

Financial Guideline 2022/2023 – 06

Voluntary Secondary Schools

Financial Year-End 2021/2022

A. Overview of Financial Year end 2021/22

There are changes to the chart of accounts for the year ended 31st August 2022 and they are set out in the tables included in Appendix 1 in [Financial Guideline 2021/2022 – 40](#).

The latest chart of accounts is available [here](#), (June 2022). It is important to compare the current list of nominal codes in your school's accounts package with this revised chart of accounts to ensure that both are in alignment.

Some of these new codes give rise to changes in where we code fixed asset additions going forward and we will provide training to cover these changes in our on-demand [Sage 50 webinar training videos](#) available on our website.

B. COVID Grants:

The accounting for COVID Grants and the related expenditure continued to dominate 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 2021/22 school year should be repaid. They have requested it as one lodgement covering all grants (Enhanced Cleaning, PPE, and Enhanced Supervision as appropriate) and it should be returned by schools to the DE's bank account by electronic funds transfer by 30th September 2022.

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 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 number in Sage 50. Please be aware that the [COVID Minor Works grant should be excluded](#) from this repayment calculation. Further guidance on the calculation of this COVID repayment is available [here](#) on our website.

C. Summary of key deadlines:

The school should aim to supply all financial information to their external accountant/auditor for the school year ending 31st August 2022 by **September 30th, 2022**.

Sage 50 Security Upgrade – Deadline September 2022

Sage is making essential security updates to the software and any schools using versions lower than 27.2 will not be able to access their software after September 2022. Therefore, it is vital to check the version of Sage and upgrade immediately to Version 28.1 to ensure continued access to the software.

Upgrade to Sage 50cloud Accounts

The FSSU want to ensure that all schools have a robust and efficient accounts package and following our recommendation to upgrade to Sage 50cloud Accounts, a considerable number of Voluntary Secondary Schools have upgraded and are availing of the remote data access and bank feeds features available with the software. In particular, the setting up of remote data access for your Accountant will enhance the efficiency of the school accounts preparation process this year.

If you haven't already upgraded please complete the [purchasing form](#) and email it to the addresses noted on the form.

Year-end procedure in Sage 50 should be processed by early November 2022

To run the BOM reports for the new year which includes the budget for 2022/2023 and prior year figures, the Financial Year End must be processed in Sage 50. We would suggest that the latest date for running the Year end in Sage should be the first week in November 2022 to ensure that the Board of Management receive all the definitive reports for the new financial year.

D. Preparation for Year End 2021/22

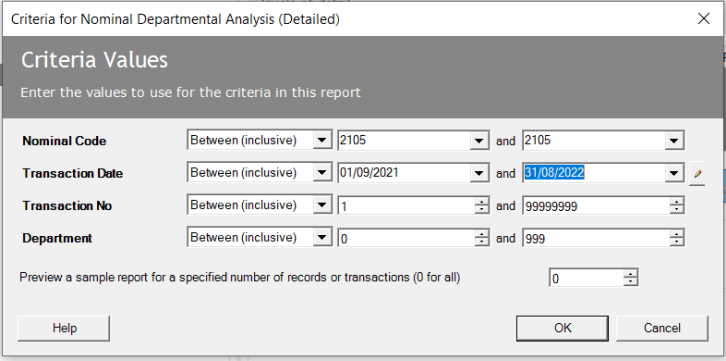
- It is important that school's chart of accounts is in alignment to the revised FSSU Chart of accounts so therefore it is advised to compare the current list of nominal codes in your schools Sage 50 with the revised FSSU chart of accounts to check for any inconsistencies. A revised FSSU Chart of accounts is available [here](#).

This will facilitate the inputting of the accounts into the FSSU Online accounts submission system by your external accountant/auditor and reporting of financial information to the Department and to the Charities Regulator.

Before running the year end 2021/22:	Done
<p>1. Post all day-to-day transactions for the year. This ensures that your management reports and year end postings are accurate. Ideally any audit adjustments from the accountants should be posted to the income and expenditure codes within a reasonable time frame.</p>	
<p>2. Ensure you have bank statements for all school bank accounts covering the period 1st September 2021 to 31st August 2022 and ensure all bank accounts are reconciled up to 31st August 2022.</p>	
<p>3. Review the bank reconciliation report as follows:</p> <ul style="list-style-type: none"> a. Review the list of outstanding payments and receipts on the bank reconciliation to ensure they are accurate. b. Any duplicate entries should be corrected. c. Any outstanding payments/receipt more than six-months-old should be investigated. 	
<p>4. Ensure that the petty cash and credit card transactions are recorded for the year and that the balances in the petty cash and credit card account are correctly stated at the end of the year.</p>	
<p>5. Ensure that the balance in the cash control account equates to the amount of cash and cheques held in the safe on 31st August 2022.</p>	
<p>6. Ensure that the balance in the online payment solution clearing account (code 1870) equates to the amount of money owed from the online payments company at the 31st of August 2022.</p>	
<p>7. Payroll records: Print individual employee payroll records for the period 1st September 2021 to 31st August 2022, print copy of the payroll summary for the 2021 year and have a backup of the payroll saved to a memory stick for 2021 and up to 31st August 2022</p>	
<p>8. The PAYE/PRSI/USC/LPT control account (nominal code 2250) should equate to the PAYE/PRSI/USC/LPT that is owed to Revenue at 31st of August 2022 (where payroll journals are utilised).</p>	
<p>9. The net wages control account (code 2200) should be zero or any balance explained.</p>	
<p>10. Other wage related control account balances (e.g. Union Fees, Single Public Pension Scheme, ASC) should equate to amounts</p>	

owed at 31 st August 2022 (if recording payroll using the payroll journal).	
<p>11.VAT: Review ROS to ensure all VAT returns are filed. Remember you must file VAT returns even if liability is Nil.</p> <p>The VAT control account (nominal code 2260) should equate to the VAT that is owed to Revenue at 31st of August 2022 (if using VAT journals).</p>	
<p>12.RCT: Ensure all deductions made from Subcontractors for RCT purposes have been returned to Revenue</p>	
<p>13.Parents Association: Ensure all financial documentation is made available to the school's external accountant/auditor for inclusion in the annual financial accounts of the school.</p>	
<p>14.Complete a manual list of creditors on 31st August 2022 (money owed by the school). If using the purchase ledger print an outstanding creditors list at 31st August 2022.</p>	
<p>15.Complete a manual list of debtors & prepayments at 31st August 2022 (money owed to the school). If using the sales ledger print an outstanding debtors list at 31st August 2022.</p>	
<p>16.Income received in the current year (2021/22), for the next school year (2022/2023) 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 31.08.2022 for audit purposes.</p>	
<p>17.Alternatively, complete a manual list of income/grants received by the school in the year 2021/22 that relate to 2022/2023 school year e.g. book grant, transition year charges, school administration charges, voluntary contribution.</p>	
<p>18.Review the grants for the year to ensure that all grants received for the next academic year have been included in the accounts as Grants Received in Advance (nominal codes 2150-2152).</p>	
<p>19.Review the income and expenditure for ring fenced grants/income and carry any unspent amounts forward as unspent grants/income. See Appendix 2 for further information.</p>	
<p>20.Ensure the balances of COVID grants unspent is correctly accounted for. See Appendix 1 for further information.</p>	
<p>21.Run a Nominal Activity Report and review the posting of transactions, to ensure they are accounted for correctly.</p>	
<p>22.Year-end Adjustments for creditors, debtors and income received in advance should be posted to SAGE 50 at 31.08.2022 before running year end if possible.</p>	

E. Print out the recommended Financial Reports for the year end.

Reports	To Run Reports
Trial Balance	Nominal codes > Trial Balance Nominal codes > Reports > Trial Balance
Balance Sheet	Nominal codes > Reports > My nominal code reports >BOM Balance Sheet
Profit & Loss	Nominal codes > Reports> My nominal code reports>BOM Income & Expenditure Account
Nominal Activity	Nominal codes > Reports> Nominal Activity
Unreconciled Payments/Receipts	Bank accounts > Reports > Unreconciled transactions
Aged creditors report (only for schools using the Supplier module)	Suppliers > Reports > Aged creditors > Aged creditors summary Suppliers > Reports > Aged creditors > Aged creditors detailed Suppliers > Reports > Activity > supplier activity detailed
Aged debtors report (only for schools using the Customer module)	Customers > Reports > Aged debtors > Aged debtors analysis summary Customers > Reports > Aged debtors > Aged debtors analysis detailed Customers > Reports > Activity>customer activity detailed
Department report for code 2105	Department > Reports > Nominal Analysis > Nominal Department analysis detailed > nominal code 2105 and default on the dept numbers 

Department report for COVID transactions

Departments > Reports > Nominal Analysis > Nominal Department analysis detailed > department no 1 is COVID in this example. Let nominal code default so it will give every code where dept 1 is assigned.

Criteria for Nominal Departmental Analysis (Detailed)

Criteria Values

Enter the values to use for the criteria in this report

Nominal Code Between (inclusive) and

Transaction Date Between (inclusive) 01/09/2021 and 31/08/2022

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

NB: If COVID transactions were not assigned the relevant dept number then they will not appear in this report.

F. System Back-Up

Take A Minimum of **TWO Backups** and save to two separate locations (external hard-drive/Network). Name it 'Before Year End'- it is essential to back up the data before running the year end, as this is the **only way** to go back to a pre-year position.

Please see Section G for running your year end in Sage 50. Further information or clarification on any of the issues raised in this Guideline can be obtained from the FSSU.

G. Processing the Year End in Sage 50

Schools should liaise with their external accountants/auditors and request them to review the school accounts as soon as possible and to return a draft Trial Balance which will include any changes to the income and expenditure for the year. The necessary audit adjustments can be inputted into Sage 50 before processing year end and the Income and Expenditure figures appearing in the archived accounts will substantially agree to the signed Financial Statements at 31.8.2022. If there are further changes after processing the year end, the adjustments can be made to the Balance Sheet codes dated 31.08.2022.

Sage 50 has a soft year end, and this means you can post into your new financial year before running the Year End option. It's important to make sure the **transaction date is correct**. A message advises that the date is outside the current financial year, click Ok or Yes. The following reports can be run for the new financial year until you run

the year end - Transactional Profit and Loss, Transactional Balance sheets and Transactional Trial Balances reports. Please note these reports are for internal/office use and should not be used for board of management meetings.

*To run the BOM reports for the new year which includes the budget for 2022/2023 and prior year figures, the Financial Year End must be run in Sage 50. Therefore, this year-end process cannot be put off for audit adjustments for too long into the new Financial Year. **We recommend** that the latest date for running the Year end in Sage should be the first week in November 2022 to ensure that the board of management receive all the definitive reports for the new financial year.*

Where Sage is setup on a network, the year-end routine should be run on the computer that holds the data. If you have a large dataset, it may take a little time to run the process. This time will be reduced if you run the routine on the computer that holds your accounts data.

1. Running the Financial Year End

- **Change the program date** - change the program date to be the last day of the financial year. e.g., 31st August 2022.
- **Take TWO backups labelled 'Before Year End'**- it is essential to back up the data before running the year end, as this is the **only way** to go back to a pre-year position. It is advisable to take two backups as a precaution against loss or damage of the backup media.
- **To run the Year End, select Tools >Period End >Year End.**
- This will display the year end window and complete all the steps.
- **Archive Data** – select the option to archive data. This will enable you to view old data without having to restore old backups.
- **Check the details shown at the bottom of the Year End window are correct before selecting the Run Year End option.**
- **Click YES if the Year End dates are correct.**
- A year end progress screen will appear. Once complete you will be asked if you would like to print the Year End journal. Click ok.
- A final message appears that the financial year end has been completed, **click OK.**

2. Check Data After Running the Year End

Run a **Brought Forward** trial balance. Select **Modules >Nominal codes >Trial Balance** for the period select **Brought Forward**

- Make sure there are no income and expenditure codes on this report
- Next, Check your data again. **File>Maintenance > check Data**
- Finally take another backup of the data and label it '**After Year End**'

- **Do NOT clear the audit trail.** However, if there are more than two years accounts data on Sage 50 and if Sage processing appears to be slowing down then clearing the audit trail should be considered. Please refer to our Sage 50 section of the website for details on this process.

Full details on running the year end are in '[FSSU SAGE Accounts Manual-Section 8](#)'.

3. The school Budget for 2022/2023 should now be imported into Sage 50.

There is a new excel sheet included in the Budget Template 2022/2023 called "Sage 50 Import" which provides a summary of the nominal codes and the total budget figures for the year. The details in Column A, B & D of this sheet can be copied into a template available in Sage 50, and this will enable the budget data to be imported into Sage 50. Previously these figures would have been filled in manually into a Sage Budget Import Template.

See [here](#) on our website for guidance along with a demo video on the process.

Please ensure that your budget import template has the same nominal codes that exist in your Sage 50 accounts and that a backup is taken before importing the information.

4. Audit adjustments

Once the year end is run, any audit adjustments for the 2021/22 Accounts should be dated 31.08.2022 and should only be made to Balance Sheet codes with Income and Expenditure adjustments recorded in the Revenue Reserves code 2710.

5. Prior year comparatives

For those schools who want their Income and Expenditure Account showing the prior year, year to date comparatives instead of the full prior year, this optional report along with the instructions on how to copy into Sage 50 are available on the Getting started in Sage 50 section of our website.

H. Sage 50 Training

This year the FSSU are creating a series of Sage 50 on demand videos which will be available on our website. The on-demand videos will be short and will provide guidance on specific topics such as amending the chart of accounts, importing the budget and recording fixed asset additions in Sage 50 using the latest nominal codes. We will also run webinar training sessions for preparing for and finalising the year end.

The FSSU will continue to provide ongoing support and training to facilitate and assist schools with the new features available in Sage 50cloud Accounts particularly with the use of bank feeds as this will enhance the efficiency and timeliness of the accounts function.

Tel: 01-269 0677

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7th September 2022

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 31.08.2022 to transfer the unspent element to the balance sheet.
- **Note:** As the unspent portion of the COVID grants at the 31.08.2022 is to be returned to the Department by the 30.09.2022 there is no need to journal the grants back into the Income & Expenditure code on the 01.09.2022

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

Grant	Step 1		Step 1		Step 1	Step 2		
	Income		Expenditure		Balance of Grant at 31.08.2022	Journal Unspent amount at <u>31.08.2022</u>		
	Nominal Code	Amount	Nominal Code	Amount	Amount	Dr Code	Cr Code	Dep.
COVID Capitation PPE Grant	3281	€19,000	5802	€18,600	€400	3281	2182	COVID

Appendix 2: Accounting for Unspent Grants/Income

Some grants/incomes are received for a specific purpose, for example the ICT grant and the supervision & substitution grant. These are known as ringfenced grants. The unspent portion of these grants should be deferred until it is spent by the school.

The portion of unspent ringfenced grant balances must be accounted for at the end of the year using the relevant balance sheet code/s (2160-2180) in the chart of accounts.

The following grants are examples of ringfenced grants.

- Book Grant, Supervision and Substitution Grant, ICT Grant, 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 31.08.2022 (Income Less Expenditure)
- **Step 2:** Post a journal dated 31.08.2022 to transfer the unspent element to the balance sheet.
- **Step 3:** Post a journal dated 01.09.2022 to transfer the unspent element back to the Income & Expenditure report for use in the 31.08.2022 year.

Table 1: Example of Accounting for unspent grant

Grant	Step 1		Step 1		Step 1	Step 2		Step 3	
	Income		Expenditure		Balance of Grant at 31.08.2022	Journal Unspent amount at 31.08.2022		Journal Unspent amount at 01.09.2022	
	Nominal Code	Amount	Nominal Code	Amount	Amount	Dr Code	Cr Code	Dr Code	Cr Code
Book Grant	3150	€9,600	4730	€8,900	€700	3150	2160	2160	3150
Supervision & Substitution Grant	3240	€5,130	4150	€4,200	€930	3240	2170	2170	3240

School Library Books Capital Grant	3155	€15,000	4641	€1,000	€14,000	3155	2161	2161	3155
Bus Escort Grant	3294	€4,000	4196	€3,500	€500	3294	2171	2171	3294
DSP School Meals	3296	€30,000	4912	€26,000	€4,000	3296	2171	2171	3296
Digital Strategy/ICT Grant (Non Capital)	3230	€27,500	4410	€17,500	€10,000	3230	2165	2165	3230
Digital Strategy/ICT Grant (Non Capital)	3921	€27,500	1461(1460)	€17,500	€10,000	3921	2165	2165	3921
Digital Divide Grant (Non Capital)	3230	€20,000	4410	€17,500	€2,500	3230	2179	2179	3230
Digital Divide Grant (Capital)	3921	€20,000	1461(1460)	€17,500	€2,500	3921	2179	2179	3921
Capital Grant: Building	3900	€90,000	3940	€80,000	€10,000	3900	2171	2171	3900
Capital Grant: Equipment	3920	€25,000	1421	€20,000	€5,000	3920	2171	2171	3920

Treoirlíne Airgeadais 2022/2023 - 07

Meánscoileanna Deonacha

Deireadh na Bliana Airgeadais 2021/2022

A. Forléargas ar Dheireadh na Bliana Airgeadais, 2021/22

Tá athruithe ar chairt na gcuntas don bhliain dar críoch an 31 Lúnasa 2022 agus tá siad leagtha amach sna táblaí atá san áireamh in Aguisín 1 i [dTreoirlíne Airgeadais 2021/2022 – 40](#).

Tá cairt na gcuntas is déanaí ar fáil [anseo](#), (Meitheamh 2022). Tá sé tábhachtach liosta reatha na gcód ainmniúil i bpacáiste cuntas do scoile a chur i gcomparáid le cairt na gcuntas athbhreithnithe lena chinntiú go bhfuil siad ailínithe le chéile.

Eascraíonn athruithe as cuid de na cóid nua seo san áit a ndéanaimid breisithe sócmhainní seasta a chódú ag dul chun tosaigh agus cuirfimid oiliúint ar fáil chun na hathruithe seo a chlúdach inár [bhfíseáin oiliúna seimineár gréasáin](#) Sage 50 ar éileamh atá ar fáil ar an suíomh gréasáin.

B. Deontais COVID:

Bhí cuntas a thabhairt ar Dheontais COVID agus ar an gcaiteachas gaolmhar fós 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 2021/22. D'iarr siad go ndéanfaí é a sholáthar mar thaisceadh amháin a chlúdódh na deontais go léir (Glantachán Feabhsaithe, TCP, agus Maoirseacht Fheabhsaithe de réir mar is cuí) agus ba cheart do scoileanna é a sheoladh ar ais chuig cuntas bainc na RO trí aistriú leictreonach cistí faoin 30 Meán Fómhair 2022.

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 na Roinne chun an figiúr aisíocaíochta a fhíorú, tá sé ríthábhachtach seiceáil a

dhéanamh go ndearnadh gach idirbheart COVID a leithdháileadh i gceart ar uimhir ábhartha COVID na Roinne i Sage 50. Tabhair faoi deara gur cheart deontas Mion-Oibreacha COVID a eisiamh ón ríomh aisíocaíochta seo. Tá tuilleadh treorach faoi ríomh na haisíocaíochta COVID seo ar fáil [anseo](#) ar ár suíomh gréasáin.

C. Achoimre ar na príomh-spriocdhátaí:

Ba cheart don scoil gach iarracht a dhéanamh an fhaisnéis airgeadais uile maidir leis an scoilbhliain dar críoch an 31 Lúnasa 2022 a sholáthar dá cuntasóir/hiniúcháir seachtrach faoin **30 Meán Fómhair 2022**.

Uasghrádú Slándála Sage 50 – Spriocdháta Meán Fómhair 2022

Tá Sage ag déanamh nuashonruithe slándála riachtanacha ar na bogearraí agus ní bheidh aon scoileanna a úsáideann leaganacha níos ísle ná 27.2 in ann rochtain a fháil ar a mbogearraí tar éis Mheán Fómhair 2022. Dá bhrí sin, tá sé ríthábhachtach an leagan Sage a sheiceáil agus uasghrádú a dhéanamh láithreach chuig Leagan 28.1 chun rochtain leanúnach ar na bogearraí a chinntiú.

Uasghrádú chuig Cuntais Sage 50cloud

Is mian le FSSU a chinntiú go bhfuil pacáiste cuntais láidir agus éifeachtúil ag gach scoil agus tar éis ár moladh uasghrádú a dhéanamh ar Chuntais Sage 50cloud, tá uasghrádú déanta ar líon mór Meánscoileanna Deonacha agus go bhfuil siad ag baint leasa as na gnéithe cianrochtana sonraí agus fothaí Bainc atá ar fáil leis na bogearraí. Go háirithe, cuirfidh bunú cianrochtain sonraí do do Chuntasóir le héifeachtúlacht phróiseas ullmhúcháin na gcuntas scoile i mbliana.

Mura bhfuil uasghrádú déanta agat cheana féin comhlánaigh an [fhoirm cheannaigh](#) agus seol ríomhphost chuig na seoltaí a tugadh faoi deara ar an bhfoirm.

Ba chóir nós imeachta deireadh bliana i Sage 50 a phróiseáil faoi thús mhí na Samhna 2022

Chun tuarascálacha an Bhoird Bhainistíochta a rith i gcomhair na bliana nua, lena n-áirítear an buiséad le haghaidh 2022/2023 agus fígiúir na bliana roimhe sin, ní mór Deireadh na Bliana Airgeadais a phróiseáil in Sage 50. Mholfaimis gurb é an dáta is déanaí chun Deireadh na Bliana a reáchtáil i Sage an chéad tseachtain i mí na Samhna 2022 chun a chinntiú go bhfaighidh an Bord Bainistíochta na tuairiscí cinntitheacha go léir don bhliain airgeadais nua.

D. Ullmhú do Dheireadh na Bliana 2021/22

- Is tábhachtach go mbeadh Cairt Cuntas na scoile i gcomhréir le Cairt Cuntas athbhreithnithe FSSU; mar sin, moltar an liosta reatha cód ainmniúil in Sage 50 do scoile a chur i gcomparáid le Cairt Cuntas athbhreithnithe FSSU chun a sheiceáil an ann d'aon neamhréireachtaí. Tá cóip de Chairt Cuntas athbhreithnithe FSSU ar fáil [anseo](#).

Éascóidh sin obair do chuntasóra/d'iniúchóra seachtraigh maidir le iontráil na gcuntas i gcóras seolta cuntas ar líne FSSU, agus tuairisciú faisnéis airgeadais don Roinn agus don Rialálaí Carthanas.

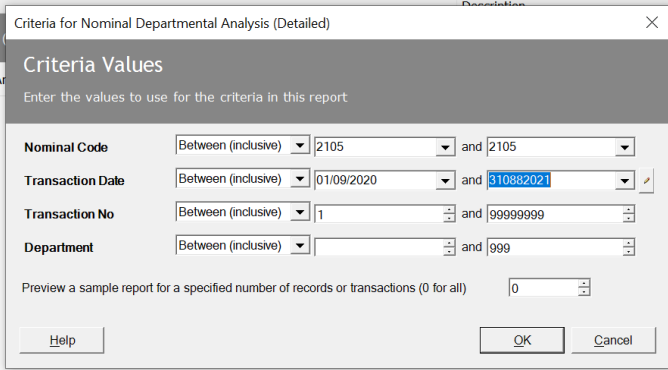
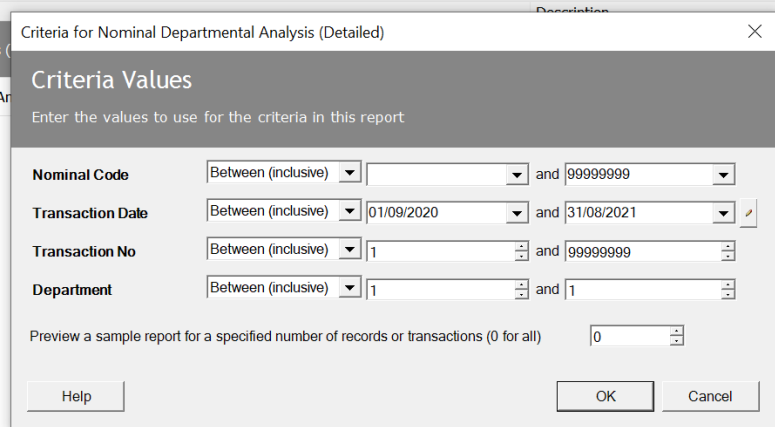
Sula ndéantar tuarascálacha deireadh bliana 2021/22 a rith:	Déanta
1. Déan na hidirbhearta uile ó lá go lá i gcomhair na bliana a bhreacadh síos. Ar an mbealach sin, is féidir a áirithiú go bhfuil do chuid tuarascálacha bainistíochta agus breacadh dheireadh na bliana cruinn. B'fhearr aon choigeartuithe ó na cuntasóirí a bhreacadh leis na cóid Ioncaim agus chaiteachais laistigh de thréimhse ama réasúnta.	
2. Áirithigh go bhfuil ráitis bhainc agat maidir le cuntais uile na scoile, lena gcumhdaítear an tréimhse ón 1 Meán Fómhair 2021 go dtí an 31 Lúnasa 2022 agus áirithigh freisin go bhfuil na cuntais bhainc go léir réitithe suas go dtí an 31 Lúnasa 2022.	
3. Déan athbhreithniú ar an tuarascáil imréitigh bhainc mar seo a leanas: a. Déan athbhreithniú ar liosta na n-íocaíochtaí amuigh agus na bhfáltas ar an ráiteas imréitigh bainc lena chinntiú go bhfuil siad cruinn ceart. b. Ba cheart gach iontráil dhúblach a cheartú. c. Ba cheart gach íocaíocht/fáltas atá níos sine ná sé mhí d'aois a iniúchadh.	
4. Áirithigh go ndéantar na hidirbhearta mionairgid agus cárta creidmheasa a bhreacadh síos i gcomhair na bliana agus go luaitear na hiarmhéideanna sa chuntas mionairgid agus carta creidmheasa i gceart ag deireadh na bliana.	
5. Áirithigh go bhfuil an t-iarmhéid sa Chuntas Rialaithe Airgid i gcomhréir le méid an airgid thirim agus na seiceanna atá á gcoimeád sa taisceadán ar an 31 Lúnasa 2022.	

<p>6. 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 2022.</p>	
<p>7. Taifid phárolla: Déan taifid phárolla a phriontáil do na fostaithe faoi leith don tréimhse ón 1 Meán Fómhair 2021 go dtí an 31 Lúnasa 2022, déan cóip den achoimre párolla don bhliain 2021 a phriontáil agus bíodh cóip chúltaca den phárolla sábháilte agat ar mhéaróg chuimhne le haghaidh 2021 agus suas go dtí an 31 Lúnasa 2022.</p>	
<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 Ioncaim amhail ar an 31 Lúnasa 2022. (Sa chás go mbaintear úsáid as irisí párolla).</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 2022 (más rud é go bhfuil an párolla á thaifeadadh tríd an leabhar cunta párolla).</p>	
<p>11. CBL: Caith súil siar ar ROS lena chinntiú go ndearnadh na tuairisceáin CBL go léir a chomhdú. Cuimhnigh nach mór duit tuairisceáin CBL a chomhdú fiú amháin más ionann do dhliteanas agus toradh nialasach.</p> <p>Ba cheart gurbh ionann an méid sa chuntas rialúcháin CBL (cód ainmniúil 2260) agus an méid CBL atá dlite do na Coimisinéirí Ioncaim amhail ar an 31 Lúnasa 2022 (má táthar ag úsáid irisí CBL)</p>	
<p>12. RCT: Áirithigh go ndearnadh an hasbhaintí uile a baineadh ó Fhochonraitheoirí chun críocha RCT a thuairisciú chuig na Coimisinéirí Ioncaim.</p>	
<p>13. Cumann 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>	
<p>14. Déan liosta creidiúnaithe de lámh ar an 31 Lúnasa 2022 (airgead atá dlite ag an scoil). Má úsáideann tú an mórleabhar ceannachán déan liosta a phriontáil de na creidiúnaithe gan íoc amhail ar an 31 Lúnasa 2022.</p>	

<p>15. Scríobh amach liosta féichiúnaithe & réamhíocaíochtaí de láimh amhail ar an 31 Lúnasa 2022 (airgead atá dlite don scoil). Má úsáideann tú an mórleabhar díolachán déan liosta a phriontáil de na féichiúnaithe gan íoc amhail ar an 31 Lúnasa 2022.</p>	
<p>16. Aon ioncam faighte sa bhliain reatha (2021/22), atá ceaptha don bhliain dar gcionn (2022/2023), ba chóir é a thaispeáint ar an gclár comhardaithe cód 2105 mar ioncam scoile faighte roimh ré. Bain úsáid as feidhm na roinne chun anailís a dhéanamh ar na cineálacha éagsúla laistigh den chuntas ainmniúil. Éascóidh sé seo tuarascáil ghníomhaíochtaí ainmniúla a reáchtáil de réir roinne do chód 2105 amhail ag an 31.08.2022 chun críocha iniúchóireachta.</p>	
<p>17. Mar mhalairt ar sin, déan liosta de láimh d'ioncam/dheontais a fuair an scoil le linn a bliana 2021/22 a bhaineann le scoilbhliain 2022/2023 m.sh. deontas leabhar, táillí idirbhliana, táillí riaracháin na scoile, ranníocaíocht dheonach.</p>	
<p>18. 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' (cóid ainmniúla 2150-2152).</p>	
<p>19. Déan an t-ioncam agus caiteachas a athbhreithniú maidir le haon deontais/ioncam imfhálaithe agus tabhair ar aghaidh aon mhéideanna nach bhfuil caite mar dheontais/ioncam gan chaitheamh. Féach Aguisín 2 chun tuilleadh faisnéise a fháil.</p>	
<p>20. Cinntigh go bhfuil na hiarmhéideanna maidir le deontais COVID gan chaitheamh, cuimsithe mar is ceart sna cuntais. Féach Aguisín 1 chun tuilleadh faisnéise a fháil.</p>	
<p>21. Cruthaigh Tuarascáil ar Ghníomhaíochtaí Ainmniúla agus seiceáil ar breacadh síos na hidirbhearta go cruinn lena chinntiú gur tugadh cuntas ceart orthu.</p>	
<p>22. Ba cheart Coigeartuithe Deireadh Bliana maidir le creidiúnaithe, féichiúnaithe agus ioncam faighte roimhe ré a bhreacadh in SAGE 50 ar an 31.08.2022 más féidir sula ligtear dóibh leanúint ar aghaidh go deireadh na bliana.</p>	

E. Priontáil amach na Tuarascálacha Airgeadais atá molta le haghaidh dheireadh na bliana.

Tuarascálacha	Chun Tuarascálacha a Rith
Comhardú Trialach	Nominal codes > Trial Balance Nominal codes > Reports > Trial Balance
Clár Comhardaithe	Nominal codes > Reports > My nominal code reports > BOM Balance Sheet
Brabús agus Caillteanas	Nominal codes > Reports > My nominal code reports > BOM Income & Expenditure Account
Gníomhaíocht Ainmniúil	Nominal codes > Reports > Nominal Activity
Íocaíochtaí / Fáltais Neamhréitithe	Bank accounts > Reports > Unreconciled transactions
Tuarascáil ar chreidiúnaithe aosaithe (le haghaidh scoileanna a úsáideann modúl an tSoláthraí amháin)	Suppliers > Reports > Aged creditors > Aged creditors summary Suppliers > Reports > Aged creditors > Aged creditors detailed Suppliers > Reports > Activity > supplier activity detailed
Tuarascáil ar fhéichiúnaithe aosaithe (le haghaidh scoileanna a úsáideann modúl an Chustaiméara amháin)	Customers > Reports > Aged debtors > Aged debtors analysis summary Customers > Reports > Aged debtors > Aged debtors analysis detailed Customers > Reports > Activity > customer activity detailed
Tuarascáil roinne do chód 2105	Department > Reports > Nominal Analysis > Nominal Department analysis detailed > cód ainmniúil 2105 agus an réamhshocrú ar na huimhreacha roinne

	
<p>Tuarascáil roinne Le haghaidh idirbhearta COVID</p>	<p>Departments > Reports > Nominal Analysis > Nominal Department analysis detailed > baineann roinn 1 le COVID sa sampla seo. Lig mé don cód ainmniúil a bheith réamhshocraithe ionas go dtabharfaidh sé gach cód ina sanntar roinn 1.</p>  <p>NB: Mura sannadh uimhir na rannóige ábhartha d'idirbhearta COVID ní bheidh siad le feiceáil sa tuarascáil seo.</p>

F. Cóip Chúltaca den Chóras

Déan **DHÁ Chóip chúltaca** ar a laghad agus déan iad a shábháil in dhá shuíomh ar leithligh (Líonra/tiomántán crua seachtrach). Tabhair ‘Roimh Dheireadh na Bliana mar ainm air’ - tá sé ríthábhachtach cóip chúltaca a dhéanamh de na sonraí sula ndéanfar deireadh na bliana a rith, toisc gurb é sin **an t-aon bhealach** chun dul ar ais go dtí staid réamhbhliana.

Féach ar Chuid G maidir le deireadh do bhliana a rith i Sage 50. Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheistanna sa Treoirleá seo trí theagmháil a dhéanamh leis an FSSU.

G. Deireadh Bliana a Phróiseáil in Sage 50

Ba cheart do scoileanna idirchaidreamh a dhéanamh lena gcuntasóirí/lena n-íniúcháirí seachtracha agus a iarraidh orthu a gcuid cuntas a athbhreithniú chomh luath agus is féidir agus Dréacht-chomhardú Trialach a chur isteach, ina n-áireofar athruithe ar na cuntais ioncaim agus caiteachais don bhliain. Féadfar na coigeartuithe iniúchta a bhfuil gá leo a chur isteach i Sage 50 sula ndéanfar deireadh na bliana a phróiseáil agus beidh na figiúir le haghaidh Ioncaim agus Caiteachais a bheidh le feiceáil sna cuntais arna gcur i gcartlann i gcomhréir, tríd is tríd, leis na Ráitis Airgeadais sínithe amhail ar an 31.8.2022. Má bhíonn tuilleadh athruithe i gceist tar éis próiseáil dheireadh na bliana, féadfar na coigeartuithe a dhéanamh ar chóid an Chláir Chomhordaithe dar dáta an 31.08.2022.

Tá deireadh bliana bog ag Sage 50, rud a chiallaíonn gur féidir leat breacadh i do bhliain airgeadais nua sula ritheann tú an rogha Deireadh Bliana. Tá sé tábhachtach deimhin a dhéanamh **go bhfuil dáta an idirbhirt i gceart**. Beidh teachtaireacht le feiceáil ina gcuirfear in iúl go bhfuil an dáta lasmuigh den bhliain airgeadais reatha, cliceáil ar Ok nó Tá. Féadfar na tuarascálacha seo a leanas a rith i leith na bliana airgeadais nua go dtí go ritheann tú deireadh na bliana - Brabús agus Caillteanas ó Idirbhearta, Cláir chomhordaithe na nIdirbheart agus tuarascálacha ar Chomharduithe Trialacha na nIdirbheart. Tabhair faoi deara le do thoil go bhfuil na tuarascálacha sin beartaithe le haghaidh úsáid inmheánach/oifige agus nár cheart iad a úsáid le haghaidh cruinnithe an Bhoird Bhainistíochta.

*Chun tuarascálacha an Bhoird Bhainistíochta a rith i gcomhair na bliana nua, lena n-áirítear an buiséad le haghaidh 2022/2023 agus figiúir na bliana roimhe sin, ní mór Deireadh na Bliana Airgeadais a rith i Sage 50. Dá bhrí sin, ní féidir an próiseas deireadh bliana seo a chur siar rófhada sa Bhliain Airgeadais nua ar mhaithe le coigeartuithe iniúchta. **Molaimid** gurb é an dáta is déanaí chun Deireadh na Bliana a reáchtáil i Sage an chéad tseachtain i mí na Samhna 2022 chun a chinntiú go bhfaighidh an Bord Bainistíochta na tuairiscí cinntitheacha go léir don bhliain airgeadais nua.*

I gcás go bhfuil Sage suiteáilte ar líonra, ba chóir an gnáthamh deireadh bliana a rith ar an ríomhaire ar a bhfuil na sonraí. Má tá tacar mór sonraí agat, féadfaidh roinnt ama a bheith i gceist leis an bpróiseas a rith. Laghdófar an tréimhse ama sin má ritheann tú an gnáthamh ar an ríomhaire ar a gcoinnítear sonraí do chuntas.

1. Deireadh na Bliana Airgeadais a Rith

- **Athraigh dáta an chláir**-athraigh dáta an chláir go dtí lá deireanach na bliana airgeadais, m.sh. an 31 Lúnasa 2022.
- **Déan DHÁ chóip chúltaca agus cuir an lipéad ‘Before Year End’ orthu** - tá sé ríthábhachtach cóip chúltaca a dhéanamh de na sonraí sula ndéanfar deireadh

na bliana a rith, toisc gurb é sin **an t-aon slí** chun dul ar ais go dtí staid réamhbhliana. Moltar dhá chóip chúlta a dhéanamh mar réamhchúram ar eagla go ndéanfaí damáiste do na meáin chúlta nó go gcaillfí ceann díobh.

- **Chun Deireadh Bliana a rith, roghnaigh Tools >Period End >Year End.**
- Ansin taispeánfar an fhuinneog deireadh bliana agus cuirfear na céimeanna go léir i gcrích.
- **Archive Data** - roghnaigh an rogha seo chun sonraí a chur i gcartlann. Ar an mbealach sin beidh tú in ann féachaint ar sheansonraí gan seanchóipeanna cúlta a thabhairt ar ais.
- **Seiceáil go bhfuil na sonraí a thaispeántar ag bun na fuinneoige Deireadh Bliana ceart sula roghnaíonn tú an rogha Rith Deireadh Bliana.**
- **Roghnaigh YES má tá na dátaí Deireadh Bliana ceart.**
- Beidh scáileán dul chun cinn deireadh bliana le feiceáil ansin. Nuair a bheidh sé curtha i gcrích fiafrófar díot an mian leat iris Deireadh Bliana a phriontáil. Clliceáil ar ok.
- Beidh teachtaireacht deiridh le feiceáil le deimhniú go bhfuil deireadh an bliana airgeadais curtha i gcrích, **clliceáil ar OK.**

2. Déan na Sonraí a Sheiceáil Tar Éis Deireadh na Bliana a Rith

Déan comhardú trialach **Tugtha Ar Aghaidh** a rith. Roghnaigh **Modules >Nominal codes >Trial Balance** i gcomhair na tréimhse roghnaigh **Brought Forward**

- Deimhnigh nach bhfuil aon chóid ioncaim agus caiteachais ar an tuarascáil sin
- Ansin, déan do shonraí a sheiceáil arís. **File>Maintenance > check Data**
- Ar deireadh, déan cóip chúlta eile de na sonraí agus cuir ‘**After Year End**’ mar lipéad uirthi.
- **NÁ déan an rian iniúchta a ghlanadh.** Má tá sonraí cuntasaióchta le haghaidh níos mó ná dhá bhliain ar Sage 50 áfach, agus gur cosúil go bhfuil próiseáil Sage moill mar thoradh ansin ba cheart smaoineamh ar an rian iniúchta a ghlanadh. Féach an rannán Sage 50 den láithreán gréasáin le haghaidh sonraí maidir leis an bpróiseas sin.

Tá sonraí iomlána maidir le deireadh bliana a rith le fáil sa [‘Lámhleabhar FSSU ar Chuntais SAGE - Cuid 8’](#)

3. Ba cheart Buiséad na Scoile le haghaidh 2022/2023 a iompórtáil anois chuig Sage 50.

Tá bileog excel nua san áireamh sa Teimpléad Buiséid 2022/2023 ar a dtugtar "Sage 50 Import" ina dtugtar achoimre ar na cóid ainmniúla agus na figiúirí buiséid iomlána don

bhliain. Is féidir na sonraí i gColún A, B & D den bhileog seo a chóipeáil isteach i dteimpléad atá ar fáil i Sage 50, agus cuirfidh sé seo ar chumas na sonraí buiséid a iompórtáil isteach i Sage 50. Roimhe seo bheadh na figiúirí seo le líonadh isteach de lámh i dTeimpléad Iompórtála Buiséid Sage.

Féach ar ár suíomh gréasáin [anseo](#) chun treoir a fháil mar aon le físeán taispeána ar an bpróiseas.

Déan deimhin de go bhfuil na cóid ainmniúla céanna ag do theimpléad iompórtála buiséid agus atá i do chuntais Sage 50 agus go ndéanfar cóip chúlta sula ndéantar an fhaisnéis a iompórtáil.

4. Coigeartuithe iniúchta

Nuair atá deireadh na bliana rite, ba cheart an dáta 31.08.2022 a chur le haon choigeartuithe iniúchta ar Chuntais 2021/22 agus ní ceart iad a dhéanamh ach i leith cóid an Chláir Chomhardaithe agus ba cheart coigeartuithe Ioncaim agus Caiteachais a bhreacadh i gcód Cúlchistí Ioncaim 2710.

5. Comparáidí na bliana roimhe sin

Do na scoileanna sin ar mian leo go mbeadh comparáidí idir an bhliain roimhe agus an bhliain reatha go dtí seo le feiceáil ina gCuntas Ioncaim agus Caiteachais in ionad na bliana roimhe ina hiomláine, tá an tuarascáil roghnach sin mar aon le teoracha maidir le cóipeáil isteach in Sage 50 le fáil sa rannán Ag tosú le Sage 50 dár láithreán gréasáin.

H. Oiliúint maidir le Sage 50

I mbliana tá FSSU ag cruthú sraith d'fhíseáin Sage 50 ar éileamh a bheidh ar fáil ar ár suíomh gréasáin. Beidh na físeáin ar éileamh gearr agus tabharfar treoir iontu maidir le topaicí ar leith amhail Cairt na gcuntas a leasú, an buiséad a iompórtáil agus breisithe sócmhainní seasta a thairfeadh i Sage 50 ag baint úsáide as na cóid ainmniúla is déanaí. Reáchtálfaimid roinnt seisiún oiliúna seimineár gréasáin beo d'úsáideoirí nua freisin agus chun ullmhú do dheireadh na bliana agus chun críoch a chur leo.

Leanfaidh FSSU ag cur tacaíocht agus oiliúint leanúnach ar fáil chun éascú a dhéanamh agus cabhrú le scoileanna na gnéithe nua atá ar fáil in Sage 50cloud Accounts go háirithe le húsáid fothaí bainc mar go bhféadfaidh sé seo cur le héifeachtúlacht agus tráthúlacht fheidhm na gcuntas.

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An 7 Meán Fómhair 2022

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 31.08.2022 chun an t-airgead nár caitheadh a aistriú chuig an glár comhardaithe.*
- **Tabhair do d'aire:** *Ós rud é go bhfuil an chuid neamhchaite de dheontais COVID ag an 31.08.2022 le cur ar ais chuig an Roinn faoin 30.09.2022, ní gá na deontais a chur ar ais sa chód Ioncaim agus Caiteachais ar an 01.09.2022*

Cliceáil [anseo](#) le haghaidh bileog oibre chun cabhrú le cuntas a thabhairt ar dheontais COVID neamhchaite.

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>31.08.2022</u>		
	Cód Ainmniúil	Suim	Cód Ainmniúil	Suim	Suim	Cód Dochair	Cód Creidmheasa	Rannóg
	Deontas Caipitíochta COVID le haghaidh	3281	€19,000	5802	€18,600	€400	3281	2182

Aguisín 2

Cur Chuige Cuntasaíochta maidir le Deontais/Ioncam gan Chaitheamh

Faightear roinnt deontas/ioncam chun críche ar leith, mar shampla an deontas TFC agus an deontas maoirseachta agus ionadaíochta. Tugtar deontais imfhálaithe orthu sin. Ba cheart an sciar de na deontais sin nach bhfuil caite a chur siar go dtí go gcaithfear é sa scoil.

Ní mór cuntas a thabhairt ar an gcuid sin d'iarmhéideanna deontas imfhálaithe nár caitheadh ag deireadh na bliana faoin gcód/faoi na cóid ábhartha (2160-2180) ar an gclár comhardaithe sa chairt chuntas.

Is samplaí de dheontais imfhálaithe iad na deontais seo a leanas.

- Deontas Leabhar, Deontas um Mhaoirseacht agus Ionadaíocht, Deontas TFC, Deontas 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 31.08.2022 (Ioncam Lúide Caiteachas)*
- **Céim 2:** *Déan iontráil dar dáta 31.08.2022 chun an t-airgead nár caitheadh a aistriú chuig an gclár comhardaithe.*
- **Céim 3:** *Déan iontráil dar dáta an 01.09.2022 chun an ghné neamhchaite a aistriú ar ais chuig an tuarascáil Ioncaim agus Caiteachais le húsáid sa bhliain dar thús an 31.08.2022.*

Tábla2: Sampla de Chuntas a Thabhairt ar dheontas nár caitheadh

Deontas	Céim 1 Ioncam		Céim 1 Caiteachas		Céim 1 Iarmhéid an Deontais amhail ar an 31.08.2022	Céim 2 Déan iontráil maidir leis an méid gan chaitheamh ar an <u>31.08.2022</u>		Céim 3 Déan iontráil maidir leis an méid gan chaitheamh ar an <u>01.09.2022</u>	
	Cód Ainmniúil	Suim	Cód Ainmniúil	Suim	Suim	Cód Dochair	Cód Creidmheasa	Cód Dochair	Cód Creidmheasa
	Deontas Leabhar	3150	€9,600	4730	€8,900	€700	3150	2160	2160
Deontas le haghaidh Maoirseacht agus Ionadaíocht	3240	€5,130	4150	€4,200	€930	3240	2170	2170	3240
Deontas Caipitil faoi chomhair Leabhair don Leabharlan	3155	€15,000	4641	€1,000	€14,000	3155	2161	2161	3155
Deontas le haghaidh Tionlacaith e Bus	3294	€4,000	4196	€3,500	€500	3294	2171	2171	3294
DSP Béilí Scoile	3296	€30,000	4912	€26,000	€4,000	3296	2171	2171	3296
Straitéis Dhigiteach/ Deontas TFC (Neamhchai	3230	€27,500	4410	€17,500	€10,000	3230	2165	2165	3230

Straitéis Dhigiteach/ Deontas TFC (Neamhchai piteal)	3921	€27,500	1461 (1460)	€17,500	€10,000	3921	2165	2165	3921
Deontas Roinnte Digiteach (Neamhchai piteal)	3230	€20,000	4410	€17,500	€2,500	3230	2179	2179	3230
Deontas Roinnte Digiteach (Caipiteal)	3921	€20,000	1461 (1460)	€17,500	€2,500	3921	2179	2179	3921
Deontas Caipitil: Foirgneamh	3900	€90,000	3940	€80,000	€10,000	3900	2171	2171	3900
Deontas Caipitil: Trealamh	3920	€25,000	1421	€20,000	€5,000	3920	2171	2171	3920