

## Financial Guideline P03 - 2021/2022

### Preparing for Year End accounts 2020/2021

Boards of management of Primary schools are obliged to prepare annual accounts each year and to engage the services of an external accountant/auditor to prepare and submit the accounts to the FSSU by the 28th of February following the year end.

The purpose of this guideline is to provide assistance on preparing the books and records for the external accountant. A suggested timeline for each stage is outlined in Appendix 1. A checklist to assist you is outlined in Appendix 2.

Before giving your records to your accountant, you should ensure that all transactions for the 2020/2021 year are recorded in the FSSU Monthly Reporting Template. See Webinar 2 below. This ensures that your reports and year end postings are as accurate as possible.

The FSSU Monthly Reporting Template meets the reporting requirements of boards of management and is fully supported by the FSSU staff. The FSSU Monthly Reporting Template uses the standard Chart of Account codes that the external accountant will need when submitting accounts to the FSSU.

Please see Appendix 2 for a detailed checklist of year end procedures.

A comprehensive step-by-step guide to completing the year end process are available at the following links:

- **Webinar 1** [Year End Checklist](#)
- **Webinar 2** [Year End Template Checklists](#)

**If you require any further information, please email [primary@fssu.ie](mailto:primary@fssu.ie) or phone (01) 910 4020**

**Financial Support Services Unit**

September 2021

## Appendix 1

### Suggested timeline for Submission of Accounts to FSSU

The patron/trustee may have additional requirements around the preparation and finalisation of annual accounts. Where this is the case, please adhere to these requirements.

<b>Annual Accounts Preparation Stages</b>	<b>Deadline Date</b>
The board supplies all necessary financial information to the <b>external school accountant/auditor</b> for the school year ending on the previous August 31 <sup>st</sup>	<b>September 30<sup>th</sup></b>
The draft annual accounts are returned by the <b>external school accountant/auditor</b>	<b>November 30<sup>th</sup></b>
Once the school <b>Board of Management</b> is satisfied that these accounts are an accurate reflection of the school's financial situation, they are formally ratified by the board and <u>signed by the chairperson and one other board member.</u>	<b>December 31<sup>st</sup></b>
<b>External school accountants/auditors</b> are required to access a secure online cloud-based system and to input the school trial balance and to upload a pdf copy of the approved annual accounts.	<b>February 28<sup>th</sup></b>

## Appendix 2

Checklist for Year End Preparation	Done
<ul style="list-style-type: none"> <li>• Print off all bank statements from September 1<sup>st</sup>, 2020, to August 31<sup>st</sup> 2021.</li> </ul>	
<ul style="list-style-type: none"> <li>• Opening Bank Balances – check amounts recorded at 01/09/2020 are correct and outstanding cheques brought forward from previous year are correct.</li> </ul>	
<ul style="list-style-type: none"> <li>• Closing Bank Balances – check amounts recorded at 31/08/2021 are correct and ensure all bank reconciliations are complete to August 31<sup>st</sup> 2021.</li> </ul>	
<ul style="list-style-type: none"> <li>• Uncashed cheques – review out-of-date cheques, (cheques dated more than 6 months old) request the bank to put a stop on them and write them back, i.e. cancel them in the accounts.</li> </ul>	
<ul style="list-style-type: none"> <li>• Ensure all payments and receipts have been posted to the correct codes on the template for the period 1<sup>st</sup> September 2020 to the 31<sup>st</sup> August 2021 for all bank accounts held in the name of the school.</li> </ul>	
<ul style="list-style-type: none"> <li>• Review all transactions posted for the year - run a Payment and Receipt transaction report and review transactions for accuracy and consistency.               <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/incorrect entries should be corrected.</li> </ul> </li> </ul>	
<ul style="list-style-type: none"> <li>• Ensure that the balance in the petty cash equates to the amount of cash held in the safe on 31<sup>st</sup> August 2021 and that all back up documentation is on file.</li> </ul>	
<ul style="list-style-type: none"> <li>• Ensure that the balance on the credit card account equates to the amount owed on the bill on 31<sup>st</sup> August 2021 and that all back up documentation is on file.</li> </ul>	

<ul style="list-style-type: none"> <li>Review unpaid supplier invoices and provide your accountant with a list of all supplier invoices and any other amounts owed by the school relating to the financial year 2020/2021 which are unpaid on 31<sup>st</sup> August 2021.</li> </ul>	
<ul style="list-style-type: none"> <li>Review payments made in advance, i.e. Insurance, maintenance contracts other annual payments and give details of each to your accountant.</li> </ul>	
<ul style="list-style-type: none"> <li>Review income received in advance of the next school term, e.g. the book rental scheme income etc. Grants received in advance etc. and provide your accountant with details of such receipts.</li> </ul>	
<ul style="list-style-type: none"> <li>Payroll reports – ensure correct categories are selected for employees and Revenue payments are broken down in the correct payroll categories if possible.</li> </ul>	
<ul style="list-style-type: none"> <li>Review amounts paid to Revenue for Payroll taxes, VAT/RCT.</li> </ul>	
<ul style="list-style-type: none"> <li>Ensure all payments to Revenue are recorded correctly under the appropriate categories on the template.</li> </ul>	
<ul style="list-style-type: none"> <li>Provide your accountant with copies of Revenue returns for: PAYE/PRSI – amounts paid and due to Revenue VAT/RCT – amounts paid and due to Revenue</li> </ul>	
<ul style="list-style-type: none"> <li>Review the income and expenditure analysis for ringfenced grants and ensure they are correctly categorised. Provide the accountant with details of unspent ringfenced grants at the year end. e.g. Minor works, ICT Grant, Covid grants etc.</li> </ul>	
<ul style="list-style-type: none"> <li>Parents Association bank account: Ensure all financial documentation is made available to the accountant for inclusion in the annual financial account, i.e. bank statements and any supporting documentation for expenditure.</li> </ul>	

## Treoirlíne Airgeadais P03 - 2021/2022

### Ullmhú le haghaidh Cuntas Deireadh Bliana 2020/2021

Tá d'oibleagáid ar bhoird bhainistíochta Bunscoileanna cuntais bhliantúla a ullmhú gach bliain agus seirbhísí iniúchára/cuntasóra seachtraigh a fháil chun na cuntais a ullmhú agus a chur faoi bhráid FSSU faoin 28 Feabhra i ndiaidh dheireadh na bliana.

Is é cuspóir na treoirlíne seo cúnamh a chur ar fáil maidir leis na leabhair agus na taifid a ullmhú don chuntasóir seachtrach. Tugtar amlíne mholta le haghaidh gach céime in Aguisín 1. Tugtar seicliosta in Aguisín 2 chun cabhrú leat.

Sula dtugann tú do thaifid don chuntasóir, ba cheart duit a áirithiú go bhfuil gach idirbheart don bhliain 2020/2021 taifeadta i dTeimpléad Tuairiscithe Míosúil FSSU. Féach Seimineár Gréasáin 2 thíos. Ar an mbealach sin, is féidir a áirithiú go bhfuil do chuid tuarascálacha bainistíochta agus na rudaí a bhreacfar ag deireadh na bliana chomh cruinn agus is féidir.

Comhlíonann Teimpléad Tuairiscithe Míosúil FSSU riachtanais tuairiscithe bhoird bhainistíochta agus tacaíonn foireann FSSU go hiomlán leis. Sa Teimpléad Tuairiscithe Míosúil, baintear úsáid as na cóid chaighdeánacha um Chairt Chuntas a bheidh de dhíth ón gcuntasóir seachtrach agus cuntais á gcur faoi bhráid FSSU aige/aici.

Féach Aguisín 2 chun seicliosta mionsonraithe de nósanna imeachta deireadh bliana a fháil.

Tá treoir chuimsitheach, chéim ar chéim faoin bpróiseas deireadh bliana a thabhairt chun críche le fáil ag na naisc seo a leanas:

- **Seimineár Gréasáin 1** [Seicliosta Deireadh Bliana](#)
- **Seimineár Gréasáin 2** [Seicliostaí don Teimpléad Deireadh Bliana](#)

Má bhíonn aon eolas breise uait, ná bíodh drogall ort r-phost a chur chuig [primary@fssu.ie](mailto:primary@fssu.ie) nó glao a chur ar (01) 910 4020

**An tAonad um Sheirbhísí Tacaíochta Airgeadais**

## Aguisín 1

### Amlíne mholta chun Cuntais a Chur Faoi Bhráid FSSU

D'fhéadfadh riachtanais bhreise a bheith ag an bpátrún/iontaobhaí maidir le hullmhú agus críochnú na gcuntas bliantúil. Sa chás sin, cloí leis na riachtanais seo.

<b>Céimeanna maidir le Cuntais Bhliantúla a Ullmhú</b>	<b>Spriocdháta</b>
Soláthraíonn an bord an fhaisnéis airgeadais go léir atá riachtanach d' <b>Iniúcháir/Chuntasóir Seachtrach na Scoile</b> maidir leis an mbliain dar críoch an 31 Lúnasa roimhe sin.	<b>An 30 Meán Fómhair</b>
Déanann <b>Iniúcháir/ Cuntasóir Seachtrach na Scoile</b> na dréachtchuntais bhliantúla a chur isteach.	<b>An 30 Samhain</b>
Nuair a bhíonn <b>Bord Bainistíochta</b> na scoile sásta gur léiriú cruinn ar staid airgeadais na scoile atá sna cuntais, déanann an Bord iad a dhaingniú go foirmiúil, agus <u>síníonn an Cathaoirleach agus comhalta Boird amháin eile iad.</u>	<b>An 31 Nollaig</b>
Éilítear ar <b>chuntasóirí/iniúcháirí seachtracha scoile</b> córas slán néalbhunaithe ar líne a rochtain chun comhardú trialach an bhoird a iontráil agus chun cóip PDF de na cuntais fhaofa a uaslódáil.	<b>An 28 Feabhra</b>

## Aguisín 2

Seicliosta d’Ullmhú do Dheireadh na Bliana	Déanta
<ul style="list-style-type: none"> <li>• Priontáil gach ráiteas bainc ón 1 Meán Fómhair 2020 go dtí an 31 Lúnasa 2021.</li> </ul>	
<ul style="list-style-type: none"> <li>• Iarmhéideanna Bainc Tosaigh – seiceáil go bhfuil na méideanna a taifeadadh an 01/09/2020 ceart agus go bhfuil seiceanna gan íoc a tugadh ar aghaidh ón mbliain roimhe sin ceart.</li> </ul>	
<ul style="list-style-type: none"> <li>• Iarmhéideanna Bainc Deiridh – seiceáil go bhfuil na méideanna a taifeadadh an 31/08/2021 ceart agus áirithigh go bhfuil gach réiteach bainc go dtí an 31 Lúnasa 2021 tugtha chun críche.</li> </ul>	
<ul style="list-style-type: none"> <li>• Seiceanna neamhbhriste – déan athbhreithniú ar sheiceanna atá as dáta (seiceanna a bhfuil dáta níos faide siar ná 6 mhí orthu) agus iarr ar an mbanc gach seic neamhbhriste a stopadh agus a chealú. Ba cheart duit na seiceanna neamhbhriste sin a chealú sna taifid chuntasaíochta ansin.</li> </ul>	
<ul style="list-style-type: none"> <li>• Áirithigh go bhfuil gach íocaíocht agus fáltas breactha leis na cóid chearta sa teimpléad don tréimhse an 1 Meán Fómhair 2020 go dtí an 31 Lúnasa 2021, maidir le gach cuntas bainc arna shealbhú in ainm na scoile.</li> </ul>	
<ul style="list-style-type: none"> <li>• Déan athbhreithniú ar gach idirbheart a breacadh don bhliain - cruthaigh tuairisc ar Íocaíochtaí agus Idirbhearta agus déan athbhreithniú ar idirbhearta ó thaobh cruinnis agus comhsheasmhachta. <ul style="list-style-type: none"> <li>➤ Déan athbhreithniú 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 aon iontráil dhúblach/mhícheart a cheartú.</li> </ul> </li> </ul>	
<ul style="list-style-type: none"> <li>• Áirithigh go bhfuil an t-iarmhéid sa mhionairgead i gcomhréir le méid an airgid thirim atá á gcoimeád sa taisceadán amhail ar an 31 Lúnasa 2021 agus go bhfuil an doiciméadúchán cúltaca go léir ar taifead.</li> </ul>	
<ul style="list-style-type: none"> <li>• Áirithigh go bhfuil an t-iarmhéid ar an gcuntas cárta creidmheasa i gcomhréir leis an méid atá dlite ar an mbille amhail ar an 31 Lúnasa 2021 agus go bhfuil an doiciméadúchán cúltaca go léir ar taifead.</li> </ul>	

<ul style="list-style-type: none"> <li>Déan athbhreithniú ar shonraisc ó sholáthraithe atá neamhíoctha agus tabhair liosta de gach sonrasc ó sholáthraí agus aon mhéideanna eile atá dlite ag an scoil, a bhaineann leis an mbliain airgeadais 2020/2021 agus atá neamhíoctha amhail ar an 31 Lúnasa 2021, do do chuntasóir.</li> </ul>	
<ul style="list-style-type: none"> <li>Déan athbhreithniú ar réamhíocaíochtaí, i.e. árachas, conarthaí cothabhála, íocaíochtaí bliantúla eile, agus tabhair mionsonraí faoi gach ceann díobh do do chuntasóir.</li> </ul>	
<ul style="list-style-type: none"> <li>Déan athbhreithniú ar ioncam a fuarthas roimh thús an chéad téarma scoile eile, e.g. ioncam ón scéim leabhar ar cíós, etc. Deontais a fuarthas roimh ré etc. agus tabhair mionsonraí faoi fháltais den sórt sin do do chuntasóir.</li> </ul>	
<ul style="list-style-type: none"> <li>Tuarascálacha párolla – áirithigh go bhfuil na catagóirí cearta roghnaithe d'fhostaithe agus go bhfuil íocaíochtaí leis na Coimisinéirí Ioncaim miondealaithe sna catagóirí cearta párolla, más féidir.</li> </ul>	
<ul style="list-style-type: none"> <li>Athbhreithnigh na méideanna atá le híoc leis na Coimisinéirí Ioncaim maidir le cáin Phárolla, CBL/RCT.</li> </ul>	
<ul style="list-style-type: none"> <li>Áirithigh go bhfuil gach íocaíocht leis na Coimisinéirí Ioncaim taifeadta i gceart faoi na catagóirí iomchuí sa teimpléad.</li> </ul>	
<ul style="list-style-type: none"> <li>Tabhair cóipeanna de thuairisceáin chuig na Coimisinéirí Ioncaim do do chuntasóir, maidir le:  ÍMAT/ÁSPC – méideanna íoctha leis na Coimisinéirí Ioncaim agus méideanna dlite dóibh  CBL/RCT – méideanna íoctha leis na Coimisinéirí Ioncaim agus méideanna dlite dóibh.</li> </ul>	
<ul style="list-style-type: none"> <li>Déan athbhreithniú ar an anailís ar ioncam agus caiteachas maidir le deontais imfhálaithe agus áirithigh gur cuireadh sna catagóirí cearta iad. Tabhair mionsonraí faoi dheontais imfhálaithe nár caitheadh faoi dheireadh na bliana, e.g. mionoibreacha, Deontas TFC, deontais Covid etc., don chuntasóir.</li> </ul>	
<ul style="list-style-type: none"> <li>Cuntas bainc Chumann na dTuismitheoirí: Áirithigh go gcuirtear an doiciméadúchán airgeadais uile ar fáil don chuntasóir lena chuimsiú sa chuntas airgeadais bhliantúil, i.e. ráitis bhainc agus aon doiciméadúchán cúltaca maidir le caiteachas.</li> </ul>	