

Autumn 2025

SAGE - Webinar 3

7th October 2025

New School Year 2025-2026



Webinar housekeeping

2



Technical Support: info@fssu.ie



Recording



Email



Handouts &
Slides



Website:
www.fssu.ie



Support
(01) 2690677



Q&A

Agenda

1. FSSU Chart of accounts – What's new 2025-2026



2. Tasks to complete to move forward to 2025-2026



Webinar Calendar Autumn 2025

4

Webinar 1

13th August

Updating Aug 25 for
new users

Webinar 2

2nd Sept 2025

Year-end preparation

Previous recordings [here](#)

Timeline for the year end process

30.09.2025

- Accountant notified that accounts are ready for review

10.10.2025**

- Run the year end by the 10th of October

30.11.2025

- Draft accounts ready for BOM approval

31.12.2025

- Accounts approved for submission to FSSU by BOM

Timeline for the year end process

28.02.2026



- Accountant to file accounts with FSSU by 28th Feb 2026

Failure to submit accounts by 28th Feb 2026 will mean the school may be the subject of a compliance audit.



FSSU
Financial Support
Services Unit

POST-PRIMARY

Home



Topics



Events

Popular Topics



Chart of Accounts

Download
the chart of
accounts
from our
website [here](#)

FSSU Chart of Accounts

Effective for the year ended 31st August 2026

Income and Expenditure Codes

1. FSSU Chart of accounts – what's new for 2025/26

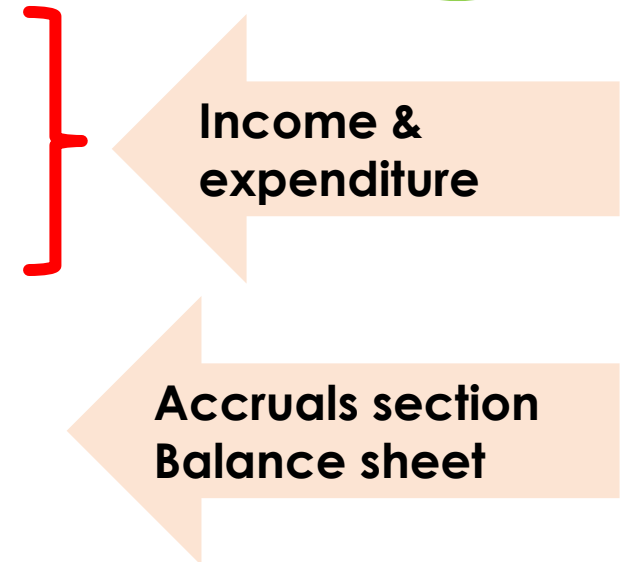
1. FSSU Chart of accounts 2025/2026

New account codes

4200: Bus Escort Employer Pension Expense

4201: Other Employer Pension Expense

2241: Auto-Enrolment Pension Control Account



1. FSSU Chart of accounts 2025/2026

New account codes

4611: Special Class Non-Capital Expense

2187: Mobile Phone Pouches Grant Unspent



**Income &
expenditure**

**Accruals section
Balance sheet**

1. FSSU Chart of accounts

How to add a new nominal code in I&E

File Edit View Modules Settings C

Home
Apps and add-ons
Business dashboard

Suppliers

Bank accounts
Bank feeds

Nominal codes

New Edit **Wizard**

Refresh | Filter

N/C
3299
6400
6731
2440

Enter Details

To create a new nominal account, you need to enter the nominal account of nominal account that you are creating.

The new nominal account can be given a category within the chart of account code to identify the account.

Name

Bus Escort Employer Pension Exp

Type

Expenditure

Category

Education Salaries

N/C*

4200

1. FSSU Chart of accounts

How to add a new nominal code on Balance sheet

File Edit View Modules Settings C

Home
Apps and add-ons
Business dashboard

Suppliers

Bank accounts
Bank feeds

Nominal codes

New Edit Wizard

Refresh

N/C
3299
6400
6731
2440

Enter Details

To create a new nominal account, you need to enter the nominal account of nominal account that you are creating.

The new nominal account can be given a category within the chart of acc code to identify the account.

Name: Auto-Enrolment Pension Control Ac

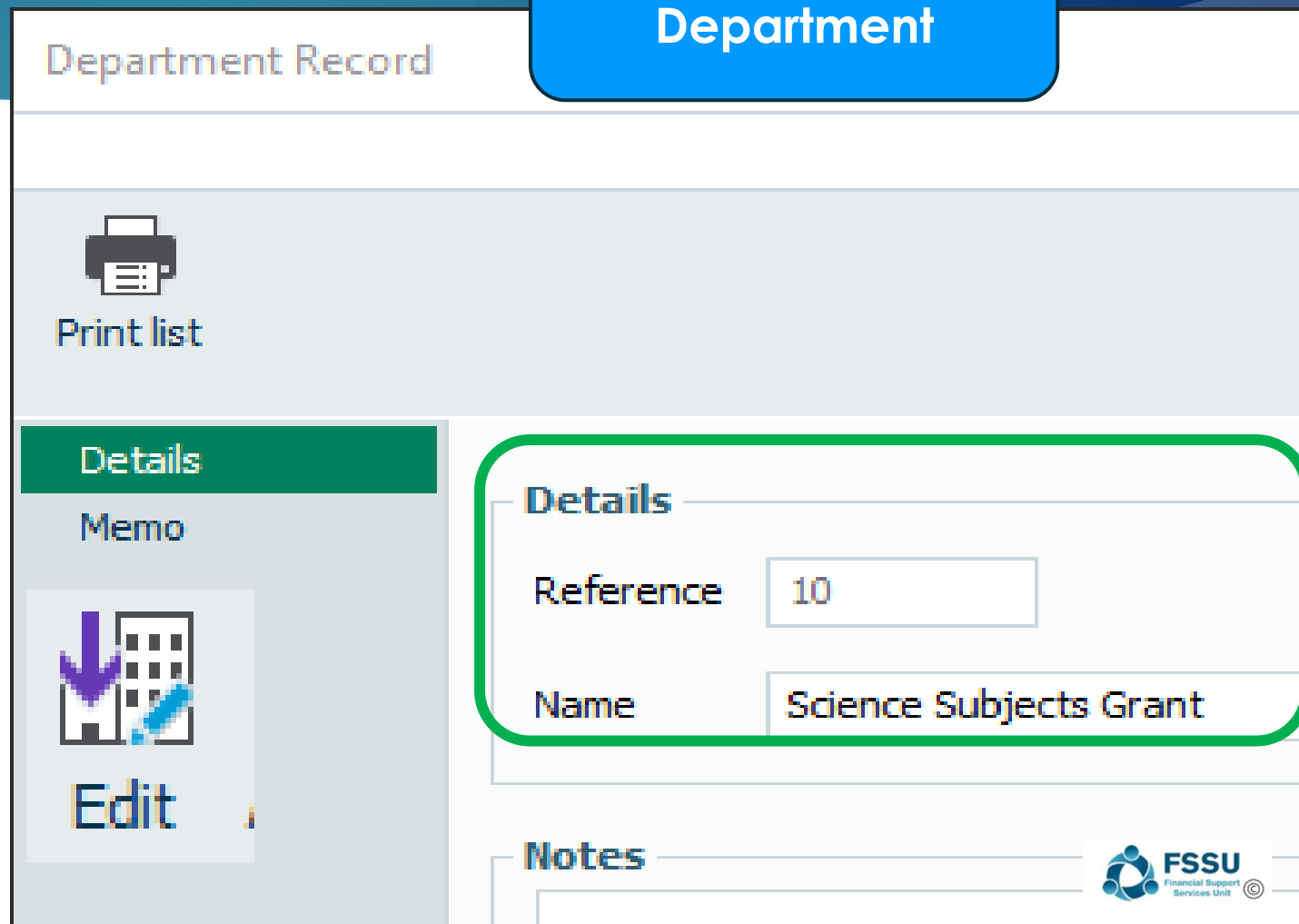
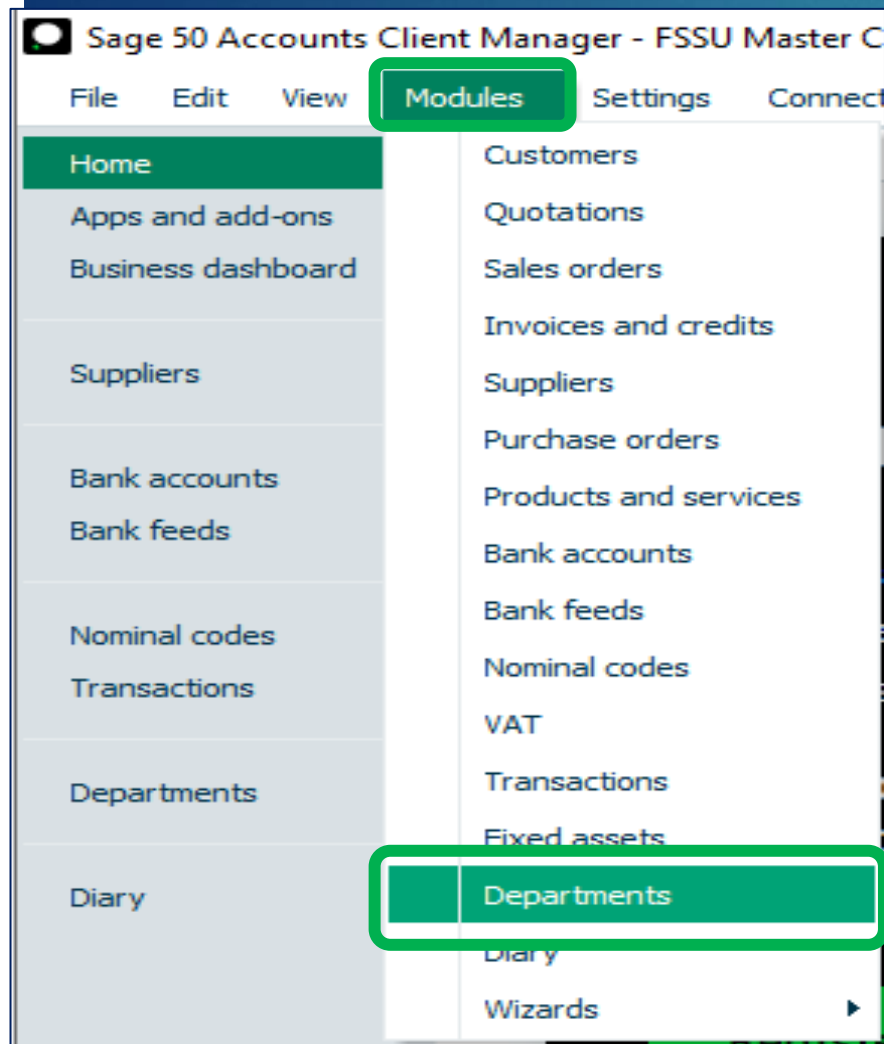
Type: CurrentLiabilities

Category: Accruals

N/C*: 2241

1. FSSU Chart of accounts

Set-up a new
Department



1. FSSU Chart of accounts

Changes to nominal code descriptions

Code	Existing Description	Change description to:
3245	Physics/Chemistry Grant	Science Subjects Grant
4390	Science Expense	Science Subjects Expense
3295	Department of Children & Youth Affairs Income	Department of Children (DCEDI) Grant
4911	Department of Children & Youth Affairs Activities Expense	Department of Children (DCEDI) Expense

1. FSSU Chart of accounts

Changes to nominal code descriptions

Code	Existing Description	Change description to:
3300	Education Fees (Fee Paying Schools)	Education Fees (Fee charging Schools)
3330	Book Rental Scheme Income	Book Rental Income (Fee charging Schools)
4740	Book Rental Scheme Expense	Book Rental Scheme Expense (Fee charging Schools)

1. FSSU Chart of accounts

15

Changes to nominal code descriptions

Code	Existing Description	Change description to:
4110	Substitute Teachers Expense	Substitute Teachers Wages Expense
4111	Privately Paid Teachers Expense	Privately Paid Teachers Wages Expense
4112	Chaplain Salaries Expense	Chaplain Wages Expense
4113	Free Schoolbook Admin Salaries Expense	Free Schoolbook Admin Wages Expense
4150	Supervision and Substitution Salaries Expense	Supervision and Substitution Wages Expense

1. FSSU Chart of accounts

Changes to nominal code descriptions

Code	Existing Description	Change description to:
4155	State Exam Salaries Expense	State Exam Wages Expense
4170	Adult Education Salaries Expense	Adult Education Wages Expense
4180	Sport Coach Salaries Expense	Sport Coach Wages Expense
4181	Canteen Salaries Expense	Canteen Wages Expense
4190	After School Study/Club Salaries Expense	After School Study/Club Wages Expense

1. FSSU Chart of accounts

Changes to nominal code descriptions

Code	Existing Description	Change description to:
4191	Summer Camps Salaries Expense	Summer Camps Wages Expense
4196	Bus Escort Salary Expense	Bus Escort Wages Expense
4198	Other Educational Salaries Expense	Other Educational Wages Expense
4199	HSE Funded Salaries Expense	HSE Funded Wages Expense

1. FSSU Chart of accounts

Changes to nominal code descriptions

Code	Existing Description	Change description to:
5030	Caretaker Pension Expense	Caretaker Employer Pension Expense
5112	Cleaners' Pension Expense	Cleaners' Employer Pension Expense
6050	Clerical Officers/Secretarial Pension Expense	Clerical Officer/Secretarial Employer Pension Expense
2186	COVID Capitation for Cleaning and PPE Grant Unspent	COVID Capitation Grants Unspent

1. FSSU Chart of accounts

19

3150 Book Grant Senior Cycle Income

4730 Book Grant Senior Cycle Expense

**Income & Expenditure
Codes that have been
removed**

The screenshot shows the FSSU Financial Support Services Unit software interface. On the left is a sidebar with navigation options: Apps and add-ons, Business dashboard, Customers, Suppliers, Bank accounts, Bank feeds, and Nominal codes (highlighted with a red box). The top toolbar contains icons for New, Edit, Wizard, Duplicate, Activity, Journal entry, Journal reversal, and Prepay. The main area displays a list of nominal codes with columns for N/C and Name. The code 3150 is highlighted in blue. To the right of the list is a details panel for the selected code. The details panel includes fields for N/C* (3150), Name (**DO NOT USE Book Grant Senior Cycle Income), Balance (0.00), and Account Type (Nominal Account). A red box highlights the Name field in the details panel.

N/C	Name
3150	Book Grant Senior Cycle Income

Details	N/C*	Balance	Account Type
	3150	0.00	Nominal Account

1. FSSU Chart of accounts

Code	Description
2181	COVID Aide Grant Unspent
2182	COVID Capitation for PPE Grant Unspent
2183	COVID Enhanced Supervision Grant Unspent
2184	COVID Capitation for Additional Cleaning Grant Unspent
2185	COVID replacement Hours Unspent

**Balance sheet Codes
that have been
removed**

N/C*	2181	Inactive	☒
Name	DO NOT USE ****COVID Aide Grant Unspent		
Balance	0.00	Account Type	Nominal Account



2. Tasks in the New financial year 2025/26

Tasks to do

- a) Set-up new folders for the new year 25/26
- b) Keep inputting September data
- c) Deal with 2024/25 transactions in the new school year.
- d) Journal adjustments to be posted on 1-9-2025
- e) Run the year end routine by end of October
- f) Import the budget for 2025/26

a) Set up New Folders for the year 2024/25



b) Keeping your SAGE accounts up to date

Ensure the Bank reconciliations on all school bank accounts have been prepared and to the 31-8-25

The balances on the supplier's ledger has been finalised to 31-8-25

Ensure all Year-end reports have been run & reviewed

The accounts are with school accountant & they have access to the school data so they can work in the background

**c) 2024/25
transactions
in the new
school year**

VAT – July/Aug 2025

PAYE – August Payroll Taxes

SEC – State Exams
Commission Income due

RCT – Aug 2025

2024/25 transactions in the new school year

Time: 15:14:51

Nominal Activity

Date From: 01/09/2025
Date To: 31/08/2026

N/C From: 2260
N/C To: 2260

July/Aug Vat 3 liability

Transaction From: 1
Transaction To: 99,999,999

N/C: 2260 Name: Reverse VAT Control Account Account Balance: 0.00

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
		01/09/2025			Brought Forward			2,025.00		2,025.00		
409	BP	23/09/2025	1801		July/Aug 25 VAT3	0	T9	2,025.00	2,025.00		-	N

2024/25 transactions in the new school year

 Bank Payments

 [Help](#)

 Clear form
  Print Cheque
  Insert row (F7)
  Remove row (F8)
  Copy cell above (F6)
  Copy cell above +1 (Shift + F6)
  Calculate net (F9)

July/Aug Vat 3 liability

Bank
Tax Rate

N/C

Bank*	Date*	Ref	Ex.Ref	N/C*	Department*	Details	Net	T/C*	Tax	Gross
1801	23/09/2025			2260	0	July/Aug 25 V...	2025.00	T9	0.00	2025.00

 FSSU Financial Support Services Unit ©

2024/25 transactions in the new school year

Time: 15:41:30

Nominal Activity - Excluding No Transactions

Date From: 01/09/2025
Date To: 31/08/2026

N/C From: 2260
N/C To: 2260

Transaction From: 1
Transaction To: 99,999,999

July/Aug Vat 3 liability

N/C: 2260

Name: Reverse VAT Control Account

Account Balance:

 0.00

<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Account</u>	<u>Ref</u>	<u>Details</u>	<u>Dept</u>	<u>T/C</u>	<u>Value</u>	<u>Debit</u>	<u>Credit</u>	<u>V</u>	<u>B</u>
		01/09/2025			Brought Forward			2,025.00		2,025.00		
409	BP	23/09/2025	1801		July/Aug 25 VAT3	0	T9	2,025.00	2,025.00		-	N
Totals:									4,895.00	4,895.00		

2024/25 transactions in the new school year


Bank Payments


[Help](#)

 Clear form
  Print Cheque
  Insert row (F7)
  Remove row (F8)
  Copy cell above (F6)
  Copy cell above +1 (Shift + F6)
  Calculate net (F9)

Aug Payroll taxes liability

Bank

Tax Rate

N/C

PAYE/PRSI/USC/LPT Control Account

Bank*	Date*	Ref	Ex.Ref	N/C*	Department*	Details	Net	T/C*	Tax	Gross
1801	23/09/2025			2250	0	Aug & Sept P30	925.76	T9	0.00	925.76



2024/25 transactions in the new school year

Time: 16:02:11

Nominal Activity - Excluding No Transactions

Date From: 01/09/2025
Date To: 31/08/2026

Transaction From: 1
Transaction To: 99,999,999

Aug payroll
taxes liability

N/C From: 2250
N/C To: 2250

N/C: 2250 Name: PAYE/PRSI/USC/LPT Control Account Account Balance:  0.00

<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Account</u>	<u>Ref</u>	<u>Details</u>	<u>Dept</u>	<u>T/C</u>	<u>Value</u>	<u>Debit</u>	<u>Credit</u>	<u>V</u>	<u>B</u>
		01/09/2025			Brought Forward			925.76		925.76		
410	BP	23/10/2025	1801		P30 August 2025	0	T9	925.76	925.76		-	N
Totals:									4,939.17	4,939.17		
History Balance:												

2024/25 transactions in the new school year

Journal Entry

Clear form

Insert row (F7)

Remove row (F8)

Copy cell above (F6)

Copy cell above +1 (Shift + F6)

State Exam Receipt

attachment Excel

Journal 1-9-2025
DR 3255
CR 1730

Reference

Posting Date

Balance

SEC 25/26

01/09/2025

0.00

N/C*	Name	Ex.Ref	Department*	Details	T/C*	Debit	Credit
3255	State Exam Income		0	SEC June 2025 balance due to school	T9	13450.00	0.00
1730	Grants Due		0	SEC June 2025 balance due to school	T9	0.00	13450.00

2024/25 transactions in the new school year

 Bank Receipts

 [Help](#)

 Clear form

 Pay by card

 Insert row (F7)

 Remove row (F8)

 Copy cell above (F6)

 Copy cell above +1 (Shift + F6)

 Calculate net (F9)









State Exam Receipt

Excel

Bank

Current Account 1

N/C

State Exam Income

Tax Rate

0.00

Bank*	Date*	Ref	Ex.Ref	N/C*	Department*	Details	Net	T/C*	Tax	Gross
1800	10/09/2025			3255	0	SEC balance J...	13450.00	T9	0.00	13450.00

 FSSU
Financial Support
Services Unit

2024/25 transactions in the new school year

Time: 15:08:17

Nominal Activity - Excluding No Transactions

Date From: 01/09/2025
Date To: 31/08/2026

N/C From: 3255
N/C To: 3255

Transaction From: 1
Transaction To: 99,999,999

State Exam Receipt

N/C: 3255 Name: State Exam Income Account Balance:  0.00

<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Account</u>	<u>Ref</u>	<u>Details</u>	<u>Dept</u>	<u>T/C</u>	<u>Value</u>	<u>Debit</u>	<u>Credit</u>	<u>V</u>	<u>B</u>
		01/09/2025			Brought Forward			0.00				
407	JD	01/09/2025	3255	SEC 25/26	SEC June 2025 balance due to	0	T9	13,450.00	13,450.00		-	-
411	BR	10/09/2025	1800		SEC balance June 2025 Exams	0	T9	13,450.00		13,450.00	-	N

2024/25 transactions in the new school year

Time: 14:30:26

Nominal Activity - Excluding No Transactions

Date From: 01/09/2025
Date To: 31/08/2026

N/C From: 2270
N/C To: 2270

Aug RCT

Transaction From: 1
Transaction To: 99,999,999

N/C: 2270 Name: RCT Control Account Account Balance: 3,000.00 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
		01/09/2025			Brought Forward			3,000.00		3,000.00		

Totals: 4,400.00 7,400.00

History Balance: 3,000.00

2024/25 transactions in the new school year

 Bank Payments

 [Help](#)

 Clear form
  Print Cheque
  Insert row (F7)
  Remove row (F8)
  Copy cell above (F6)
  Copy cell above +1 (Shift + F6)
  Calculate net (F9)

Aug RCT

Excel

Bank
Tax Rate

N/C

Bank*	Date*	Ref	Ex.Ref	N/C*	Department*	Details	Net	N/C*	Tax	Gross
1802	23/09/2025	RCT		2270	0	Aug RCT on P...	3000.00	T9	0.00	3000.00

2024/25 transactions in the new school year

Time: 14:34:03

FSSU Demo VS School

Page: 1

Nominal Activity

Date From: 01/09/2025
Date To: 31/08/2026

N/C From: 2270
N/C To: 2270

Transaction From: 1
Transaction To: 99,999,999

Aug RCT

N/C: 2270 Name: RCT Control Account Account Balance: 0.00

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
		01/09/2025			Brought Forward			3,000.00		3,000.00		
490	BP	23/09/2025	1802	RCT	RCT for Aug 25 on painting	0	T9	3,000.00	3,000.00		-	N

Totals: 7,400.00 7,400.00

History Balance:

d) Journal adjustments - Postings at the 01.09.2025



- ✓ DE Grants in Advance
- ✓ School Income in advance
- ✓ Unspent Ringfenced grants
- ✓ Reversing Accruals
- ✓ Reversing Prepayments

DE Grants in advance



Financial Guideline 2024/2025

20

Community & Comprehensive and Voluntary
Secondary Schools in the Free Education Scheme

**Science Implementation Grant
for Post Primary Schools in the Free Education Scheme**

**Dec 2024**

Link [here](#)



Financial Guideline 2024/2025

32

Community & Comprehensive Schools and
Voluntary Secondary Schools in the Free Education Scheme

**Free Schoolbooks Scheme Grant and Administration Support Grant
2025/2026**

**Mar 2025**

Link [here](#)

DE Grants in advance



Financial Guideline 2024/2025

**Community & Comprehensive and
Voluntary Secondary Schools**

41

Funding Scheme for Secure Mobile Phone Storage Solutions

**Before 31st
August
2025,**

Link [here](#)

DE Grants in advance

Receipt to 2150 &
Expenses to 1720

Receipt to 2151 &
Expenses to 1720



Financial Guideline 2024/2025

20

Community & Comprehensive and Voluntary
Secondary Schools in the Free Education Scheme

**Science Implementation Grant
for Post Primary Schools in the Free Education Scheme**



Financial Guideline 2024/2025

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Community & Comprehensive Schools and
Voluntary Secondary Schools in the Free Education Scheme

**Free Schoolbooks Scheme Grant and Administration Support Grant
2025/2026**

DE Grants in advance

Journal
1-9-2025
DR 2150
CR 3245

Journal Entry

[? Help](#)



Clear
form



Insert
row (F7)



Remove
row (F8)



Copy cell
above (F6)



Copy cell above
+1 (Shift + F6)

Science Implementation Grant

attachment

Excel

Reference

Sci Imp Gr

Posting Date

01/09/2025

Balance

0.00

N/C*	Name	Ex.Ref	Department*	Details	T/C*	Debit	Credit
2150	Grants Received in Advance		8	Science Imp Grant 25/26	T9	19000.00	0.00
3245	Science Subjects Grant		8	Science Imp Grant 25/26	T9	0.00	19000.00

DE Grants in advance

Journal
1-9-2025
DR 2151
CR 3151 & 3152

Free schoolbook & admin support grant

 Clear form
 Insert row (F7)
 Remove row (F8)
 Copy cell above (F6)
 Copy cell above +1 (Shift + F6)

Reference

Posting Date

Balance

FSBC 25/26

01/09/2025

0.00

N/C*	Name	Ex.Ref	Department*	Details	T/C*	Debit	Credit
2151	Book Grant Received in Advance		9	FSBG JC 25/26	T9	226265.00	0.00
3151	Free Schoolbook Grant		9	FSBG JC 25/26 JC	T9	0.00	92700.00
3151	Free Schoolbook Grant		9	FSBG JC 25/26 TY	T9	0.00	17040.00
3151	Free Schoolbook Grant		9	FSBG JC 25/26 SC	T9	0.00	116525.00
2151	Book Grant Received in Advance		12	Admin Support Grant	T9	6738.09	0.00
3152	Free Schoolbook Admin Grant		12	Admin Support Grant	T9	0.00	6738.09

DE Grants in advance

Time: 16:35:36

Nominal Activity - Excluding No Transactions

Date From: 01/09/2025
Date To: 31/08/2026

N/C From: 3151
N/C To: 3152

Transaction From: 1
Transaction To: 99,999,999

N/C: 3151 Name: Free Schoolbook Grant

Account Balance: 230,795.00 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
		01/09/2025			Brought Forward			0.00				
402	JC	01/09/2025	3151	Unspent	FSBG Unspent y/e 31-8-2025	9	T9	4,530.00		4,530.00	-	-
485	JC	01/09/2025	3151	FSBC 25/26	FSBG JC 25/26 JC	9	T9	92,700.00		92,700.00	-	-
486	JC	01/09/2025	3151	FSBC 25/26	FSBG JC 25/26 TY	9	T9	17,040.00		17,040.00	-	-
487	JC	01/09/2025	3151	FSBC 25/26	FSBG JC 25/26 SC	9	T9	116,525.00		116,525.00	-	-
Totals:									139,050.00	369,845.00		
History Balance:										230,795.00		

N/C: 3152 Name: Free Schoolbook Admin Grant

Account Balance: 6,738.09 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
		01/09/2025			Brought Forward			0.00				
489	JC	01/09/2025	3152	FSBC 25/26	Admin Support Grant	12	T9	6,738.09		6,738.09	-	-
Totals:									2,318.79	9,056.88		
History Balance:										6,738.09		

DE Grants in advance

Time: 13:52:27

Nominal Activity - Excluding No Transactions

Date From: 01/09/2025
Date To: 31/08/2026

N/C From: 3245
N/C To: 3245

Transaction From: 1
Transaction To: 99,999,999

N/C: 3245 Name: Science Subjects Grant



Account Balance: 19,000.00

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V
		01/09/2025			Brought Forward			0.00			
388	IC	01/09/2025	3245	Sci Imp Gr	Science Imp Grant 25/26	8	T9	19,000.00		19,000.00	-

Totals:

History Balance: 19,000.00

School Income Received in Advance

Common forms of school generated income received in advance:

- Transition Year Income
- School Administration Charges
- Voluntary Contributions
- Locker Income

Transition Year fees €6500,



Locker income €2000,



School Admin Charges €2540



Uniform income €655.



School Income Received in Advance

Journal Entry
— □ ×

Journal entry on 1-9-2025

DR 2105 School Income received in advance

CR 3310, 3370 & 3390

Reference
Posting Date

Inc in adv 25/26

01/09/2025

Balance

0.00

N/C*	Name	Ex.Ref	Department*	Details	T/C*	Debit	Credit
2105	School Income Received in Advance		0	Income rec'd in adv 25/26	T9	11695.00	0.00
3310	Transition Year Income		5	TY Fees in advance 25/26	T9	0.00	6500.00
3370	Locker Income		0	Locker Income 25/26	T9	0.00	2000.00
3390	School Administration Charges		0	School Admin 25/26	T9	0.00	2540.00
3440	Uniforms Income		0	Uniform Income 25/26	T9	0.00	655.00

School Income Received in Advance

N/C: 3310		Name: Transition Year Income		Account Balance: 6,500.00 CR								
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
		01/09/2025			Brought Forward			0.00				
397	JC	01/09/2025	3310	Inc in adv	TY Fees in advance 25/26	5	T9	6,500.00		6,500.00	-	-

N/C: 3370		Name: Locker Income		Account Balance:		2,000.00 CR						
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
		01/09/2025			Brought Forward			0.00				
398	JC	01/09/2025	3370	Inc in adv	Locker Income 25/26	0	T9	2,000.00		2,000.00	-	-

School Income Received in Advance

Time: 15:56:25

Nominal Activity - Excluding No Transactions

Date From: 01/09/2025
Date To: 31/08/2026

N/C From: 3390
N/C To: 3440

Transaction From: 1
Transaction To: 99,999,999

N/C: 3390	Name: School Administration Charges	Account Balance:	2,540.00 CR
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No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
		01/09/2025			Brought Forward			0.00				
399	JC	01/09/2025	3390	Inc in adv	School Admin 25/26	0	T9	2,540.00		2,540.00	-	-

N/C: 3440	Name: Uniforms Income	Account Balance:	655.00 CR
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No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
		01/09/2025			Brought Forward			0.00				
400	JC	01/09/2025	3440	Inc in adv	Uniform Income 25/26	0	T9	655.00		655.00	-	-

School Income Received in Advance

Time: 16:26:06

Nominal Activity - Excluding No Transactions

Date From: 01/09/2025

Date To: 31/08/2026

N/C From: 2105

N/C To: 2105

Transaction From: 1

Transaction To: 99,999,999

N/C: 2105	Name: School Income Received in Advance	Account Balance:	0.00
-----------	---	------------------	------

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
		01/09/2025			Brought Forward			11,695.00		11,695.00		
396	JD	01/09/2025	2105	Inc in adv	Income rec'd in adv 25/26	0	T9	11,695.00	11,695.00		-	-

Unspent Ringfenced Grants

WORKSHEET: CALCULATION UNSPENT GRANTS											
GRANT		Balance Unspent B/fwd	Current Year Grant Income			Current Year	Expenditure	Current Year Surplus/Deficit	Total Grant Unspent		
	NOMINAL CODE	ENTER € AMOUNT	NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	ENTER € AMOUNT	€	NOMINAL CODE	€ AMOUNT	
Book Grant Senior Cycle Income	2160		3150		Book Grant Expenses	4730		0	2160	0	-
Free School Book Scheme Grant	2160		3151		Free Schoolbook Grant Expense	4731		0	2160	0	-
Free School book Scheme Administrion Grant	2160		3152	92,400.00	Free Schoolbook Admin Salaries Expense	4113	87,870.00	4530	2160	4530	-
Book Rental Scheme Income	2160		3153		Book rental scheme expense	4740		0	2160	0	-
School Library Books Capital Grant	2160		3155		School Library Books Capital Grant Expense	4641		0	2160	0	-
Supervision & Substitution Grant	2170		3240	8,314.00	Supervision & Substitution Expense	4150	6,540.00	1774	2170	1774	-
JCSP Grant	2167		3190		Related JCSP expenses	Various		0	2167	0	-
Home School Liaison Grant (Part of Deis Grant)	2171		3020		Home School Liaison Expense	4810		0	2171	0	-
Bus Escort Grant	2171		3294	7,143.00	Bus Escort Salary Expense	4196	6,985.00	158	2171	158	-
Science Implementation Grant	2171		3245		Science subjects Expense	4390		0	2171	0	-

Unspent Ringfenced Grants

Journal Entry

Journal date: 1-9-2025
 → DR 2160-2186
 → CR relevant income code

Clear form Insert row (F7) Remove row (F8) Copy cell above (F6) Copy cell above +1 (Shift + F6)

Reference: Unspent 25/26 Posting Date: 01/09/2025 Balance: 0.00

N/C*	Name	Ex.Ref	Department*	Details	T/C*	Debit	Credit
2160	Book Grant Unspent		9	FSBG Unspent y/e 31-8-2025	T9	4530.00	0.00
3151	Free Schoolbook Grant		9	FSBG Unspent y/e 31-8-2025	T9	0.00	4530.00
2170	Supervision and Substitution Grant ...		0	S&S Unspent y/e 31-8-2025	T9	1774.00	0.00
3240	Supervision and Substitution Grant		0	S&S Unspent y/e 31-8-2025	T9	0.00	1774.00
2171	Other Non-Capital Ringfenced Gra...		0	Bus Escort Unspent 31-8-2025	T9	158.00	0.00
3294	Bus Escort Grant		0	Bus Escort Unspent 31-8-2025	T9	0.00	158.00

Time: 16:29:55

Nominal Activity - Excluding No Transactions

Date From: 01/09/2025
Date To: 31/08/2026

N/C From: 2160
N/C To: 2171

Transaction From: 1
Transaction To: 99,999,999

N/C: 2160 Name: Book Grant Unspent Account Balance:  0.00

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
		01/09/2025			Brought Forward			4,530.00		4,530.00		
401	JD	01/09/2025	2160	Unspent	FSBG Unspent y/e 31-8-2025	9	T9	4,530.00	4,530.00		-	-
Totals:									4,530.00	4,530.00		
History Balance:												

N/C: 2170 Name: Supervision and Substitution Grant Unspent Account Balance:  0.00

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
		01/09/2025			Brought Forward			1,774.00		1,774.00		
403	JD	01/09/2025	2170	Unspent	S&S Unspent y/e 31-8-2025	0	T9	1,774.00	1,774.00		-	-
Totals:									1,774.00	1,774.00		
History Balance:												

N/C: 2171 Name: Other Non-Capital Ringfenced Grants Unspent Account Balance:  0.00

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
		01/09/2025			Brought Forward			158.00		158.00		
405	JD	01/09/2025	2171	Unspent	Bus Escort Unspent 31-8-2025	0	T9	158.00	158.00		-	-

Unspent Ringfenced Grants

Reversing Accruals

Accruals 31-8-2025

ABC & Associates Accountants	€4,500.00
August Phone bill	€65.00
Light & Power Jul/Aug	€850.00
	€5,415.00

Reverse on 1-9-25
DR 2440
CR Expense code

Reversing Accruals

Journal Entry

Clear form
 Insert row (F7)
 Remove row (F8)
 Copy cell above (F6)
 Copy cell above +1 (Shift + F6)
 Memorise
 Recall
 Add attachment
 Print list
 Send to Excel

Reference

Accruals 24/25

Posting Date

01/09/2025

Balance

0.00

N/C*	Name	Ex.Ref	Department*	Details	T/C*	Debit	Credit
2440	Accruals		0	Reverse 24/25 Accrual	T9	5415.00	0.00
6400	Accounting / Auditing Expense		0	Reverse 24/25 Accrual - O'Malleys	T9	0.00	4500.00
6250	Telephone Expense / SMS Text		0	Reverse 24/25 Accrual - EIR	T9	0.00	65.00
5550	Light and Power Expense		0	Reverse 24/25 Accrual - ESB	T9	0.00	850.00

FSSU
 Financial Support Services Unit

Reversing Accruals

Time: 16:41:02

Nominal Activity - Excluding No Transactions

Date From: 01/09/2025
Date To: 31/08/2026

N/C From: 6400
N/C To: 6400

Transaction From: 1
Transaction To: 99,999,999

N/C: 6400 Name: Accounting / Auditing Expense Account Balance:  0.00

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
		01/09/2025			Brought Forward			0.00				
419	JC	01/09/2025	6400	Accruals	Reverse 24/25 Accrual - 	0	T9	4,500.00		4,500.00	-	-
422	BP	30/10/2025	1800		2025 accounts Fee	0	T9	4,500.00	4,500.00		-	N

Reversing Accruals

Time: 16:46:52

Nominal Activity - Excluding No Transactions

Date From: 01/09/2025
Date To: 31/08/2026

N/C From: 2440
N/C To: 2440

Transaction From: 1
Transaction To: 99,999,999

N/C: 2440

Name: Accruals

Account Balance:



0.00

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
		01/09/2025			Brought Forward			5,415.00		5,415.00		
418	JD	01/09/2025	2440	Accruals	Reverse 24/25 Accrual	0	T9	5,415.00	5,415.00		-	-

Reversing Prepayments

Prepayments @ 31-8-2025

School Insurance	€5,000.00
NAPD	€1,500.00
Computer Maintenance	€5,500.00
Books in Advance	€11,500.00
Science Subjects Expense	€5,650.00
	€29,150.00

**Journal
1-9-2025
DR Expense code
CR 1720**

Journal Entry

 Clear form
  Insert row (F7)
  Remove row (F8)
  Copy cell above (F6)

Reference

Rev Prepaid

Posting Date

01/09/2025

Balance

0.00

N/C*	Name	Ex.Ref	Department*	Details	T/C*	Debit	Credit
5450	General Insurance Expense		0	School Insurance Prepaid	T9	5000.00	0.00
6700	Annual Subscriptions Expense		0	NAPD subs prepaid	T9	1500.00	0.00
4420	Computer Maintenance & Support ...		0	Comp Maint prepaid	T9	5500.00	0.00
4731	Free Schoolbook Grant Expense		9	School book Expenses	T9	11500.00	0.00
4390	Science subjects Expense		10	Science Expenses	T9	5650.00	0.00
1720	Prepayments		0	Reverse 24/25 Prepaid	T9	0.00	29150.00

Reversing Prepayments

Time: 17:02:51

Nominal Activity - Excluding No Transactions

Date From: 01/09/2025
Date To: 31/08/2026

N/C From: 5450
N/C To: 5450

Transaction From: 1
Transaction To: 99,999,999

N/C: 5450 Name: General Insurance Expense Account Balance: 5,000.00 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
		01/09/2025			Brought Forward			0.00				
473	JD	01/09/2025	5450	Rev Prepaid	School Insurance Prepaid	0	T9	5,000.00	5,000.00		-	-

Reversing Prepayments

Time: 17:05:39

Nominal Activity - Excluding No Transactions

Date From: 01/09/2025
Date To: 31/08/2026

N/C From: 4731
N/C To: 4731

Transaction From: 1
Transaction To: 99,999,999

N/C: 4731 Name: Free Schoolbook Grant Expense

Account Balance:  11,500.00 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
		01/09/2025			Brought Forward			0.00				
476	JD	01/09/2025	4731	Rev Prepaid	School book Expenses	9	T9	11,500.00	11,500.00		-	-

Review Balance sheet

Balance sheet 31-8-2025 v Balance sheet 1-9-2025

Current Assets

- Prepayments
- Grants due

Current Liabilities

- School Income in advance
- DE grants in advance
- Unspent ringfenced grants
- Taxes control accounts
- Accruals

Review Balance sheet before & after adjustments

Time: 10:33:30

BOM Balance Sheet

Chart of Accounts: FSSU



Period

Prior Year

Brought Fwd - Sep 2025

Sep 2024 - Aug 2025

Fixed Assets

Current Assets:

TOTAL FIXED ASSETS

0.00

0.00

Current Assets

Debtors and Prepayments

1720	Prepayments	0.00	29,150.00
1730	Grants Due	0.00	13,450.00

Review Balance sheet after adjustments

Current Liabilities

Current Liabilities:

	<u>Period</u>	<u>Prior Year</u>
	Brought Fwd - Sep 2025	Sep 2024 - Aug 2025

Accruals

2105	School Income Received in Advance	0.00	11,695.00
2150	Grants Received in Advance	0.00	19,000.00
2151	Book Grant Received in Advance	0.00	233,003.09
2160	Book Grant Unspent	0.00	4,530.00
2170	Supervision and Substitution Grant	0.00	1,774.00
2171	Other Non-Capital Ringfenced Grants	0.00	158.00
2250	PAYE/PRSI/USC/LPT Control Account	925.76	925.76
2260	Reverse VAT Control Account	0.00	2,025.00
2270	RCT Control Account	3,000.00	3,000.00
2440	Accruals	0.00	5,415.00
Total Accruals:		3,925.76	281,525.85

Current Account

Review Balance sheet



Final Trial Balance
Prepared by
accountants for
31-8-2025

Trial Balance on
SAGE Accounts at
the 31-08-2025

**Get breakdown
of adjustments.**

**e)Run the year
end routine**

**2 important
reasons:**

To import the 2025/26 budget

**To ensure the BOM report
produced from 1-9-2025 are
more accurate**

Running the Year end & school Accountant

65



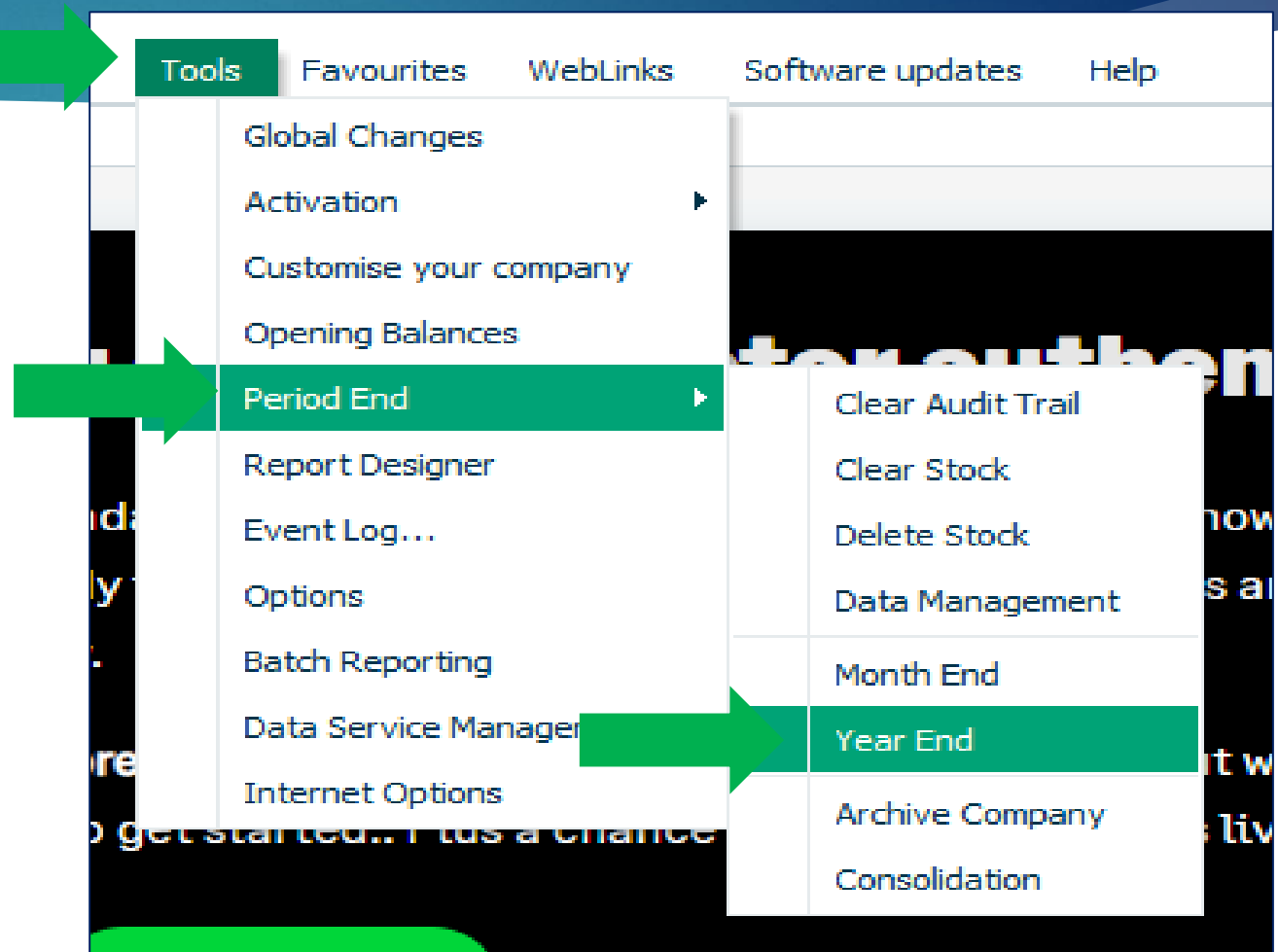
Reports	To Run Reports
Trial Balance	Nominal codes > Trial Balance Nominal codes > Reports > Trial Balance
Balance Sheet	Nominal codes > Reports > My nominal code reports >BOM Balance Sheet
Profit & Loss	Nominal codes > Reports> My nominal code reports>BOM Income & Expenditure Account
Nominal Activity	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 Code 2105	Departments > Reports > Nominal Analysis > Nominal Department analysis detailed > nominal code 2105 and 2105, let department default, select appropriate dates

Year end routine

66

Year end routine

- Change the program date to be the last day of the financial year - 31st August 2025
- Take TWO backups labelled 'Before Year End'
- From Tools > Period End > Year End.



Year end routine

Information



The Year End process for the financial year ending 31/08/2025 has been completed.

Your new financial year is 01/09/2025 to 31/08/2026.

OK

Year End for 1st September 2024 to 31st August 2025

The Year End will clear all Profit/Loss Nominal Codes to Retained Earnings and optionally create next year's budgets. You can post transactions to any time period without running a Year End.

Prepare for Year End

Detect and correct any data problems.

Check Chart of Accounts for any omissions.

Take a backup now to make sure your data is safe.

Archive your data in case you need to refer to it in the future. Archives can be viewed as Read-only data later. ☒

Check Data

Check COA

Backup

Archive Location

Year End Options

Base next year's nominal or stock budgets on current year actual or budget values. ☐

Budget Options

The date to appear on the year end journal (last day of the current year) transferring profit and loss balances to retained earnings.

31/08/2025

Prevent new transactions from being entered before this date (usually the first day of the new financial year). ☐

//

Run Year End

Running Year End for 31/08/2025 will:

- Change your financial year to 01/09/2025 - 31/08/2026.
- Transfer balances from all profit and loss accounts to retained
- Set the profit and loss nominal accounts for the new financial year to
- Archive your data.

Run Year End

Cancel

f) Import the budget for 2025/26

https://www.fssu.ie/app/uploads/2025/03/Sage-Import-Budget-Guide-2025_2026.pdf



Sage 50 Accounts Importing the Budget

Note: The year-end must be run in Sage 50 for the year ending Aug 2025 before importing the budget for 2025/2026.

1. VSS Budget 2025/2026 - Sage 50 Import sheet

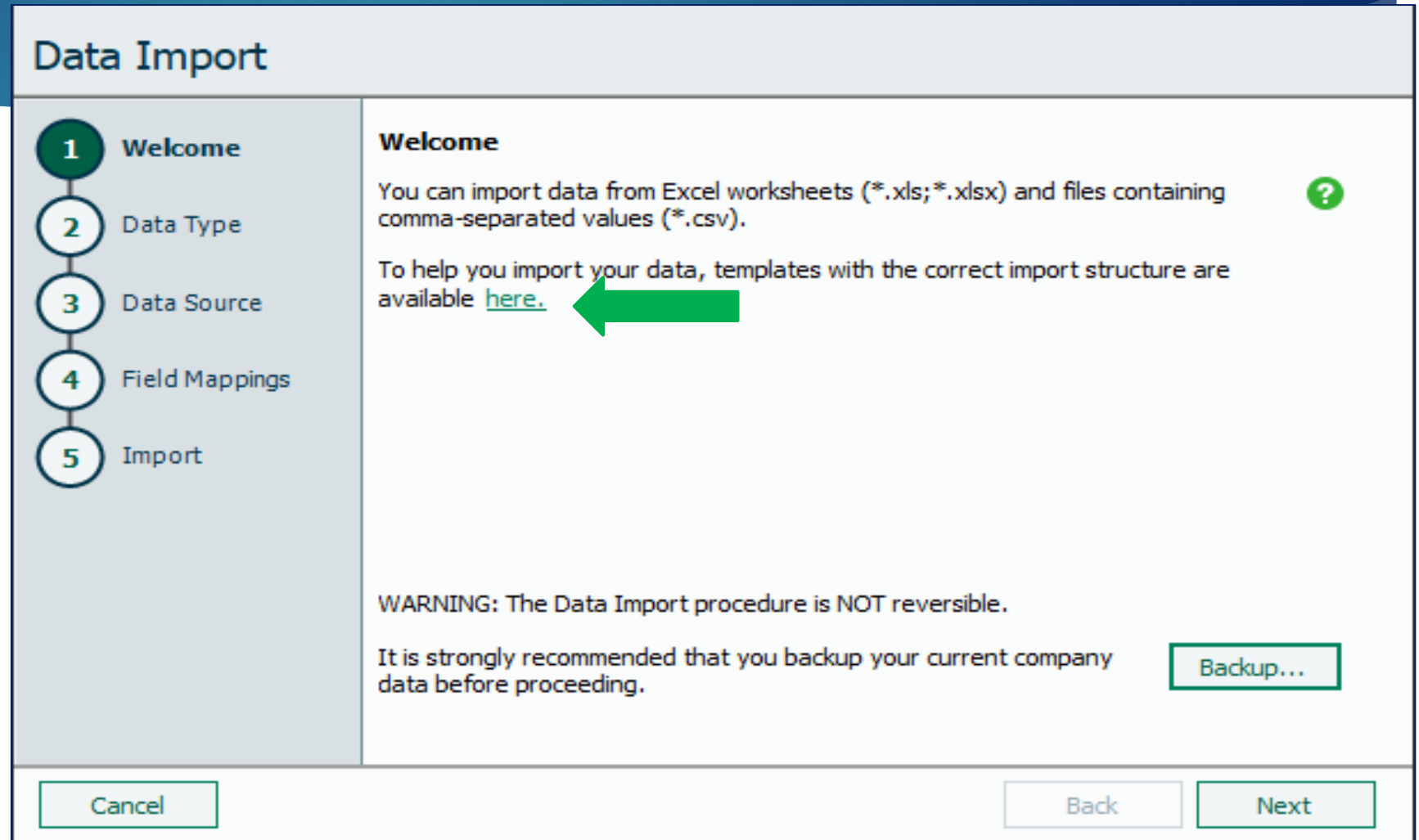
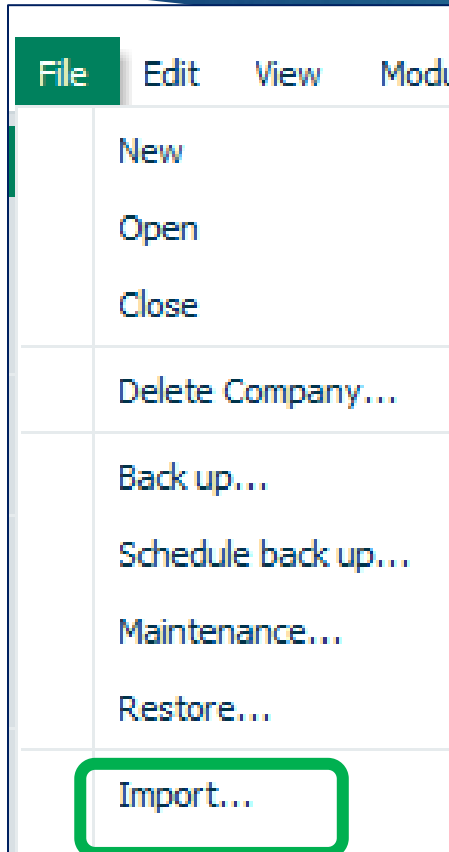
Included in the Budget Template 2025/2026 is a sheet called "Sage 50 Import" which provides a summary of the nominal codes and the total budget figures for the year.

Budget Import Sheet				Formula Check	
Budget Year:	2025/2026			The total of figures in the import sheet should add up	
School Name:	Type school name			A formula check has been added to confirm this, if the	
School Address:	Type school address				
Roll No.:	Type School roll				
School Type:	Voluntary Secondary School: Non-DEIS School Budget				
1. The nominal code detail here should be the same as in your Sage 50. If you added additional codes to your Income & Exp. budget please add the codes and values into the budget below. Do not leave any blank lines					
2. Ensure the figures are the same in column C and D for each nominal code					
3. The detail in Column A, B & D must be then copied into a Sage 50 Budget Import template for importing into Sage 50					
A	B	C	D		
Refn	Name	Yearly	Month 1 Budget		
Copy	Copy into Import Template	Do not use	Copy & paste as values into Import Template		
3010	Capitalisation	-			
3020	DEIS Grant	-			
3021	Early Start Programme Materials/Equipment/Parental Ins	-			
3022	Early Start Programme Capitalisation	-			
3030	Non Teachers Pay Budget	-			
3090	School Support Services Grant	44,900	44,900		
3100	Secretarial Grant	-			
4100	Capitalisation	-			
				Total Per Import Sheet	Per Budget sheet
				48467	48467
				Check	
				TRUE	

Import the budget for 2025/26

A	B	C	D	E	F	G	H
Budget Import Sheet					Formula Check		
Budget Year:	2025/2026				The total of figures in the import sheet should add up to the total in the budget sheet		
School Name:	Type school name				A formula check has been added to confirm this, if the formula check fails, the import will fail		
School Address:	Type school address						
Roll No.:	Type School roll				Total Per Import Sheet	Per Budget sheet	Check
School Type:	Voluntary Secondary School: Non-DEIS School Budget				53873	53873	TRUE
1. The nominal code detail here should be the same as in your Sage 50. If you added additional codes to your Income & Exp. budget please add the codes and values into the budget below. Do not leave any blank lines							
2. Ensure the figures are the same in column C and D for each nominal code					Note this is not the surplus		
3. The detail in Column A, B & D must be then copied into a Sage 50 Budget Import template for importing into Sage 50							
A	B	C	D				
Refn	Name	Yearly	Month 1 Budget				
Copy	Copy into Import Template	Do not use	Copy & paste as values into Import Template				
3010	Capitation/Non Pay Budget	-	0				
3020	DEIS Grant	-	0				
	Early Start Programme	-					
	Materials/Equipment/Parental Involvement	-					
3021	Grant Income	-	0				
	Early Start Programme Capitation	-					

Import the budget for 2025/26



Import the budget for 2025/26

Program Files (x86) > Sage > Accounts > Import Templates

Name	Date modified	Type	Size
 Audit Trail Transaction FULL template	03/08/2023 17:56	Microsoft Excel 97...	46 KB
 Customer Record FULL template	03/08/2023 17:56	Microsoft Excel 97...	95 KB
 Fixed Asset Record FULL template	03/08/2023 17:56	Microsoft Excel 97...	44 KB
 Nominal Record FULL template	03/08/2023 17:56	Microsoft Excel 97...	45 KB
 Product Record FULL template	03/08/2023 17:56	Microsoft Excel 97...	53 KB
 Project Record FULL template	03/08/2023 17:56	Microsoft Excel 97...	41 KB
 Project Transaction FULL template	03/08/2023 17:56	Microsoft Excel 97...	34 KB
 Stock Take FULL template	03/08/2023 17:56	Microsoft Excel 97...	28 KB
 Stock Transactions FULL template	03/08/2023 17:56	Microsoft Excel 97...	34 KB
 Supplier Record FULL template	03/08/2023 17:56	Microsoft Excel 97...	87 KB

Import the budget for 2025/26

A		B		C		D		E		F		G		H	
Budget Import Sheet															
Budget Year:		2025/2026													
School Name:		Type school name													
School Address:		Type school address													
Roll No.:		Type School roll													
School Type:		Voluntary Secondary School: Non-DEIS School Budget													
1. The nominal code detail here should be the same as in your Sage 50. If you added additional codes to your Income & Exp. budget please add the codes and values into the budget below. Do not leave any blank lines															
2. Ensure the figures are the same in column C and D for each nominal code															
3. The detail in column A, B & D must be then copied into a Sage 50 Budget Import template for importing into Sage 50															
A		B		C		D									
Refn		Name		Yearly		Month 1 Budget									
Copy		Copy into Import Template		Do not use		Copy & paste as values into Import Template									
3010		Capitation/Non Pay Budget				0									
3020		DEIS Grant				0									
3021		Early Start Programme													
		Materials/Equipment/Parental Involvement													
		Grant Income				0									
		Early Start Programme Capitation													

Formula Check

The total of figures in the import sheet should add up to the total in the budget sheet. A formula check has been added to confirm this. If the formula check fails, the total will be FALSE.

Total Per Import Sheet	Per Budget sheet	Check
53873	53873	TRUE

Note this is not the surplus

7.Monthly Cashflow

6.Capital Budget

8.Sage 50 Import

Import the budget for 2025/26

11				
12	A	B	C	
13	Refn	Name	Yearly	Month 1 Budget
14	Copy	Copy into Import Template	Do not use	Copy & paste as values into Import Template
15	3010	Capitation	-	0
16	3020	DEIS Grant	-	0
17	3021	Early Start Programme Materials/Equipment/Parental Inv	-	0
18	3022	Early Start Programme Capitation	-	0
19	3030	Non Teachers Pay Budget	-	0
20	3050	School Support Services Grant	44,900	44900
21	3100	Secretarial Grant		
22	3130	Caretaker Grant		
23	3140	Special Education		

	A	B	C	D
1	Refn	Name	Yearly Budget	Month 1 Budget
2				
3				
4				
5				
6				
7				
8				
9				

Copy

Paste Options:

Paste Special...

Smart Lookup

Import the budget for 2025/26

Data Import

1 Welcome

2 Data Type

3 Data Source

4 Field Mappings

5 Import

Welcome

You can import data from Excel worksheets (*.xls;*.xlsx) and from comma-separated values (*.csv).

To help you import your data, templates with the correct import settings are available [here](#).

WARNING: The Data Import procedure is NOT reversible.

It is strongly recommended that you backup your current company data before proceeding.

CancelBackNext

Backup...

Data Import

1 Welcome

2 Data Type

3 Data Source

4 Field Mappings

5 Import

Data Type*

Select the type of data you want to import: ?

Nominal accounts

Audit Trail transactions

Audit Trail transactions - Grouped

Customer records

Fixed Asset records

Product records

Project records

Project-Only transactions

Stock take

Stock transactions

Supplier records

CancelBackNext

Import the budget for 2025/26

76

Data Import

1

Welcome

2

Data Type

3

Data Source

4

Field Mappings

5

Import

Data Source

Select the format of the data you will be importing:

☐ Comma-separated (*.csv)

☒ Excel worksheet (*.xls;*.xlsx)

Select the file to import*:

Browse...

☒ First row contains headings ?

Cancel

Back

Next

Import the budget for 2025/26

Data Import

1

Welcome

2

Data Type

3

Data Source

4

Field Mappings

5

Import

Field Mappings

Map the fields in your data to the fields in Sage 50 Accounts.

Required	Imported Field	Sage Field
*	Refn	Refn
	Name	Name
	Yearly Budget	Yearly Budget
	Month 1 Budget	Month 1 Budget
	Month 2 Budget	Month 2 Budget
	Month 3 Budget	Month 3 Budget
	Month 4 Budget	Month 4 Budget
	Month 5 Budget	Month 5 Budget
	Month 6 Budget	Month 6 Budget
	Month 7 Budget	Month 7 Budget
	Month 8 Budget	Month 8 Budget
	Month 9 Budget	Month 9 Budget
	Month 10 Budget	Month 10 Budget
	Month 11 Budget	Month 11 Budget
	Month 12 Budget	Month 12 Budget

Map file in use: [none]

Clear Map

Load Map...

Save Map...

Cancel

Back

Next

Import the budget for 2025/26

Data Import

- Welcome
- Data Type
- Data Source
- Field Mappings
- Import**

Import
You are now ready to import your data.
The following is a summary of the options you have chosen. If you wish to change any of them, click the Back button now.
Data type:
Nominal accounts
Data source:
Nominal Record FULL template - DEMO.xls
Sheet:
Header row:
Yes
<
To begin importing your data, click Import.

Cancel

Back

Import

Import Results

? Help

Records Imported

Records not Imported

There appear to be no records to import. Please check your data file.

Import the budget for 2025/26

Date: 09/07/2025

Time: 12:21:21

FSSU Demo VS School

BOM Income and Expenditure Account

From: Month 1, September 2025

To: Month 12, August 2026

Chart of Accounts: FSSU

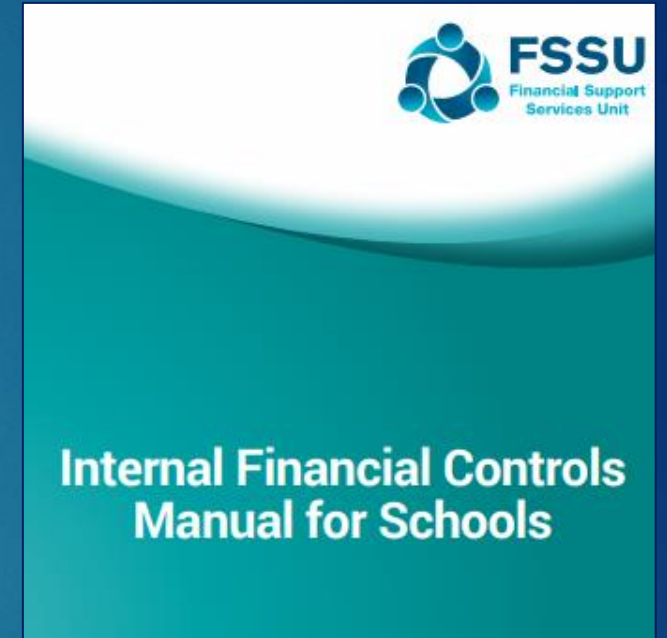
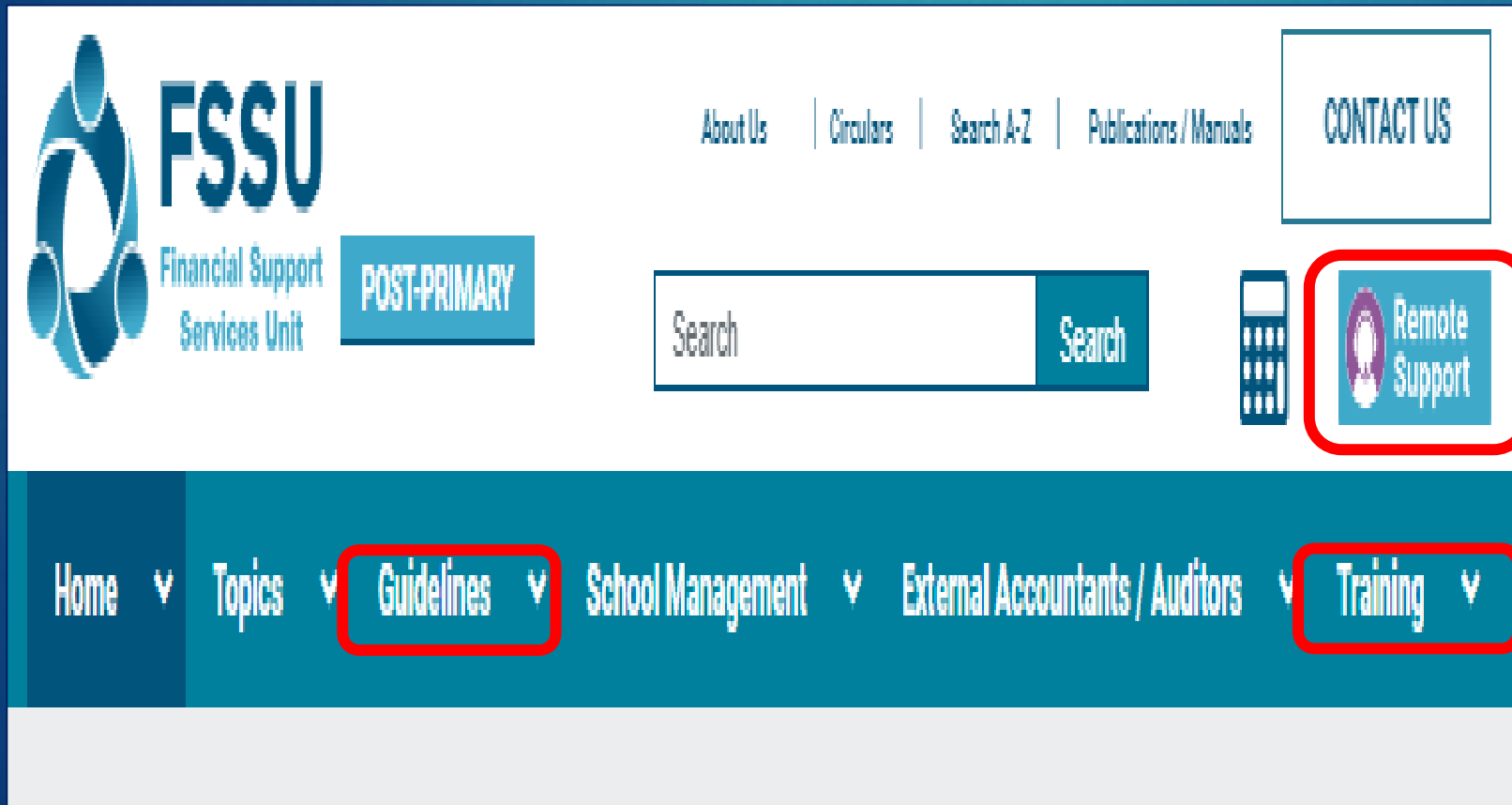


		<u>Period</u>	<u>Budget</u>
<u>Income</u>			
Department Income			
3010	Capitation/Non Pay Budget	0.00	331,960.00
3050	Ancillary/School Support Services Grant	0.00	189,305.00
3130	Caretaker Grant	0.00	19,075.00
3150	DO NOT USE Book Grant Senior Cycle Income	0.00	0.00
3151	Free Schoolbook Grant	230,795.00	233,670.00
3152	Free Schoolbook Admin Grant	6,738.09	6,738.09
3220	Grant for Traveller Students	0.00	1,437.00
3240	Supervision and Substitution Grant	1,774.00	8,668.00
3245	Science Subjects Grant	19,000.00	19,455.00

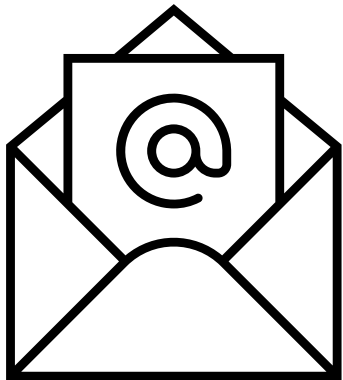
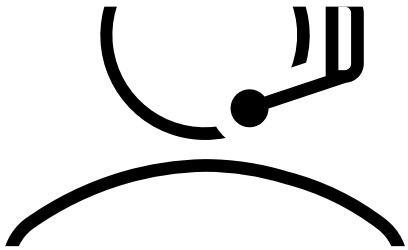
Summary of today's topics

- Recap of timeline for the Year-end Process
- What is new on the FSSU Chart of accounts for new school year 2025/26
- Tasks to perform before moving forward to 2025/26

Resources available – where to get more help



**Internal
Financial
Controls - FSSU**



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Thank You for attending