Financial Year-End 2024/2025

1. Overview of Financial Year end 2024 / 2025

The annual accounts must be prepared using the latest version of the FSSU chart of accounts (September 2024) which is available here on our website. These codes will be effective for the Year ended August 2025 and it is important to compare the current list of nominal codes in your school's accounts package with this latest chart of accounts to ensure that both are in alignment.

There were a few new grants in 2024/2025, and the accounting treatments are outlined in the guidelines detailed in the table below. It is important that these grants are recorded correctly in Sage 50 and that any unspent ringfenced grants are adjusted into the relevant balance sheet codes at the year end.

Guideline No.	Topic	Overview
41 – 2024/2025	Funding scheme for mobile phone storage solutions	Ringfenced
40 – 2024/2025	Special Class Grants	Ringfenced
39 – 2024/2025	ICT Grant 24/25	Ringfenced
32 – 2024/2025	Free Schoolbooks scheme & Admin grant 25/26	Paid in advance & Ringfenced
20 – 2024/2025	Science Implementation Grant (25/26)	Paid in Advance & Ringfenced
12 – 2024/2025	Solar Panels & Micro Generation payments	Ringfenced
03 – 2024/2025	Accounting for Junior Cycle Schoolbooks Scheme Grant 24/25	Ringfenced

1a. Key accounting treatment from Guideline 03 – 24/25
Junior Cycle Free Schoolbooks Scheme & Admin Grant for the 24/25 school year

The new Junior Cycle Schoolbooks Scheme provides free schoolbooks for all children and young people in Junior Cycle years in recognised post-primary schools in the free education scheme. This scheme includes all schoolbooks and core classroom resources. This scheme was introduced in the 2024/2025 school year.

The Junior Cycle Schoolbooks Scheme Grant and the Administration Support Grant received in the 2023/2024 financial year were for the school year 2024/2025 and were recorded as a grant received in advance. While any related expenditure incurred in 23/24 was treated as a prepayment.

It is important that these balances are adjusted from the Balance Sheet to the Income and Expenditure Account at 1.9.2024 and any unspent amount at 31.8.2025 should be recorded as unspent at that date.

1.b Key accounting treatment from Guideline 32 – 24/25
Free Schoolbooks Scheme & Admin Grant for the 25/26 school year

The Post-primary Schoolbooks scheme was extended for the 25/26 school year to cover all years in the post-primary schools in the free education scheme. It was paid in advance therefore:

- These grants must be accounted for as a grant received in advance in Sage 50.
- Any expenditure of this grant before the end of the 2024/2025 school year should be recorded as a prepayment.

1.c Key accounting treatment from Guideline 20 – 24/25
Science Implementation Grant for the 25/26 school year

This funding is aimed at supporting the rollout of revised leaving cert science subjects for the next financial year 25/26 as part of the Senior cycle redevelopment.

It is paid in advance so therefore:

- The grant must be accounted for as a grant received in advance in Sage 50.
- Any expenditure of this grant before the end of the 2024/2025 school year should be recorded as a prepayment.

2. 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 2025 by **September 30th, 2025**. Other key deadline dates to be aware of are:

Date	Action
30th September	The board provides all financial information to the external accountant for the school year August 31st
10th October	The necessary audit adjustments should be inputted into Sage 50 if available and the Year End must be run in Sage 50 to facilitate appropriate BOM reporting for the new Financial Year.

	If the adjustments are not available, please run the year end at this date and the relevant journal adjustments for Year-end (dated 31.8.2025) can be recorded in the relevant Balance sheet codes in Sage 50.
30th November	The draft annual accounts are returned by the accountant.
31st December	Accounts are reviewed and approved by the board and signed by the chairperson and one other board member.
28th February	Accountant submits the accounts to the FSSU and uploads a pdf copy of the approved annual accounts.

Sage 50 Accounts Upgrade & Version 32

Most of the Voluntary Secondary Schools have upgraded and are availing of the remote data access and Bank feeds features available with the software. The FSSU strongly advise the setting up of remote data access for your Accountant as it will enhance the efficiency of the school accounts preparation process at the end of the financial year. Your accountant will also need to have upgraded their Sage software to the same version in order to access your data. Your accountant will be required to have Sage 50 Client manager and use the same version of Sage as the school in order to access the school data.

It is advisable to check the version of Sage under Help / About and ensure that it is the latest Version 32. There are instructions for upgrading here in our Sage 50 section of the website. Year-end procedure in Sage 50 must be processed by October 10th, 2025

To run the BOM reports for the new year which includes the budget for 2025/2026 and prior year figures, the Financial Year End must be run in Sage 50. We would suggest that the latest date for running the Year end in Sage should be October 10th, 2025, to ensure that the board of management receive all the definitive reports for the new financial year. There will be webinar training available to assist with finalising the Year End figures in Sage 50. Click here for upcoming training webinars.

3. Preparation for Year End 2024 / 2025

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 current revised FSSU Chart of accounts is available here on our website. 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.

- In finalising the year-end 31st August 2025, 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. <u>Please note not all of these will apply to you</u>.

- It would be advisable to prepare a file for the external accountant/auditor with a copy of relevant documents.

<u>The key steps for preparing and completing the Year end in Sage 50 are as follows:</u>

<u>Step 1: Complete the following checklist:</u>

Before Running the Year-End 2024/2025:	Done
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.	
2. Ensure you have bank statements for all school bank accounts covering the period 1st September 2024 to 31st August 2025 and ensure all bank accounts are reconciled up to 31st August 2025.	
3. Review the bank reconciliation report as follows: **a.** Review the list of outstanding payments and receipts on the bank reconciliation to ensure they are accurate. **b.** Any duplicate entries should be Identified and written off. **c.** Any outstanding payments/receipt more than six-months-old should be investigated.	
4. Ensure that the petty cash and credit card transactions are recorded for the year and that the balances in the petty cash and credit card account are correctly stated at the end of the year.	
5. Ensure that the balance in the Cash Control Account equates to the amount of cash and cheques held in the safe on 31st August 2025.	
6. Ensure that the balance in the online payment solution clearing account (code 1870) equates to the amount of money owed from the online payments company at the 31st of August 2025.	
7. Payroll records: Print individual employee payroll records for the period 1st September 2024 to 31st August 2025, print copy of the payroll summary for the 2024 year and have a backup of the payroll saved to a memory stick for 2024 and up to 31st August 2025.	
8. The PAYE/PRSI/USC/LPT control account (nominal code 2250) should equate to the PAYE/PRSI/USC/LPT that is owed to Revenue at 31st of August 2025. (Where payroll journals are utilised).	
9. The net wages control account (code 2200) should be zero or any balance explained.	

10. Other wage related control account balances (e.g., Union Fees, Single Public Pension Scheme, ASC) should equate to amounts owed at 31st August 2025 (if recording payroll using the payroll journal).	
11. VAT: Review ROS to ensure all VAT returns are filed. Remember you must file VAT returns even if liability is Nil. The VAT control account (nominal code 2260) should equate to the VAT that is owed to Revenue at 31st of August 2025 (if using VAT journals).	
12. RCT: Ensure all deductions made from Subcontractors for RCT purposes have been returned to Revenue.	

The RCT control account (nominal code 2270) should equate to the RCT that is owed to Revenue at 31st of August 2025.	
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.	
14. Complete a manual list of creditors on 31st August 2025 (money owed by the school). If using the purchase ledger print an outstanding creditors list at 31st August 2025. • Match the creditor/supplier balance on the report to the statement received (or unpaid invoice if no statement available) from the supplier. • Any difference between the balance on the report and the statement should be investigated. • Any negative balances on the outstanding creditor list report should be investigated to see if any purchase invoices have not been posted. Request copy invoices from the suppliers and process on Sage 50.	
15. Complete a manual list of debtors & prepayments at 31st August 2025 (money owed to the school). If using the sales ledger print an outstanding debtors list at 31st August 2025. • Match the customer balances on the report to the statements sent to the customer. • Any negative balances on the outstanding customer list report should be investigated to see if any sales invoices have not been posted.	
16. Income received in the current year (2024 / 2025), for the next school year (2025/2026) should be shown as income received in advance on the balance sheet code 2105. Use the department function to analyse the various types within the nominal account. This will facilitate the running of a nominal activity report by department for code 2105 at 31.08.2025 for audit purposes.	
17. Alternatively, complete a manual list of income/grants received by the school in the year 2024/2025 that relate to 2025/2026 school year e.g., book grant, transition year charges, school administration charges, voluntary contribution.	

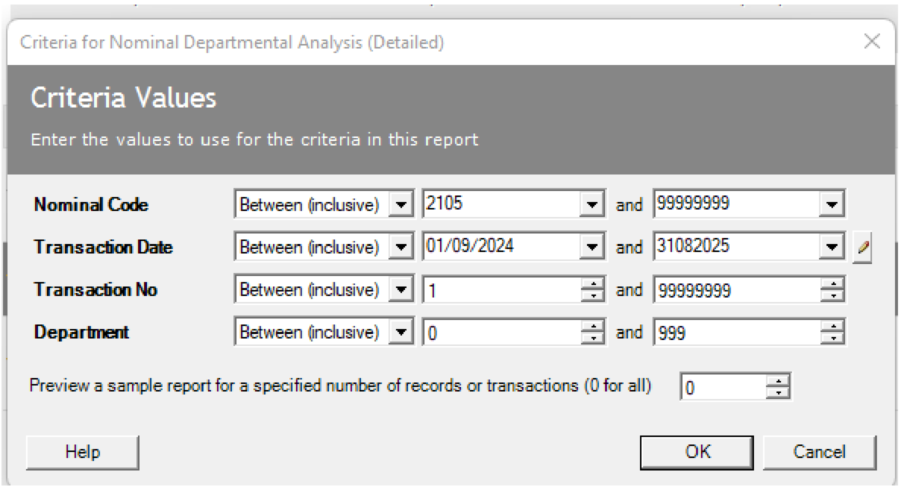
18. Review the grants for the year to ensure that all grants received for the next academic year have been included in the accounts as 'Grants Received in Advance (nominal codes 2150-2152).	
19. Ensure that the Free Schoolbooks Scheme Grant and the Administration Support Grant received in the 2024/2025 financial year for the 2025/2026 financial year are recorded in code 2151. While the related costs should be in code 1720.	
20. Review the income and expenditure for ring fenced grants/income and carry any unspent amounts forward as unspent grants/income. See Appendix 1 for further information.	
21. Run a Nominal Activity Report and review the posting of transactions, to ensure they are accounted for correctly.	
22. Year-end Adjustments for creditors, debtors and income received in advance should be posted to SAGE 50 at 31.08.2025 before running year end if possible.	

Step 2: Print out the recommended financial reports as at 31.8.2025

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

<table>
<tr>
<td>Department Report

Code 2105</td>
<td>Departments > Reports > Nominal Analysis > Nominal Department analysis detailed > nominal code 2105 and 2105, let department default, select appropriate dates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Step 3: Managing the Year End in Sage 50

3.a Keep Sage 50 up to date for the new financial year

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 is 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.

3.b Work with the accountant to finalise accounts and year end adjustments

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 31.8.2025. If there are further changes after processing the year end, the adjustments can be made to the Balance Sheet codes dated 31.08.2025.

3.c Latest date for running Year end in Sage 50 is October 10th 2025

To run the BOM reports for the new year which includes the budget for 2025/2026 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 October 10th, 2025, to ensure that the Board of Management receive all the definitive reports for the new financial year. Please contact us if you are unable to run your year end at this time.

3.d Take two system backups

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.

3.e 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 2025.
- **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.**

3.f 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 Year end 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'

4. The school Budget for 2025/2026 should now be imported into Sage 50

There is an excel sheet included in the Budget Template 2025/2026 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.

See our website here for guidance on the process. Please ensure that your budget import template has the same nominal codes as exist in your Sage 50 accounts and that a backup is taken before importing the information.

5. Audit adjustments

Once the year end is run, any audit adjustments for the 2024 / 2025 Accounts should be dated 31.08.2025 and should only be made to Balance Sheet codes with Income and Expenditure adjustments recorded in the Revenue Reserves code 2710.

6. 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.

7. Sage 50 Training

We are running some live webinar training sessions from August - October to supplement and support this Guideline by providing guidance on preparing for and finalising the year end in Sage 50.

All these planned webinars will build on the supply of FSSU demand videos for Sage 50 which are available on our website. In addition to the Sage videos there is an enhanced section on our website (click here) which has a variety of training video resources for new accounts personnel training which will enhance their knowledge of school accounts preparation.

The FSSU will continue to provide ongoing support and training to ensure Schools are using the software to its maximum potential and will continue to assist schools with the new features in Sage 50 Accounts. In particularly we encourage the use of bank feeds as this will enhance the efficiency and timeliness of the accounts function while the remote data access allows for authoriser users from school management to have real time access to the school financial data.

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26th August 2025

Appendix 1
Accounting for Unspent Ringfenced 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.

- Free Schoolbooks Scheme 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 31.08.2025 (Income Less Expenditure).*

- ***Step 2:*** *Post a journal dated 31.08.2025 to transfer the unspent element to the balance sheet.*

- ***Step 3****: Post a journal dated 01.09.2025 to transfer the unspent element back to the Income & Expenditure report for use in the 31.08.2026 year. This journal can be recorded as soon as possible in Sage 50 as it is date driven.*

Click here for a worksheet to assist with the accounting of unspent grants.

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 31.08.2025	Journal Unspent amount at 31.08.2025		Journal amount at 01.09.2025	
	Nominal Code	Amount	Nominal Code	Amount	Amount	Dr Code	Cr Code	Dr Code	Cr Code
Science implementation grant (2150) Related costs (1720)					22,000 2,000			2150 4390	3245 1720
Junior cycle schoolbooks scheme 24/25	3151	€75,000	4731	€70,000	€5,000	3151	2160	2160	3151
Junior cycle schoolbooks admin support grant 24/25	3152	€2,500	4113	€2,000	€500	3152	2160	2160	3152
Senior Cycle Book Grant 24/25	3150	€9,600	4730	€8,900	€700	3150	2160		
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		4196			3294	2171	2171	3294
DSP School Meals	3296		4912			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 (Capital)	3921	€27,500	1461	€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	€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

Deireadh na Bliana Airgeadais 2024/2025

8. Forléargas ar Dheireadh na Bliana Airgeadais 2024 / 2025

Ní mór na cuntais bhliantúla a ullmhú leis an leagan is déanaí de chairt cuntas FSSU (Meán Fómhair 2024) atá ar fáil ar ár suíomh gréasáin anseo . Beidh na cóid seo i bhfeidhm don bhliain dar críoch Lúnasa 2025 agus tá sé tábhachtach liosta reatha na gcód ainmniúil i bpacáiste cuntasaíochta do scoile a chur i gcomparáid le cairt seo na gcuntas athbhreithnithe is déanaí lena chinntiú go dtagann siad lena chéile.

Bhí roinnt deontas nua ann in 2024/2025, agus leagtar amach na modhanna cuntasaíochta sna treoirlínte atá sonraithe sa tábla thíos. Tá sé tábhachtach go dtaifeadtar na deontais seo i gceart i Sage 50 agus go ndéanfaí aon deontais imfhálaithe gan chaitheamh a choigeartú i gcóid an chláir chomhardaithe ábhartha ag deireadh na bliana.

Treoirlíne Uimh.	Ábhar	Forbhreathnú
41 – 2024/2025	Scéim maoinithe do réitigh stórála fón póca	Imfhálaithe
40 – 2024/2025	Deontais Ranga Speisialta	Imfhálaithe
39 – 2024/2025	Deontas TFC 24/25	Imfhálaithe
32 – 2024/2025	Scéim na Leabhar Scoile Saor in Aisce agus Deontas Riaracháin 25/26	Íoctha roimh ré agus Imfhálaithe
20 – 2024/2025	Deontas um Fheidhmiú na hEolaíochta (25/26)	Íoctha roimh ré agus Imfhálaithe
12 – 2024/2025	Íocaíochtaí le haghaidh Painéil Ghréine agus Micreaghiniúna	Imfhálaithe
03 – 2024/2025	Cuntasaíocht maidir le Deontas do Scéim na Leabhar Scoile don tSraith Shóisearach 24/25	Imfhálaithe

1a. Príomhchur chuige cuntasaíochta ó Threoirlíne 03 – 24/25

Scéim na Leabhar Scoile Saor in Aisce don tSraith Shóisearach agus Deontas Riaracháin don scoilbhliain 24/25

Soláthraíonn Scéim nua na Leabhar Scoile don tSraith Shóisearach leabhair scoile saor in aisce do gach leanbh agus do gach duine óg atá i mblianta na Sraithe Sóisearaí in iar-bhunscoileanna a ghlacann páirt sa scéim saoroideachais.
Áirítear gach leabhar scoile agus croí-acmhainn don seomra ranga sa scéim. Tugadh an scéim seo isteach sa scoilbhliain 2024/2025.
Is don scoilbhliain 2024/2025 a bhí Deontas Scéim na Leabhar Scoile don tSraith Shóisearach agus an Deontas Tacaíochta Riaracháin a fuarthas sa bhliain airgeadais 2023/2024, agus taifeadadh iad mar dheontais a fuarthas roimh chaitheamh. Caitheadh le haon chaiteachas gaolmhar a tabhaíodh in 23/24 mar réamhíocaíocht.

Tá sé tábhachtach go ndéantar na hiarmhéideanna seo a choigeartú ón gClár Comhardaithe go dtí an Cuntas Ioncaim agus Caiteachais amhail an 1.9.2024 agus ba cheart aon mhéid neamhchaite amhail ar an 31.8.2025 a thaifeadadh mar mhéid neamhchaite amhail ar an dáta sin.

1.b Príomhchur chuige cuntasaíochta ó Threoirlíne 32 – 24/25

Scéim na Leabhar Scoile Saor in Aisce agus Deontas Riaracháin don scoilbhliain 25/26

Tá síneadh curtha le Scéim na Leabhar Scoile d'Iar-Bhunscoileanna don scoilbhliain 25/26 chun gach bliain in iar-bhunscoileanna sa scéim saoroideachais a chlúdach. Íocadh roimh ré é dá bhrí sin:

- Ní mór cuntas a thabhairt ar na deontais seo mar dheontas a fuarthas roimh ré in Sage 50.
- Ba cheart aon chaiteachas den deontas seo roimh dheireadh na scoilbhliana 2024/2025 a thaifeadadh mar réamhíocaíocht.

1.c Príomhchur chuige cuntasaíochta ó Threoirlíne 20 – 24/25

Deontas d'Fheidhmiú na hEolaíochta don scoilbhliain 25/26

Tá an maoiniú sin dírithe ar thacú le cur i bhfeidhm ábhair athbhreithnithe eolaíochta na hardteistiméireachta don chéad bhliain airgeadais eile, 25/26, mar chuid d'athfhorbairt na sraithe Sinsearaí.

Íoctar roimh ré é dá réir:

- Ní mór cuntas a thabhairt ar an deontas sin mar dheontas a fuarthas roimh ré in Sage 50.
- Ba cheart aon chaiteachas den deontas seo roimh dheireadh na scoilbhliana 2024/2025 a thaifeadadh mar réamhíocaíocht.

9. 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 2025 a sholáthar dá cuntasóir/dá hiniúchóir seachtrach faoin **30 Meán Fómhair 2025**. Is iad na príomh-spriocdhátaí eile nach mór a bheith ar an eolas fúthu ná:

Dáta	Gníomh

30 Meán Fómhair	Cuireann an bord an fhaisnéis uile airgeadais ar fáil don chuntasóir seachtrach don scoilbhliain faoin 31 Lúnasa
An 10 Deireadh Fómhair	Ba cheart na coigeartuithe iniúchta riachtanacha a ionchur in Sage 50 agus ní mór Deireadh na Bliana a rith in Sage 50 chun tuairisciú BOM cuí don Bhliain Airgeadais nua a éascú. Mura bhfuil na coigeartuithe ar fáil, déan an próiseas deireadh bliana a rith ar an dáta sin agus is féidir na coigeartuithe ábhartha leabhair chúnta do dheireadh na bliana (dar dáta 31.8.2025) a thaifeadadh sna cóid ábhartha don Chlár Comhardaithe in Sage 50.
30 Samhain	Cuireann cuntasóir isteach na dréachtchuntais bhliantúla.
31 Nollaig	Déanann an bord na cuntais a athbhreithniú agus a cheadú agus síníonn an Cathaoirleach iad, mar aon le ball amháin eile den bhord.
28 Feabhra	Cuireann an cuntasóir na cuntais isteach chuig an FSSU agus uaslódálann cóip PDF de na cuntais bhliantúla cheadaithe.

Uasghrádú Sage 50 Accounts & Leagan 32

Tá an chuid is mó d'Iar-bhunscoileanna Deonacha tar éis uasghrádú a dhéanamh agus tá leas á bhaint acu as rochtain ó chian ar shonraí agus ar na gnéithe a bhaineann le fothaí Bainc atá ar fáil leis an mbogearra. Molann an FSSU go láidir cianrochtain sonraí a chur ar bun do do Chuntasóir mar gheall go gcuirfidh sé le héifeachtúlacht an phróisis ullmhúcháin cuntas scoile ag deireadh na bliana airgeadais. Beidh ar do chuntasóir a bhogearra Sage a uasghrádú go dtí an leagan céanna freisin chun rochtain a fháil ar do shonraí.
Ní mór go mbeidh Sage 50 Client Manager a bheith ag do chuntasóir agus an leagan céanna de Sage atá ag an scoil a úsáid chun rochtain a fháil ar shonraí na scoile.

Moltar an leagan Sage a sheiceáil faoi Help / About agus a chinntiú gurb é an Leagan 32 atá á úsáid agat. Tá treoracha maidir le huasghrádú anseo i rannóg Sage 50 dár suíomh gréasáin. Ba chóir nós imeachta deireadh bliana in Sage 50 a phróiseáil faoin 10 Deireadh Fómhair, 2025

Chun tuarascálacha an Bhoird Bhainistíochta a rith i gcomhair na bliana nua, lena n-áirítear an buiséad le haghaidh 2025/2026 agus figiúir na bliana roimhe sin, ní mór Deireadh na Bliana Airgeadais a rith in Sage 50. Moltar gurb é an dáta is déanaí chun an próiseas Deireadh Bliana a rith in Sage an 10 Deireadh Fómhair, 2025 chun a chinntiú go bhfaighidh an Bord Bainistíochta na tuarascalacha cinntitheacha go léir don bhliain airgeadais nua. Reáchtálfar seimineár gréasáin chun cabhrú le clabhsúr a chur ar fhigiúirí Deireadh Bliana in Sage 50. Cliceáil anseo le haghaidh seimineáir ghréasáin oiliúna atá le teacht.

10. Ullmhú do Dheireadh na Bliana 2024/2025

Tá sé tábhachtach go mbeadh Cairt Cuntas na scoile i gcomhréir le Cairt na gcuntas athbhreithnithe FSSU; mar sin, moltar an liosta reatha cód ainmniúil in Sage 50 do scoile a chur i gcomparáid le Cairt athbhreithnithe na gCuntas FSSU chun aon neamhréireachtaí a d'fhéadfadh a bheith ann a aimsiú. Tá cóip reatha de Chairt Cuntas FSSU athbhreithnithe ar fáil ar ár suíomh gréasáin anseo . Éascóidh sin obair do chuntasóra/d'iniúchóra seachtraigh agus iad ag ionchur na gcuntas i gcóras taiscthe cuntas ar líne FSSU, agus ag tuairisciú faisnéis airgeadais don Roinn agus don Rialálaí Carthanas.

- Sula gcuirtear an próiseas deireadh bliana dar críoch an 31 Lúnasa 2025 i bhfeidhm, ba cheart na hidirbhearta uile ó lá go lá i gcomhair na bliana a bhreacadh. 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. <u>Tabhair faoi ndeara go mb'fhéidir nach mbainfeadh gach ceann acu leat</u>.

- Moltar duit comhad a ullmhú don chuntasóir/iniúchóir seachtrach, mar aon le cóip de na doiciméid ábhartha.

<u>Seo a leanas na príomhchéimeanna chun deireadh na bliana a ullmhú agus a chur i gcrích in Sage 50:</u>

<u>Céim 1: Déan na nithe ar an seicliosta seo a leanas:</u>

Roimh an bpróiseas Deireadh Bliana a Rith le haghaidh 2024/2025:	Déanta
1. Déan na hidirbhearta uile ó lá go lá i gcomhair na bliana a bhreacadh. Ar an mbealach sin, is féidir a chinntiú 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 2024 go dtí an 31 Lúnasa 2025 agus áirithigh freisin go bhfuil na cuntais bhainc go léir réitithe suas go dtí an 31 Lúnasa 2025.	
3. Déan athbhreithniú ar an tuarascáil imréitigh bainc mar seo a leanas: **d.** Féach ar liosta na n-íocaíochtaí amuigh agus na bhfáltas ar an ráiteas imréitigh bainc lena chinntiú go bhfuil siad cruinn ceart. **e.** Ba chóir aon iontrálacha dúblacha a thabhairt faoi deara agus iad a scriosadh. **f.** 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.	

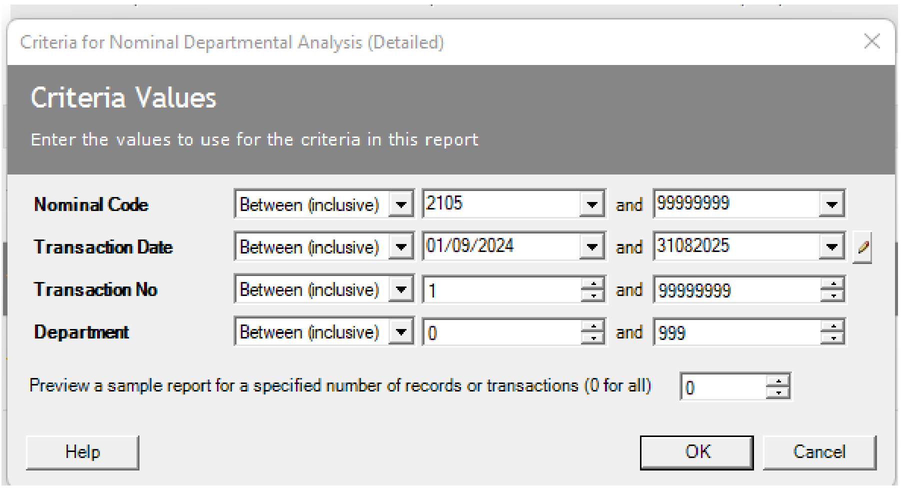
5. Cinntigh go bhfuil an t-iarmhéid sa Chuntas Rialaithe Airgid i gcomhréir le méid an airgid thirim agus na seiceanna atá á gcoimeád sa taisceadán ar an 31 Lúnasa 2025.	
6. Cinntigh go bhfuil an t-iarmhéid sa chuntas imréitigh íocaíochtaí ar líne (cód 1870) i gcomhréir leis an méid airgid atá dlite ón gcuideachta íocaíochtaí ar líne amhail ar an 31 Lúnasa 2025.	
7. Taifid phárolla: Déan taifid phárolla a phriontáil do na fostaithe faoi leith don tréimhse ón 1 Meán Fómhair 2024 go dtí an 31 Lúnasa 2025, déan cóip den achoimre párolla don bhliain 2024 a phriontáil agus bíodh cóip chúltaca den phárolla sábháilte agat ar mhéaróg chuimhne le haghaidh 2024 agus suas go dtí an 31 Lúnasa 2025.	
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 2025. (Sa chás go mbaintear úsáid as irisí párolla).	
9. Ba chóir gurbh ionann an cuntas rialúcháin glanphá (cód 2200) agus náid, nó más ann d'iarmhéid, ba chóir é a mhíniú.	
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 2025 (más rud é go bhfuil an párolla á thaifeadadh tríd an leabhar cúnta párolla).	
11. CBL: Caith súil siar ar ROS lena chinntiú gur cuireadh isteach na tuairisceáin CBL go léir. Cuimhnigh nach mór duit tuairisceáin CBL a chomhdú fiú amháin más ionann do dhliteanas agus toradh nialasach. 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 2025 (má táthar ag úsáid leabhair cúnta CBL).	
12. RCT: Áirithigh go ndearnadh na hasbhaintí uile a baineadh ó Fhochonraitheoirí chun críocha RCT a thuairisciú chuig na Coimisinéirí Ioncaim.	

Ba cheart gurbh ionann an méid sa chuntas rialúcháin RCT (cód ainmniúil 2270) agus an méid RCT atá dlite do na Coimisinéirí Ioncaim amhail ar an 31 Lúnasa 2025.	
13. Cumann na dTuismitheoirí: Áirithigh go gcuirtear an doiciméadúchán airgeadais uile ar fáil do chuntasóir/iniúchóir seachtrach na scoile lena gcuimsiú i gcuntais airgeadais bhliantúla na scoile.	
14. Déan liosta creidiúnaithe de láimh ar an 31 Lúnasa 2025 (airgead atá dlite den scoil). Má úsáideann tú an mórleabhar ceannachán déan liosta a phriontáil de na creidiúnaithe gan íoc amhail an 31 Lúnasa 2025. • Meaitseáil iarmhéid an chreidiúnaí/an tsoláthraí ar an tuarascáil leis an iarmhéid ar an ráiteas a fuarthas ón soláthraí (nó leis an sonrasc gan íoc mura bhfuil aon ráiteas ar fáil). • Ba cheart aon difríocht idir an t-iarmhéid ar an tuairisc 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 Sage 50.	
15. Cuir liosta féichiúnaithe agus réamhíocaíochtaí i gcrích de láimh amhail ar an 31 Lúnasa 2025 (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 2025**.** • Déan cinnte gurb ionann iarmhéideanna na gcustaiméirí ar an tuarascáil agus na ráitis a seoladh chuig na custaiméirí. • Ba cheart aon iarmhéid diúltach ar an tuarascáil de liosta na gcustaiméirí amuigh a fhiosrú le fáil amach an ann d'aon sonrasc díolacháin nár breacadh.	
16. Aon ioncam faighte sa bhliain reatha (2024/2025), atá ceaptha don bhliain dar gcionn (2025/2026), ba chóir é a thaispeáint ar an gclár comhardaithe faoi chód 2105 mar ioncam scoile a fuarthas 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 31.08.2025 chun críocha iniúchóireachta.	
17. Mar mhalairt ar sin, déan liosta de láimh d'ioncam/dheontais a fuair an scoil le linn a bliana 2024/2025 a bhaineann le scoilbhliain 2025/2026 e.g., deontas leabhar, táillí idirbhliana, táillí riaracháin na scoile, ranníocaíocht dheonach.	
18. Déan na deontais don bhliain a athbhreithniú lena chinntiú gur cuimsíodh na deontais uile a fuarthas don chéad scoilbhliain eile sna cuntais mar 'Deontais a Fuarthas Roimh Ré' (cóid ainmniúla 2150-2152).	
19. Cinntigh go ndéantar Deontas Scéim na Leabhar Scoile Saor in Aisce agus an Deontas Tacaíochta Riaracháin a fuarthas sa bhliain airgeadais 2024/2025 don bhliain airgeadais 2025/2026 a thaifeadadh faoin gcód 2151. Ba cheart go mbeadh na costais ghaolmhara i gcód 1720, áfach.	
20. Déan an t-ioncam agus caiteachas a athbhreithniú maidir le haon deontais/ioncam imfhálaithe agus tabhair ar aghaidh aon mhéideanna nár caitheadh mar dheontais/ioncam gan chaitheamh. Féach Aguisín 1 chun tuilleadh faisnéise a fháil.	
21. Cruthaigh Tuarascáil ar Ghníomhaíochtaí Ainmniúla agus seiceáil ar breacadh síos na hidirbhearta go cruinn lena chinntiú gur tugadh cuntas ceart orthu.	
22. Ba cheart Coigeartuithe Deireadh Bliana maidir le creidiúnaithe, féichiúnaithe agus ioncam faighte roimhe ré a bhreacadh in SAGE 50 ar an 31.08.2025 roimh an bpróiseas deireadh bliana a rith más féidir.	

Céim 2: Priontáil amach na Tuarascálacha Airgeadais atá molta amhail ar an 31.8.2025

Tuarascálacha	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	Cóid ainmniúla > Tuarascálacha> Gníomhaíocht Ainmniúil
Íocaíochtaí / Fáltais Neamhréitithe	Bank accounts > Reports > Unreconciled transactions
Tuarascáil ar chreidiúnaithe aosaithe (le haghaidh scoileanna a úsáideann an modúl Soláthraithe amháin)	Soláthraithe > Tuarascálacha > Creidiúnaithe aosaithe > Achoimre ar chreidiúnaithe aosaithe Suppliers > Reports > Aged creditors > Aged creditors detailed Suppliers > Reports > Activity > supplier activity detailed
Tuarascáil ar fhéichiúnaithe aosaithe (le haghaidh scoileanna a úsáideann an modúl Custaiméirí amháin)	Customers > Reports > Aged debtors > Aged debtors analysis summary Customers > Reports > Aged debtors > Aged debtors analysis detailed Customers > Reports > Activity>customer activity detailed
Department Report Cód 2105	Departments > Reports > Nominal Analysis > Nominal Department analysis detailed > nominal code 2105 and 2105, fág department mar an réamhshocrú, roghnaigh na dátaí cuí 

<u>Céim 3: Deireadh na Bliana a Bhainistiú in Sage 50</u>

3.a Sage 50 a choinneáil suas chun dáta don bhliain airgeadais nua

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 a bheith cinnte de **go bhfuil dáta an idirbhirt ceart**. 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 a leanas a rith i leith na bliana airgeadais nua go dtí go ritheann tú an próiseas deireadh bliana - Brabús agus Caillteanas ó Idirbhearta, Cláir chomhardaithe 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.

3.b Oibrigh leis an gcuntasóir chun cuntais agus coigeartuithe dheireadh na bliana a thabhairt chun críche

Ba cheart do scoileanna idirchaidreamh a dhéanamh lena gcuntasóirí/lena n-iniúchóirí 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 31.8.2025. 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 31.08.2025.

3.c Is é an 10 Deireadh Fómhair 2025 an dáta is déanaí is féidir an próiseas deireadh bliana a rith in Sage 50

Chun tuarascálacha an Bhoird Bhainistíochta a rith i gcomhair na bliana nua, lena n-áirítear an buiséad le haghaidh 2025/2026 agus figiúir na bliana roimhe sin, ní mór Deireadh na Bliana Airgeadais a rith in 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 an próiseas Deireadh Bliana a rith in Sage an 10 Deireadh Fómhair 2025 chun a chinntiú go bhfaighidh an Bord Bainistíochta na tuarascálacha cinntitheacha go léir don bhliain airgeadais nua. Déan teagmháil linn mura bhfuil tú in ann an próiseas deireadh bliana a rith ag an am sin.

3.d Déan dhá chúltaca córais

Déan **DHÁ Chúltaca** ar a laghad agus déan iad a shábháil in dhá shuíomh ar leithligh (tiomántán crua seachtrach/Líonra). Tabhair 'Roimh Dheireadh na Bliana' mar ainm air ' - tá sé ríthábhachtach cóip chúltaca a dhéanamh de na sonraí sula ndéanfar an próiseas deireadh 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. Féadtar tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa Treoirlíne seo ach dul i dteagmháil leis an FSSU.

3.e Próiseas Deireadh Bliana Airgeadais a Rith

- **Athraigh dáta an chláir**-athraigh dáta an chláir go dtí an lá deireanach den bhliain airgeadais. e.g., 31 Lúnasa 2025.
- **Déan DHÁ chóip chúltaca agus cuir an lipéad 'Roimh Dheireadh na Bliana' 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 chúltaca a dhéanamh mar réamhchúram ar eagla go ndéanfaí damáiste do na meáin chúltaca nó go gcaillfí ceann díobh.
- **Chun an próiseas 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 chartlannú. Ar an mbealach sin beidh tú in ann féachaint ar sheansonraí gan seanchóipeanna cúltaca 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 TÁ 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. Cliceáil ar ok.
- Beidh teachtaireacht deiridh le feiceáil le deimhniú go bhfuil an próiseas deireadh bliana airgeadais curtha i gcrích**, cliceáil ar OK.**

3.f Sonraí a Sheiceáil Tar Éis an próiseas Deireadh Bliana a Rith

- Déan comhardú trialach **Brought Forward** 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 chúltaca eile de na sonraí agus cuir **'After Year End'** mar lipéad uirthi

- **NÁ déan an rian iniúchta a ghlanadh.** Má tá sonraí cuntasaíochta 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 suíomh gréasáin le haghaidh sonraí maidir leis an bpróiseas sin.

  Tá sonraí iomlána maidir leis an bpróiseas deireadh bliana a rith le fáil in 'FSSU SAGE Accounts Manual -Section 8'

11. Ba cheart an Buiséad Scoile le haghaidh 2025/2026 a iompórtáil anois chuig Sage 50

Tá bileog excel san áireamh i dTeimpléad Buiséid 2025/2026 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.

Féach ar ár suíomh gréasáin anseo chun treoir a fháil maidir leis 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 chúltaca sula ndéantar an fhaisnéis a iompórtáil.

12. Coigeartuithe iniúchta

Nuair atá deireadh na bliana rite agat, ba cheart an dáta 31.08.2025 a chur le haon choigeartuithe iniúchta ar Chuntais 2024/2025 agus ní ceart iad a dhéanamh ach i leith cóid an Chláir Chomhardaithe agus na coigeartuithe Ioncaim agus Caiteachais á mbreacadh agat i gcód Cúlchistí Ioncaim 2710.

13. 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 treoracha maidir lena gcóipeáil isteach in Sage 50 le fáil sa chuid Ag tosú le Sage 50 dár láithreán gréasáin.

14. Oiliúint Sage 50

Tá roinnt seimineár gréasáin oiliúna beo á reáchtáil againn ó Lúnasa go Deireadh Fómhair chun an Treoirlíne seo a fhorlíonadh agus a thacú trí threoir a chur ar fáil maidir leis an gcuntas deireadh bliana a réiteach agus a thabhairt chun críche in Sage 50.

Cuirfidh na seimineáir ghréasáin seo uile leis an soláthar físeán éilimh FSSU do Sage 50 atá ar fáil ar ár suíomh idirlín. Chomh maith leis na físeáin Sage, tá rannán feabhsaithe ar ár suíomh idirlín (cliceáil anseo) a bhfuil áiseanna éagsúla d'fhíseáin oiliúna ann do phearsanra nua cuntas, rud a fheabhsóidh a saineolas ar chuntais scoile a ullmhú.

Leanfaidh an FSSU le tacaíocht agus oiliúint leanúnach a chur ar fáil le cinntiú go n-úsáideann Scoileanna an bogearra chomh maith agus is féidir agus leanfaidh sé de chúnamh a thabhairt do scoileanna maidir leis na gnéithe nua atá ar fáil i Sage 50 Accounts. Molaimid, go háirithe, úsáid a bhaint as fothaí bainc mar gheall go bhfeabhsóidh sé seo éifeachtúlacht agus tráthúlacht na feidhme cuntas, agus ligeann an chianrochtain ar shonraí d'úsáideoirí ceadaithe ó lucht bainistíochta na scoile rochtain fíorama a bheith acu ar shonraí airgeadais na scoile.

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An 26 Lúnasa 2025

Aguisín 1
Cur Chuige Cuntasaíochta maidir le Deontais/Ioncam Imfhálaithe 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 ábhartha (faoi na cóid ábhartha) (2160-2180) ar an gclár comhardaithe i gcairt na gcuntas.

Samplaí de dheontais imfhálaithe iad na deontais seo a leanas.

- Deontas Scéim na Leabhar Scoile Saor in Aisce, deontas Maoirseachta agus Ionadaíochta, deontas TFC, deontas Pá Neamh-mhúinteora, deontas Tionlacaithe Bus, deontas Béilí Scoile, gach deontas caipitil, etc.

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

- ***Céim 1****: Ríomh méid an deontais nár caitheadh amhail ar an 31.08.2025 (Ioncam Lúide Caiteachas).*

- ***Céim 2:*** *Déan iontráil dar dáta 31.08.2025 chun an t-airgead nár caitheadh a aistriú chuig an gclár comhardaithe.*

- ***Céim 3****: Déan taifeadadh sa leabhar cúnta dar dáta 01.09.2025 chun an mír gan chaitheamh a aistriú ar ais chuig an tuairisc Ioncaim & Caiteachais lena húsáid sa bhliain 31.08.2026. Is* *féidir an leabhar cúnta seo a thaifeadadh a luaithe is féidir in Sage 50mar tá sé bunaithe ar dhátaí.*

Cliceáil anseo le haghaidh bileog oibre chun cabhrú le cuntas a thabhairt ar dheontais gan chaitheamh.

Tábla 1

Sampla de Chuntas a Dhéanamh ar dheontas gan chaitheamh

Deontas	Céim 1		Céim 1		Céim 1	Céim 2		Céim 3	
	Ioncam		Caiteachas		Iarmhéid an Deontais amhail ar an 31.08.2025	Méid gan Chaitheamh sa Leabhar Cúnta amhail ar an 31.08.2025		Méid sa Leabhar Cúnta amhail ar an 01.09.2025	
	Cód Ainmniúil	Méid	Cód Ainmniúil	Méid	Méid	Cód Dr	Cód Cr	Cód Dr	Cód Cr
Deontas um fheidhmiú na heolaíochta (2150)					22,000			2150	3245
Costais ghaolmhara (1720)					2,000			4390	1720
Deontas Scéim na Leabhar Scoile don tSraith Shóisearach 24/25	3151	€75,000	4731	€70,000	€5,000	3151	2160	2160	3151
Deontas Riaracháin do Scéim na Leabhar Scoile don tSraith Shóisearach 24/25	3152	€2,500	4113	€2,000	€500	3152	2160	2160	3152
Deontas Scéim na Leabhar Scoile don tSraith Shinsearach 24/25	3150	€9,600	4730	€8,900	€700	3150	2160		
Deontas le haghaidh Maoirseacht agus Ionadaíocht	3240	€5,130	4150	€4,200	€930	3240	2170	2170	3240
Deontas Caipitil faoi chomhair Leabhair don Leabharlann Scoile	3155	€15,000	4641	€1,000	€14,000	3155	2161	2161	3155
Deontas i gcomhair Coimhdirí Bus	3294		4196			3294	2171	2171	3294
DSP Béilí Scoile	3296		4912			3296	2171	2171	3296
Straitéis Dhigiteach/Deontas TFC (Neamhchaipiteal)	3230	€27,500	4410	€17,500	€10,000	3230	2165	2165	3230
Straitéis Dhigiteach/Deontas TFC (Caipitiúil)	3921	€27,500	1461	€17,500	€10,000	3921	2165	2165	3921
Deontas Roinnte Digiteach (Neamh-chaipitiúil)	3230	€20,000	4410	€17,500	€2,500	3230	2179	2179	3230

Deontas Roinnte Digiteach (Caipitiúil)	3921	€20,000	1461	€17,500	€2,500	3921	2179	2179	3921
Deontas Caipitil: Foirgníocht	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