

## Financial Guideline 2021/2022 – 05

### Community & Comprehensive Schools

## Financial Year-End 31<sup>st</sup> August 2021 on Surf Accounts

### 1. Introduction

Boards of management of Community & Comprehensive schools are obliged to prepare a set of annual accounts and submit their accounts to the FSSU each year. A standardised format for the annual accounts has been approved by the Department of Education. Use of the FSSU Chart of Accounts for all FSSU schools is vital to ensure that all school accounts are prepared to this standardised approved format.

In September 2020, codes were added to the Chart of Accounts to enable schools account for the COVID-19 Grants and the related expenditure of same. Further changes have been made to the Chart of Accounts as of August 2021. It is very important that the school's Chart of Accounts is in alignment to the latest revised [FSSU Chart of Accounts](#).

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 2020/2021 accounts to the FSSU by the 28<sup>th</sup> of February, 2022.

**The school should aim to supply all financial information to their external accountant/auditor for the school year ending 31<sup>st</sup> August 2021 by 30<sup>th</sup> September, 2021.**

### 2. Overview of Financial Year end 2020/2021

The accounting for COVID Grants and the related expenditure dominated the accounts function for the financial year and the Department of Education (DE) have requested that any unspent COVID-19 Capitation related grants for the 2020/2021 school year should be repaid. They have requested it as one lodgement covering all grants (Enhanced Cleaning, PPE, COVID Aide and Enhanced Supervision as appropriate) and it should be returned by schools to the DE's bank account by electronic funds transfer by 30<sup>th</sup> September 2021.

To arrive at the correct repayment figure, it is vital that schools have recorded correctly all COVID costs paid from all the COVID grants received under the correct COVID code and that the accuracy of these postings is checked thoroughly. Where the 'Department' report in the system is used and relied upon to verify the repayment figure, it is crucial to check that every COVID transaction is correctly allocated to that relevant COVID department

code in SURF. Please be aware that the COVID Minor Works grant should be excluded from this repayment calculation. [Click here for guidance on the calculation of the COVID repayment.](#)

### 3. Preparation for Year End 2020/2021

#### **Step 1: Complete the checklist below**

- In finalizing the year-end 31<sup>st</sup> August 2021, 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. invoice, payments and receipts have been posted to Surf up to the 31 <sup>st</sup> August 2021.	
2. Ensure you have bank statements for all school bank accounts covering the period 1 <sup>st</sup> September 2020 to 31 <sup>st</sup> August 2021 and ensure all bank accounts are reconciled up to 31 <sup>st</sup> August 2021. <ul style="list-style-type: none"> <li>• Review the list of outstanding payments and receipts on the bank reconciliation to ensure they are accurate.</li> <li>• Any duplicate entries should be corrected.</li> <li>• Any outstanding payments/receipt more than six-months-old should be investigated. Duplicates should be written off. (See Section 5.8 of the <a href="#">FSSU Surf Accounts User Manual</a>).</li> </ul>	
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 31 <sup>st</sup> August 2021.	
4. Ensure that the balance on the credit card account (code 1850) equates to the amount owed on the bill on 31 <sup>st</sup> August 2021.	
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 <sup>st</sup> August 2021.	
6. Print an aged supplier balance report as at the 31 <sup>st</sup> August 2021 (Click 'Aged Supplier Balances' under the 'Purchases' heading on the 'Reports' page). <ul style="list-style-type: none"> <li>• Match the supplier balance on the report to the statement received (or unpaid invoice if no statement available) from the supplier.</li> </ul>	

Checklist	Done
<ul style="list-style-type: none"> <li>• Any difference between the balance on the report and the statement should be investigated.</li> <li>• 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 Surf.</li> </ul>	
<p><b>7.</b> Print an outstanding customer balance report as at the 31<sup>st</sup> August 2021 (Click 'Aged Customer Balances' under the 'Customers' heading on the 'Reports' page).</p> <ul style="list-style-type: none"> <li>• Match the customer balances on the report to the statements sent to the customer.</li> <li>• Any negative balances on the outstanding customer list report should be investigated to see if any sales invoices have not been posted.</li> </ul>	
<p><b>8.</b> The PAYE/PRSI/USC/LPT control account (nominal code 2250) should equate to the PAYE/PRSI/USC/LPT that is owed to Revenue at 31<sup>st</sup> of August 2021.</p>	
<p><b>9.</b> The net wages control account (code 2200) should be zero or any balance explained.</p>	
<p><b>10.</b> Other wage related control account balances (e.g. Union Fees, Single Public Pension Scheme, ASC) should equate to amounts owed at 31<sup>st</sup> August 2021 (if recording payroll using the payroll journal).</p>	
<p><b>11.</b> The VAT control account (nominal code 2260) should equate to the VAT that is owed to Revenue at 31<sup>st</sup> of August 2021. Review ROS to ensure all VAT returns are filed. You must file VAT returns even if liability is Nil.</p>	
<p><b>12.</b> The RCT control account (nominal code 2270) should equate to the RCT that is owed to Revenue at 31<sup>st</sup> of August 2021. Ensure all deductions made from Subcontractors for RCT have been returned to Revenue.</p>	
<p><b>13.</b> 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). See our <a href="#">quick reference guide</a> for further information on accounting for school income received in advance.</p>	
<p><b>14.</b> 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 <a href="#">quick reference guide</a> for further information on accounting for grants received in advance.</p>	

Checklist	Done
15. Review the income and expenditure for ring fenced grants and carry any unspent amounts forward as unspent grants. (nominal codes 2160-2180). See Appendix 2 for further information.	
16. Ensure the balances of COVID grants unspent is correctly accounted for. (nominal codes 2181-2185) See Appendix 1 for further information.	
17. Run a General Ledger Activity Report and review the posting of transactions, to ensure they are accounted for correctly.	
18. Complete a manual list of unpaid invoices related to the year ended 31 August 2021, that have not been posted to Surf. (Only required if you are not using the purchase ledger in Surf Accounts)	
19. Complete a manual list of debtors & prepayments on 31 <sup>st</sup> August 2021 (i.e. money owed to the school or expenses paid in advance for school year 2021/2022) if these have not been accounted for in Surf at 31 <sup>st</sup> August 2021.	
20. 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.	

## **Step 2: Print out the recommended financial reports as at 31.8.2021**

You should generate and print the following reports:

- 1) Bank reconciliation report for each bank account, including the list of unreconciled transactions at the year-end of 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 Surf Accounts User Manual](#) for further information on printing reports.

## **Step 3: Give your Accountant access to Surf / Liaise on final adjustments**

See Section 1.5.3 of [FSSU Surf Accounts User Manual](#) for instructions on giving your accountant access to Surf. 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 Surf 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 Surf Accounts at the 31.08.2021 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 for 2021/2022 will substantially agree to the Financial Accounts at 31.08.2021.

### **Step 4: Running Year end in Surf**

- Surf accounts is date driven so you can continue processing transactions for the new Financial Year. However, once the accountant has finalised the accounts and the year end adjustments for August 2021 are processed it is advisable to run the year end in Surf.
- Click [here](#) to see the “Quick Reference Guide on Changing the Year End from August 2021 to August 2022”. This guide contains instructions on how change the year end from 31st August 2021 to 31st August 2022.

## **4. Surf Training**

We are running an online training webinar on Thursday the 23<sup>rd</sup> of September 2021 which will cover all aspects of the year end.

If you require assistance with the year-end routine, please contact us to book a remote session.

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](mailto:info@fssu.ie)

*3<sup>rd</sup> September 2021*

## Appendix 1: Accounting for Unspent COVID Grants

The portion of unspent COVID grant balances must be accounted for at the end of the year using the relevant balance sheet code/s (2181-2185) in the chart of accounts.

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

- **Step 1:** Calculate the amount of the grant unspent at the 31.08.2021 (Income Less Expenditure)
- **Step 2:** Post a journal dated 31.08.2021 to transfer the unspent element to the balance sheet.
- **Note:** As the unspent portion of the COVID grants at the 31.08.2021 is to be returned to the Department by the 30.09.2021 there is no need to journal the grants back into the Income & Expenditure code on the 01.09.2021

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

Grant	Step 1		Step 1		Step 1	Step 2		
	Income		Expenditure		Balance of Grant at 31.08.2021	Journal Unspent amount at <u>31.08.2021</u>		
	Nominal Code	Amount	Nominal Code	Amount	Amount	Dr Code	Cr Code	Dep.
COVID Minor Works	3277	€19,000	5315/3940	€18,600	€400	3277	2169	covid

## Appendix 2: Accounting for Unspent Grants

Some grants are given 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 (2160-2172) 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 31.08.2021 (Income Less Expenditure)
- **Step 2:** Post a journal dated 31.08.2021 to transfer the unspent element to the balance sheet.
- **Step 3:** Post a journal dated 01.09.2021 to transfer the unspent element back to the Income & Expenditure report for use in the 31.08.2022 year.

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

**Table 1: Example of Accounting for unspent grants**

Grant	Step 1		Step 1		Step 1	Step 2			Step 3		
	Income		Expenditure		Balance of Grant at 31.08.2021	Journal Unspent amount at 31.08.2021			Journal Unspent amount at 01.09.2021		
	Nominal Code	Amount	Nominal Code	Amount	Amount	Dr Code	Cr Code	Dep.	Dr Code	Cr Code	Dep.
Book Grant	3150	€9,600	4730	€8,900	€700	3150	2160	BGR	2160	3150	BGR
Supervision & Substitution Grant	3240	€5,130	4150	€4,200	€930	3240	2170	SS	2170	3240	SS

## Treoirlíne Airgeadais 2021/2022 – 05

### Pobalscoileanna agus Scoileanna Cuimsitheacha

## Deireadh na Bliana Airgeadais dar críoch an 31 Lúnasa 2021 ar Surf Accounts

### 1. Réamhrá

Tá de cheangal ar bhoird bhainistíochta Pobalscoileanna agus Scoileanna Cuimsitheacha cuntais bhliantúla a ullmhú agus a gcuntais a chur chuig FSSU gach bliain. Tá an Roinn Oideachais tar éis formáid chaighdeánaithe a fhaomhadh chun na cuntais bhliantúla a ullmhú. Tá úsáid Chairt Cuntas FSSU do gach scoil FSSU ríthábhachtach chun a chinntiú go n-ullmhófar gach cuntas scoile sa bhformáid cheadaithe chaighdeánaithe seo.

I Meán Fómhair 2020 cuireadh cóid leis chun a chur ar chumas scoileanna cuntas a thabhairt ar Dheontais COVID-19 agus an chaoi ar caitheadh iad. Rinneadh tuilleadh athruithe ar Chairt na gCuntas i mí Lúnasa 2021. Tá sé ríthábhachtach go mbeadh Cairt Cuntas na scoile i gcomhréir le [Cairt Cuntas athbhreithnithe FSSU](#).

Ní ghlacfaidh FSSU ach le cuntais a ullmhaíodh agus an fhormaid chaighdeánach a comhaontaíodh á húsáid. Is gá don scoil cuntasóir seachtrach a cheapadh chun na cuntais 2020/2021 a ullmhú agus a chur isteach chuig FSSU faoin 28 Feabhra 2022.

**Ba cheart go mbeadh sé mar aidhm ag an scoil an fhaisnéis airgeadais uile maidir leis an scoilbhliain dar críoch an 31 Lúnasa 2021 a sholáthar dá cuntasóir/hiniúcháir seachtrach faoin 30 Meán Fómhair 2021.**

### 2. Forléargas ar Dheireadh na Bliana Airgeadais, 2020/2021

Bhí cuntas a thabhairt ar Dheontais COVID agus ar an gcaiteachas gaolmhar chun tosaigh i bhfeidhm na gcuntas don bhliain airgeadais agus d'iarr an Roinn Oideachais (RO) go n-aisíocfaí aon deontais neamhchaite a bhain le Caipitíocht COVID-19 don scoilbhliain 2020/2021. D'iarr siad go ndéanfaí é a sholáthar mar thaisceadh amháin a chlúdódh na deontais go léir (Glantachán Feabhsaithe, TCP, Cúntóir COVID agus Maoirseacht Fheabhsaithe de réir mar ba chú) agus gur cheart do scoileanna é a sheoladh ar ais chuig cuntas bainc na RO trí aistriú leictreonach cistí faoin 30 Meán Fómhair 2021.



Chun teacht ar an bhfigiúr aisíocaíochta ceart, tá sé ríthábhachtach go mbeadh gach costas COVID a íocadh ó na deontais uile a fuarthas faoin gcód COVID ceart taifeadta i gceart ag na scoileanna agus go ndéanfaí cruinneas na bpostálacha sin a sheiceáil go críochnúil. Sa chás go n-úsáidtear agus go mbítear ag brath ar thuarascáil ‘Rannóige’ chun an figiúr aisíocaíochta a fhíorú, tá sé ríthábhachtach a sheiceáil go ndéantar gach idirbheart COVID a leithdháileadh i gceart ar an gcód rannóige a bhaineann le COVID in Surf. Bí ar an eolas gur cheart deontas Mionoibreacha COVID a eisiámh ón ríomh aisíocaíochta seo. [Clliceáil anseo chun treoir a fháil maidir le ríomh na haisíocaíochta COVID.](#)

### 3. Ullmhú do Dheireadh na Bliana 2020/2021

#### Céim 1: Comhlánaigh an seicliosta thíos

- Sula gcuirtear an próiseas deireadh bliana dar críoch an 31 Lúnasa 2021 i bhfeidhm, ba cheart na hidirbhearta uile ó lá go lá i gcomhair na bliana a bhreacadh síos. Ar an mbealach sin, is féidir a áirithiú go bhfuil do chuid tuarascálacha bainistíochta agus na rudaí a bhreacfar ag dheireadh na bliana cruinn. Tá seicliosta cuimsitheach cruthaithe againn thíos chun cabhrú leat a chinntiú go ndéantar gach idirbheart a thaifeadadh, agus go réitítear na cuntais go léir. Tabhair faoi ndeara go mb’fhéidir nach mbainfeadh gach ceann acu leat.
- Moltar duit comhad a ullmhú don chuntasóir/iniúcháir seachtrach, mar aon le cóip de na doiciméid ábhartha.

Seicliosta	Déanta
1. Tá gach idirbheart ó lá go lá (is é sin, sonraisc, íocaíochtaí agus fáltais) breactha síos i Surf suas go dtí an 31 Lúnasa 2021.	
2. Áirithigh go bhfuil ráitis bhainc agat maidir le cuntais uile na scoile, a chlúdaíonn an tréimhse ón 1 Meán Fómhair 2020 go dtí an 31 Lúnasa 2021 agus áirithigh freisin go bhfuil na cuntais bhainc go léir réitithe suas go dtí an 31 Lúnasa 2021. <ul style="list-style-type: none"> <li>• Féach ar liosta na n-íocaíochtaí amuigh agus na bhfáltas ar an ráiteas imréitigh bainc lena chinntiú go bhfuil siad cruinn ceart.</li> <li>• Ba cheart gach iontráil dhúblach a cheartú.</li> <li>• Ba cheart gach íocaíocht/fáltas atá níos sine ná sé mhí d’aois a iniúchadh. Ba cheart dúblaigh a dhíscríobh.(Féach Cuid 5.8 de <a href="#">Lámhleabhar Úsáideora Surf Accounts ón FSSU</a>).</li> </ul>	
3. Áirithigh go bhfuil na hiarmhéideanna sa chuntas mionairgead (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 2021.	
4. Áirithigh 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 2021.	

Seicliosta	Déanta
<p>5. Áirithigh 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 2021.</p>	
<p>6. Priontáil tuarascáil ar iarmhéideanna soláthraithe de réir téarma amhail ar an 31 Lúnasa 2021 (Clliceáil ‘Sean-iarmhéideanna Soláthraí’ faoin ceannteideal ‘Ceannacháin’ ar an leathanach ‘Tuairiscí’).</p> <ul style="list-style-type: none"> <li>• 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).</li> <li>• Ba cheart aon difríocht idir an t-iarmhéid ar an tuarascáil agus an t-iarmhéid ar an ráiteas a fhiosrú.</li> <li>• 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 Surf.</li> </ul>	
<p>7. Priontáil tuarascáil d’iarmhéideanna na gcustaiméirí atá gan íoc amhail ar an 31 Lúnasa 2021 (Clliceáil ‘Sean-iarmhéideanna Custaiméaraí’ faoi ‘Chustaiméirí’ ar an leathanach ‘Tuairiscí’).</p> <ul style="list-style-type: none"> <li>• Déan deimhin de gurb ionann iarmhéideanna na gcustaiméirí ar an tuarascáil agus na ráitis a seoladh chuig an gcustaiméir.</li> <li>• 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.</li> </ul>	
<p>8. Ba cheart gurbh ionann an méid sa chuntas rialúcháin ÍMAT/ÁSPC/MSU/CMÁ (cód ainmniúil 2250) agus an méid ÍMAT/ÁSPC/MSU/CMÁ atá dlite do na Coimisinéirí loncain amhail ar an 31 Lúnasa 2021.</p>	
<p>9. Ba chóir gurbh ionann an cuntas rialúcháin glanphá (cód 2200) agus náid, nó más ann d’iarmhéid, ba chóir é a mhíniú.</p>	
<p>10. Aon iarmhéideanna eile i gcuntais rialúcháin a bhaineann le pá (m.sh. táillí ceardchumainn, Scéim Pinsin Poiblí Aonair, Ranníocaíocht Aoisliúntais Bhreise), ba cheart gurbh ionann iad agus na méideanna dlite amhail ar an 31 Lúnasa 2021 (más rud é go bhfuil an párolla á thaifeadadh tríd an leabhar cunta párolla).</p>	
<p>11. Ba cheart gurbh ionann an méid sa chuntas rialúcháin CBL (cód ainmniúil 2260) agus an méid CBL atá dlite do na Coimisinéirí loncain amhail ar an 31 Lúnasa 2021. 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>	

Seicliosta	Déanta
<p><b>12.</b>Ba cheart gurbh ionann an méid sa chuntas rialúcháin RCT (cód ainmniúil 2270) agus an méid RCT atá dlite do na Coimisinéirí loncaim amhail ar an 31 Lúnasa 2021. Áirithigh go ndearnadh na hasbhaintí uile a baineadh ó Fhochonraitheoirí chun críocha RCT a thuairisciú chuig na Coimisinéirí loncaim.</p>	
<p><b>13.</b>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 ‘loncam Scoile Faighte Roimh Ré’ (cód ainmniúil 2105). Féach ar ár <a href="#">dtreoir thagartha thapa</a> le haghaidh tuilleadh eolais ar chuntas a thabhairt ar ioncam scoile a fuarthas roimh ré.</p>	
<p><b>14.</b>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 <a href="#">dtreoir thagartha thapa</a> le haghaidh tuilleadh eolais ar chuntas a thabhairt ar dheontais a fuarthas roimh ré.</p>	
<p><b>15.</b>Déan an t-ioncam agus caiteachas a athbhreithniú maidir le haon deontais imfhálaithe agus tabhair ar aghaidh aon mhéideanna nach bhfuil caite mar dheontais gan chaitheamh. (cód ainmniúla 2160-2180). Féach Aguisín 2 chun tuilleadh faisnéise a fháil.</p>	
<p><b>16.</b>Déan deimhin de go bhfuil na hiarmhéideanna maidir le deontais Covid gan chaitheamh, cuimsithe mar is ceart sna cuntais. (cód ainmniúla 2181-2185) Féach Aguisín 1 chun tuilleadh faisnéise a fháil.</p>	
<p><b>17.</b>Cruthaigh Tuarascáil ar Ghníomhaíochtaí Mórleabhair Ghinearálta agus seiceáil na hidirbhearta breactha lena chinntiú go bhfuil siad cuimsithe sna cuntais mar ceart.</p>	
<p><b>18.</b>Déan liosta de láimh de na sonraisc gan íoc a bhaineann leis an mbliain dar críoch an 31 Lúnasa 2021, nach bhfuil breactha i Surf go fóill. (Níl sé seo ag teastáil ach amháin mura bhfuil an mórleabhar ceannaigh á úsáid agat in Surf Accounts)</p>	
<p><b>19.</b>Déan liosta de láimh d’fhéichiúnaithe agus de réamhíocaíochtaí amhail ar an 31 Lúnasa 2021 (is é sin, airgead atá dlite don scoil nó costais a íocadh roimh ré don scoilbhliain 2021/2022) murar tugadh cuntas orthu siúd sna cuntais in Surf amhail ar an 31 Lúnasa 2021.</p>	
<p><b>20.</b>Cuntas Bainc Chumann na dTuismitheoirí: Áirithigh go gcuirtear an doiciméadúchán airgeadais uile ar fáil do chuntasóir/iniúcháir seachtrach na scoile lena chuimsiú i gcuntais airgeadais bhliantúla na scoile.</p>	

## **Céim 2: Priontáil amach na Tuarascálacha Airgeadais atá molta amhail ar an 31.8.2021**

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

- 1) Tuarascáil imréitigh bainc le haghaidh gach cuntas bainc, lena n-áirítear liosta de na hidirbhearta neamhréitithe maidir le gach cuntas ag deireadh na bliana.
- 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 rannóg mórleabhair ginearálta uile.
- 5) Tuarascáil ar loncam agus Caiteachas
- 6) Clár Comhardaithe
- 7) Comhardú Trialach

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

## **Céim 3: Tabhair rochtain dhíreach ar Surf do do Chuntasóir / Téigh i mbun idirchaidrimh faoi coigeartuithe deireanacha**

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

### **Coigeartuithe an Chuntasóra/Iniúcháora Sheachtraigh a Phróiseáil**

- Molaimid do scoileanna idirchaidreamh a dhéanamh lena gcuntasóirí agus iarraidh orthu na coigeartuithe deireadh bliana a phróiseáil ar Surf Accounts nó liosta de na coigeartuithe a chur ar fáil. Má theastaíonn cúnaimh 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 larmhéid an Chomhardaithe Thrialaigh ar Surf Accounts amhail ar an 31.08.2021 agus larmhéid Deiridh an Chomhardaithe Thrialaigh a d'ullmhaigh an cuntasóir/an t-iniúcháir, lena n-áirítear coigeartuithe a rinne an cuntasóir ar cuntais 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 fhiúirí na bliana roimhe sin do 2021/2022 ag réiteach cuid mhaith leis na Cuntais Airgeadais ag an 31.08.2021.

## **Céim 4: Deireadh na Bliana Reatha i SURF**

- Is de réir dátaí atá Surf 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, áfach, agus nuair a dhéanfar

na coigeartuithe deireadh bliana do Lúnasa 2021 a phróiseáil, moltar an deireadh bliana a rith in Surf.

- Clliceáil [anseo](#) chun Tagairt Tapa Surf a fheiceáil chun Deireadh na Bliana a Aistriú ó Lúnasa 2021 go Lúnasa 2022. Tá treoracha sa treoir seo maidir le conas deireadh na bliana a athrú ón 31 Lúnasa 2021 go dtí an 31 Lúnasa 2022.

#### **4. Oiliúint maidir le Surf**

Beidh seimineáir oiliúna ar líne á reáchtáil againn maidir le Surf ar an 23 Meán Fómhair 2021, a chlúdóidh gach gné de dheireadh na bliana.

Má theastaíonn cabhair uait chun clabhsúr a chur leis an tréimhse deireadh bliana, déan teagmháil linn chun seisiún cianda a chur in áirithe.

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

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*An 3 Meán Fómhair 2021*

## Aguisín 1: Cur Chuige Cuntasaíochta maidir le Deontais COVID gan Chaitheamh

Ní mór cuntas a thabhairt ar an gcuid sin d'iarmhéideanna deontas imfhálaithe nár caitheadh ag deireadh na bliana faoin gcód ábhartha (faoi na cóid ábhartha) (2181-2185) i gcairt na gcuntas.

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

- **Céim 1:** Ríomh méid an deontais nár caitheadh amhail ar an 31.08.2021 (Ioncam Lúide Caiteachas)
- **Céim 2:** Déan iontráil dar dáta 31.08.2021 chun an t-airgead nár caitheadh a aistriú chuig an gclár comhardaithe.
- **Tabhair faoi deara:** Ós rud é go bhfuil an chuid neamhchaite de dheontais COVID ag an 31.08.2021 le cur ar ais chuig an Roinn faoin 30.09.2021, ní gá na deontais a chur ar ais sa chód Ioncaim agus Caiteachais ar an 01.09.2021

[Cliceáil anseo le haghaidh teimpléad chun cabhair a fháil faoi chuntas a thabhairt ar na deontais COVID nár caitheadh.](#)

Deontas	Céim 1 Ioncam		Céim 1 Caiteachas		Céim 1 Iarmhéid an Deontais amhail ar	Céim 2 Déan iontráil maidir leis an méid gan chaitheamh ar an <u>31.08.2021</u>		
	Cód Ainmniúil	Suim	Cód Ainmniúil	Suim	Suim	Cód Dochair	Cód Creidmheasa	Rannóg
	Mionoibreacha COVID	3277	€19,000	5315/3940	€18,600	€400	3277	2169

## Aguisín 2: Cur Chuige Cuntasaíochta maidir le Deontais gan Chaitheamh

Tugtar roinnt deontas 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 ábhartha (faoi na cóid ábhartha) (2160-2172) ar an gclár comhardaithe i gcairt na gcuntas.

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 31.08.2021 (Ioncam Lúide Caiteachas)
- **Céim 2:** Déan iontráil dar dáta 31.08.2021 chun an t-airgead nár caitheadh a aistriú chuig an gclár comhardaithe.
- **Céim 3:** Déan iontráil dar dáta an 01.09.2021 chun an ghné neamhchaite a aistriú ar ais chuig an tuarascáil Ioncaim agus Caiteachais le húsáid sa bhliain dar thús an 31.08.2022.

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

**Tábla2: Sampla de Chuntas a Thabhairt ar dheontais nár caitheadh**

Deontas	Céim 1		Céim 1		Céim 1	Céim 2			Céim 3		
	Ioncam		Caiteachas		Iarmhéid an Deontais amhail ar an	Déan iontráil maidir leis an méid gan chaitheamh ar an <u>31.08.2021</u>			Déan iontráil maidir leis an méid gan chaitheamh Suim amhail ar an <u>01.09.2021</u>		
	Cód Ainmniúil	Suim	Cód Ainmniúil	Suim	Suim	Cód Dochair	Cód Creidmheasa	Rannóg	Cód Dochair	Cód Creidmheasa	Rannóg
Deontas Leabhar	3150	€9,600	4730	€8,900	€700	3150	2160	BGR	2160	3150	BGR
Deontas le haghaidh Maoirseacht agus Ionadaíocht	3240	€5,130	4150	€4,200	€930	3240	2170	SS	2170	3240	SS