

Financial Year-End 31st August 2023 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.

There will be minimal changes to the chart of accounts for next year 2023/2024. The new codes shown below are relating to the Primary Free Schoolbook Grant and will not be relevant to the Post Primary sector.

Please ensure that these specific codes are not used for a different income or cost type.

- 3151 Primary Free Schoolbook Grant
- 3152 Primary Free Schoolbook Admin Grant
- 4731 Primary Free Schoolbook Grant Expense
- 4113 Primary Free Schoolbook Admin Salaries Expense

It is very important that the school's Chart of Accounts is in alignment to the latest revised [FSSU Chart of Accounts](#). (August 2023) 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.

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 2022/2023 accounts to the FSSU by the 28th of February 2024.

The school should aim to supply all financial information to their external accountant/auditor for the school year ending 31st August 2023 by 30th September, 2023.

2. Overview of Financial Year end 2022/2023

The accounting for COVID Grants and the related expenditure continued to be a feature of the accounts function for the financial year and the Department of Education (DE) have requested that any unspent COVID Capitation for Cleaning and PPE grant for the 2022/

2023 school year should be repaid to the DE's bank account by electronic funds transfer by 30th September 2023.

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 2022/2023

Step 1: Complete the checklist below

- ✦ In finalizing the year-end 31st August 2023, 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 may 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 31st August 2023.	
2. Ensure you have bank statements for all school bank accounts covering the period 1 st September 2022 to 31st August 2023 and ensure all bank accounts are reconciled up to 31st August 2023. • Review the list of outstanding payments and receipts on the bank reconciliation to ensure they are accurate. • Any duplicate entries should be corrected. • Any outstanding payments/receipts more than six-months-old should be investigated. Duplicates should be written off. (See Section 5.8 of the FSSU Surf Accounts User Manual).	
3. Ensure that the balances in the petty cash account (code 1900) and cash control account (code 1950) equates to the amount of cash and cheques held in the safe on 31st August 2023.	

4. Ensure that the balance on the credit card account (code 1850) equates to the amount owed on the bill on 31st August 2023.	
5. Ensure that the balance in the online payment solution clearing account (code 1870) equates to the amount of money owed from the online payments company at the 31 st August 2023.	
6. Print an aged supplier balance report as at the 31 st August 2023 (Click 'Aged Supplier Balances' under the 'Purchases' heading on the 'Reports' page). • Match the supplier balance on the report to the statement received (or unpaid invoice if no statement available) from the supplier. • Any difference between the balance on the report and the statement should be investigated. • Any negative balances on the outstanding supplier list report should be investigated to see if any purchase invoices have not been posted. Request copy invoices from the suppliers and process on Surf.	
7. Print an outstanding customer balance report as at the 31 st August 2023 (Click 'Aged Customer Balances' under the 'Customers' heading on the 'Reports' page). • 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.	
8. Payroll records: Print individual employee payroll records for the period 1 st September 2022 to 31st August 2023, 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 2023	
9. The PAYE/PRSI/USC/LPT control account (nominal code 2250) should equate to the PAYE/PRSI/USC/LPT that is owed to Revenue at 31 st of August 2023. (Where payroll journals are utilised)	
10. The net wages control account (code 2200) should be zero or any balance explained.	
11. Other wage related control account balances (e.g. Union Fees, Single Public Pension Scheme, ASC) should equate to amounts owed at 31st August 2023 (if recording payroll using the payroll journal).	
12. The VAT control account (nominal code 2260) should equate to the VAT that is owed to Revenue at 31 st of August 2023. Review ROS to ensure all VAT returns are filed. You must file VAT returns even if liability is Nil.	
13. The RCT control account (nominal code 2270) should equate to the RCT that is owed to Revenue at 31 st of August 2023. Ensure all deductions made from Subcontractors for RCT have been returned to Revenue.	

14. Review the income for the year to ensure that all monies received for the next academic year have been included in the accounts as 'School Income Received in Advance' (nominal code 2105). See our quick reference guide for further information on accounting for school income received in advance.	
15. Review the grants for the year to ensure that all grants received for the next academic year have been included in the accounts as 'Grants Received in Advance (nominal codes 2150-2152). See our quick reference guide for further information on accounting for grants received in advance.	
15. Review the income and expenditure for ring fenced grants/income and carry any unspent amounts forward as unspent grants/income. (nominal codes 2160-2180). See Appendix 2 for further information.	
16. Ensure the balances of COVID grants unspent is correctly accounted for. (nominal codes 2181-2186) 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 31st August 2023, that have not been posted to Surf.	
19. Complete a manual list of debtors & prepayments on 31st August 2023 (i.e. money owed to the school or expenses paid in advance for school year 2023/2024) if these have not been accounted for in Surf at 31st August 2023.	
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 31st August 2023

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 31st August 2023 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 2023/2024 will substantially agree to the Financial Accounts at 31st August 2023.

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 2023 are processed it is advisable to run the year end in Surf.
- Click [here](#) to see the “Quick Reference Guide on Closing out the Financial Year 22/23”. This guide contains instructions on how change the year end from 31st August 2023 to 31st August 2024.

4. Importing the Budget figures for 2023/2024 into Surf

- There is a new excel sheet included in the Budget Template 2023/2024 called “Surf Budget Import” which provides a summary of the nominal codes and the total budget figures for the year.
- The details in Column A & C of this sheet can be copied into a template available in Surf, and this will enable the budget data to be imported directly into Surf.
- Instructions and a short video on this process can be found [here on our website](#).

5. Surf Training

We will also run some webinar training sessions for preparing for and finalising the year end to support this guideline.

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

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12th September 2023

Appendix 1: Accounting for Unspent COVID Grants

The portion of unspent COVID Capitation for Cleaning & PPE grant must be accounted for at the end of the year using CODE 2186 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 31.08.2023 (Income Less Expenditure)
- **Step 2:** Post a journal dated 31.08.2023 to transfer the unspent element to the balance sheet.
- **Note:** As the unspent portion of the COVID grants at the 31.08.2023 is to be returned to the Department by the 30.09.2023 there is no need to journal the grants back into the Income & Expenditure code on the 01.09.2023

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

Table: Example of Accounting for unspent covid grant

Grant	Step 1		Step 1		Step 1	Step 2		
	Income		Expenditure		Balance of Grant at 31.08.2023	Journal Unspent amount at <u>31.08.2023</u>		
	Nominal Code	Amount	Nominal Code	Amount	Amount	Dr Code	Cr Code	Dep.
COVID Capitation PPE Grant	3288	€19,000	5806	€18,600	€400	3288	2186	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, Non-teacher Pay Grant, Bus Escort Grant, Schools Meal Grant etc.

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

- **Step 1:** Calculate the amount of the grant unspent at the 31.08.2023 (Income Less Expenditure)
- **Step 2:** Post a journal dated 31.08.2023 to transfer the unspent element to the balance sheet.
- **Step 3:** Post a journal dated 01.09.2023 to transfer the unspent element back to the Income & Expenditure report for use in the 31.08.2023 year.

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

Table: Example of Accounting for unspent grants

Grant	Step 1		Step 1		Step 1	Step 2			Step 3		
	Income		Expenditure		Balance of Grant at 31.08.2023	Journal Unspent amount at <u>31.08.2023</u>			Journal Unspent amount at <u>01.09.2023</u>		
	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

Deireadh na Bliana Airgeadais dar críoch an 31 Lúnasa 2023 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.

Beidh athruithe fórbheaga ann do chart chuntas na bliana seo chugainn 2023/2024. Baineann na cóid a léirítear thíos leis an Deontas Leabhar Bunscoile in Aisce agus ní bhainfidh siad leis an earnáil Iarbhunscolaíochta.

Cinntigh nach n-úsáidtear na cóid shonracha seo le haghaidh cineál eile ioncaim nó costais in Surf Accounts.

- 3151 Deontais Leabhar Bunscoile in Aisce
- 3152 Deontas Riaracháin Leabhair Shaor in Aisce Bunscoile
- 4731 Costas Deontais Leabhar Bunscoile in Aisce
- 4113 Costas Tuarastail Riaracháin Leabhar Bunscoile in Aisce

Tá sé ríthábhachtach go mbeadh Cairt Cuntas na scoile i gcomhréir le [Cairt Cuntas athbhreithnithe FSSU](#). (Lúnasa 2023) 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 dtagann siad lena chéile.

Ní ghlacfaidh FSSU ach le cuntais a ullmhaíodh agus an fhoráid chaighdeánach a comhaontaíodh á húsáid. Is gá don scoil cuntasóir seachtrach a cheapadh chun na cuntais 2022/2023 a ullmhú agus a chur isteach chuig FSSU faoin 28 Feabhra 2024.

Ba cheart go mbeadh sé mar aidhm ag an scoil an fhaisnéis airgeadais uile maidir leis an scoilbhliain dar críoch an 31 Lúnasa 2023 a sholáthar dá cuntasóir/hiniúcháir seachtrach faoin 30 Meán Fómhair 2023.

2. Forléargas ar Dheireadh na Bliana Airgeadais, 2022/2023

Bhí cuntasáíocht do Dheontais COVID agus don chaiteachas gaolmhar fós mar ghné d'fheidhm na gcontas don bhliain airgeadais agus d'iarr an Roinn Oideachais (RO) go n-aisíocfaí le cuntas bainc na RO trí ríomhaistriú airgid faoin 30 Meán Fómhair 2023 aon deontais neamhchaite a bhain le Caipitíocht COVID-2022 do ghlantachán agus do threalamh cosanta pearsanta don scoilbhliain 2023.

Chun teacht ar fhiigiúr ceart na n-aisíocaíochtaí, tá sé ríthábhachtach go mbeadh gach costas COVID a íocadh ó na deontais COVID uile a fuarthas faoin gcód COVID ceart a bheith 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 fiigiúr 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 i SURF. Tabhair faoi deara gur cheart deontas Mion-Oibreacha COVID a eisiamh ón ríomh aisíocaíochta seo.

[Clliceáil anseo chun treoir a fháil maidir le ríomh na haisíocaíochta COVID.](#)

3. Ullmhú do Dheireadh na Bliana 2022/2023

Céim 1: Comhlánaigh an seicliosta thíos

- ★ Sula gcuirtear an próiseas deireadh bliana dar críoch an 31 Lúnasa 2023 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. B'fhéidir nach mbainfeadh gach pointe le do chás féin.
- ★ 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 fáltas) breactha síos i Surf suas go dtí an 31 Lúnasa 2023.	
2. Cinntigh go bhfuil ráitis bhainc agat maidir le cuntais uile na scoile, lena gcumhdaítear an tréimhse ón 1 Meán Fómhair 1 2022 go dtí an 31 Lúnasa 2023 agus cinntigh freisin go bhfuil na cuntais bhainc go léir réitithe suas go dtí an 31 Lúnasa 2023. • Déan athbhreithniú ar liosta na n-íocaíochtaí amuigh agus na bhfáltas ar an ráiteas imréitigh bainc lena chinntiú go bhfuil siad cruinn ceart. • Ba cheart gach iontráil dhúblach a cheartú.	

Ba cheart gach íocaíocht/fáltas amuigh atá níos sine ná sé mhí d'aois a iniúchadh. Ba cheart dúblaigh a dhíscríobh. (Féach Cuid 5.8 de Lámhleabhar Úsáideora Surf Accounts ón FSSU).	
3. Cinntigh go bhfuil na hiarmhéideanna sa chuntas mionairgid (cód 1900) agus sa chuntas rialaithe airgid thirim (cód 1950) i gcomhréir le méid an airgid thirim agus na seiceanna atá á gcoimeád sa taisceadán amhail ar an 31 Lúnasa 2023.	
4. Cinntigh go bhfuil an t-iarmhéid ar an gcuntas cárta creidmheasa (cód 1850) i gcomhréir leis an méid atá dlite ar an mbille amhail ar an 31 Lúnasa 2023.	
5. Cinntigh go bhfuil an t-iarmhéid sa chuntas imréitigh íocaíochtaí ar líne (cód 1870) i gcomhréir leis an méid airgid atá dlite ón gcuideachta íocaíochtaí ar líne amhail ar an 31 Lúnasa 2023.	
6. Priontáil tuarascáil ar iarmhéideanna soláthraithe de réir téarma amhail ar an 31 Lúnasa 2023 (Clliceáil 'Aged Supplier Balances' faoi 'Purchases' ar an leathanach 'Reports'). Déan deimhin de gurb ionann iarmhéid an tsoláthraí ar an tuarascáil agus an t-iarmhéid ar an ráiteas a fuarthas ón soláthraí (nó an sonrasc gan íoc mura bhfuil aon ráiteas ar fáil).	
- Ba cheart aon difríocht idir an t-iarmhéid ar an tuarascáil agus an t-iarmhéid ar an ráiteas a fhiosrú. - Ba cheart aon iarmhéid diúltach ar an tuarascáil de liosta na soláthraithe amuigh a fhiosrú le fáil amach an bhfuil aon sonrasc ceannacháin ann nár breacadh síos. Iarr cóipeanna de shonraisc ar na soláthraithe agus déan iad a phróiseáil ar Surf.	
7. Priontáil tuarascáil d'iarmhéideanna na gcustaiméirí atá gan íoc amhail ar an 31 Lúnasa 2023 (Clliceáil 'Sean-iarmhéideanna Custaiméirí' faoi 'Chustaiméirí' ar an leathanach 'Tuairiscí'). - Déan deimhin de gurb ionann iarmhéideanna na gcustaiméirí ar an tuarascáil agus na ráitis a seoladh chuig an gcustaiméir. - 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.	
8. Taifid phárolla: Déan taifid phárolla a phriontáil do na fostaithe faoi leith don tréimhse ón 1 Meán Fómhair 2022 go dtí an 31 Lúnasa 2023, déan cóip den achoimre párolla don bhliain 2022 a phriontáil agus bíodh cóip chúltaca den phárolla sábháilte agat ar mhéaróg chuimhne le haghaidh 2023 agus suas go dtí an 31 Lúnasa 2023	
9. Ba cheart gurbh ionann an méid sa chuntas rialúcháin ÍMAT/ÁSPC/MSU/CMÁ (cód ainmniúil 2250) agus an méid ÍMAT/ÁSPC/MSU/CMÁ atá dlite do na Coimisinéirí loncaim amhail ar an 31 Lúnasa 2023. (Sa chás go mbaintear úsáid as irisí párolla)	

10. Ba chóir gurbh ionann an cuntas rialúcháin glanphá (cód 2200) agus náid, nó más ann d'iarmhéid, ba chóir é a mhíniú.	
11. 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 2023 (más rud é go bhfuil an párolla á thaifeadadh tríd an leabhar cunta párolla).	
12. Ba cheart gurbh ionann an méid sa chuntas rialúcháin CBL (cód ainmniúil 2260) agus an méid CBL atá dlite do na Coimisinéirí loncaim amhail ar an 31 Lúnasa 2023. 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.	
13. 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 2023. Cinntigh go ndearnadh na hasbhaintí uile a baineadh ó Fhochonraitheoirí chun críocha RCT a thuairisciú do na Coimisinéirí loncaim.	
14. Déan an t-ioncam don bhliain a athbhreithniú lena chinntiú gur cuimsíodh an t-airgead uile a fuarthas don chéad scoilbhliain eile sna cuntais mar 'Ioncam Scoile Faighte Roimh Ré' (cód ainmniúil 2105). Féach ar ár dtreoir thagartha thapa le haghaidh tuilleadh eolais ar chuntas a thabhairt ar ioncam scoile a fuarthas roimh ré.	
15. Déan an t-ioncam don bhliain a athbhreithniú lena chinntiú gur cuimsíodh na deontais uile a fuarthas don chéad scoilbhliain eile sna cuntais mar 'Dheontais Faighte Roimh Ré' (cód ainmniúla 2150-2152). Féach ar ár dtreoir thagartha thapa le haghaidh tuilleadh eolais ar chuntas a thabhairt ar dheontais a fuarthas roimh ré.	
15. Déan an t-ioncam agus caiteachas a athbhreithniú maidir le haon deontais/ioncam imfhálaithe agus tabhair ar aghaidh aon mhéideanna nach bhfuil caite mar dheontais/ioncam gan chaitheamh. (cód ainmniúla 2160-2180). Féach Aguisín 2 chun tuilleadh faisnéise a fháil.	
16. Déan deimhin de go bhfuil na hiarmhéideanna maidir le deontais Covid gan chaitheamh, cuimsithe mar is ceart sna cuntais. (cód ainmniúla 2181-2186) Féach Aguisín 1 chun tuilleadh faisnéise a fháil.	
17. Cruthaigh Tuarascáil ar Ghníomhaíochtaí Mórleabhair Ghinearálta agus seiceáil na hidirbhearta breactha lena chinntiú go bhfuil siad cuimsithe sna cuntais mar ceart.	
18. Déan liosta de láimh de na sonraisc gan íoc a bhaineann leis an mbliain dar críoch an 31 Lúnasa 2023, nach bhfuil breactha i Surf go fóill.	
19. Déan liosta de láimh d'fhéichiúnaithe agus de réamhíocaíochtaí amhail ar an 31 Lúnasa 2023 (is é sin, airgead atá dlite don scoil nó costais a íocadh roimh ré don scoilbhliain 2023/2024) murar tugadh cuntas orthu siúd sna cuntais in Surf amhail ar an 31 Lúnasa 2023.	
20. Cuntas bainc Chumann na dTuismitheoirí: Cinntigh go gcuirtear an doiciméadúchán airgeadais uile ar fáil do chuntasóir/iniúcháir seachtrach na scoile lena chuimsiú i gcuntais airgeadais bhliantúla na scoile.	

Céim 2: Priontáil amach na Tuarascálacha Airgeadais atá molta amhail ar an 31 Lúnasa 2023

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 rannán mórleabhair ginearálta uile.
- 5) Tuarascáil ar loncam agus Caiteachas
- 6) Clár Chomhardaithe
- 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 cúnamh uait chun na coigeartuithe a phostáil, is féidir leat teagmháil a dhéanamh leis an FSSU.
- Is éard a bheidh sna coigeartuithe ná an difríocht idir larmhéid an Chomhardaithe Thrialaigh ar Surf Accounts amhail ar an 31 Lúnasa 2023 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 fhiigiúirí na bliana roimhe sin do 2023/2024 ag réiteach den chuid is mó ar fad leis na Cuntais Airgeadais amhail ar an 31 Lúnasa 2023.

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 2023 a phróiseáil, moltar an deireadh bliana a rith in Surf.

- Cliceáil [anseo](#) chun an “Mearthreoir Thagartha maidir leis an mBliain Acadúil 22/23 a dhúnadh”. Tá treoracha sa treoir seo maidir le conas deireadh na bliana a athrú ón 31 Lúnasa 2023 go dtí an 31 Lúnasa 2024

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

- Tá bileog excel nua san áireamh sa Teimpléad Buiséid 2023/2024 ar a dtugtar "Surf Budget Import" ina dtugtar achoimre ar na cóid ainmniúla agus na figiúirí buiséid iomlána don bhliain.
- Is féidir na sonraí i gColún A & C den bhileog seo a chóipeáil isteach i dteimpléad atá ar fáil i Surf, agus cuirfidh sé seo ar chumas na sonraí buiséid a iompórtáil go díreach chuig Surf.
- Is féidir treoracha agus físeán gearr ar an bpróiseas seo a fháil [anseo ar ár suíomh gréasáin](#).

5. Oiliúint ar Surf

Mar thaca don treoirlíne seo, reáchtálfaimid roinnt seisiún oiliúna seimineár gréasáin beo chun ullmhú do dheireadh na bliana agus iad a thabhairt chun críche.

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

Guthán: 01-269 0677
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An 12 Meán Fómhair 2023

Aguisín 1

Cur Chuige Cuntasaíochta maidir le Deontais COVID gan Chaitheamh

Ní mór cuntas a thabhairt ar an gcuid sin den Deontas Caipitíochta Glantacháin agus Trealamh Cosanta Phearsanta COVID nár caitheadh ag deireadh na bliana faoin gCód 2186 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 31.08.2023 (loncam Lúide Caiteachas)*
- **Céim 2:** *Déan iontráil dar dáta 31.08.2023 chun an t-airgead nár caitheadh a aistriú chuig an gclár comhardaithe.*
- **Tabhair do d'aire:** *Ós rud é go bhfuil an chuid neamhchaite de dheontais COVID ag an 31.08.2023 le cur ar ais chuig an Roinn faoin 30.09.2023, ní gá na deontais a chur ar ais sa chód loncaim agus Caiteachais ar an 01.09.2023*

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

Tábla: Sampla de Chuntas a thabhairt ar dheontais covid nár caitheadh

Deontas	Céim 1		Céim 1		Céim 1	Céim 2		
	loncam		Caiteachas		Iarmhéid an Deontais amhail ar an 31.08.2023	Déan iontráil maidir leis an méid gan chaitheamh ar an <u>31.08.2023</u>		
	Cód Ainmniúil	Suim	Cód Ainmniúil	Suim	Suim	Cód Dochair	Cód Creidmheasa	Rannóg
Deontas Caipitíochta COVID le haghaidh PPE	3288	€19,000	5806	€18,600	€400	3288	2186	COVID

Agusín 2

Cur Chuige Cuntasaíochta maidir le Deontais/Ioncam gan Chaitheamh

Faighítear 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 Maoirseacht agus Ionadaíocht, Deontas TFC, Deontas Pá Neamh-mhúinteora, Deontas um Thionlacaithe Bus, Deontas Béilí Scoileanna 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 31.08.2023 (Ioncam Lúide Caiteachas)*
- **Céim 2:** *Déan iontráil dar dáta 31.08.2023 chun an t-airgead nár caitheadh a aistriú chuig an gclár comhardaithe.*
- **Céim 3:** *Déan iontráil dar dáta an 01.09.2023 chun an ghné neamhchaite a aistriú ar ais chuig an tuarascáil Ioncaim agus Caiteachais le húsáid sa bhliain dar thús an 31.08.2023.*

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

Tábla: 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	Déan iontráil maidir leis an méid gan chaitheamh ar an <u>31.08.2023</u>			Déan iontráil maidir leis an méid gan chaitheamh ar an <u>01.09.2023</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