

Autumn 2025

Sage – Webinar 2. Year End 25/26 Key Points

September 2nd, 2025.



Webinar

2



Technical Support: info@fssu.ie



Recording



Email



Handouts &
Slides



Website:
www.fssu.ie



Support
(01) 2690677



Q&A

Agenda

1. Recap Webinar 1

2. Year End Checklist–Accruals & Prepayments

3. The Year End Reports

4. Working with the accountant

1. Recap of Webinar One

Preparation for the year end

Timeline & Available resources

Guidance on dealing with the school accountant

Summary of the Action plan for upcoming
financial Year end



Important Dates



30.09.25

- Accounts notified accounts are ready for review

10.10.25

- Record adjustments from Accountant into Sage 50 and process the year end.

30.11.25

- Draft Accounts to BOM approval

31.12.25

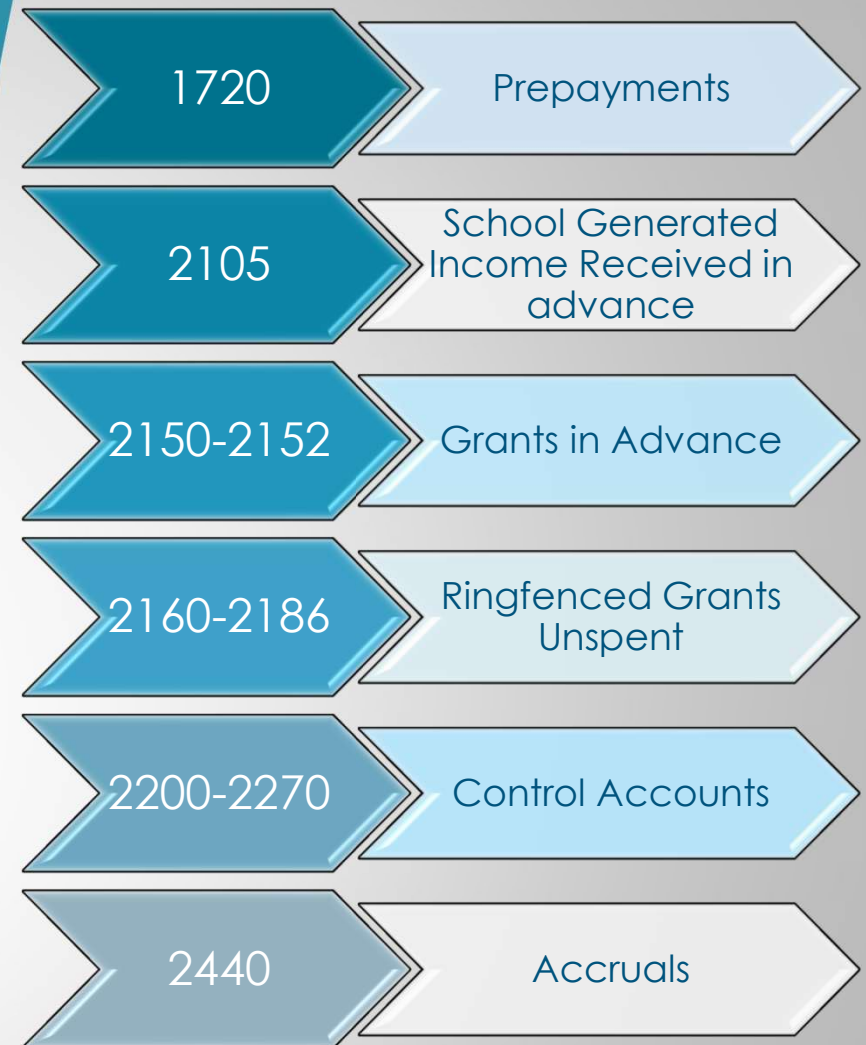
- Accounts approved for submission to the FSSU by BOM

28.02.26

- Accounts filed by the accountant with the FSSU

Failure to submit accounts by 28th Feb 2026 will mean the school may be the subject of a compliance audit.

2. Year End Checklist - Accruals & Prepayment



Year end Accounts Preparation Checklist

7



Bank & Cash

Payroll

RCT / VAT

Creditors & Accruals

Debtors & Prepayments

Income

Reports

Action 21

Nominal Activity Report

8

21. Run a Nominal Activity Report and review the posting of transactions, to ensure they are accounted for correctly.

The screenshot shows the 'Nominal codes' section of a software application. The left sidebar lists various modules, with 'Nominal codes' highlighted. The main area displays the 'Nominal activity' report, which includes a table of nominal codes and their activity. The table has columns for Name, Description, Last Run, and Filename. The 'Nominal Activity' row is highlighted, showing a detailed transaction activity for all nominal codes, including those with no transactions posted. The 'Nominal Activity - Excluding No Transactions' row is also highlighted, showing a detailed transaction activity for all nominal codes, excluding those with no transactions posted.

Name	Description	Last Run	Filename
★ Nominal Activity	Detailed transaction activity for all nominal codes, including those with no transactions posted.		NOMACTX
★ Nominal Activity - Excluding No Transactions	Detailed transaction activity for all nominal codes, excluding those with no transactions posted.	23/07/2025 19:18	NOMACTX

Completeness & Accuracy of postings

Identify mis postings

Highlight and analyse overspends

Action 21

Nominal Activity Report

9

Criteria for Nominal Activity - Excluding No Transactions

Criteria Values

Enter the values to use for the criteria in this report

Nominal Code Between (inclusive) and 99999999

Transaction Date Between (inclusive) 01/09/2024 and 31/08/2025

Transaction No Between (inclusive) 1 and 99999999

Inc B/Fwd Tran ☐

Preview a sample report for a specified number of records or transactions (0 for all) 0

Help OK Cancel

Range of codes

Criteria for Nominal Activity - Excluding No Transactions

Criteria Values

Enter the values to use for the criteria in this report

Nominal Code Between (inclusive) 3000 and 3299

Only one code

Nominal Code Between (inclusive) 2105 and 2105

Action 21

Nominal Activity Report

10

Income – Credit Posting

Date:

Time:

FSSU Master Chart of accounts New

Nominal Activity - Excluding No Transactions

Page: 1

Date From:

01/09/2024

N/C From:

3000

Date To:

31/08/2025

N/C To:

3299

Transaction From:

1

Transaction To:

99,999,999

N/C:

3010

Name:

Capitation/Non Pay Budget

Account Balance:

150,000.00 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
7	BR	10/01/2025	1800	22	Capitations - Intalment 2 Jan	0	T9	50,000.00		50,000.00	-	R
18	BR	01/09/2024	1800	26	Capitation - Sep	0	T9	50,000.00		50,000.00	-	R
19	BR	01/04/2025	1800	36	Capitation April	0	T9	50,000.00		50,000.00	-	R
Totals:										150,000.00		

Expense –Debit Posting

Date:

Time:

FSSU Master Chart of accounts New

Nominal Activity - Excluding No Transactions

Page: 1

Date From:

01/09/2024

Date To:

31/08/2025

N/C From:

4110

N/C To:

7999

Transaction From:

1

Transaction To:

99,999,999

N/C: 4390

Name: Science Subjects Expense

Account Balance: 2,000.00 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
78	PI	04/06/2025	ODH001		Science lab test strps	13	T9	500.00	500.00	-	-	
79	PI	01/08/2025	ODH001		Science replacement eqip	13	T9	7,000.00	7,000.00	-	-	
144	JC	31/08/2025	4390	YE adj	Expenditure 24/25 relate to	13	T9	7,500.00		7,500.00	-	-
Totals:								7,500.00	7,500.00			

Action 21

Nominal Activity Report

Date:

Time:

Date From:

Date To:

Transaction From:

Transaction To:

FSSU Master Chart of accounts New

Nominal Activity - Excluding No Transactions

01/09/2024

31/08/2025

1

99,999,999

N/C From:

N/C To:

4110

7999

Page: 1

N/C: 4390

Name: Science Subjects Expense

Account Balance:

2,000.00 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
78	PI	04/06/2025	ODH001		Science lab test strps	13	T9	500.00	500.00		*	*
79	PI	01/08/2025	ODH001		Science replacement eqip	13	T9	7,000.00	7,000.00		*	*
144	JC	31/08/2025	4390	YE adj	Expenditure 24/25 relate to	13	T9	7,500.00		7,500.00	*	*
Totals:									7,500.00	7,500.00		

Customers

Suppliers

Bank accounts

Bank feeds

Nominal codes

Transactions

Departments

Diary

Refresh

No

Type

142 JD

143 JC

144 JC

145 JD

146 JD

147 JD

148 JD

149 JD

150 JC

1720

151 JC

Insert row (F7)

Remove row (F8)

Copy cell above (F6)

Copy cell above +1 (Shift + F6)

Add attachment

View attachment

Print list

Send to Excel

Edit Journal Entry

Reference

Posting Date

YE adj

31/08/2025

Balance

N/C*	Name	Depa	Details	T/C	Debit	Credit	Balance
4390	Science Subjects Expense	13	Expenditure 24/25 relate to 25/26	T9	0.00	7500.00	
1720	Prepayments	13	Science Imp. Grant Exp 24/25 relate to 25/26	T9	7500.00	0.00	

Payment in relation to science implementation grant for 25/26



Action 1

Posting Transactions 31.08.2025

12

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.



Accurate



Complete



Consistent

Action 1

Posting Transactions 31.08.2025

13

Record all
Income including
cash & electronic
receipts

Record all supplier
invoices and
cheque
payments in
sequence

Record all EFT
payments from the
banking online
statement, record
any Direct Debits or
Credit Transfers

Record the
weekly payroll
journal &

Record VAT / RCT
Journal if
applicable

Actions 2-6 & 13

14

Bank & Cash

2. Ensure you have bank statements for all school bank accounts covering the period 1st September 2023 to 31st August 2025 and ensure all bank accounts are reconciled up to 31st August 2025.

3. Review the bank reconciliation report as follows:

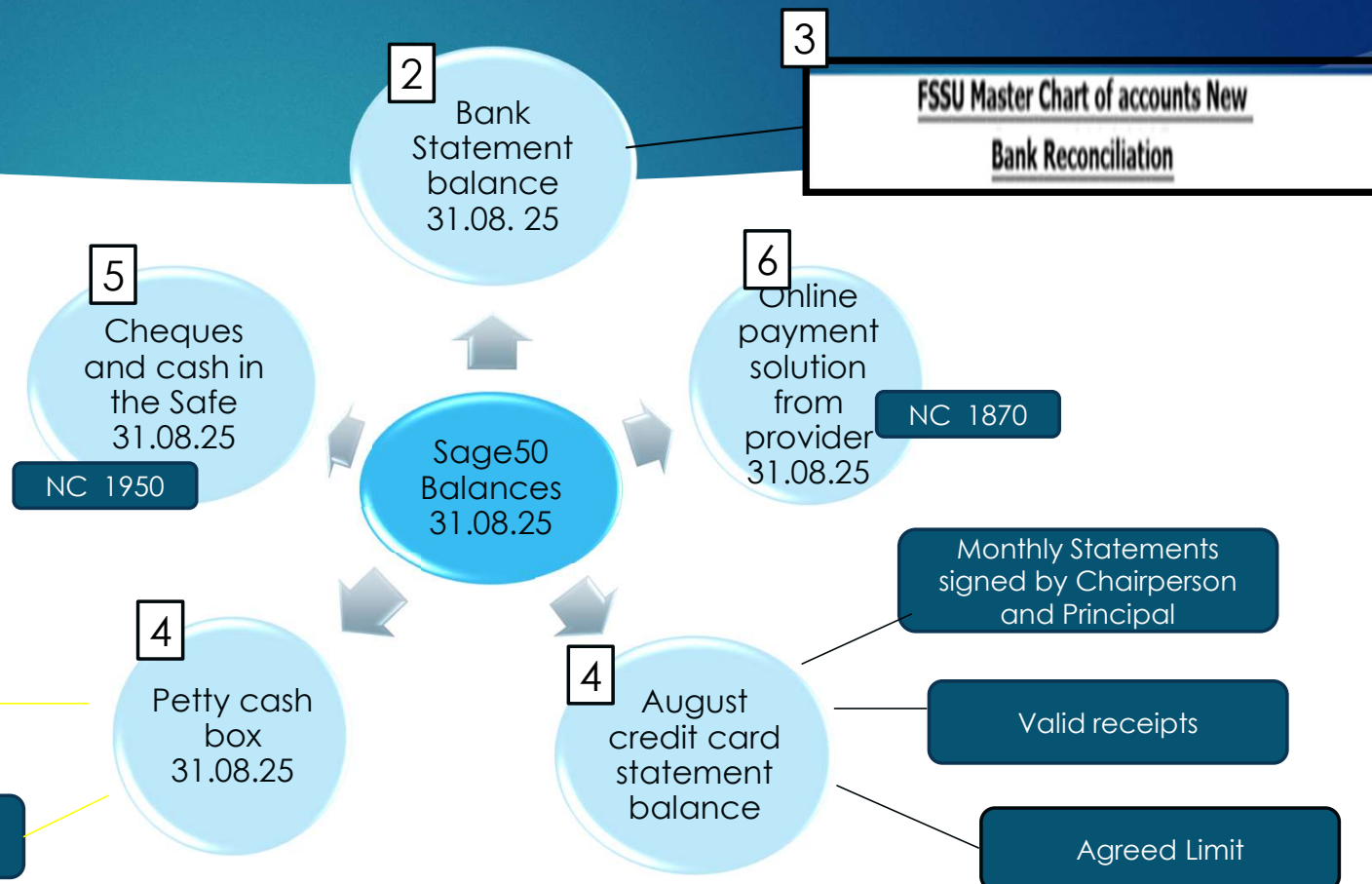
- Review the list of outstanding payments and receipts on the bank reconciliation to ensure they are accurate.
- Any duplicate entries should be corrected.
- Any outstanding payments/receipt more than six-months-old should be investigated. Duplicate transactions should be written off.

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 31st August 2025.

6. Ensure that the balance in the online payment solution clearing account (code 1870)

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.



Cancelling out-of- date, duplicates or errors

15

Run

Review

Reconcile

Date: FSSU Master Chart of accounts New Page: 1

Time: Bank Reconciliation

Bank Ref: 1800 Date To: 31/08/2025
Bank Name: Current Account 1 Statement Ref: 1800 2025-07-23 01
Currency: Euro

Balance as per cash book at 31/08/2025: 366,372.72

Add: Unpresented Payments

Tran No	Date	Ref	Details	€
234	30/08/2025		Purchase Payment	3,500.00
				3,500.00

Less: Outstanding Receipts

Tran No	Date	Ref	Details	€
				0.00

Reconciled balance : 369,872.72

Balance as per statement : 369,872.72

Difference : 0.00



FSSU SAGE Accounts Manual

Section 3: Bank Module

3.10 To Cancel Old Cheques

If you have made a mistake, such as entering a **cheque** from or to the wrong account, or if you have entered a **cheque** against the wrong invoice, correct these in the Transactions module.

Cancel old outstanding cheques.

- Make a list of the cheques that need to be cancelled. The list should state the cheque / payment reference, payee, amount and nominal code.
- Go to Bank Accounts > Bank Receipt 
- Select the bank account
- Enter the details of each payment on the cancel list and save.
- Go to Bank Accounts > Reconcile 
- When reconciling the bank account match the outstanding cheques to the receipts entered above.

Matched transactions

Book Balance	Total Payments	Total Receipts	Matched Balance - Statement Balance = Difference
366372.72	114006.04	99301.76	369872.72 369872.72 0.00

Save progress Reconcile Close

Date: FSSU Master Chart of accounts New Page: 1

Time: Bank Reconciliation

Bank Ref: 1800 Date To: 31/08/2025
Bank Name: Current Account 1 Statement Ref: 1800 2025-07-23 01
Currency: Euro

Balance as per cash book at 31/08/2025: 366,372.72

Year end File
31.08.25

Bank Statements
01.09.24 -31.08.25

Action 7-10

Payroll Control Accounts

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7. Payroll records: Print individual employee payroll records for the period 1st September 2023 to 31st August 2025, 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 2025

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 2025. (Where payroll journals are utilised)

9. The net wages control account (code 2200) should be zero or any balance explained.

10. Other wage related control account balances (e.g., Union Fees, Single Public Pension Scheme, ASC) should equate to amounts owed at 31st August 2025 (if recording payroll using the payroll journal).

Payroll reports 01/09/24-31/12/24 & 01/01/25 -31/08/25

Using payroll journals:

Week 35 included

Check balances in the Balance Sheet Report at 31-8-2024 2200-2250

PAYE/PRSI/USC/LPT control account 2250

Net wages control account and other wages related control accounts 2200

Not using payroll journals

Last processed payroll to 31.08.25 / Payroll taxes for July or August not included?

Payments recorded when made

Use journal for missing liability
• DR wages
• CR 2200 Net wages control / 2250 Payroll taxes control

Alternative: record amount owed as o/s bank payment

Payroll Control Accounts

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Current Liabilities			
Creditors			
2100	Creditors Control Account		1,007.00
	Total Creditors:		1,007.00
Accruals			
2151	Book Grant Received in Advance		10,800.00
2230	ASC Control Account		208.20
2250	PAYE/PRSI/USC/LPT Control Account		925.76
	Total Accruals:		11,933.96

Date:

Time:

FSSU Master Chart of accounts New

Nominal Activity - Excluding No Transactions

Page: 1

Date From:

01/08/2025

Date To:

31/08/2025

N/C From:

2200

N/C To:

2200

Transaction From:

1

Transaction To:

99,999,999

N/C:

2200

Name:

Net Wages Control Account

Account Balance:

0.00

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
51	BP	08/08/2025	1800		Net pay week 32	0	T9	682.32	682.32		-	N
52	BP	15/08/2025	1800		Net pay week 33	0	T9	682.32	682.32		-	N
53	BP	22/08/2025	1800		Net pay week 34	0	T9	682.32	682.32		-	N
54	BP	29/08/2025	1800		Net pay week 35	0	T9	682.32	682.32		-	N
55	JC	31/08/2025	2200		Net Wages week 32-35	0	T9	2,729.28		2,729.28	-	
Totals:									2,729.28	2,729.28		
History Balance:												

FSSU

Date: [REDACTED]

Time: [REDACTED]

FSSU Master Chart of accounts New

Nominal Activity - Excluding No Transactions

Page: 1

Date From: 01/08/2025

Date To: 31/08/2025

N/C From: 2250

N/C To: 2250

Transaction From: 1

Transaction To: 99,999,999

U/C: 2250

Name: PAYE/PRSI/USC/LPT Control Account

Account Balance: 5,074.24 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
17	JC	08/08/2025	2250	Payroll	Week 32 Payroll Taxes	0	T9	231.44		231.44	-	-
18	JC	15/08/2025	2250	Payroll	Week 33 Payroll Taxes	0	T9	231.44		231.44	-	-
19	JC	22/08/2025	2250	Payroll	Week 34 Payroll Taxes	0	T9	231.44		231.44	-	-
20	JC	29/08/2025	2250	Payroll	Week 35 Payroll Taxes	0	T9	231.44		231.44	-	-
Totals:										925.76		
History Balance:										925.76		

Year end file

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

August 2025
Return

Action 11&12

VAT & RCT – Control Accounts balance

18

11. VAT: Review ROS to ensure all VAT returns are filed. Remember you must file VAT returns even if liability is Nil.

The VAT control account (nominal code 2260) should equate to the VAT that is owed to Revenue at 31st of August 2025 (if using VAT journals)

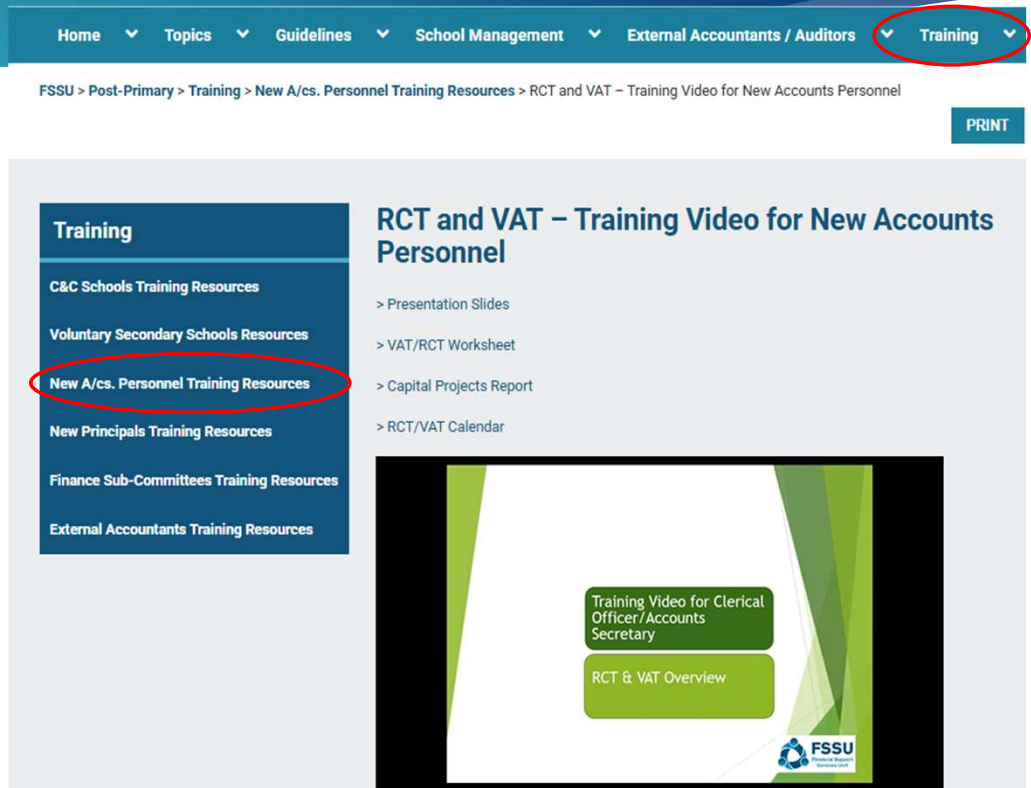
12. RCT: Ensure all deductions made from Subcontractors for RCT purposes have been returned to Revenue.

The RCT control account (nominal code 2270) should equate to the RCT that is owed to Revenue at 31st of August 2025.

Review position
on ROS for
Returns for RCT
and VAT compare
the control
accounts

Ensure all
deductions made
for RCT have been
returned to
Revenue

The July/August
VAT3 and August
RCT liabilities
are payable in
September 2025



The screenshot shows the FSSU website's Training Resources section. The top navigation bar includes links for Home, Topics, Guidelines, School Management, External Accountants / Auditors, and Training (which is highlighted with a red circle). Below the navigation bar, the breadcrumb trail reads: FSSU > Post-Primary > Training > New A/cs. Personnel Training Resources > RCT and VAT – Training Video for New Accounts Personnel. A 'PRINT' button is visible in the top right corner. On the left, a 'Training' sidebar lists various resource categories: C&C Schools Training Resources, Voluntary Secondary Schools Resources, New A/cs. Personnel Training Resources (circled in red), New Principals Training Resources, Finance Sub-Committees Training Resources, and External Accountants Training Resources. The main content area is titled 'RCT and VAT – Training Video for New Accounts Personnel' and lists available resources: Presentation Slides, VAT/RCT Worksheet, Capital Projects Report, and RCT/VAT Calendar. At the bottom, a video player interface shows two video thumbnails: 'Training Video for Clerical Officer/Accounts Secretary' and 'RCT & VAT Overview'. The FSSU logo is in the bottom right corner of the video player area.

Action 11&12

VAT & RCT – Control Accounts balance

19

Trial balance 31.08.25

2230	ASC Control Account	208.20
2250	PAYE/PRSI/USC/LPT Control Account	925.76
2260	Reverse VAT Control Account	1,620.00
2270	RCT Control Account	2,400.00
Total Accruals:		15,953.96



Nominal Activity											
Date From:		01/08/2025						N/C From:			
Date To:		31/08/2025						N/C To:		99999999	
Transaction From:		1									
Transaction To:		99,999,999									
N/C: 2260		Name: Reverse VAT Control Account						Account Balance:		1,620.00 CR	
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V B
43	JC	23/08/2025	2260	RCT/VAT	VAT Joe the Painter	0	T9	1,620.00		1,620.00	-
Totals:										1,620.00	
History Balance:										1,620.00	
N/C: 2270		Name: RCT Control Account						Account Balance:		2,400.00 CR	
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V B
44	JC	23/08/2025	2270	RCT/VAT	RCT Joe the Painter	0	T9	2,400.00		2,400.00	-
Totals:										2,400.00	
History Balance:										2,400.00	



July/August VAT3
Return

August
RCT Return

YE folder

Action 14

Creditors

20

14. Complete a manual list of creditors on 31st August 2025 (money owed by the school).

If using the purchase ledger print an outstanding creditors list at 31st August 2025.

- 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.

Suppliers

All reports | Supplier reports

Bank accounts
Bank feeds
Nominal codes
Transactions
Departments
Diary

Expand All Collapse All

Favourites

Report finder

Recent reports

► All reports

Aged creditors

Aged reconciliation

Credit control and turnover

Daily transactions

Day books

Departmental

EC purchases

GDPR

My supplier reports

Supplier activity

Supplier contacts

Supplier details

Supplier invoices

Supplier statements

Top suppliers

Name Description List

★ Aged Creditors Analysis (Summary) Summary of outstanding balances by supplier.

Criteria for Aged Creditors Analysis (Summary)

Criteria Values

Enter the values to use for the criteria in this report

Supplier Ref Between (inclusive) and ZZZZZZZZ

Report Date To (inclusive) 31/08/2025

Inc Future Payments

Exc Later Payments

Preview a sample report for a specified number of records or transactions (0 for all) 0

Help OK Cancel

Suppliers Reconciliations 31.08.25

Date: [Redacted]
Time: [Redacted]

FSSU Master Chart of accounts New
Aged Creditors Analysis (Summary)

Page: 1

Report Date: 31/08/2025
Include future transactions: No
Exclude Later Payments: Yes

Supplier From:
Supplier To: ZZZZZZZZ

** NOTE: All report values are shown in Base Currency, unless otherwise indicated **

A/C	Name	Credit Limit	Turnover	Balance	Future	Current	Period 1	Period 2	Period 3	Older
BUS001	Temple Transport	€ 0.00	1,400.00	1,400.00	0.00	0.00	0.00	0.00	0.00	1,400.00
DAT001	Secure Data	€ 0.00	2,400.00	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00
ODH001	Book	€ 0.00	32,100.00	7,500.00	0.00	0.00	7,000.00	500.00	0.00	0.00
SCH001	Jackies	€ 0.00	1,300.00	1,300.00	0.00	0.00	0.00	0.00	1,300.00	0.00
Totals:			37,200.00	11,200.00	0.00	0.00	7,000.00	500.00	1,300.00	2,400.00

YE folder

FSSU Master Chart of accounts New Dataset 2024 202 BOM Balance Sheet

Current Liabilities

Creditors

2100 Creditors Control Account

Total Creditors:

11,200.00

11,200.00

0.00

0.00

Accruals Listing @ August 31st 2025

21

SAGE 50

Bank Module Only –Manual list

Unpaid Supplier
Invoices - periods
prior to Sep 1st

Goods & Services
Received prior to
Sept. 1st **not yet
invoiced**

Suppliers Module

**All invoices for
periods prior to
Sept. 1st are
entered.**

Goods & Services
Received prior to
Sept. 1st **not yet
invoiced.**

Examples

- Energy costs
- Telephone
- Accountants' fees
- Goods received not invoiced.

FSSU Chart of Accounts

Effective for the year ended 31st August 2025

School Name	Post Primary School Sample	
Roll Number	12645J	
Date	31/12/20XX	
Creditors/Accruals	Total	
	€	€
Balance per accounts	1300	1300
Invoices received not listed		
August utility bill	750.5	
August telephone bill	50.4	
Subtotal		800.9
Accruals/Expenses incurred but not invoiced		
Stationary received	200.21	
Subtotal		200.21

Preparing the Accrual Journal

22

School Name	Post Primary School Sample
Roll Number	12645J
Date	31/12/20XX
Creditors/Accruals	
	Total
	€
Balance per accounts	36000.00 36000.00
Invoices received not listed	
August utility bill	750.5
August telephone bill	50.4
Subtotal	800.9
Accruals/Expenses incurred but not invoiced	
Stationary received	200.21
Subtotal	200.21

Home

Apps and add-ons Business dashboard

Suppliers

Bank accounts

Bank feeds

Nominal codes

Transactions

Departments

Diary

Journal Entry

Reference Posting Date

YE Accruals 31/08/2025

N/C*	Name	Ex.Ref	Department*	Details	T/C*	Debit	Credit
5550	Light and Power Expense		0	August bill not received	T9	750.50	0.00
6250	Telephone Expense / SMS Text		0	August bill not received	T9	50.40	0.00
6350	Office Equipment (Non Capital) Exp...		0	Supplies received not yet invoiced	T9	200.21	0.00
2440	Accruals		0	Year end Invoices not received	T9	0.00	1001.11

Balance Sheet Liabilities CR 2440 Accrual

Income and Expenditure Dr Various Expense codes

Date: FSSU Master Chart of accounts New Page: 1

Time: Period Trial Balance

To Period: Month 12, August 2025

N/C	Name	Debit	Credit
2440	Accruals		1,001.11

Action 15

Debtors and Prepayments

23

15. Complete a manual list of debtors & prepayments at 31st August 2025 (money owed to the school).

If using the sales ledger print an outstanding debtors list at 31st August 2025.

- 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.

Costs paid in 24/25 relating to 25/26.

- ✓ Types of debtors
- ✓ Examples of Prepayments
- ✓ Journals
- ✓ When to reverse accruals



1. Prepayments (1720)

- Deposit for school trips
- Insurance paid in advance
- Rent paid in Advance
- Subscriptions and Membership



2. Monies due to school (1705)

- Hire of hall



3. Grants due to school (1730)

- State exam aide Grant
- Special Class Grant

Prepayment



Amount paid in advanced
(Prepayment)



To Book auditorium



To hold its annual meeting
(At a future date)



Prepayments Listing @ August 31st 2025

24

School Name	Post Primary School Sample
Roll Number	12645J
Date	31/12/20XX

Prepayments	Total
-------------	-------

Insurance	€ 5,000
NAPD membership	€ 1,500
ICT maintenance	€ 5,500
Free Schoolbook grant expense	€ 11,500

Year end 24/25

SAGE 50

Prepayments

Balance sheet 31.08.25

School running costs for 25/26 paid in 24/25



Income and Expenditure 01.09.25

School running costs for 25/26

Prepayments - Journal Adjustment

25

Prepayments	Total
Insurance	€ 5,000
NAPD membership	€ 1,500
ICT maintenance	€ 5,500
Free Schoolbook grant expense	€ 11,500
Total	€23,500

Journal Entry							
Reference Posting Date Balance							
Year end Prepaym				31/08/2025		23500.00 Cr	
U/C*	Name	Ex.Ref	Department*	Details	T/C*	Debit	Credit
5450	General Insurance Expense		0		T9	0.00	5000.00
6700	Annual Subscriptions Expense		0		T9	0.00	1500.00
4420	Computer Maintenance & Support ...		5		T9	0.00	5500.00
4731	Free Schoolbook Grant Expense		8		T9	0.00	11500.00
1720	Prepayments		0		T9	23500.00	

Balance Sheet Liabilities

DR 1720 Prepayments

Income and Expenditure

CR Various Expense codes

Action 16 & 17 School Generated Income in Advance

26

16. Income received in the current year (2024 / 2025), for the next school year (2025/2026) 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 31.08.2025 for audit purposes.

2105 School Income received in Advance

School Generated Income
Received in 2024 relating
to 2025/2026

- First Year Charges
- Transition Year Income
- School Administration Charges
- Voluntary Contributions

Criteria for Nominal Activity - Excluding No Transactions

Criteria Values

Enter the values to use for the criteria in this report

Nominal Code: Between (inclusive) 3300 and 3850

Transaction Date: Between (inclusive) 01/09/2024 and 31/08/2025

Transaction No: Between (inclusive) 1 and 99999999

Inc B/Fwd Tran: ☐

Preview a sample report for a specified number of records or transactions (0 for all): 0

Help OK Cancel

Date:

Time:

FSSU Master Chart of accounts New

Page: 1

Nominal Activity - Excluding No Transactions

Date From:

01/09/2024

Date To:

31/08/2025

N/C From:

3300

N/C To:

3850

Transaction From:

1

Transaction To:

99,999,999

N/C:

3300

Name:

Education Fees (Fee paying schools)

Account Balance:

9,750.00 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
111	JC	01/09/2024	3300	Ye Journal	Income received 23/24	0	T9	5,000.00		5,000.00	-	-
115	BR	19/09/2024	1800		SA 24/25	0	T9	750.00		750.00	-	N
120	BR	20/06/2025	1800		SA Charges 25/26	0	T9	500.00		500.00	-	N
121	BR	24/08/2025	1800		SA charges 25/26	0	T9	1,500.00		1,500.00	-	N
122	BR	25/08/2025	1800		SA Charges 25/26	0	T9	2,000.00		2,000.00	-	N
Totals:										9,750.00		
History Balance:										9,750.00		

N/C:

3310

Name:

Transition Year Income

Account Balance:

9,250.00 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
112	JC	01/09/2024	3310	Ye Journal	Income received 23/24	4	T9	3,000.00		3,000.00	-	-
116	BR	22/09/2024	1800		TY Income 24/25	4	T9	250.00		250.00	-	N
118	BR	19/06/2025	1800		TY Income 25/26	4	T9	1,000.00		1,000.00	-	N
Totals:										4,250.00		
History Balance:										4,250.00		

N/C:

3350

Name:

Hire of Facilities Rental Income

Account Balance:

500.00 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
119	SI	20/08/2025	A001		Hire of School Hall Summer	20	T9	500.00		500.00	-	-
Totals:										500.00		
History Balance:										500.00		

N/C:

3370

Name:

Locker Income

Account Balance:

3,650.00 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
113	JC	01/09/2024	3370	Ye Journal	Income received 23/24	0	T9	500.00		500.00	-	-
117	BR	23/09/2024	1800		Locker Income 24/25	0	T9	100.00		100.00	-	N
123	BR	20/06/2025	1800		Locker Income 25/26	0	T9	100.00		100.00	-	N
124	BR	24/08/2025	1800		Locker Income 25/26	0	T9	200.00		200.00	-	N
125	BR	25/08/2025	1800		Locker Income 25/26	0	T9	250.00		250.00	-	N
Totals:										1,150.00		
History Balance:										1,150.00		

N/C:

3375

Name:

Journals and Year Book Income

Account Balance:

1,875.00 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
114	JC	01/09/2024	3375	Ye Journal	Income received 23/24	0	T9	1,000.00		1,000.00	-	-
126	BR	20/06/2025	1800		Journals 25/26	0	T9	250.00		250.00	-	N
127	BR	24/08/2025	1800		Journals 25/26	0	T9	275.00		275.00	-	N
128	BR	25/08/2025	1800		Journals 25/26	0	T9	350.00		350.00	-	N
Totals:										1,875.00		
History Balance:										1,875.00		

School Generated Income in Advance

27

Journal Entry

Clear form Insert row (F7) Remove row (F8) Copy cell above (F6) Copy cell above +1 (Shift + F6) Memorise Recall Add attachment Print list Send to Excel

Reference Posting Date Balance
YE Adjustment 31/08/2025 0.00

N/C*	Name	Ex.Ref	Departm	Details	T/C*	Debit	Credit
3300	Education Fees (Fee paying sc...	0		SA Income for 25/26	T9	4000.00	0.00
3310	Transition Year Income	4		TY Income 25/26	T9	1000.00	0.00
3370	Locker Income	0		Locker Income 25/26	T9	550.00	0.00
3375	Journals and Year Book Income	0		Journals 25/26	T9	875.00	0.00
2105	School Income Received in Ad...	0		25/26 School Income Received	T9	0.00	5425.00
2105	School Income Received in Ad...	4		TY Income 25/26	T9	0.00	1000.00
						6425.00	6425.00

Date: [REDACTED] Time: [REDACTED] **FSSU Master Chart of accounts New** Page: 1
Nominal Activity - Excluding No Transactions

Date From: 01/09/2024 Date To: 31/08/2025 N/C From: 3300 N/C To: 3850
Transaction From: 1 Transaction To: 99,999,999

N/C: 3300 Name: Education Fees (Fee paying schools) Account Balance: 9,750.00 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
111	JC	01/09/2024	3300	Ye Journal	Income received 23/24	0	T9	5,000.00		5,000.00	-	-
115	BR	19/09/2024	1800		SA 24/25	0	T9	750.00		750.00	-	N
120	BR	20/06/2025	1800		SA Charges 25/26	0	T9	500.00		500.00	-	N
121	BR	24/08/2025	1800		SA charges 25/26	0	T9	1,500.00		1,500.00	-	N
122	BR	25/08/2025	1800		SA Charges 25/26	0	T9	2,000.00		2,000.00	-	N
130	JD	31/08/2025	3300	YE	SA Income for 25/26	0	T9	4,000.00	4,000.00		-	-
Totals:									4,000.00	9,750.00		
History Balance:										5,750.00		

Date: [REDACTED] Time: [REDACTED] **FSSU Master Chart of accounts New Dataset 2024 2**
BOM Balance Sheet


Accruals

2105	School Income Received in Advance	6,425.00	0.00
------	-----------------------------------	----------	------

17. Alternatively, complete a manual list of income/grants received by the school in the year 2024 / 2025 that relate to 2025/2026 school year e.g., book grant, transition year charges, school administration charges, voluntary contribution.

Grants 2024/2025

28

 FSSU Financial Support Services Unit	Financial Guideline 2023/2024 Voluntary Secondary Schools	22
Grants payable to Non-Fee Paying Voluntary Secondary Schools School Year 2024/2025		

SUMMARY OF GRANTS PAYABLE 2024/2025						
No	Grant Description	Current Rate per Pupil	Instalments	Provisional Timing of Payments	Notes	Nominal Code in FSSU Chart of Accounts
1	Capitation Standard Rate	€345	3	Sept/Jan/Apr		<3010>
2	DEIS Grant DEIS (Delivering Equality Of Opportunity in Schools)		1	Date to be confirmed	Payable only to schools classified as DEIS.	<3020>
3	Support Services Grant *1	€224.50	3	Sept/Jan/Apr	Minimum for 2024 - €44,900	<3050>
4	Secretary *1	€40	3	Sept/Jan/Apr	Schools not in 1978 scheme. Min. Enrolment - 200. Maximum for 2024 - €14,000	<3100>
5	Secretary - School Services Support Fund (SSSF) *1	€26.50	3	Sept/Jan/Apr	Schools not in 1978 Scheme. Minimum for 2024 - €5,300 Maximum for 2025 - €9,275	<3100>
*1 Note: Where a school secretary has moved to the Department Payroll: These schools will have the ancillary grant due reduced to reflect the fact that schools are no longer paying these staff directly. Grant: Basic Secretary Grant, SSSF Secretarial Grant and the Support Services Grant (SSSF) Grant Less: Annual grant funded salary plus Employers PRSI						
6	Caretaker	€34	3	Sept/Jan/Apr	Minimum Enrolment - 200 Maximum for 2024 - €11,900	<3130>
7	Caretaker- School Services Support Fund (SSSF)	€20.50	3	Sept/Jan/Apr	Payable to all schools Minimum for 2024 - €4,100 Maximum for 2025 - €7,175	<3130>
8	Transition Year	€100 (previously €95)	1	Jun		<3200>
9	Leaving Cert Applied	€159	1	Jun		<3210>

10	Junior Cert School Programme	€63 (previously €60)	1	Jun	1 st Year JCSP only	<3190>
11	Physics and Chemistry	€13	1	Jun	Per pupil in 5 th and 6 th Year Physics and/or Chemistry	<3245>
13	Book Grant (senior cycle pupils only) non-DEIS Schools DEIS Schools	€24 €39	1	Jun	Book grant paid in June 2024 is for 2024/2025 school year.	<3150>
14	Free schoolbooks scheme grant and administration support grant (junior cycle pupils only)	€309 Daily rate: €160.62 +11.05%	1 1	Mar May	Department of Education Guidance	<3151> <3152>
15	Traveller Grant	€213.50	1	Dec		<3220>
16	Bi-Lingual all subjects through Irish max 4 subjects through Irish	€122.26 (previously €110.50) €24.45 (previously €22) per subject	1	May		<3290>
17	Supervision and Substitution Pre Jan 1, 2011 teachers For teachers joining the scheme after Dec 31, 2010	€1,769 €1,592				<3240>

- Grants In advance
- Unspent Ringfenced Grants

Action 18

29

Grant Income in Advance

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).

Grants received in 2024/2025 relating to 2025/2026

Grant Name	Nominal code	FSSU Guideline
DEIS Grant	2152 DEIS Grant Received in Advance	Circular 0034/2023
Free Schoolbooks Grant	2151 Book Grant Received in Advance	32 -2024/2025
Free Schoolbook Administration Support grant	2151 Book Grant Received in Advance	32-2024/2025
Science Implementation Grant	2150 Grants Received in Advance	20 -2024/2025



Science Implementation Grant

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Financial Guideline 2024/2025

20

Community & Comprehensive and Voluntary
Secondary Schools in the Free Education Scheme

- Grant Receipt 24/25 2150 Grants In Advance

- Expenditure related to 24/25 1720 Prepayments

★ Nominal Activity - Excluding No Transactions

Detailed transaction activity for all nominal codes, excluding those with no transactions posted.

04/06/2025 09:52 NOMACTX

Preview

Print Email Export Report to Excel Data to Excel Page Setup Printer Offsets Edit Styles Close Goto Page 1

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
N/C: 3245			Name: Science Subjects Grant		Account Balance:			13,000.00	CR			
73	DR	20/12/2024	1800		Science Implementation Grant	13	TD	13,000.00		13,000.00		
Totals:										13,000.00		
History Balance:										13,000.00		
N/C: 3310			Name: Transition Year Income		Account Balance:			0.00				

Science Implementation Grant

31

Bank feeds

Journal Entry

Nominal codes

Transactions

Departments

Diary

Reference

Posting Date

Correction

31/08/2025

Balance

0.00

N/C*	Name	Ex.Ref	Department*	Details	T/C*	Debit	Credit
3245	Science Subjects Grant		13	Science Implementation Grant 25/26 T9		13000.00	0.00
2150	Grants Received in Advance		13	Science Implementation Grant 25/26 T9		0.00	13000.00

Date: **FSSU Master Chart of accounts New** Page: 1

Time: **Nominal Activity - Excluding No Transactions**

Date From: 01/09/2024
Date To: 31/08/2025

N/C From: 3245
N/C To: 3245

Transaction From: 1
Transaction To: 99,999,999

N/C: 3245 Name: Science Subjects Grant Account Balance: 13,000.00 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
73	BR	20/12/2024	1800		Science Implementation Grant	13	T9	13,000.00		13,000.00	-	N
74	JD	31/08/2025	3245	Correction	Science Implementation Grant	13	T9	13,000.00	13,000.00		-	-
Totals:									13,000.00	13,000.00		
History Balance:												

Date: **FSSU Master Chart of accounts New** Page: 1

Time: **Nominal Activity - Excluding No Transactions**

Date From: 01/09/2024
Date To: 31/08/2025

N/C From: 2150
N/C To: 2150

Transaction From: 1
Transaction To: 99,999,999

N/C: 2150 Name: Grants Received in Advance Account Balance: 0.00

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
75	JC	31/08/2025	2150	Correction	Science Implementation Grant	13	T9	13,000.00		13,000.00	-	-
Totals:										13,000.00		
History Balance:										13,000.00		



Science Implementation Grant - Expenditure

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Financial Guideline 2024/2025

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Community & Comprehensive and Voluntary
Secondary Schools in the Free Education Scheme

Suppliers Batch Supplier Invoice

Clear form Insert row (F7) Remove row (F8) Copy cell above (F6) Copy cell above +1 (Shift + F6) Calculate net (F9) Pay in full (F3) Memorise Recall Print list Send to Excel

A/C Tax Rate 0.00

N/C

A/C*	Attach	Date*	Due On*	Ref	Ex.Ref	N/C*	Department*	Details	Net/T/C*	VAT	Gross
ODH001		04/06/2025	04/07/2025		INV052...	1720	13	Science Test strips	500.00 T9	0.00	500.00
ODH001		01/08/2025	31/08/2025		INV548...	1720	13	Science replacemen...	7000.00 T9	0.00	7000.00

Date: Time: **FSSU Master Chart of accounts New** Page: 1

Nominal Activity - Excluding No Transactions

Date From: 01/09/2024 Date To: 31/08/2025 N/C From: 4110 N/C To: 7999

Transaction From: 1 Transaction To: 99,999,999

N/C:	Name:	Account Balance:
4390	Science Subjects Expense	7,500.00 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
78	PI	04/06/2025	ODH001		Science lab test strps	13	T9	500.00	500.00	-	-	
79	PI	01/08/2025	ODH001		Science replacement equip	13	T9	7,000.00	7,000.00	-	-	

Suppliers Journal Entry

Clear form Insert row (F7) Remove row (F8) Copy cell above (F6) Copy cell above +1 (Shift + F6) Memorise Recall Add attachment Print list Send to Excel

Reference Posting Date
Correction 31/08/2025

Balance 0.00

N/C*	Name	Ex.Ref	Department*	Details	T/C*	Debit	Credit
4390	Science Subjects Expense		13	Science Expense strips / Equip Sup...	T9	7500.00	0.00
1720	Prepayments		13		T9	0.00	7500.00

Action 19

Free School Book Scheme Grant

33

19. Ensure that the Free Schoolbooks Scheme Grant and the Administration Support Grant received in the 2024/2025 financial year for the 2025/2026 financial year are recorded in code 2151. While the related costs should be in code 1720.



Financial Guideline 2024/2025

03

Community & Comprehensive Schools and
Voluntary Secondary Schools in the Free Education Scheme

School Year 2024/2025

Accounting for Junior Cycle Schoolbooks Scheme Grant and
Administration Support Grant

31.08.24 Balance sheet

2151 Grant for 24/25
1720 Expenditure
24/25

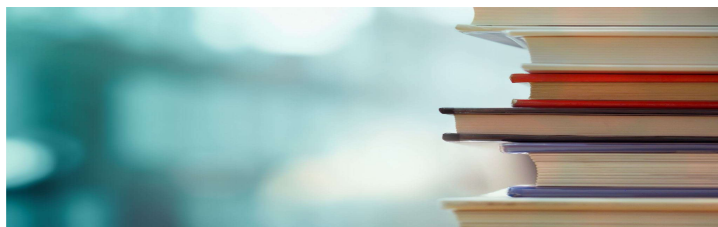


Income + Expenditure account

3151/3152 Grant for 24/25
4731/4113 Expenditure 24/25

Balance Sheet

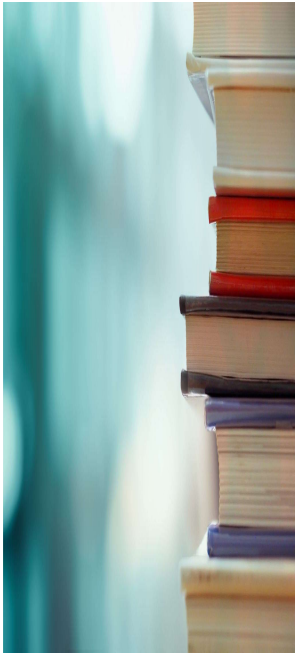
2160 Unspent 24/25 Grant




Action 19

Free School Book Scheme Grant

34



**FSSU**
Financial Support
Services Unit

Financial Guideline 2024/2025

32

Community & Comprehensive Schools and
Voluntary Secondary Schools in the Free Education Scheme

**Free Schoolbooks Scheme Grant and Administration Support Grant
2025/2026**

Balance Sheet August 2025

2151 Grant for 25/26

2172 Deposits 25/26

1720 Expenditure 25/26

Action 20

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Unspent Ringfenced Grants

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.

Calculate Unspent balance



Journal Adjustment 31.08.25



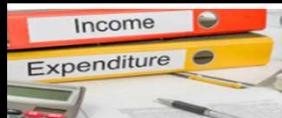
Journal 01.09.25



Table 1

Example of Accounting for unspent grant

Grant	Step 1 Income		Step 1 Expenditure		Step 1 Balance of Grant at 31.08.2025	Step 2 Journal Unspent amount at 31.08.2025		Step 3 Journal Unspent amount at 01.09.2025	
	Nominal Code	Amount	Nominal Code	Amount	Amount	Dr Code	Cr Code	Dr Code	Cr Code
Junior cycle schoolbooks scheme	3151	€75,000	4731	€70,000	€5,000	3151	2160	2160	3151



Helpful suggestion - Ringfenced Grants

- Distribute the relevant reports to the project co-ordinators & principal
- Reviewing the Nominal activity and the department report for the activity will facilitate identifying any errors or omissions
- Agree the figures in the relevant department report with the person responsible for the expenditure. They are then aware of how much of the grant is left to spend

Unspent Grants – Step 1 Calculation of Unspent Grant

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WORKSHEET: CALCULATION UNSPENT GRANTS										
GRANT		Balance Unspent Brought Forward		Current Year Grant Income		Current Year Expenditure		Current Year Surplus/Deficit		Total Grant Unspent
	NOMINAL CODE	ENTER € AMOUNT	NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	ENTER € AMOUNT	€	NOMINAL CODE	€ AMOUNT
Book Grant Senior Cycle Income	2160		3150		Book Grant Expenses	4730		0	2160	0
Free School Book Scheme Grant	2160		3151		Free Schoolbook Grant Expense	4731		0	2160	0
Free School book Scheme Adminstrion Grant	2160		3152		Free Schoolbook Admin Salaries Expense	4113		0	2160	0
Book Rental Scheme Income	2160		3330		Book rental scheme expense	4740		0	2160	0
School Library Books Capital Grant	2160		3155		School Library Books Capital Grant Expense	4641		0	2160	0
Supervision & Substitution Grant	2170		3240		Supervision & Substitution Expense	4150		0	2170	0
JCSP Grant	2167		3190		Related JCSP expenses	Various		0	2167	0
Home School Liaison Grant (Part of Deis Grant)	2171		3020		Home School Liaison Expense	4810		0	2171	0
Bus Escort Grant	2171		3294		Bus Escort Salary Expense	4196		0	2171	0
Science Implementation Grant	2171		3245		Science Subjects Expense	4390		0	2171	0
Mobile Phone Storage Solutions	2173		3920		Capital Fixtures Fittings and Equipment Additions	1421		0	2173	0
School excellence fund	2180		3260		School Excellence Fund Expense	4815		0	2180	0
DSP School Meals Grant	2171		3296		DSP School Meals Food Costs	4912		0	2171	0
Digital strategy/ICT Grant - Non capital	2165		3230		ICT Grant Non-Capital Expense	4410		0	2165	0
Digital strategy/ICT Grant - Capital	2173		3921		Capital: ICT	1461		0	2173	0
Digital Divide Grant (Non-Capital)	2179		3230		ICT Grant Non-Capital Expense	4410		0	2179	0
Digital Divide Grant (Capital)	2179		3921		Capital: ICT	1461		0	2179	0
Other Non Capital Grants (Please specify)	2171				Corresponding additions / grant expense code			0	2171	0
Other Capital Grants (Please specify)	2173				Corresponding additions / grant expense code			0	2173	0
Special Class Start up - Fixtures, Fittings and Equipment	2173		3920		Capital: Fixtures, Fittings and Equipment Additions	1421		0	2173	0
Special Class Start up - ICT Capital	2173		3921		Capital ICT Equipment	1461		0	2173	0
Special Class Re-purposing works	2173		3900		De Capital Building Grant Expense	3940		0	2173	0
Special Class Modular - Accomodation Grant	2171		3276		Rent of Temporary Accomodation Expense	5551		0	2171	0
Special Class -Specialised Furniture &Equipment	2171		3140		Special Education Equipment Expense	4919		0	2171	0
Special Class Assistive Technology	2173		3140		Special Education Equipment Expense	4919		0	2173	0

Instructions:

Balance Unspent Brought Forward : Balance of Unspent grant at September 1st in column D.

Current Year Income: Review the Grant income nominal account on Sage accounts, to ensure the postings are correct. Enter the total amount of the grant received in the current year into column F.

Current Year Expenditure: Review the expenditure nominal account on Sage accounts, to ensure the postings are correct. Enter the total amount of the expenditure out of the grant for the current year in column I.

Current Year Surplus /Deficit : A formula has been entered here to automatically calculate the amount of the current year surplus/deficit in column J.

Total Unspent Grant: A formula has been entered here to automatically calculate the total amount of unspent grant in column L.

Note* Where grant income exceeds expenditure, column N gives a warning message, if grant money is due to be received this can be accounted for by debiting code 1730 Grants due and crediting the relevant income code.

Example: ICT Grant

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Date: **FSSU Master Chart of accounts New Dataset 2024 202** Page: 1
 Time: **BOM Balance Sheet**
 Accruals: 2165 ICT Grant Unspent 120.00 0.00

GRANT	Balance Unspent B/fwd		Current Year Grant Income			Current Year Expenditure		Current Year Surplus/Deficit	Total Unspent	
	Nominal Code	ENTER € AMOUNT	NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	ENTER € AMOUNT	€		
Book Grant Senior Cycle Income	2160		3150		Book Grant Expenses	4730		€0.00	2160	€0.00
Free School Book Scheme Grant	2160		3151		Free Schoolbook Grant Expense	4731		€0.00	2160	€0.00
Free School book Scheme Administrtion Grant	2160		3152		Free Schoolbook Admin Salaries Expense	4113		€0.00	2160	€0.00
Book Rental Scheme Income	2160		3330		Book rental scheme expense	4740		€0.00	2160	€0.00
School Library Books Capital Grant	2160		3155		School Library Books Capital Grant Expense	4641		€0.00	2160	€0.00
Supervision & Substitution Grant	2170		3240		Supervision & Substitution Expense	4150		€0.00	2170	€0.00
Bus Escort Grant	2171		3294		Bus Escort Salary Expense	4196		€0.00	2171	€0.00
Science Implementation Grant	2171		3245		Science Subjects Expense	4390		€0.00	2171	€0.00
Secure Mobile Phone Storage Units	2173	€0.00	3920	€7,500.00	DE Fixtures, Fittings & Equipment Grant Income	1421	€7,256.00	€244.00	2173	€244.00
DSP School Meals Grant	2171		3296		DSP School Meals Food Costs	4912		€0.00	2171	€0.00
Digital strategy/ICT Grant - Non capital	2165	€120.00	3230	€11,129.00	ICT Grant Non-Capital Expense	4410	€10,572.55	€556.45	2165	€676.45
Digital strategy/ICT Grant - Capital	2173		3921		Capital: ICT	1461		€0.00	273	€0.00

Criteria for Nominal Departmental Analysis (Detailed)

Criteria Values

Enter the values to use for the criteria in this report

Nominal Code Between (inclusive) and 99999999

Transaction Date Between (inclusive) 01/09/2024 and 31/08/2024

Transaction No Between (inclusive) 1 and 99999999

Department Between (inclusive) 5 and 5

Preview a sample report for a specified number of records or transactions (0 for all) 0

Help OK Cancel

Date: 25/06/2025

Time: 13:32:25

FSSU Master Chart of accounts New

Nominal Departmental Analysis (Detailed)

Page: 1

N/C From

N/C To 99999999

Tran Date From 01/09/2024

Tran Date To 31/08/2025

Tran No From 1

Tran No To 99,999,999

Department From 5

Department To 5

N/C 3230

Name ICT Grant Non Capital

Tran Number	Type	Date	Details	Debit	Credit	Balance
161	BR	04/06/2025	DCT Grant 24/25		11,129.00	-11,129.00
Account Totals					11,129.00	-11,129.00

N/C 4410

Name ICT Grant Non - Capital Expense

Tran Number	Type	Date	Details	Debit	Credit	Balance
162	BP	30/06/2025	Digital portfolios	5,000.00		5,000.00
163	BP	20/07/2025	E-learning classroom support	5,572.55		5,572.55
Account Totals				10,572.55		10,572.55

Step 2 Journal

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Example Journal for ICT Grant Unspent@ 31.08.25

GRANT	Balance Unspent B/fwd		Current Year Grant Income			Current Year Expenditure	Current Year Surplus/Deficit	Total Unspent	
	NOMINAL CODE	ENTER € AMOUNT	NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	ENTER € AMOUNT	€	
Book Grant Senior Cycle Income	2160		3150		Book Grant Expenses	4730		€0.00	2160 €0.00
Free School Book Scheme Grant	2160		3151		Free Schoolbook Grant Expense	4731		€0.00	2160 €0.00
Free School book Scheme Adminstrion Grant	2160		3152		Free Schoolbook Admin Salaries Expense	4113		€0.00	2160 €0.00
Book Rental Scheme Income	2160		3330		Book rental scheme expense	4740		€0.00	2160 €0.00
School Library Books Capital Grant	2160		3155		School Library Books Capital Grant Expense	4641		€0.00	2160 €0.00
Supervision & Substitution Grant	2170		3240		Supervision & Substitution Expense	4150		€0.00	2170 €0.00
Bus Escort Grant	2171		3294		Bus Escort Salary Expense	4196		€0.00	2171 €0.00
Science Implementation Grant	2171		3245		Science Subjects Expense	4390		€0.00	2171 €0.00
Secure Mobile Phone Storage Units	2173	€0.00	3920	€7,500.00	DE Fixtures, Fittings & Equipment Grant Income	1421	€7,256.00	€244.00	2173 €244.00
DSP School Meals Grant	2171		3296		DSP School Meals Food Costs	4912		€0.00	2171 €0.00
Digital strategy/ICT Grant - Non capital	2165	€120.00	3230	€11,129.00	ICT Grant Non-Capital Expense	4410	€10,572.55	€556.45	2165 €676.45
Digital strategy/ICT Grant - Capital	2173		3921		Capital: ICT	1461		€0.00	273 €0.00

Journal Entry

Reference: Year end adjustm Posting Date: 31/08/2025 Balance: 0.00

N/C*	Name	Ex.Ref	Department*	Details	T/C*	Debit	Credit
3230	ICT Grant Non Capital		5	Unspent 24/25 Grant	T9	556.45	0.00
2165	ICT Grant Unspent		5	Unspent 24/25 Grant	T9	0.00	556.45

FSSU Master Chart of accounts New Dataset 2024 202
BOM Balance Sheet


Chart of Accounts: FSSU

Rever	Accruals			
2105	School Income Received in Advance	6,425.00		0.00
2150	Grants Received in Advance	13,000.00		0.00
2151	Book Grant Received in Advance	219,000.00		0.00
2165	ICT Grant Unspent	676.45		0.00

Step 2

Journal Adjustment – Free School Book Scheme Grant (Option 1.)

39



Financial Guideline 2024/2025
 Community & Comprehensive Schools and
 Voluntary Secondary Schools in the Free Education Scheme

03

School Year 2024/2025
Accounting for Junior Cycle Schoolbooks Scheme Grant and
Administration Support Grant

Unspent balance
N/c 2160 @ 31.08.25

Option 1.

01.09.24 Grant Trf to
 2160

- No Adjustment Journal**
 Balance 2160 match to unspent
 grant calculation worksheet.

€4,350

GRANT	NOMINAL CODE	Balance Unspent B/fwd ENTER € AMOUNT	Current Year Grant Income			Current Year Expenditure		Current Year Surplus/Deficit €	Total Grant Unspent	
			NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	€ AMOUNT
Book Grant Senior Cycle Income	2160		3150		Book Grant Expenses	4730		€ -	2160	€ -
Free School Book Scheme Grant	2160		3151		Free Schoolbook Grant Expense	4731		€ -	2160	€ -
Free School book Scheme Administration Grant	2160	€ -	3152	€ 92,400	Free Schoolbook Admin Salaries Expense	4113	€ 87,870	€ 4,530	2160	€ 4,530
Book Rental Scheme Income	2160		3330		Book rental scheme expense	4740		€ -	2160	€ -

Step 2

Journal Adjustment – Free School Book Scheme Grant (Option 2)

40

Unspent balance @ 31.08.25

Option 2.

01.9.24 Total Grant
Transfer into 3151
Income
€0 in N/c2160

• Dr 3151
€4,350
CR 2160

€4,350

Journal Entry

Clear form Insert row (F7) Remove row (F8) Copy cell above (F6) Copy cell above +1 (Shift + F6) Memorise Recall Add attachment Print list Send to Excel

Reference Yr End Adj. Posting Date 31/08/2025 Balance 0.00

N/C*	Name	Ex.Ref	Department*	Details	T/C*	Debit	Credit
3151	Free Schoolbook Grant		6	FSBG 24/25 Unspent	T9	4350.00	0.00
2160	Book Grant Unspent		6	FSBG 24/25 Unspent	T9	0.00	4350.00

GRANT	NOMINAL CODE	Balance Unspent B/fwd	Current Year Grant Income			Current Year Expenditure		Current Year Surplus/Deficit	Total Grant Unspent	
			NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	€ AMOUNT
Book Grant Senior Cycle Income	2160		3150		Book Grant Expenses	4730		€ -	2160	€ -
Free School Book Scheme Grant	2160		3151		Free Schoolbook Grant Expense	4731		€ -	2160	€ -
Free School book Scheme Adminstrion Grant	2160	€ -	3152	€ 92,400	Free Schoolbook Admin Salaries Expense	4113	€ 87,870	€ 4,530	2160	€ 4,530
Book Rental Scheme Income	2160		3330		Book rental scheme expense	4740		€ -	2160	€ -

Secure Mobile Phone Storage Solutions

41



FSSU
Financial Support
Services Unit

Financial Guideline 2024/2025

**Community & Comprehensive and
Voluntary Secondary Schools**

41

Funding Scheme for Secure Mobile Phone Storage Solutions

GRANT		Balance Unspent B/fwd	Current Year Grant Income			Current Year Expenditure		Current Year Surplus/Deficit	Total Grant Unspent	
	NOMINAL CODE	ENTER € AMOUNT	NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	ENTER € AMOUNT	€	NOMINAL CODE	€ AMOUNT
Mobile Phone Storage Solutions	2173		3920		Capital Fixtures Fittings and Equipment Additions	1421		€ -	2173	€ -

Option 1.

	Nominal Code	Description
Grant Receipt	3920	DE Fixtures, Fittings & Equipment Grant Income
Expense	1421	Capital: Fixtures, Fittings and Equipment Additions



Journal required at year end
move Unspent to N/C 2173

Option 2.

	Nominal Code	Description
Grant Receipt	2173	Other Capital Ringfenced Grants /Income Unspent
Expense	1421	Capital: Fixtures, Fittings and Equipment Additions
Debit	2173	Amount of Expenditure
Credit	3920	DE Fixtures , Fittings and Equipment Additions

Suppliers	Reference	Name
Bank accounts	13	Science Implementation Grant
Bank feeds	14	Special Class Start Up
	15	Secure Mobile Phone Storage
Nominal codes	16	
Transactions	17	
	18	
	19	
Departments	20	
	21	

Secure Mobile Phone Storage Solutions Payment Made in Advance of Funding

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WORKSHEET: CALCULATION UNSPENT GRANTS

GRANT	NOMINAL CODE	Balance Unspent B/fwd	Current Year Grant Income			Current Year Expenditure		Current Year Surplus/Deficit
			NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	ENTER € AMOUNT	
Book Grant Senior Cycle Income	2160		3150		Book Grant Expenses	4730		€ -
Free School Book Scheme Grant	2160	€ -	3151		Free Schoolbook Grant Expense	4731		€ -
Free School book Scheme Administration Grant	2160		3152		Free Schoolbook Admin Salaries Expense	4113		€ -
Book Rental Scheme Income	2160		3330		Book rental scheme expense	4740		€ -
School Library Books Capital Grant	2160		3155		School Library Books Capital Grant Expense	4641		€ -
Supervision & Substitution Grant	2170		3240		Supervision & Substitution Expense	4150		€ -
Bus Escort Grant	2171		3294		Bus Escort Salary Expense	4196		€ -
Science Implementation Grant	2171		3249		Science Subjects Expense	4556		€ -
Mobile Phone Storage Solutions	2173		3920		Capital Fixtures Fittings and Equipment Additions	1421	€ 5,000	€ -5,000

Expenditure incurred in advance of Receipt of Funding
Expenditure is recorded as incurred to 1421

Journal Required At 31.08.25

- Debit 1730 Grants Due
- Credit 3920 Other Capital Ringfenced Grants / Income

Reference	Posting Date	Balance
Ye end Adj	31/08/2025	0.00

N/C*	Name	Ex.Ref	Department*	Details	T/C*	Debit	Credit
3920	DE Fixtures, Fittings & Equipment ...		15	Expense SMPSS prior to receipt of ...T9		0.00	5000.00
1730	Grants Due		15	Expense SMPSS prior to receipt of ...T9		5000.00	0.00

Date: 30/06/2025

Time: 13:24:02

FSSU Master Chart of accounts New

Nominal Departmental Analysis (Detailed)

Page: 1

N/C From

N/C To 99999999

Tran Date From 01/09/2024

Tran Date To 31/08/2025

Tran No From 1

Tran No To 99,999,999

Department From 15

Department To 15

Dept Number 15

Dept Secure Mobile Phone Storage

N/C 1421

Name Capital: Fixtures, fittings & Equipment Additions

Tran Number	Type	Date	Details	Debit	Credit	Balance
171	PI	30/06/2025	Secure Mobile Phone Storage Solution 1.	5,000.00		5,000.00
Account Totals				5,000.00		5,000.00

N/C 1730

Name Grants Due

Tran Number	Type	Date	Details	Debit	Credit	Balance
170	JD	31/08/2025	Expense SMPSS prior to receipt of funding	5,000.00		5,000.00
Account Totals				5,000.00		5,000.00

N/C 2100

Name Creditors Control Account

Tran Number	Type	Date	Details	Debit	Credit	Balance
171	PI	30/06/2025	Secure Mobile Phone Storage Solution 1.		5,000.00	-5,000.00
Account Totals					5,000.00	-5,000.00

N/C 3920

Name DE Fixtures, Fittings & Equipment Grant Income

Tran Number	Type	Date	Details	Debit	Credit	Balance
169	JC	31/08/2025	Expense SMPSS prior to receipt of funding		5,000.00	-5,000.00
Account Totals					5,000.00	-5,000.00

Special Class Grants

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Financial Guideline 2024/2025
Primary Schools, Community & Comprehensive
Schools and Voluntary Secondary Schools

**P26 &
40**

Special Class Grants

WORKSHEET: CALCULATION UNSPENT GRANTS

GRANT	NOMINAL CODE	Balance Unspent B/fwd	Current Year Grant Income			Current Year Expenditure		Current Year Surplus/Deficit	Total Grant Unspent	
		ENTER € AMOUNT	NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	ENTER € AMOUNT	€	NOMINAL CODE	€ AMOUNT
Other Capital Grants (Please specify)					Corresponding additions / grant expense code			€ -		€ -
Special Class Start up - De Fixtruews, Fittings and Equioment Grant Income	2173		3920		Capital: Fixturees, Fittings and Equipment Additions	1421		€ -	2173	€ -
Special Class Start up - ICT Grant Income	2173		3921		Capital ICT Equipment	1461			2173	
Special Class Re purposing	2173		3900		De Capital Building Grant Expense	3940			2173	
Specail Class Modular Accomodation Grant	2171		3276		Rent of Temporary Accomodation Expense	5551		€ -	2171	€ -
Special Class -Specialised Furniture &Equipment	2171		3140		Special Education Equipment Expense	4919			2171	
Special Class Assistive Technology	2173		3140		Special Education Equipment Expense	4919		€ -	2173	€ -

3. Year End Reports

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

Criteria for Nominal Departmental Analysis (Detailed)

Criteria Values

Enter the values to use for the criteria in this report

Nominal Code Between (inclusive) 2105 and 2105

Transaction Date Between (inclusive) 01/09/2024 and 31/08/2025

Transaction No Between (inclusive) 1 and 99999999

Department Between (inclusive) 0 and 999

Preview a sample report for a specified number of records or transactions (0 for all) 0

Help OK Cancel

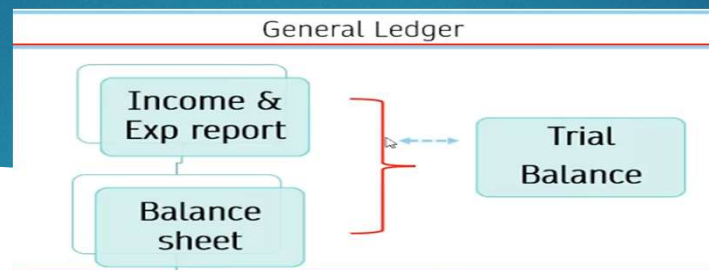
BOM Monthly Reports from Sage 50 Accounts
Accuracy Checklist

Along with suggested Batch Reports for Principal or Finance Committee

Month end reports	What should be checked prior to leaving to BOM	Batch Reports
1. A list of balances on all school bank and cash	Run from the print list in the Bank module. The bank balance showing here is always	3. Trial Balance

Trial Balance

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Nominal codes

Expand All Collapse All

Favourites

Add the documents that you use most often to Favourites to access and generate them quickly. Documents are star icon. You can drag and drop your favourites into any order you want.

Name	Description
★ BOM Balance Sheet	Custom Balance Sheet
★ BOM Income and Expenditure Account	Income and Expenditure Account
★ Income and Expenditure Account period comparatives	Income and Expenditure Account
★ Nominal Activity - Excluding No Transactions	Detailed transaction activity for all nominal codes, excluding those with no transactions posted.
★ Period Trial Balance	Trial balance based on values in the nominal record Details tab. This report is run for whole months.

Criteria for Period Trial Balance

Criteria Values

Enter the values to use for the criteria in this report

Period: To (inclusive) 12 August 2025

Preview a sample report for a specified number of records or transactions (0 for all) 0

Help OK Cancel

Date: FSSU Master Chart of accounts New Page: 1

Time: Period Trial Balance

To Period: Month 12, August 2025

N/C	Name	Debit	Credit
1400	Capital: Land and Buildings Cost B/Fwd	112,373.00	
1421	Capital: Fixtures, fittings & Equipment	5,000.00	
1700	Sales Ledger Control	500.00	
1720	Prepayments	7,500.00	
1720	Capital: Land and Buildings Cost B/Fwd		112,373.00

The Balance Sheet

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BOM Balance Sheet Custom Balance Sheet

Criteria for BOM Balance Sheet

Criteria Values

Enter the values to use for the criteria in this report

Period: Between (inclusive) Brought forward 9: 2024 and 12: August 2025

Chart of Accounts: is 2: FSSU

Preview a sample report for a specified number of records or transactions (0 for all): 0

Help OK Cancel

As at 31.08.25

Closing Balances must be supported with lists, calculations, copy invoices, copy returns

FIXED ASSETS

Balances BF
Additions
Disposals
Closing Balances

CURRENT ASSETS

Grants Due
Prepayments
Bank Balances

YE 25/26 costs

CURRENT LIABILITIES

Suppliers due
Amounts owed to Revenue
Income in advance
Unspent Grants
Accruals

REVENUE RESERVES & CTFA

3900-3995

Capital Grants
FF&E Grants
ICT Grants
Capital expenditure

The Balance Sheet Review

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	Balance sheet Key headings	Checking for accuracy & completeness	Opening Balances @ 01.09.24	Journals 01.09.24	Transactions for financial year	Closing Balance @ 31.08.25 Year end accounts file Aug 2025
1	Fixed Assets 1400 range	Year end audit adjustments for Aug 2024 are vital for accuracy	Accountant will verify Trial Balance B/F	N/A	N/A	Accountant should supply any necessary journal adjustments
2	✓ Additions 1421/1461	Check the posting in the nominal activity and have the supporting paperwork	Nil assuming prior year balance was adjusted out	N/A	Ensure it is capital expenditure	Nominal activity report Copy invoices
3	Current Assets 1700 • Prepayments • Grants due	Verify the movements on the account & be able to explain the balance	✓ Opening balance will be a debit	✓ Journal will be a credit	Junior cycle books 25/26 Insurance prepaid State exam income	Nominal activity report Copy invoices Calculations
4	• Bank – 1800/1900 range	Bank Reconciliations for all accounts with no old or duplicate o/s items		N/A	Consistently reconciled throughout the year	Check: Balances on bank rec reports agree with Bank balances showing in TB & BS

The Balance Sheet Review

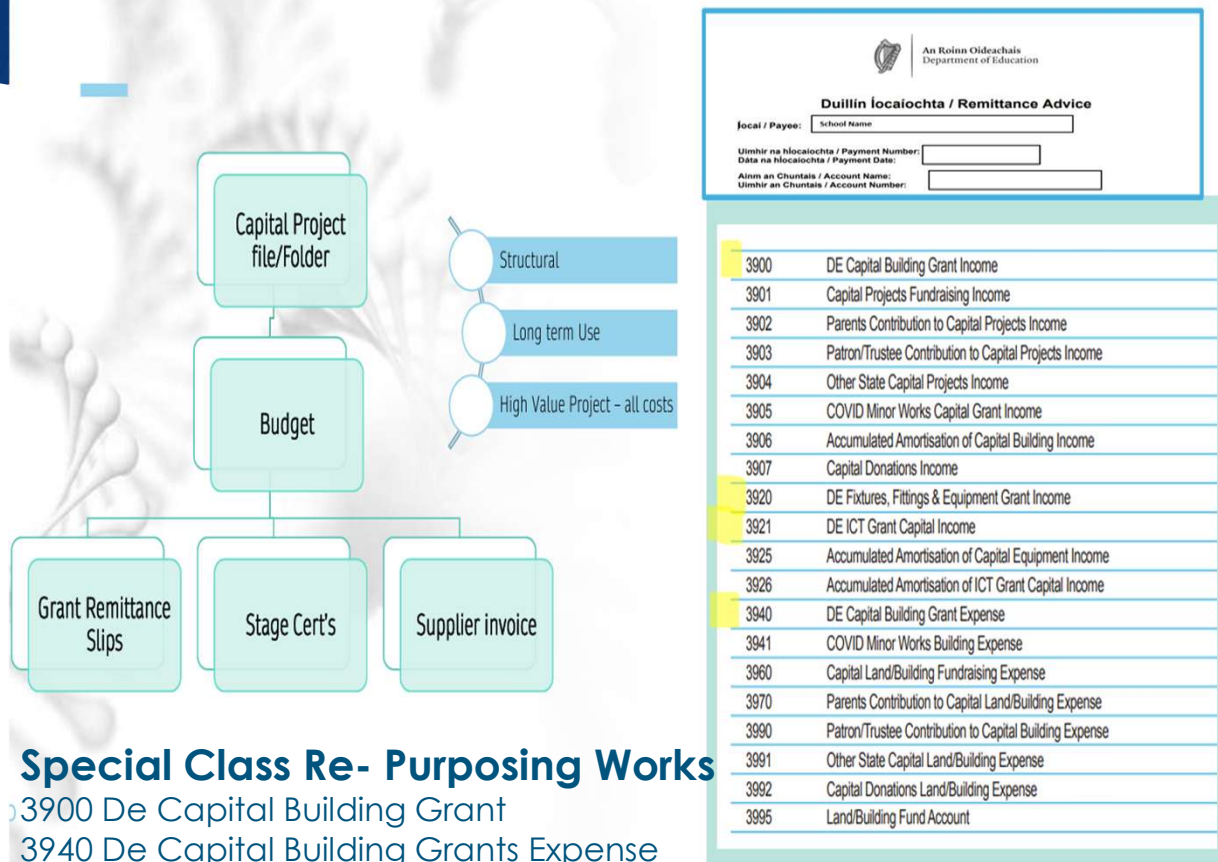
48

5	<p>Current Liabilities – 2100 range</p> <p>Suppliers ledger</p> <ul style="list-style-type: none"> • Unspent Grants • Grants received in advance • Control accounts • Accruals 	<p>Supplier statement reconciliations @ 31.8.2025</p> <p>Verify the movements on the account & be able to give a breakdown of the balance in the <i>BOM reports</i></p>	<p>✓ Opening balances will be a credit</p>	<p>✓ Journal will be a debit</p>	<p><i>Journals for unspent grants</i></p> <p><i>Bank receipts for grants in advance</i></p> <p><i>Control accounts monitored throughout the year</i></p>	<p><i>Total on Supplier ledger listing @ 31.08.2025 agrees to the creditors control account code 2100 in the TB & BS</i></p> <p><i>Calculations for unspent grants</i></p> <p><i>DR Remittances for Grants in advance</i></p> <p><i>Revenue returns showing balances due</i></p> <p><i>Accruals list with supporting paperwork</i></p>
6	<p>Reserves & contribution to fixed assets</p>	<p>Correct opening balances</p> <p>3900/3940 Department reports</p>	<p>Crucial to have correct opening balance</p>		<p>All capital grants</p> <p>Capital expenditure</p>	<p><i>Nominal activity report</i></p> <p><i>Supporting paperwork including BOM capital report</i></p>
7	<p>Balance on the I&E showing at end of Balance Sheet</p>	<p>As per the bottom line of the <i>Income & Expenditure Account</i> issued to the Board</p>				

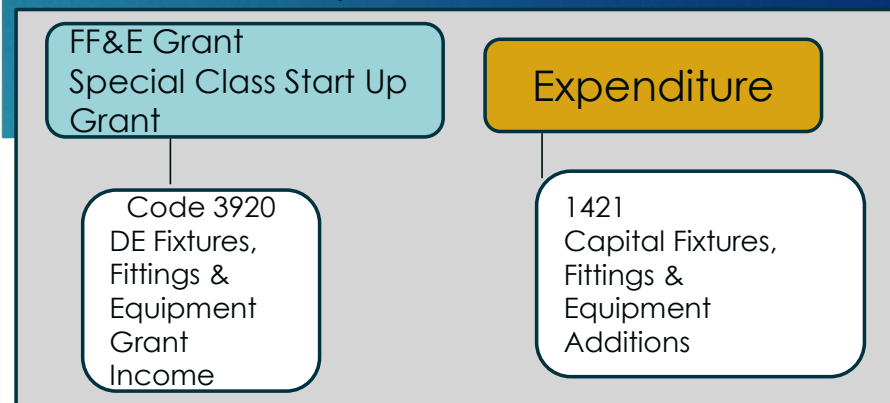
Contributions to fixed Assets

49

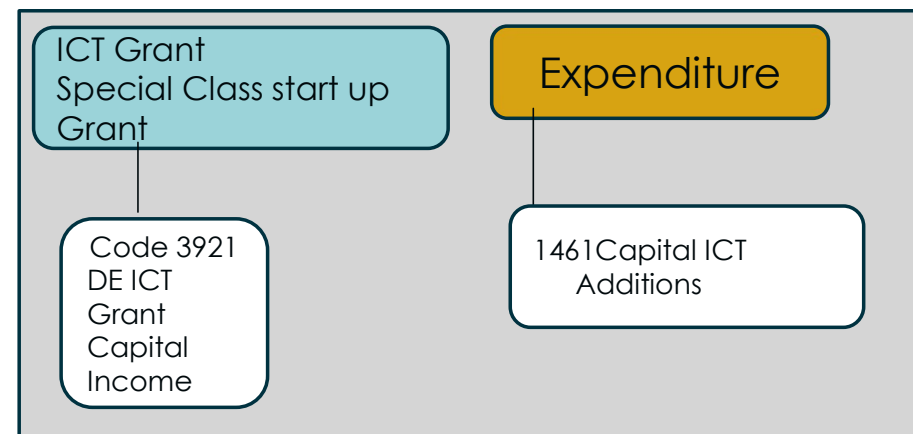
CONTRIBUTION TO FIXED ASSETS SECTION



DE FIXTURES, FITTINGS & EQUIPMENT



DE ICT CAPITAL GRANT



Income and Expenditure Review

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The screenshot shows the FSSU software interface. The 'Criteria Values' dialog box is open, displaying the following information:






- Name:** BOM Income and Expenditure Account
- Description:** Income and Expenditure Account
- Last Run:** 18/06/2025 14:15
- Filename:** BOM-INCOME-AND-EXPEN
- Period:** Between (inclusive) 1: September 2024 and 12: August 2025
- Chart of Accounts:** Is 2 FSSU
- Preview a sample report for a specified number of records or transactions (0 for all):** 0

The dialog box also includes 'Help', 'OK', and 'Cancel' buttons.

Date: **FSSU Master Chart of accounts New Dataset 2024 2025** **Page:** 1
Time: **BOM Income and Expenditure Account**

From: Month 1, September 2024 **To:** Month 12, August 2025
Chart of Accounts: FSSU

<u>Period</u>	<u>Budget</u>	<u>Difference</u>	<u>Prior Year</u>
---------------	---------------	-------------------	-------------------

-  Income related to 25/26
-  Expenditure related to 25/26
-  Capital Income
-  Capital Expenditure
-  Unspent ringfenced Grant Income

Department Income Review

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FSSU Financial Guideline 2023/2024
Voluntary Secondary Schools

22

Grants payable to Non-Fee Paying Voluntary Secondary Schools
School Year 2024/2025



Review postings in nominal
activity report for accuracy



Schedule & Review the spending
of the ringfenced grants

WORKSHEET: CALCULATION UNSPENT GRANTS

POST	INCOME	EXPENDITURE	Surplus/Deficit	Comment
	NOMINAL CODE	NOMINAL CODE		
Grant Senior Cycle Income	1230	4750	3520.00	352
Irish Book Volume Grant	1910	2710	1200.00	120

Date: 02/07/2025 FSSU Master Chart of accounts New Dataset 2024 2025
Time: 10:27:01

Income and Expenditure Account period comparatives

Page:

From: Month 1, September 2024 To: Month 12, August 2025
Chart of Accounts: FSSU

Income

Department Income

	Period	Budget	Difference	Prior Year Period
3010 Capitalization/Non Pay Budget	150,000.00	150,075.00	(75.00)	144,827.59
3020 DEIS Grant	75,000.00	70,000.00	5,000.00	72,413.79
3050 Ancillary/School Support Services Grant	19,075.00	19,075.00	0.00	18,417.24
3130 Caretaker Grant	19,075.00	19,075.00	0.00	18,417.24
3150 Book Grant Senior Cycle Income	7,632.00	7,632.00	0.00	7,368.83
3151 Free Schoolbook Grant	83,520.00	83,520.00	0.00	80,640.00
3152 Free Schoolbook Admin Grant	2,318.81	2,318.81	0.00	2,238.85
3171 Irish and Bilingual School Grant	122.26	122.26	0.00	118.04
3190 JCSP Grant	1,800.00	1,800.00	0.00	1,737.93
3200 Transition Year Grant	4,560.00	4,560.00	0.00	4,402.76
3210 Leaving Certificate Applied Grant	3,624.00	3,624.00	0.00	3,499.03
3220 Grant for Traveller Students	1,067.50	1,067.50	0.00	1,030.69
3240 Supervision and Substitution Grant	3,538.00	3,538.00	0.00	3,416.00
3245 Science Subjects Grant	1,079.00	1,079.00	0.00	1,041.79
3255 State Exam Income	17,400.00	17,400.00	0.00	16,800.00
3290 Other Non Capital DE Grant Income	1,750.00	2,010.00	(260.00)	1,685.66
Total Department Income:	391,561.57	386,896.57	4,665.00	378,059.45

Criteria for Nominal Activity - Excluding No Transactions

Criteria Values

Enter the values to use for the criteria in this report

Nominal Code Between (inclusive) 3010 and 3299
Transaction Date Between (inclusive) 01/09/2024 and 31/08/2025
Transaction No Between (inclusive) 1 and 99999999
Inc B/Fwd Tran ☐

Preview a sample report for a specified number of records or transactions (0 for all) 0

Help

OK

Cancel



Department Income Review

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Nominal
ledger

- Review each Grant code
- In conjunction with
- Grants 23/24 Guideline

Review

- Income will be a credit posting
- No netting of expenses against income



Financial Guideline 2023/2024

22

Voluntary Secondary Schools

Grants payable to Non-Fee Paying Voluntary Secondary Schools School Year 2024/2025

SUMMARY OF GRANTS PAYABLE 2024/2025

No	Grant Description	Current Rate per Pupil	Instalments	Provisional Timing of Payments	Notes	Nominal Code in FSSU Chart of Accounts
1	Capitation Standard Rate	€345	3	Sept/Jan/Apr		<3010>
2	DEIS Grant DEIS (Delivering Equality Of Opportunity in Schools)		1	Date to be confirmed	Payable only to schools classified as DEIS.	<3020>
3	Support Services Grant *1	€224.50	3	Sept/Jan/Apr	Minimum for 2024 - €44,900	<3050>
4	Secretary *1	€40	3	Sept/Jan/Apr	Schools not in 1978 scheme. Min. Enrolment - 200. Maximum for 2024 - €14,000	<3100>
5	Secretary - School Services Support Fund (SSSF) *1	€26.50	3	Sept/Jan/Apr	Schools not in 1978 Scheme. Minimum for 2024 - €5,300 Maximum for 2025 - €9,275	<3100>

Date:

Webinar 2 September 2025

Page: 1

Time:

Nominal Activity - Excluding No Transactions

Date From: 01/09/2024

N/C From: 3010

Date To: 31/08/2025

N/C To: 3299

Transaction From: 1

Transaction To: 99,999,999

N/C:	3010	Name:	Capitation/Non Pay Budget	Account Balance:	198,447.99 CR							
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
26012	BR	18/08/2024	1800	DoES	1st Instalment	0	T9	65,833.33		65,833.33	-	R
27634	BR	22/01/2025	1800	DoES	2nd Instalment	0	T9	65,833.33		65,833.33	-	R
28366	BR	08/04/2025	1800	DoE	Instalment 3	0	T9	66,781.33		66,781.33	-	R
Totals:										198,447.99		
History Balance:										198,447.99		

N/C:	3050	Name:	Ancillary/School Support Services Grant	Account Balance:	140,985.99 CR							
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
27066	BR	06/12/2024	1800	DoES	1st Instalment	0	T9	46,770.83		46,770.83	-	R
28604	BR	29/04/2025	1800	DES	2nd Instalment	0	T9	46,770.83		46,770.83	-	R
28897	BR	22/05/2025	1800	DE	Instalment 3	0	T9	47,444.33		47,444.33	-	R
Totals:										140,985.99		
History Balance:										140,985.99		

Department Income Review

✗ Grants in Advance

53



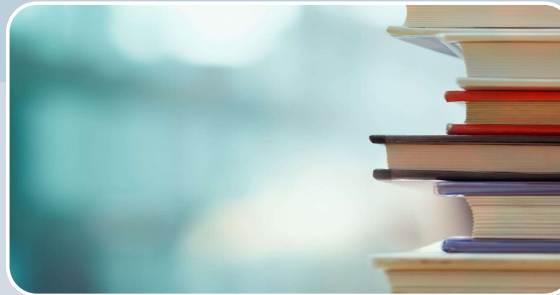
Science Implementation Grant 25/26



Income and Expenditure

Grants in Advance 2150

Prepayments 1720



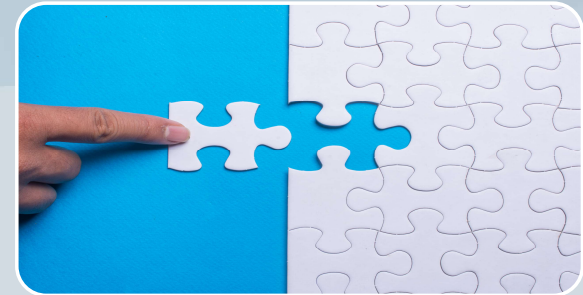
Book Grant 25/26



Income and Expenditure

Book Grant in Advance
2151

Prepayments 1720 –
Expense related to 25/26



DEIS Grant 25/26



Income and Expenditure

DEIS Grant in Advance
2152

Department Income Review

✗ Unspent Ringfenced Grant

54

WORKSHEET: CALCULATION UNSPENT GRANTS

GRANT		Balance Unspent B/fwd	Current Year Grant Income			Current Year	Expenditure	Current Year Surplus/Deficit	Total Grant Unspent		Note*	Comment
	NOMINAL CODE	ENTER € AMOUNT	NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	ENTER € AMOUNT	€	NOMINAL CODE	€ AMOUNT		
Free School Book Scheme Grant	2160	-	3151	87,870.00	Free Schoolbook Grant Expense	4731	83,520.00	4350	2160	4350	4,350.00	

Nominal Departmental Analysis (Detailed)

Criteria for Nominal Departmental Analysis (Detailed)

Criteria Values

Enter the values to use for the criteria in this report

Nominal Code: Between (inclusive) and 99999999

Transaction Date: Between (inclusive) 01/09/2024 and 31/08/2025

Transaction No: Between (inclusive) 1 and 99999999

Department: Between (inclusive) 6 and 6

Preview a sample report for a specified number of records or transactions (0 for all) 0

Help OK Cancel

Date: Time:

FSSU Master Chart of accounts New

Nominal Departmental Analysis (Detailed)

Page: 1

N/C From: 99999999 Tran Date From: 01/09/2024 Tran No From: 1 Department From: 6

N/C To: 99999999 Tran Date To: 31/08/2025 Tran No To: 99,999,999 Department To: 6

Dept Number: 6 Dept: Free School Book Scheme Grant

N/C: 1800 Name: Current Account 1

Tran Number	Type	Date	Details	Debit	Credit	Balance
20	BR	31/03/2025	FSBG	100,000.00		100,000.00
Account Totals				100,000.00		100,000.00

N/C: 2151 Name: Book Grant Received in Advance

Tran Number	Type	Date	Details	Debit	Credit	Balance
20	BR	31/03/2025	FSBG	100,000.00		-100,000.00
188	JC	31/08/2025			41,162.00	-41,162.00
Account Totals					141,162.00	-141,162.00

N/C: 2160 Name: Book Grant Unspent

Tran Number	Type	Date	Details	Debit	Credit	Balance
168	JC	31/08/2025	FSBG 24/25 Unspent		4,350.00	-4,350.00
Account Totals					4,350.00	-4,350.00

N/C: 3151 Name: Free Schoolbook Grant

Tran Number	Type	Date	Details	Debit	Credit	Balance
167	JD	31/08/2025	FSBG 24/25 Unspent	4,350.00		4,350.00
186	JC	31/08/2025			87,870.00	-87,870.00
Account Totals				4,350.00	87,870.00	-83,520.00

N/C: 4731 Name: Free Schoolbook Grant Expense

Tran Number	Type	Date	Details	Debit	Credit	Balance
190	JD	31/08/2025	Expense 24/25 FSBG	83,520.00		83,520.00
Account Totals				83,520.00		83,520.00



Ringfenced Grant Income matched to expenditure and excess Grant Income moved to balance sheet

School Generated Income Review

55



Compare with budget & Prior Year



Review postings in nominal activity report for accuracy



Schedule & Review the spending of the school income

Does the income cover the cost it was collected for?

School Generated Income					
3310	Transition Year Income	40,554.00	29,925.00	10,629.00	34,801.00
3350	Hire of Facilities Rental Income	23,770.00	15,000.00	8,770.00	21,755.88
3450	Religion/Ethos Income	2,730.00	3,000.00	(270.00)	2,395.00
3455	Kairos Income	16,320.00	17,000.00	(680.00)	14,843.60
3490	After School Study/Club Income	67,418.50	50,000.00	17,418.50	55,012.00
3495	Mock Exam Income	27,490.00	22,000.00	5,490.00	22,320.00
3500	Games Income	9,787.73	10,000.00	(212.27)	31,340.81
3510	Bus Income	18,116.50	17,000.00		
3520	School Musical/Drama Income	35,498.50	40,000.00		
3530	School Tours Income	8,750.00	9,000.00		
3570	Other School Generated Income	32,086.78	20,000.00		
Total School Generated Income:		<u>282,522.01</u>	<u>232,925.00</u>		
Other Income					
3650	Voluntary Contributions	120,240.00	127,132.00		
3770	Insurance Claim Income	9,458.16	0.00		
3850	Other Income	27,950.27	25,000.00		
Total Other Income:		<u>157,648.43</u>	<u>152,132.00</u>		
TOTAL Income:		<u>940,660.60</u>	<u>886,190.59</u>	<u>54,470.01</u>	

Did the school musical generate a profit?

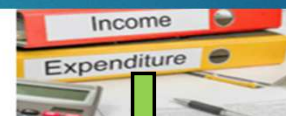
What is posted to code 3570?

Did TY income cover the TY cost?

✗ 25/26 Income – Nominal code 2105

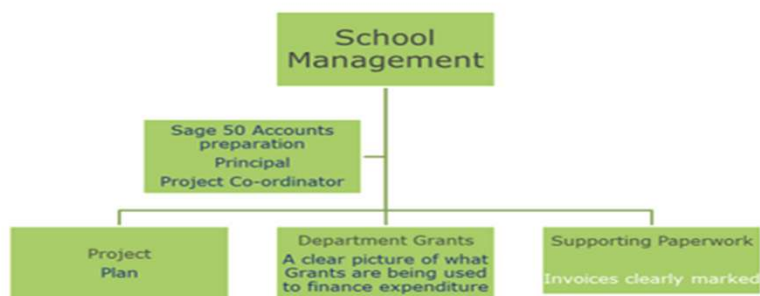
School Generated Income Review

56



Review of school generated income

Income Code	Income	Income Amount €	Expenditure Code	Expenditure	Expenditure Amount €	Surplus/Deficit €	Comment
3310	Transition Year Income	40554	4590	Transition Year Expense	43484	-2930	TY Grant = 10,450
3495	Mock Exam Income	27490	4750	Mock Exam Expense	25290	2200	On target
3490	After School Study Income	67419	4190	After School Study Expense	32624	34795	Ensure cost is complete Good school funding
3520	School Musical Income	35499	4720	School Musical Expense	42270	-6771	Need to look at costs for next year
3530	School Tours Income	8750	4710	School Tour Expense	1426	7324	Check costs for completeness



Discuss the figures with the co-ordinators & principal

Share and review the Nominal activity for the code 3520/4720 for accuracy and completeness.

Knowing how the projects performed in the year enables discussion and planning for the next year

Expenditure Review

57

REVIEWING SCHOOL EXPENDITURE



If less than budget or PY check accuracy



If greater than Budget or PY – Analyse the overspends



Review nominal activity for accuracy of postings

Nominal ledger

- Review each code for completeness & accuracy

Review

- Expense will be a Dr posting
- Final pay week and PAYE costs for August included

Educational Salaries 4000-4299

- Week 35
- August payroll taxes
- 4113 FSBG Admin payment 25/26 grant

Education Other 4300-4999

- Reviewed when analysing the expenditure of Unspent Grants and School Generated Income review

Repairs Maintenance & Establishment 5000-5999

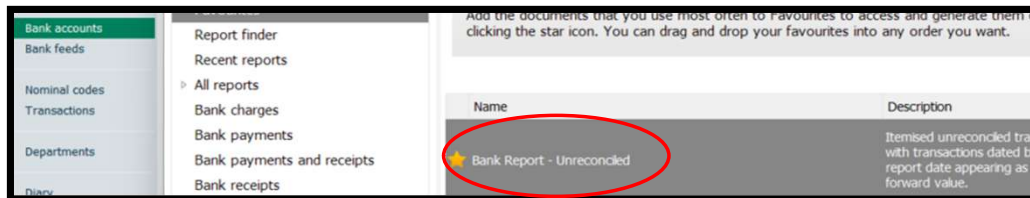
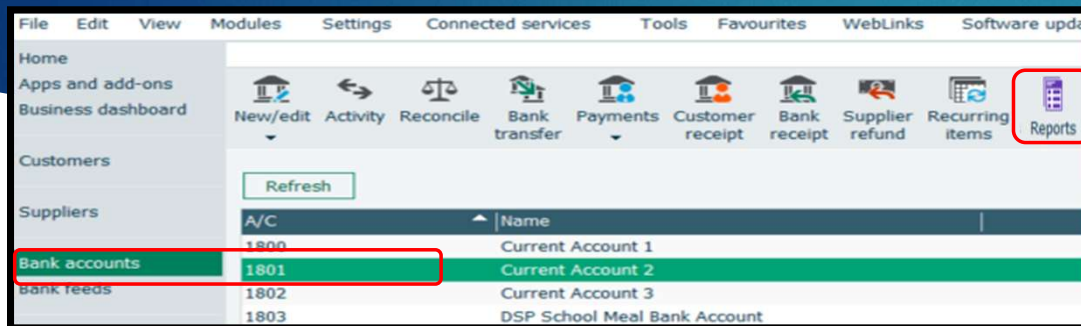
- Day to day costs
- Capital Items

Administration Expense 6000-6999

- Day to day costs
- Capital Items

Unreconciled Payments / Receipts

58



Criteria for Bank Report - Unreconciled

Criteria Values

Enter the values to use for the criteria in this report

Transaction Date To (inclusive) 31/08/2025

Preview a sample report for a specified number of records or transactions (0 for all) 0

Help OK Cancel

Date: [Redacted] Time: [Redacted] FSSU Master Chart of accounts New Page: 1

Bank Report - Unreconciled

Date From : 01/01/1980
Date To : 31/08/2025

** NOTE: All values shown on this report are in the Bank Account's operating Currency **

Bank Code : 1800 Bank Name : Current Account 1

No	Type	Date	Ref	Details	Debit	Credit	Balance
----	------	------	-----	---------	-------	--------	---------

List of unreconciled items in the bank account

- ☐ Unpresented cheques
- ☐ Unmatched receipts
- ☐ Unmatched Transfers

Debtors Reports

59

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

Sage 50 Accounts Client Manager - FSSU Master Chart of accounts New Dataset 2024 2025

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Expand All Collapse All

Favourites

Add the documents that you use most often to Favourites to access and generate them quickly. Documents are added by clicking the star icon. You can drag and drop your favourites into any order you want.

Name	Description	Last Run
★ Aged Debtors Analysis (Summary)	Summary of outstanding balances for each customer.	22/06/2025 15:16
★ Aged Debtors Analysis (Detailed)	Detailed list of outstanding transactions, showing what each customer owes.	04/07/2025 12:11

Name: Aged Debtors Analysis (Summary) Description: Summary of outstanding balances for each customer. Last Run:

Criteria for Aged Debtors Analysis (Summary)

Enter the values to use for the criteria in this report

Criteria Values

Customer Ref: [Between (inclusive)] [] and []

Report Date: [To (inclusive)] [31/06/2025]

Inc Future Transactions: ☐

Exc Later Payments: ☒

Preview a sample report for a specified number of records or transactions (0 for all): [0]

Help OK Cancel

Date: [] Time: []

FSSU Master Chart of accounts New

Aged Debtors Analysis (Summary)

Report Date: 31/08/2025

Include future transactions: No

Exclude later payments: Yes

Customer From: [] Customer To: []

** NOTE: All report values are shown in Base Currency, unless otherwise indicated **

A/C	Name	Credit Limit	Turnover	Balance	Future	Current	Period 1	Period 2	Period 3	Older
A001	Ace Soccer	€ 0.00	500.00	500.00	0.00	500.00	0.00	0.00	0.00	0.00
Totals:			500.00	500.00	0.00	500.00	0.00	0.00	0.00	0.00

Debtors Reports

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Departments
Diary

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Favourites

Report finder
Recent reports
All reports
Aged debtors
Aged reconciliation
Agents commission
Credit control and turnover
Customer activity

Favourites

Add the documents that you use most often to Favourites to access and generate them quickly. Documents are added by clicking the star icon. You can drag and drop your favourites into any order you want.

Name	Description
★ Aged Debtors Analysis (Summary)	Summary of outstanding balances for each customer.
★ Aged Debtors Analysis (Detailed)	Detailed list of outstanding transactions, showing what each customer owes.

Criteria for Aged Debtors Analysis (Detailed)

Criteria Values

Enter the values to use for the criteria in this report

Customer Ref: Between (inclusive) and ZZZZZZZZ

Transaction Date: To (inclusive) 31/08/2025

Inc Future Tran: ☐

Exc Later Payments: ☒

Preview a sample report for a specified number of records or transactions (0 for all) 0

Help OK Cancel

Date: FSSU Master Chart of accounts New Page: 1
Time: Aged Debtors Analysis (Detailed)

Date From: 01/01/1980
Date To: 31/08/2025
Customer From:
Customer To: ZZZZZZZZ

Include future transactions: No
Exclude later payments: Yes

** NOTE: All report values are shown in Base Currency, unless otherwise indicated **

A/C:	A001	Name:	Ace Soccer	Contact:	Tel:						
No	Type	Date	Ref	Details	Balance	Future	Current	Period 1	Period 2	Period 3	Older
119	SI	20/08/2025		Hire of School Hall	500.00	0.00	500.00	0.00	0.00	0.00	0.00
Totals:					500.00	0.00	500.00	0.00	0.00	0.00	0.00
Turnover:					500.00						
Credit Limit €					0.00						
Grand Totals:					500.00	0.00	500.00	0.00	0.00	0.00	0.00

Department Report School Generated Income In Advance

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Department Report
Code 2105

Departments > Reports > Nominal Analysis > Nominal Department analysis detailed > nominal code 2105 and 2105, let department default, select appropriate dates

Expand All Collapse All

Favourites

Report finder

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Nominal analysis

Profit and loss

Variance

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Customers

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Bank accounts

Bank feeds

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Transactions

Diary

Favourites

Add the documents that you use most often to Favourites to access and generate them quickly. Documents are marked with the star icon. You can drag and drop your favourites into any order you want.

Name	Description	Last Run
Nominal Departmental Analysis (Detailed)	List of transactions by department and nominal code.	

Criteria for Nominal Departmental Analysis (Detailed)

Criteria Values

Enter the values to use for the criteria in this report

Nominal Code	Between (inclusive)	2105	and	2105
Transaction Date	Between (inclusive)	01/09/2024	and	31/08/2025
Transaction No	Between (inclusive)	1	and	99999999
Department	Between (inclusive)	0	and	999

Preview a sample report for a specified number of records or transactions (0 for all)

0

Help OK Cancel

Date: FSSU Master Chart of accounts New Page: 1

Time: Nominal Departmental Analysis (Detailed)

N/C From 2105	Tran Date From 01/09/2024	Tran No From 1	Department From 0
N/C To 2105	Tran Date To 31/08/2025	Tran No To 99,999,999	Department To 999

Dept Number	Dept	Default
0	Default	

N/C	2105	Name	School Income Received in Advance	Debit	Credit	Balance
Tran Number	Type	Date	Details			
150	JC	31/08/2025	25/26 School Income Received		5,425.00	-5,425.00
Account Totals					5,425.00	-5,425.00
Department					5,425.00	-5,425.00

Dept Number	Dept	Transition Year
4	Transition Year	

N/C	2105	Name	School Income Received in Advance	Debit	Credit	Balance
Tran Number	Type	Date	Details			
151	JC	31/08/2025	TY Income 25/26		1,000.00	-1,000.00
Account Totals					1,000.00	-1,000.00
Department					1,000.00	-1,000.00
Grand Totals					6,425.00	-6,425.00

Default department 0 €5,425

Transition year Department 4 €1,000

Total N/C 2105 €6,425

Department Reports - Monitor Income & Expenditure

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Science Implementation Grant – Department number 13

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Balance sheet

Department details

My department reports

Nominal analysis

Profit and loss

Variance

Criteria for Nominal Departmental Analysis (Detailed)

Criteria Values

Enter the values to use for the criteria in this report

Nominal Code Between (inclusive) and 99999999

Transaction Date Between (inclusive) 01/09/2024 and 31/08/2025

Transaction No Between (inclusive) 1 and 99999999

Department Between (inclusive) 13 and 13

Preview a sample report for a specified number of records or transactions (0 for all) 0

Help OK Cancel

Date: [REDACTED] Time: [REDACTED] FSSU Master Chart of accounts New Page: 1

Nominal Departmental Analysis (Detailed)

N/C From 99999999 Tran Date From 01/09/2024 Tran No From 1 Department From 13

N/C To 99999999 Tran Date To 31/08/2025 Tran No To 99,999,999 Department To 13

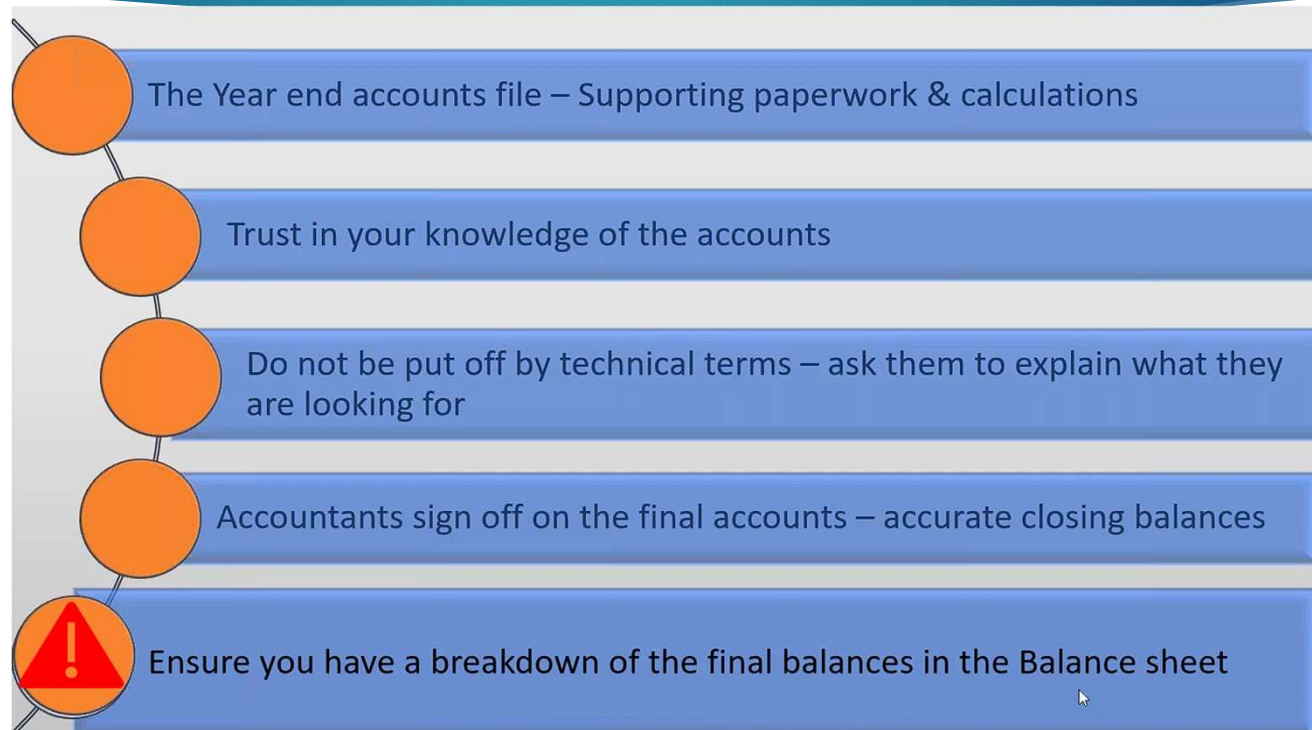
Dept Number	13	Dept	Science Implementation Grant
N/C	1720	Name	Prepayments
Tran Number	Type	Date	Details
145	JD	31/08/2025	Science Imp. Grant Exp 24/25 relate to 25/26
			Debit 7,500.00 Credit Balance 7,500.00
			Account Totals 7,500.00
N/C	1800	Name	Current Account 1
Tran Number	Type	Date	Details
73	BR	20/12/2024	Science Implementation Grant 25/26
			Debit 13,000.00 Credit Balance 13,000.00
			Account Totals 13,000.00
N/C	2100	Name	Creditors Control Account
Tran Number	Type	Date	Details
78	PI	04/06/2025	Science lab test strps
79	PI	01/08/2025	Science replacement equip
			Debit 500.00 Credit Balance -500.00
			7,000.00 -7,000.00
			Account Totals 7,500.00
N/C	2150	Name	Grants Received in Advance
Tran Number	Type	Date	Details
75	JC	31/08/2025	Science Implementation Grant 25/26
			Debit 13,000.00 Credit Balance -13,000.00
			Account Totals 13,000.00
N/C	3245	Name	Science Subjects Grant
Tran Number	Type	Date	Details
73	BR	20/12/2024	Science Implementation Grant 25/26
74	JD	31/08/2025	Science Implementation Grant 25/26
			Debit 13,000.00 Credit Balance -13,000.00
			Account Totals 13,000.00
N/C	4390	Name	Science Subjects Expense
Tran Number	Type	Date	Details
78	PI	04/06/2025	Science lab test strps
79	PI	01/08/2025	Science replacement equip
144	JC	31/08/2025	Expenditure 24/25 relate to 25/26
			Debit 500.00 Credit Balance 500.00
			7,000.00 7,000.00
			Account Totals 7,500.00
			Department 41,000.00 41,000.00
			Grand Totals 41,000.00 41,000.00

4. Working with the Accountant

- Answering Accountants Questions
- Final Trial Balance figures from the accountant.
- Year end Adjustments from the accountant.

Year end - Accountant

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Year end - Accountant

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Final TB and Financial Accounts

Year End Adjustments

Finalised Year end reports

Bank Reconciliations

Accruals

Prepayments

VAT/ RCT Returns

Payroll Reports

Income

Ringfenced Grants

Fixed Assets

★ Period Trial Balance

Trial balance based on values in the nominal record Details tab. This report is run for whole months.

Criteria for Period Trial Balance

Criteria Values

Enter the values to use for the criteria in this report

Period

Preview a sample report for a specified number of records or transactions (0 for all)

Help OK Cancel

Year end - Accountant

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22. Year-end Adjustments for creditors, debtors and income received in advance should be posted to SAGE 50 at 31.08.2025 before running year end if possible.



Accountant has remote data access to school accounts

- Records the journal entries at 31.8.2025
- Records the necessary journals at 1.9.2025
- Important that school has a breakdown of key information

Accountant – Provides a schedule of year end adjustments for school accounts person

- Clear list of the adjustments is vital to make the task of recording the journals easy for the accounts person
- Vital that the accountant lists the nominal codes that should be updated



Year end Adjustments is 10.10.25 and Run the Year end

Year End Adjustments

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What are Year end adjustments?
Accountants workings for Year end journal adjustments



Accurate figures going to the BOM



Sample School								
Year End: 31/08/2024								
	Description	The School's Final TB		KPMG Final TB		Adjusting Journal		Comment
		Debit	Credit	Debit	Credit	Debit	Credit	
1420	FF & Equipment cost b/fwd	840,575		840,575		0		
1421	FF & Equipment additions at cost	0		21,941		21,941		Additions: [REDACTED]
1460	Computer Equipment cost b/fwd	291,120		291,120		0		
1461	Computer Equipment additions at	0		5,871		5,871		Additions: [REDACTED]
1470	Computer Equipment acc depn b/fwd		281,331		281,331		0	
1470	Computer Equipment depn charge		0		12,844		12,844	
1720	Prepayments	28,278		27,299			980	Breakdown of balance required
1730	Grants Due	93,741		85,308			8,433	Breakdown of balance required
1800	No.2 Account 03546-103	256,920		257,399		480		Adjust relevant bank transaction
1810	Renovation Account 03546-962	60,022		60,022		0		
1860	School Lunches Account 03546-2	6,771		6,771		0		
1900	Petty cash account	650		51			599	€51 in safe at year end
1950	Visa Business Card		1,094		1,094		0	
2100	Purchase Ledger Control Account	26,490		32,182		5,692		Adjust individual supplier accounts
2250	PAYE control account		2,132		459	1,673		€459 due to Revenue
2260	VAT control account	228	0		0		228	No VAT due
2440	Accruals		11,415		5,883	5,532		Breakdown of balance required
2105	Deferred income		196,616		100,085	96,531		Breakdown of balance required
2150	Grants Received in Advance	7,942		0			7,942	Breakdown of balance required
2151	Book Grant Received in Advance		0		16,282		16,282	
2152	DEIS Grant Received in Advance		0		26,447		26,447	Breakdown of balance required
2171	Other Ringfenced Grants Unspent		0		85,418		85,418	Breakdown of balance required
2172	Other Ringfenced Income Unspent		0		46,024		46,024	Breakdown of balance required
3920	DE Fixtures, Fittings & Equipment Grant Income		0		102,243		102,243	
3921	DE ICT Capital Income		167		161,336		161,169	

Prior to Year End being Run

- ☒ Sage 50 backup
- ☒ Run a Trial Balance Report in Sage 50
- ☒ Record the Year end adjustments Journal with a date 31.08.25*
- ☒ Run a Trial Balance Report in Sage 50
- ☒ Check the balances agree to the Accountants Trial Balance.

*NOT Reverse

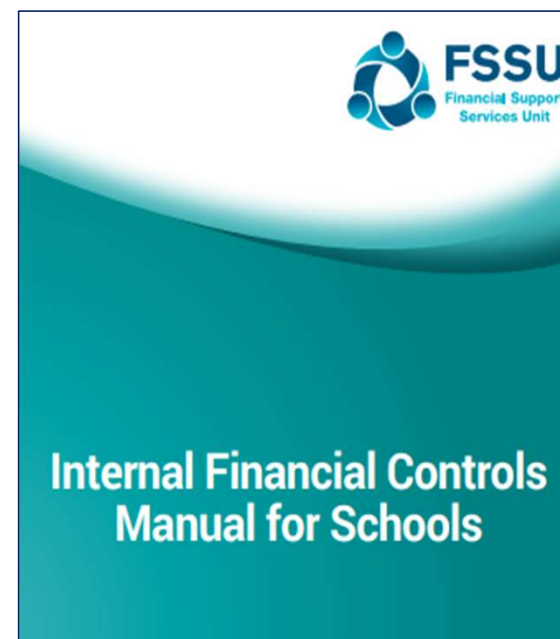
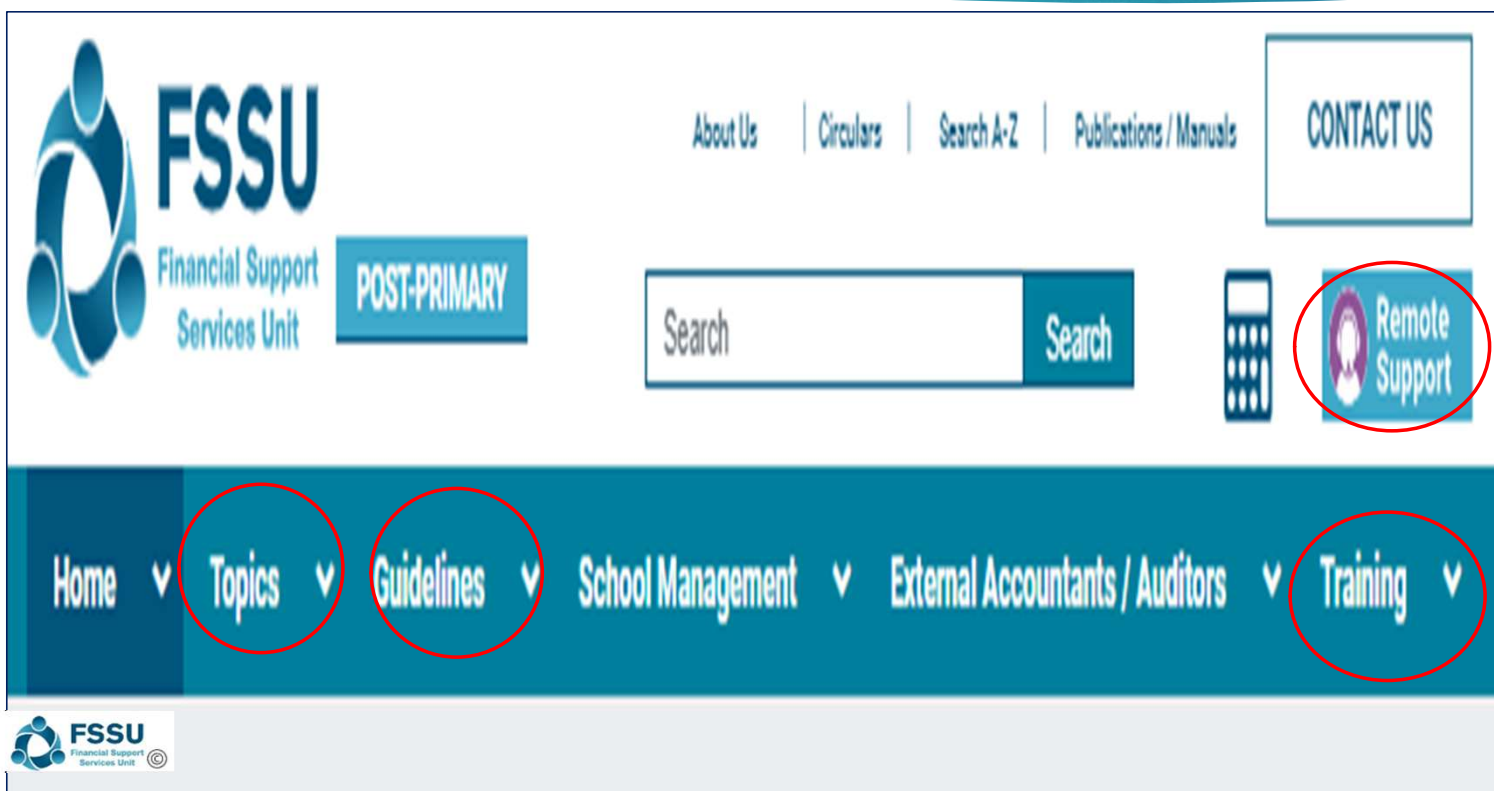
August liability - PAYE/ Unions / pensions 2200-2250
RCT 2270
VAT 2260

Summary of today's webinar

- Section 1.** Recap of Webinar1.
- Section 2.** Timeline
- Section 3.** Checklist – focus on Accruals, prepayments and control accounts
- Section 4.** Reports
- Section 5.** Working with the Accountant - Adjustments

Resources available – where to get more help

Moving on with the New School Year - October 7th



Thank you for attending our webinar

If you have any other questions, please call or email us:

Phone: Post Primary (01) 2690677

Email: info@fssu.ie



Q&A

