

Financial Year-End 31st August 2024 on BrightBooks

1. Introduction

The annual accounts must be prepared using the FSSU chart of accounts for 2023/2024 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.

The FSSU will only accept accounts that are prepared using the agreed standard format. The board must engage the services of an external accountant to prepare and submit the 2023/2024 accounts to the FSSU by the 28th of February 2025.

The school should aim to supply all financial information to their external accountant/auditor for the school year ending 31st August 2024 by 30th September 2024.

2. Overview of Financial Year End

There were a few new grants received in 2023/2024, and the accounting treatments are outlined in the FSSU guidelines available on our website with the references detailed in the table below. It is important that these grants are recorded correctly in BrightBooks 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

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 has been introduced in the 2024/2025 school year.

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

- these grants must be accounted for as a grant received in advance in Brightbooks.
- Any expenditure of this grant before the end of the 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. Further instructions can be found in:

[Guideline 03-2024/2025: Accounting for Junior Cycle Schoolbooks Scheme Grant and Administration Support Grant](#)

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.

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 BrightBooks.

Non-Teaching Pay grant

The 3rd instalment of the non-teaching pay grant was not issued to schools as of the 31st of August 2024. We would advise reviewing your non-teaching pay grant income for the year to date and the expenditure to sanctioned non-teaching pay staff to establish the shortfall for the year. Please note the implications for the year-end accounts are:

- A.** The balance of expenditure in excess of income should be provided as a Grant Due at the 31st of August 2024.

The journal posting would be to debit code <1730 Grants Due> and credit code <3030 Non-Teachers Pay Budget>

- B.** The non teachers pay grant should be excluded from the calculations of the grant received in advance for 23/24. The amended spreadsheet is available [here](#).

3. 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 BrightBooks 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.

Step 1: Complete the checklist below

- In finalizing 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.

Checklist	Done
1. All day-to-day transactions i.e. invoices, payments and receipts have been posted to BrightBooks up to the 31st of August 2024.	
2. Ensure you have bank statements for all school bank accounts covering the period 1 st September 2023 to 31st August 2024 and ensure all bank accounts are reconciled up to 31st August 2024. <ul style="list-style-type: none"> Review the list of outstanding payments and receipts on the bank reconciliation to ensure they are accurate. Any duplicate entries should be corrected. Any outstanding payments/receipts more than six-months-old should be investigated. Duplicate transactions should be written off. (See Section 5.8 of the FSSU BrightBooks Accounts User Manual). 	
3. Ensure that the balances in the petty cash account (code 1900) and cash control account (code 1950) equates to the amount of cash and cheques held in the safe on 31st August 2024.	
4. Ensure that the balance on the credit card account (code 1850) equates to the amount owed on the bill on 31st August 2024.	
5. 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 August 2024.	

<p>6. Print an aged supplier balance report as at the 31stAugust 2024 (Click ‘Aged Supplier Balances’ under the ‘Purchases’ heading on the ‘Reports’ page).</p> <ul style="list-style-type: none"> • Match the 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 supplier list report should be investigated to see if any purchase invoices have not been posted. Request copy invoices from the suppliers and process on BrightBooks. 	
<p>7. Print an outstanding customer balance report as at the 31stAugust 2024 (Click ‘Aged Customer Balances’ under the ‘Customers’ heading on the ‘Reports’ page).</p> <ul style="list-style-type: none"> • Match the customer balances on the report to the statements sent to the customer. <p>Any negative balances on the outstanding customer list report should be investigated to see if any sales invoices have not been posted.</p>	
<p>8. 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 2023 year and have a backup of the payroll saved to a memory stick for 2023 and up to 31st August 2024.</p>	
<p>9. 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>10. The net wages control account (code 2200) should be zero or any balance explained.</p>	
<p>11. 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>12. The VAT control account (nominal code 2260) should equate to the VAT that is owed to Revenue at 31st of August 2024.</p> <p>Review ROS to ensure all VAT returns are filed. You must file VAT returns even if liability is Nil.</p>	
<p>13. The RCT control account (nominal code 2270) should equate to the RCT that is owed to Revenue at 31st of August 2024.</p> <p>Ensure all deductions made from Subcontractors for RCT have been returned to Revenue.</p>	
<p>14. Review the income for the year to ensure that all monies received for the next academic year have been included in the accounts as ‘School Income Received in Advance’ (nominal code 2105).</p> <p>See our Quick Reference Guide for further information on accounting for school income received in advance.</p>	

<p>15. 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). See our Quick Reference Guide for further information on accounting for grants received in advance.</p>	
<p>16. Ensure that the Junior Cycle Schoolbooks Scheme Grant and the Administration Support Grant received in the 2023/2024 financial year are recorded in code 2151, Book Grant Received in Advance. While the related costs should be in code 1720 Prepayments.</p>	
<p>17. Review the income and expenditure for ring fenced grants/income and carry any unspent amounts forward as unspent grants/income. (nominal codes 2160-2180). See Appendix 1 for further information.</p>	
<p>18. Ensure all relevant COVID grants have been refunded to the department.</p>	
<p>19. Run a General Ledger Activity Report and review the posting of transactions, to ensure they are accounted for correctly.</p>	
<p>20. Complete a manual list of unpaid invoices related to the year ended 31st August 2024, that have not been posted to BrightBooks.</p>	
<p>21. Complete a manual list of debtors & prepayments on 31st August 2024 (i.e. money owed to the school, or expenses paid in advance for school year) if these have not been accounted for in BrightBooks at 31st August 2024.</p>	
<p>22. Parents Association bank account: 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>	

Step 2: Print out the recommended financial reports as at 31.8.2024

You should generate and print the following reports:

- 1) Bank reconciliation report including the list of unreconciled transactions at the year-end for each account.
- 2) Aged supplier balances report
- 3) Aged customer balances report (only for schools using the customer module)
- 4) General Ledger Account Details for all general ledger codes and departments
- 5) Income and Expenditure Report
- 6) Balance Sheet
- 7) Trial Balance

See Section 7 of [FSSU BrightBooks Accounts User Manual](#) for further information on printing reports.

Step 3: Give your Accountant access to BrightBooks / Liaise on final adjustments

See Section 1.5.3 of [FSSU BrightBooks Accounts User Manual](#) for instructions on giving your accountant access to BrightBooks. Click [here](#) for a short video presentation.

Processing External Accountant/Auditors Adjustments

- We recommend that schools liaise with their accountant and request them to process the year-end adjustments on BrightBooks accounts or provide you with a list of the adjustments. If you need assistance posting the adjustments, you can contact the FSSU.
- The adjustments will consist of the difference between the Trial Balance on BrightBooks Accounts at the 31.08.2024 and the Final Trial Balance prepared by the accountant/auditor which may include adjustments made by the accountant to income, expenditure, balance sheet nominal accounts. This ensures that the Income and Expenditure figures appearing in the archived accounts and showing as prior year figures will substantially agree to the Financial Accounts at 31.08.2024.

Step 4: Running Year end in BrightBooks

- BrightBooks accounts is date driven so you can continue processing transactions for the new Financial Year. Once the accountant has finalised the accounts and the year-end adjustments for August 2024 are processed it is advisable to run the year end in BrightBooks.
- Click [here](#) to see the “Quick Reference Guide on Closing out the Financial Year 2023/2024 on Brightbooks”. This guide contains instructions on how change the year end from 31st August 2024 to 31st August 2025.

4. Importing the Budget figures into BrightBooks:

- There is an excel sheet included in the Budget Template called “BrightBooks Budget Import” which provides a summary of the nominal codes and the total budget figures for the year.
- The details in Column A & C of this sheet can be copied into a template available in BrightBooks, and this will enable the budget data to be imported directly into BrightBooks.
- Instructions and a short video on this process can be found [here](#) on our website.

5. BrightBooks Training

We are also running some [live webinar training sessions](#) for preparing for and finalising the year end to support this guideline.

Further information or clarification on any of the issues raised in this guideline can be obtained from the FSSU.

Tel: 01-269 0677

info@fssu.ie

10th 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 Senior Cycle	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 31 Lúnasa 2024 ag úsáid BrightBooks

1. Réamhrá

Ní mór na cuntais bhliantúla a ullmhú ag baint úsáide as cairt na gcuntas FSSU do 2023/2024 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 cuntasafóchta do scoile a chur i gcomparáid le cairt seo na gcuntas athbhreithnithe is déanaí lena chinntiú go dtagann siad lena chéile.

Ní ghlacfaidh FSSU ach le cuntais a ullmhaíodh agus an fhormaid chaighdeánach a comhaontaíodh á húsáid. Ní mór don scoil seirbhísí cuntasóra seachtraigh a cheapadh chun na cuntais 2023/2024 a ullmhú agus a chur isteach chuig FSSU faoin 28 Feabhra 2025.

Ba cheart go mbeadh sé mar aidhm ag an scoil an fhaisnéis airgeadais uile maidir leis an scoilbhliain dar críoch an 31 Lúnasa 2024 a sholáthar dá cuntasóir/hiniúcháir seachtrach faoin 30 Meán Fómhair 2024.

2. Forléargas ar Dheireadh na Bliana Airgeadais

Fuarthas roinnt deontas nua ann in 2023/2024, agus leagtar amach na modhanna cuntasafóchta sna treoirlínte atá ar fáil ar ár suíomh gréasáin. Tá na tagairtí dóibh sonraithe sa tábla thíos. Tá sé tábhachtach go dtaifeadtar na deontais seo i gceart i BrightBooks agus go ndéanfaí aon deontais imfhálaithe gan chaitheamh a choigeartú i gcóid an chlár 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

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. Tugadh an scéim seo isteach sa scoilbhliain 2024/2025.

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

- ní mór cuntas a thabhairt ar na deontais seo mar dheontas a fuarthas roimh ré i Brightbooks.
- Ba cheart aon chaiteachas den deontas seo roimh dheireadh na scoilbhliana a thaifeadadh 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. Is féidir tuilleadh treoracha a fháil i [dTreoiríne 03-Scoilbhliain 2024/2025 Cuntas a thabhairt i nDeontas Scéim Leabhar Scoile na Sraithe Sóisearaí agus sa Deontas Tacaíochta Riaracháin](#)

Íocadh deontas leabhar 2024/2025 do bhlianta na Sraithe Sinsearaí le iar-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.

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 treoir dhoiciméad faoi mhodhanna cuntasáochta ar fáil [anseo](#) a thugann faisnéis bhreise ar na himpleachtaí CBL a ghabhann leis an scéim agus ar conas na hidirbhearta a thaifeadadh i BrightBooks.

Deontas Pá Neamhtheagaisc

Ní raibh an 3ú tráthchuid den deontas pá neamhtheagaisc eisithe do scoileanna amhail an 31 Lúnasa 2024. Mholfaimis duit athbhreithniú a dhéanamh ar do chuid ioncaim ón deontas pá neamhtheagaisc don bhliain go dtí seo agus ar an gcaiteachas a ceadáíodh d'fhoireann pá neamhtheagaisc chun an t-easnamh don bhliain a dhéanamh amach. Tabhair faoi deara go mbeidh roinnt rudaí le coinneáil i gcuimhne maidir leis na cuntais deireadh bliana:

A. Ba cheart iarmhéid an chaiteachais de bhreis ar ioncam a lua mar ‘Deontas Dlite’ amhail an 31 Lúnasa 2024.

Agus an leabhar cúnata á chomhlánú, d’úsáidfeá cód dochair <1730 Deontais Dlite> agus an cód creidmheasa <3030 Buiséad Pá Neamhtheagaisc>

B. Ba cheart an deontas pá neamhtheagaisc a eisiamh ó ríomh an deontais a fuarthas roimh ré don bhliain 23/24. Tá an scarbhileog leasaithe ar fáil [anseo](#).

3. Ullmhú do Dheireadh na Bliana 2023/2024

- Tá sé tábhachtach go mbeadh Cairt Cuntas na scoile i gcomhréir le Cairt na gcuntas athbhreithnithe FSSU; mar sin, moltar an liosta reatha cód ainmniúil in Brightbooks do scoile a chur i gcomparáid le Cairt athbhreithnithe na gCuntas FSSU chun aon neamhréireachtaí a d’fhéadfadh a bheith ann a aimsiú. Tá cóip de Chairt athbhreithnithe na gCuntas FSSU ar fáil [anseo](#) ar ár suíomh gréasáin.

Éascóidh sin obair do chuntasóra/d’iniúcháora seachtraigh agus iad ag ionchur na gcuntas i gcóras taiscthe cuntas ar líne FSSU, agus ag tuairisciú faisnéis airgeadais don Roinn agus don Rialálaí Carthanas.

Céim 1: Comhlánaigh an seicliosta thíos

- Sula gcuirtear an próiseas deireadh bliana dar críoch an 31 Lúnasa 2024 i bhfeidhm, ba cheart na hidirbhearta uile ó lá go lá don bhliain a thairfeadh. 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 thairfeadh, 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/iniúcháoir seachtrach, mar aon le cóip de na doiciméid ábhartha.

Seicliosta	Déanta
1. Tá gach idirbheart ó lá go lá, i.e. sonraisc, íocaíochtaí agus fáltais, tairfeadta i BrightBooks suas go dtí an 31 Lúnasa 2024.	

<p>2. 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> <ul style="list-style-type: none"> • Déan athbhreithniú ar liosta na n-íocaíochtaí amuigh agus na bhfáltras ar an ráiteas imréitigh bainc lena chinntiú go bhfuil siad cruinn ceart. • Ba cheart gach iontráil dhúblach a cheartú. • Ba cheart gach íocaíocht/fáltras atá níos sine ná sé mhí d’aois a iniúchadh. Ba cheart idirbhearta dúblacha a dhíscríobh. (Féach Cuid 5.8 de Lámhleabhar Úsáideora BrightBooks Accounts FSSU). 	
<p>3. Cinntigh go bhfuil na hiarmhéideanna sa chuntas mionairgid (cód 1900) agus sa chuntas rialaithe airgid thirim (cód 1950) i gcomhréir le méid an airgid thirim agus na seiceanna atá á gcoimeád sa taisceadán amhail ar an 31 Lúnasa 2024.</p>	
<p>4. Cinntigh go bhfuil an t-iarmhéid ar an gcuntas cárta creidmheasa (cód 1850) i gcomhréir leis an méid atá dlite ar an mbille amhail ar an 31 Lúnasa 2024.</p>	
<p>5. 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>6. Priontáil tuarascáil ar iarmhéideanna soláthraithe de réir téarma amhail ar an 31 Lúnasa 2024 (Clliceáil ‘Aged Supplier Balances’ faoin ceannteideal ‘Purchases’ ar an leathanach ‘Reports’).</p> <ul style="list-style-type: none"> • Déan deimhin de gurb ionann iarmhéid an tsoláthraí ar an tuarascáil agus an t-iarmhéid ar an ráiteas a fuarthas ón soláthraí (nó 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 BrightBooks. 	
<p>7. Priontáil tuarascáil d’iarmhéideanna na gcustaiméirí atá gan íoc amhail ar an 31 Lúnasa 2024 (Clliceáil ‘Aged Customer Balances’ faoin ceannteideal ‘Customers’ ar an leathanach ‘Reports’).</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. <p>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>	
<p>8. Taifid phárolla: Déan taifid phárolla a phriontáil do gach fostaí ar leith don tréimhse ón 1 Meán Fómhair 2023 go 31 Lúnasa 2024, déan cóip den achoimre párolla don bhliain 2023 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>9. 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 cúnta)</p>	
<p>10. Ba chóir gurbh ionann an cuntas rialúcháin glanphá (cód 2200) agus náid, nó más ann d'iarmhéid, ba chóir é a mhíniú.</p>	
<p>11. Aon iarmhéideanna eile i gcuntais rialúcháin a bhaineann le pá (m.sh. táillí ceardchumann, Scéim Pinsin Poiblí Aonair, Ranníocaíocht Aoisliúntais Bhreise), ba 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>12. 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. 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 má tá dliteanas nialasach agat.</p>	
<p>13. 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. Cinntigh go ndearnadh na hasbhaintí uile a baineadh ó Fhochonraitheoirí chun críocha RCT a thuairisciú do na Coimisinéirí Ioncaim.</p>	
<p>14. Déan an t-ioncam don bhliain a athbhreithniú lena chinntiú gur cuimsíodh an t-airgead uile a fuarthas don chéad scoilbhliain eile sna cuntais mar 'Ioncam Scoile Faighte Roimh Ré' (cód ainmniúil 2105). Féach ar ár dTreoir Thagartha Thapa le haghaidh tuilleadh eolais ar chuntas a thabhairt ar ioncam scoile a fuarthas roimh ré.</p>	
<p>15. 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). Féach ar ár dTreoir Thagartha Tharpa le haghaidh tuilleadh eolais ar chuntas a thabhairt ar dheontais a fuarthas roimh ré.</p>	
<p>16. A chinntiú go ndéantar Deontas Scéim Leabhar Scoile na Sraithe Sóisearaí agus an Deontas Tacaíochta Riaracháin a fuarthas sa bhliain airgeadais 2023/2024 a thaifeadadh i gcód 2151, Deontas Leabhar a Faightear roimh Ré. Cé gur cheart go mbeadh na costais ghaolmhara i gcód 1720 Réamhíocaíochtaí.</p>	
<p>17. 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. (cód ainmniúla 2160-2180). Féach Aguisín 1 chun tuilleadh faisnéise a fháil.</p>	
<p>18. Cinntigh go bhfuil gach deontas COVID ábhartha aisíochtha leis an Roinn.</p>	
<p>19. Cruthaigh Tuarascáil ar Ghníomhaíochtaí Mórleabhair Ghinearálta agus seiceáil na hidirbhearta breactha lena chinntiú go bhfuil siad cuimsithe sna cuntais mar ceart.</p>	

20. Déan liosta de láimh de na sonraisc gan íoc a bhaineann leis an mbliain dar críoch an 31 Lúnasa 2023, nár taifeadadh i BrightBooks go fóill.	
21. Déan liosta de láimh d'fhéichiúnaithe agus de réamhíocaíochtaí amhail ar an 31 Lúnasa 2024 (is é sin, airgead atá dlite don scoil nó costais a íocadh roimh ré don scoilbhliain 2024) murar tugadh cuntas orthu siúd sna cuntais i BrightBooks amhail an 31 Lúnasa 2023.	
22. Cuntas bainc Chumann 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.	

Céim 2: Priontáil amach na tuarascálacha airgeadais molta amhail ar an 31.8.2024

Moltar duit na tuarascálacha seo a leanas a chruthú agus a phriontáil:

- 1) Tuarascáil réitigh bainc lena n-áirítear liosta na n-idirbheart neamhréitithe ag deireadh na bliana do gach cuntas.
- 2) Tuarascáil ar iarmhéideanna soláthraithe de réir téarma
- 3) Tuarascáil ar iarmhéideanna custaiméirí de réir téarma (ní bhaineann ach amháin le scoileanna a bhfuil an modúl custaiméirí in úsáid acu)
- 4) Sonraí faoin gCuntas Mórleabhair Ghinearálta le haghaidh na gcód agus na rannán mórleabhair ginearálta uile.
- 5) Tuarascáil ar Ioncam agus Caiteachas
- 6) Clár Comhardaithe
- 7) Comhardú Trialach

Féach Cuid 7 de [Lámhleabhar Úsáideora BrightBooks Accounts FSSU](#) le haghaidh tuilleadh eolais ar thuarascálacha a phriontáil.

Céim 3: Tabhair rochtain dhíreach ar BrightBooks do do Chuntasóir / Téigh i dteagmháil leis nó léi faoi na coigeartuithe deireanacha

Féach Cuid 1.5.3 de [Lámhleabhar Úsáideora BrightBooks Accounts FSSU](#) le haghaidh treoracha maidir le rochtain a thabhairt do do chuntasóir ar BrightBooks Accounts. Cliceáil [anseo](#) le haghaidh cur i láthair gearr físe.

Coigeartuithe an Chuntasóra/Iniúcháora Sheachtraigh a Phróiseáil

- Molaimid do scoileanna teagmháil a dhéanamh lena gcuntasóirí agus iarraidh orthu na coigeartuithe deireadh bliana a phróiseáil i BrightBooks accounts nó liosta de na coigeartuithe a chur ar fáil. Má theastaíonn cúnamh uait chun na coigeartuithe a phostáil, is féidir leat teagmháil a dhéanamh leis an FSSU.
- Is éard a bheidh sna coigeartuithe ná an difríocht idir Iarmhéid an Chomhardaithe Thrialaigh atá ar BrightBooks Accounts amhail ar an 31.08.2024 agus Iarmhéid Deiridh an Chomhardaithe Thrialaigh a d'ullmhaigh an cuntasóir/an t-iniúcháir, lena n-áirítear coigeartuithe a rinne an cuntasóir ar chuntais ainmniúla ioncaim, caiteachais agus cláir chomhardaithe. Cinntíonn sé seo go mbeidh na figiúirí maidir le hIoncaim agus Caiteachais atá le feiceáil sna cuntais chartlainne

agus a thaispeántar mar fhigiúirí na bliana roimhe sin do 31.08.2024 ag réiteach cuid mhaith leis na Cuntais Airgeadais ag an 31.08.2022

Céim 4: Deireadh na Bliana reatha i BrightBooks

- Is de réir dátaí atá Brightbooks accounts ceaptha ionas gur féidir leat leanúint ar aghaidh ag próiseáil idirbhearta don Bhliain Airgeadais nua. Nuair a bheidh na cuntais tugtha chun críche ag an gcuntasóir agus nuair a dhéanfar na coigeartuithe deireadh bliana do Lúnasa 2024 a phróiseáil, moltar an deireadh bliana a rith i BrightBooks.
- Cliceáil [anseo](#) chun an “Treoir Thapa Tagartha ar Chríochnú na Bliana Airgeadais 2023/2024 ar Brightbooks” a fheiceáil. Tá treoracha sa treoir seo maidir le conas deireadh na bliana a athrú ón 31 Lúnasa 2024 go dtí an 31 Lúnasa 2025.

4. Na figiúirí Buiséid le haghaidh 2023/2024 a iompórtáil chuig BrightBooks:

- Tá bileog excel san áireamh sa Teimpléad Buiséid ar a dtugtar "BrightBooks Budget Import" ina dtugtar achoimre ar na cóid ainmiúla agus na figiúirí buiséid iomlána don bhliain.
- Is féidir na sonraí i gColún A & C den bhileog seo a chóipeáil isteach i dteimpléad atá ar fáil i BrightBooks, agus cuirfidh sé seo ar do chumas na sonraí buiséid a iompórtáil go díreach chuig BrightBooks.
- Is féidir treoracha agus físeán gearr faoin bpróiseas seo a fháil [anseo](#) ar ár suíomh gréasáin

5. Oiliúint BrightBooks

Mar thaca don treoirlíne seo, reáchtálfaimid roinnt [seisiún oiliúna seimineár gréasáin beo](#) chun ullmhú do dheireadh na bliana agus é a thabhairt chun críche.

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheistanna sa treoirlíne seo ach dul i dteagmháil le FSSU.

Guthán: 01-269 0677

info@fssu.ie

An 10 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		Céim 1		Céim 1	Céim 2		Céim 3	
	Ioncam		Caitheachas		Iarmhéid an Deontais amhail ar an 31.08.2024	Déan taifeadadh sa leabhar cúnta maidir leis an méid gan chaitheamh ar an <u>31.08.2024</u>		Taifead sa leabhar cúnta maidir leis an méid gan Chaitheamh amhail an <u>01.09.2024</u>	
	Cód Ainmniúil	Suim	Cód Ainmniúil	Suim	Suim	Cód Doch air	Cód Creidmheasa	Cód Doch air	Cód Creidmheasa
Deontas Leabhar	3150	€9,600	4730	€8,900	€700	3150	2160	2160	3150
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 (Neamhchaipitiúil)	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 (Neamhchaipitiúil)	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