual employee payroll records for the period 1st September 2023 to 31st August 2024, print copy of the payroll summary for the 2022 year and have a backup of the payroll saved to a memory stick for 2023 and up to 31st August 2024</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 2024. (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 2024 (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 2024 (if using VAT journals)</p>	
<p>12. RCT: Ensure all deductions made from Subcontractors for RCT purposes have been returned to Revenue.</p>	

<p>The RCT control account (nominal code 2270) should equate to the RCT that is owed to Revenue at 31st of August 2024.</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 2024 (money owed by the school). If using the purchase ledger print an outstanding creditors list at 31st August 2024.</p> <ul style="list-style-type: none"> • Match the creditor/supplier balance on the report to the statement received (or unpaid invoice if no statement available) from the supplier. • Any difference between the balance on the report and the statement should be investigated. • Any negative balances on the outstanding creditor list report should be investigated to see if any purchase invoices have not been posted. Request copy invoices from the suppliers and process on Sage 50. 	
<p>15. Complete a manual list of debtors & prepayments at 31st August 2024 (money owed to the school). If using the sales ledger print an outstanding debtors list at 31st August 2024.</p> <ul style="list-style-type: none"> • Match the customer balances on the report to the statements sent to the customer. • Any negative balances on the outstanding customer list report should be investigated to see if any sales invoices have not been posted. 	
<p>16. Income received in the current year (2023 / 2024), for the next school year (2024/2025) 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 31.08.2024 for audit purposes.</p>	
<p>17. Alternatively, complete a manual list of income/grants received by the school in the year 2023 / 2024 that relate to 2024/2025 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>	
<p>19. Ensure that the Junior Cycle Schoolbooks Scheme Grant and the Administration Support Grant received in the 2023/2024 financial year 2024/2025 financial year are recorded in code 2151. While the related costs should be in code 1720.</p>	
<p>20. Review the income and expenditure for ring fenced grants/income and carry any unspent amounts forward as unspent grants/income. See Appendix 1 for further information.</p>	
<p>21. Ensure all relevant COVID grants have been refunded to the department.</p>	
<p>22. Run a Nominal Activity Report and review the posting of transactions, to ensure they are accounted for correctly.</p>	

23. Year-end Adjustments for creditors, debtors and income received in advance should be posted to SAGE 50 at 31.08.2024 before running year end if possible.	
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F. 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 Code 2105	Departments > Reports > Nominal Analysis > Nominal Department analysis detailed > nominal code 2105 and 2105, let department default, select appropriate dates 

G. 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.

H. 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 31.8.2024. If there are further changes after processing the year end, the adjustments can be made to the Balance Sheet codes dated 31.08.2024.

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 is 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 meetings.

*To run the BOM reports for the new year which includes the budget for 2024/2025 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 October 31st, 2024, 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 2024.
- **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.
- **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 2024/2025 should now be imported into Sage 50.

There is an excel sheet included in the Budget Template 2024/2025 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 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 2023 / 2024 Accounts should be dated 31.08.2024 and should only be made to Balance Sheet codes with Income and Expenditure adjustments recorded in the Revenue Reserves code 2710.

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 section](#) of our website.

1. 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.

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 ([click here](#)) 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 50 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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6th September 2024

Appendix 1

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, All Capital Grants, etc.

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

- **Step 1:** Calculate the amount of the grant unspent at the 31.08.2024 (Income Less Expenditure).
- **Step 2:** Post a journal dated 31.08.2024 to transfer the unspent element to the balance sheet.
- **Step 3:** Post a journal dated 01.09.2024 to transfer the unspent element back to the Income & Expenditure report for use in the 31.08.2025 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 31.08.2024	Journal Unspent amount at 31.08.2024		Journal Unspent amount at 01.09.2024	
	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 (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
Capital Grant Building	3900	€90,000	3940	€80,000	€10,000	3900	2171	2171	3900
Capital Grant: Equipment	3920	€25,000	1421	€20,000	€5,000	3920	2171	2171	3920

Deireadh na Bliana Airgeadais 2023/2024

A. Forléargas ar Dheireadh na Bliana Airgeadais, 2023 / 2024

Ní mór na cuntais bhliantúla a ullmhú ag úsáid an leagan is déanaí de chairt na gcuntas FSSU (Meán Fómhair 2023) atá ar fáil [anseo](#) ar ár suíomh gréasáin. Beidh na cóid seo i bhfeidhm don bhliain dar críoch Lúnasa 2024 agus tá sé tábhachtach liosta reatha na gcód ainmniúil i bpacáiste cuntasaíochta do scoile a chur i gcomparáid le cairt seo na gcuntas is déanaí lena chinntiú go dtagann siad lena chéile.

Bhí roinnt deontas nua ann in 2023/2024, agus leagtar amach na modhanna cuntasaíochta sna treoirlínte atá sonraithe sa tábla thíos. Tá sé tábhachtach go dtaifeadtar na deontais seo i gceart i Sage 50 agus go ndéanfaí aon deontais imfhálaithe gan chaitheamh a choigeartú i gcóid an chláir chomhardaithe ábhartha ag deireadh na bliana.

Tagairt Treorach	Ábhar	Forbhreathnú
28-2023/2024	Deontas TFC 2023/2024	Imfhálaithe
24-2023/2024	Deontas Scéim Leabhar Scoile na Sraithe Sóisearaí (Tuilleadh sonraí thíos)	Íoctha roimh ré agus imfhálaithe
11-2023/2024	Deontas Tacaíochta don Fheachtas Tinrimh	Imfhálaithe
03-2023/2024	Aisíoc na nDeontas Caipitíochta Covid-19 gan Chaitheamh	Comhlíonadh

B. Deontas Scéim Leabhar Scoile na Sraithe Sóisearaí:

Soláthraíonn Scéim nua Leabhar Scoile na Sraithe Sóisearaí leabhair scoile saor in aisce do gach leanbh agus duine óg i mblianta na Sraithe Sóisearaí in iar-bhunscoileanna aitheanta sa scéim oideachais in aisce. Cuimsíonn an scéim seo na leabhair scoile agus na croí-acmhainní ranga ar fad. Tabharfar an scéim seo isteach sa scoilbhliain 2024/2025.

Tá Deontas Scéim Leabhar Scoile na Sraithe Sóisearaí agus an Deontas Tacaíochta Riaracháin a fuarthas sa bhliain airgeadais 2023/2024 don scoilbhliain seo chugainn 2024/2025. Dá bhrí sin,

- ní mór cuntas a thabhairt ar na deontais seo mar dheontas a fuarthas roimh ré i Sage 50.
- Ba cheart aon chaiteachas den deontas seo roimh dheireadh na scoilbhliana 2023/2024 a thairfeadh mar réamhíocaíocht.
- Ba cheart rannóg nua sa phacáiste cuntais a bhunú chun tuairisciú na ndeontas seo a éascú.
- Beidh gá leis na hiarmhéideanna seo a choigeartú ón gClár Comhardaithe chuig an Cuntas Ioncaim agus Caiteachais don bhliain airgeadais nua.

Íocadh deontas leabhar 2024/2025 do bhlianta na Sraithe Sinsearaí le hiar-bhunscoileanna i Meitheamh 2024. Ba cheart cuntas a thabhairt air seo mar a rinneadh sna blianta roimhe seo, i.e. an admháil deontais a chódú go 2151 deontas leabhar faighte roimh ré. Ba chóir aon deontas leabhar nó scéim cíosa leabhar gan chaitheamh a thabhairt ar aghaidh ó bhlianta roimhe sin. Is féidir na cistí seo a úsáid chun costais leabhar scoile agus acmhainní in aon rang nó bliain scoile a mhaolú.

C. An Clár Fótvoltach do Scoileanna (Soláthar Painéal Gréine)

D'oscail an clár SPP le haghaidh iarratas an 30 Samhain 2023, agus tá sé beartaithe go mbeidh deis ag gach scoil incháilithe ar fud na tíre iarratas a dhéanamh ar an scéim faoi dheireadh 2024. Maoineoidh an scéim suas le 6 kWp de PV gréine atá suite ar dhíon do gach scoil incháilithe agus áireofar leis sin ceangal leis an eangach, córas monatóireachta agus scáileán taispeána.

Ní mór do scoileanna ar tugadh cuireadh dóibh clárú don chlár agus deimhniú incháilitheachta a fháil sula ndéanann siad luachana le haghaidh na n-oibreacha a lorg.

Tá treoirdhoiciméad faoi mhodhanna cuntasáíochta ar fáil [anseo](#) a thugann faisnéis bhreise ar na himpleachtaí CBL a ghabhann leis an scéim agus ar conas na hidirbhearta a thaifeadadh i Sage 50.

D. Achoimre ar na príomh-spríocdhátaí:

Ba cheart don scoil gach iarracht a dhéanamh an fhaisnéis airgeadais uile maidir leis an scoilbhliain dar críoch an 31 Lúnasa 2024 a sholáthar dá cuntasóir/hiniúchóir seachtrach faoin **30 Meán Fómhair 2024**. Is iad na príomh-spríocdhátaí 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
31 Deireadh Fómhair	Ba cheart na coigeartuithe iniúchta riachtanacha a ionchur i Sage 50 agus ní mór Deireadh na Bliana a rith i Sage 50 chun tuairisciú BOM cuí don Bhliain Airgeadais nua a éascú
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 50 Accounts & Leagan 30

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 30 atá á úsáid agat. Maidir leis na scoileanna sin a úsáideann leagan 28 agus Fothaí Bainc, tabhair faoi deara go ndearnadh an modúl Fothaí Bainc athdhearadh agus cuireadh athruithe i bhfeidhm ar an bhformáid a bhí ar fáil i leaganacha níos luaithe de Sage. Tá taifeadadh seimineár gréasáin ar fáil [anseo](#) i mír Sage 50 den suíomh Gréasáin a thabharfaidh tuilleadh eolais duit faoi na hathruithe seo.

Ba chóir nós imeachta deireadh bliana i Sage 50 a phróiseáil faoin 31 Deireadh Fómhair, 2024

Chun tuarascálacha an Bhoird Bhainistíochta a rith i gcomhair na bliana nua, lena n-áirítear an buiséad le haghaidh 2024/2025 agus figiúir na bliana roimhe sin, ní mór Deireadh na Bliana Airgeadais a rith i Sage 50. Mholfaimis gurb é an dáta is déanaí chun Deireadh na Bliana a rith i Sage an 31 Deireadh Fómhair 2024 chun a chinntiú go bhfaighidh an Bord Bainistíochta na tuairiscí cinnitheacha go léir don bhliain airgeadais nua. Tá seimineár gréasáin beartaithe um an am sin a dhíreoidh ar obair a dhéanamh le cuntasóir na scoile chun na figiúirí Deireadh Bliana a thabhairt chun críche in Sage 50. [Clliceáil anseo](#) le haghaidh seimineáir oiliúna atá le teacht

E. Ullmhú le haghaidh Dheireadh Bliana 2023 / 2024

- Is den tábhacht 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 gcuirtear an próiseas deireadh bliana dar críoch an 31 Lúnasa 2024 i bhfeidhm, ba cheart na hidirbhearta uile ó lá go lá i gcomhair na bliana a bhreacadh síos. Ar an mbealach sin, is féidir a áirithiú go bhfuil do chuid tuarascálacha bainistíochta agus na rudaí a bhreacfar ag dheireadh na bliana cruinn. Tá seicliosta cuimsitheach cruthaithe againn thíos chun cabhrú leat a chinntiú go ndéantar gach idirbheart a thaifeadadh, agus go réitítear na cuntais go léir.

Tabhair faoi ndeara go mb'fhéidir nach mbainfeadh gach ceann acu leat.

- Moltar duit comhad a ullmhú don chuntasóir/iniúcháir seachtrach, mar aon le cóip de na doiciméid ábhartha.

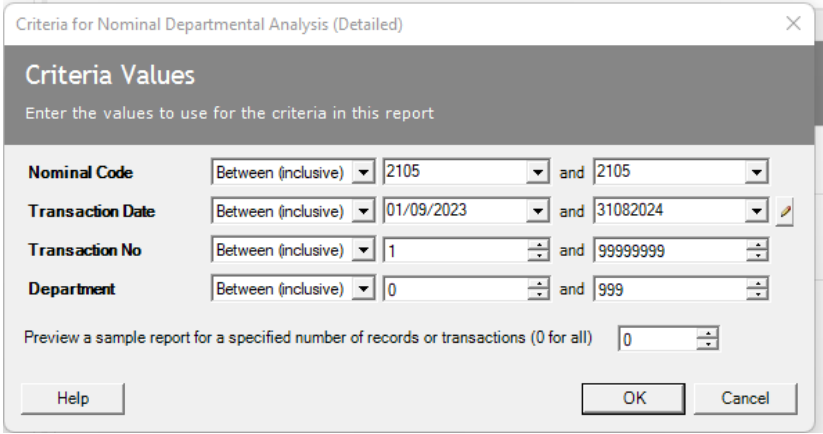
Sula ndéantar tuarascálacha deireadh bliana 2023/2024 a rith:	Déanta
<p>24. Déan na hidirbhearta uile ó lá go lá i gcomhair na bliana a bhreacadh síos. Ar an mbealach sin, is féidir a chinntiú go bhfuil do chuid tuarascálacha bainistíochta agus breacadh dheireadh na bliana cruinn. B'fhéarr aon choigeartuithe ó na cuntasóirí a bhreacadh leis na cóid Ioncaim agus chaiteachais laistigh de thréimhse ama réasúnta.</p>	
<p>25. Cinntigh go bhfuil ráitis bhainc agat maidir le cuntais uile na scoile, lena gcumhdaítear an tréimhse ón 1 Meán Fómhair 2023 go dtí an 31 Lúnasa 2024 agus cinntigh freisin go bhfuil na cuntais bhainc go léir réitithe suas go dtí an 31 Lúnasa 2024.</p>	
<p>26. 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 atá níos sine ná sé mhí d'aois a iniúchadh. Ba cheart idirbhearta dúblacha a dhíscríobh. 	
<p>27. 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>28. 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 2024.</p>	
<p>29. 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 2024.</p>	
<p>30. Taifid phárolla: Déan taifid phárolla a phriontáil do na fostaithe faoi leith don tréimhse ón 1 Meán Fómhair 2023 go dtí an 31 Lúnasa 2024, déan cóip den achoimre párolla don bhliain 2022 a phriontáil agus bíodh cóip chúltaca den phárolla sábháilte agat ar mhéaróg chuimhne le haghaidh 2023 agus suas go dtí an 31 Lúnasa 2024</p>	
<p>31. 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 Ioncaim amhail ar an 31 Lúnasa 2024. (Sa chás go mbaintear úsáid as iontrálacha párolla sa leabhar cúnata)</p>	
<p>32. Ba chóir gurbh ionann an cuntas rialúcháin glanphá (cód 2200) agus náid, nó más ann d'iarmhéid, ba chóir é a mhíniú.</p>	
<p>33. Aon iarmhéideanna eile i gcuntais rialúcháin a bhaineann le pá (m.sh. táillí ceardchumainn, Scéim Pinsin Poiblí Aonair, Ranníocaíocht Aoisliúntais Bhreise), ba</p>	

<p>cheart gurbh ionann iad agus na méideanna dlite amhail ar an 31 Lúnasa 2024 (más rud é go bhfuil an párolla á thaifeadadh tríd an leabhar cúnta párolla).</p>	
<p>34. 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 Ioncaim amhail ar an 31 Lúnasa 2024 (má táthar ag úsáid iontrálacha CBL sa leabhar cúnta)</p>	
<p>35. RCT: Áirithigh go ndearnadh an hasbhaintí uile a baineadh ó Fhochonraitheoirí chun críocha RCT a thuairisciú chuig na Coimisinéirí Ioncaim.</p> <p>Ba cheart gurbh ionann an méid sa chuntas rialúcháin RCT (cód ainmniúil 2270) agus an méid RCT atá dlite do na Coimisinéirí Ioncaim amhail ar an 31 Lúnasa 2024.</p>	
<p>36. 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>37. Déan liosta creidiúnaithe de láimh ar an 31 Lúnasa 2024 (airgead atá dlite ag an scoil).</p> <p>Má úsáideann tú an mórleabhar ceannachán déan liosta a phriontáil de na creidiúnaithe gan íoc amhail an 31 Lúnasa 2024.</p> <ul style="list-style-type: none"> • Meaitseáil iarmhéid an chreidiúnaí/tsoláthraí ar an tuarascáil leis an iarmhéid ar an ráiteas a fuarthas ón soláthraí (nó leis an sonrasc gan íoc mura bhfuil aon ráiteas ar fáil). • Ba cheart aon difríocht idir an t-iarmhéid ar an tuarascáil agus an t-iarmhéid ar an ráiteas a fhiosrú. • Ba cheart aon iarmhéid diúltach ar an tuarascáil de liosta na soláthraithe amuigh a fhiosrú le fáil amach an bhfuil aon sonrasc ceannacháin ann nár breacadh síos. Iarr cóipeanna de shonraisc ar na soláthraithe agus déan iad a phróiseáil ar Sage 50. 	
<p>38. Cuir liosta féichiúnaithe & réamhíocaíochtaí i gcrích de láimh amhail an 31ú Lúnasa 2024 (airgead atá dlite don scoil).</p> <p>Má úsáideann tú an mórleabhar díolachán déan liosta a phriontáil de na féichiúnaithe gan íoc amhail an 31 Lúnasa 2024.</p> <ul style="list-style-type: none"> • Déan deimhin de gurb ionann iarmhéideanna na gcustaiméirí ar an tuarascáil agus na ráitis a seoladh chuig an gcustaiméir. • Ba cheart aon iarmhéid diúltach ar an tuarascáil de liosta na gcustaiméirí amuigh a fhiosrú le fáil amach an bhfuil aon sonrasc díolacháin ann nár breacadh síos. 	
<p>39. Aon ioncam faighte sa bhliain reatha (2023/2024), atá ceaptha don bhliain dar gcionn (2024/2025), ba chóir é a thaispeáint ar an gclár comhardaithe faoi chód 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</p>	

tuarascáil ghníomhaíochtaí ainmniúla a reáchtáil de réir roinne do chód 2105 amhail ag an 31.08.2024 chun críoche iniúchóireachta.	
40. Mar mhalairt ar sin, déan liosta de láimh d'ioncam/dheontais a fuair an scoil le linn a bliana 2023/2024 a bhaineann le scoilbhliain 2024/2025 m.sh. deontas leabhar, táillí idirbhliana, táillí riaracháin na scoile, ranníocaíocht dheonach.	
41. 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' (cód ainmniúla 2150-2152).	
42. Cinntigh go ndéantar an Deontas Scéim Leabhar Scoile in Aisce agus an Deontas Tacaíochta Riaracháin a fuarthas sa bhliain airgeadais 2023/2024 a thaifeadadh i gcód 2151. Ba cheart go mbeadh na costais ghaolmhara i gcód 1720, áfach.	
43. 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 1 chun tuilleadh faisnéise a fháil.	
44. Cinntigh go bhfuil gach deontas COVID ábhartha aisíochta leis an Roinn.	
45. Cruthaigh Tuarascáil ar Ghníomhaíochtaí Ainmniúla agus seiceáil ar breacadh síos na hidirbhearta go cruinn lena chinntiú gur tugadh cuntas ceart orthu.	
46. Ba cheart Coigeartuithe Deireadh Bliana maidir le creidiúnaithe, féichiúnaithe agus ioncam faighte roimhe ré a bhreacadh in SAGE 50 ar an 31.08.2024 más féidir sula ritear an próiseas deireadh bliana.	

F. 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 Ainmniúil	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	Customers > Reports > Aged debtors > Aged debtors analysis summary

(le haghaidh scoileanna a úsáideann modúl an Chustaiméara amháin)	Customers > Reports > Aged debtors > Aged debtors analysis detailed Customers > Reports > Activity>customer activity detailed
Tuairisc Roinne Cód 2105	Departments > Reports > Nominal Analysis > Nominal Department analysis detailed > nominal code 2105 and 2105, fág department mar an réamhshocrú, roghnaigh na dátaí cuí 

G. Cóip Chúltaca den Chóras

Déan **DHÁ chóip chúltaca** ar a laghad agus déan iad a shábháil in dhá shuíomh ar leithligh (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 a thagann chun cinn sa Treoirlíne seo.

H. 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 Ioncain agus Caiteachais a bheidh le feiceáil sna cuntais chartlannaithe i gcomhréir, tríd is tríd, leis na Ráitis Airgeadais sínithe amháil ar an 31.8.2024. 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 31.08.2024.

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 a bheith cinnte de **go bhfuil dáta an idirbhirt i gceart**. Beidh teachtaireacht le feiceáil ina gcuirfear 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 Cailteanas ó Idirbhearta, Cláir chomhardaithe na nIdirbheart agus tuarascálacha ar Chomharduithe Trialacha na nIdirbheart. 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 cruinnithe an Bhoird Bhainistíochta.

*Chun tuarascálacha an Bhoird Bhainistíochta a rith i gcomhair na bliana nua, lena n-áirítear an buiséad le haghaidh 2024/2025 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 rith i Sage an 31 Deireadh Fómhair 2024 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.

1. Deireadh na Bliana Airgeadais a Rith

- **Athraigh dáta an chláir**-athraigh dáta an chláir go dtí an lá deireanach den bhliain airgeadais, m.sh. an 31 Lúnasa 2024.
- **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 cuirfear 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.
- **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**.

2. 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 cuntasáíochta 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'

3. Ba cheart Buiséad na Scoile le haghaidh 2024/2025 a iompórtáil anois chuig Sage 50.

Tá bileog excel san áireamh i dTeimpléad Buiséid 2024/2025 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 maidir leis 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.

4. Coigeartuithe iniúchta

Nuair atá deireadh na bliana rite agat, ba cheart an dáta 31.08.2024 a chur le haon choigeartuithe iniúchta ar Chuntais 2023/2024 agus ní ceart iad a dhéanamh ach i leith cóid an Chláir Chomhardaithe agus na coigeartuithe loncaim agus Caiteachais á mbreacadh agat i gcód Cúlchistí loncaim 2710.

5. 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 le cóipeáil isteach in Sage 50 le fáil [sa rannán Ag tosú le Sage 50](#) dár láithreán gréasáin.

I. Oiliúint maidir le Sage 50

Tá roinnt seimineár gréasáin oiliúna beo á reáchtáil againn ó Mheán Fómhair go Samhain chun an Treoirlíne seo a fhorlíonadh 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.

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 ([cliceáil anseo](#)) 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 agus leanfaidh sé de chúnamh a thabhairt do scoileanna maidir leis na gnéithe nua atá ar fáil i Sage 50 Accounts. Molaimid, go háirithe, úsáid a bhaint as fothaí bainc mar gheall go bhfeabhsóidh sé seo éifeachtúlacht agus tráthúlacht na feidhme cuntas, agus ligeann an chianrochtain ar shonraí d'úsáideoirí ceadaithe ó lucht bainistíochta na scoile rochtain fíorama a bheith acu ar shonraí airgeadais na scoile.

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6ú Meán Fómhair 2024

Aguisín 1

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 Mhaoirseacht agus Ionadaíocht, Deontas TFC, Deontas Pá Neamh-mhúinteora, Deontas Tionlacaí Bus, Deontas Béile Scoileanna, Gach Deontas Caipitil 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 31.08.2024 (Ioncam Lúide Caiteachas)*
- **Céim 2:** *Déan taifeadadh sa leabhar cúnata dar dáta 31.08.2024 chun an mír gan chaitheamh a aistriú chuig an gclár comhardaithe.*
- **Céim 3:** *Déan taifeadadh sa leabhar cúnata dar dáta 01.09.2024 chun an mír gan chaitheamh a aistriú ar ais chuig an tuairisc Ioncaim & Caiteachais lena húsáid sa bhliain 31.08.2025.*

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

Tábla 1

Sampla de Chuntas a Thabhairt ar dheontas nár caitheadh

Deontas	Céim 1 Ioncam		Céim 1 Caiteachas		Céim 1 Iarmhéid an Deontais amhail ar an 31.08.2024	Céim 2 Déan taifeadadh sa leabhar cúnata maidir leis an méid gan chaitheamh ar an <u>31.08.2024</u>		Céim 3 Taifead sa leabhar cúnata maidir leis an méid gan Chaitheamh amhail an <u>01.09.2024</u>	
	Cód Ainmniúil	Suim	Cód Ainmniúil	Suim	Suim	Cód Doch air	Cód Creidmh easa	Cód Doch air	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 i leith Leabhar 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 (Neamh- chaipitiúil)	3230	€27,500	4410	€17,500	€10,000	3230	2165	2165	3230
Straitéis Dhigiteach/Deontas TFC (Caipitiúil)	3921	€27,500	1461	€17,500	€10,000	3921	2165	2165	3921
Deontas Roinnte Digiteach (Neamh- chaipitiúil)	3230	€20,000	4410	€17,500	€2,500	3230	2179	2179	3230
Deontas Roinnte Digiteach (Caipitiúil)	3921	€20,000	1461	€17,500	€2,500	3921	2179	2179	3921
Deontas Caipitil: Foirgneamh	3900	€90,000	3940	€80,000	€10,000	3900	2171	2171	3900
Deontas Caipitil: Trealamh	3920	€25,000	1421	€20,000	€5,000	3920	2171	2171	3920

