

Financial Year-End 2025/26

1. Introduction

Preparing for the year end is an important part of the school's financial reporting process. The accounts personnel is responsible for completing the year-end accounts and gathering the supporting documentation required by the school's external accountant to prepare the annual accounts. This guideline includes a practical checklist to help you complete each stage of the year-end process and ensure all required information is available for the external accountant. To help you with this process, we have developed a range of resources.

2. Other Year-End Resources

To assist the with the year-end process, we have a range of supporting resources available on our website. [Click here](#) to access these resources. They are intended to complement this guideline.

These resources include;

- **Year-End Preparation Webinar**

This webinar provides an overview of the year-end process and outlines the key steps involved in preparing the accounts package and supporting documentation.

- **Year-End Video Series**

This series of short videos follows the structure of the year-end guideline and checklist, with each topic covered separately. You can watch the full series or choose the specific topics where you require additional support.

- **Getting Started with the New Financial Year Webinar**

This webinar provides guidance on setting up and starting the new financial year. It covers key topics including posting year-end journals from 1 September, accruals and prepayments, income received in advance, recording new grants, updating the chart of accounts, and running the year end and importing the budget. It is designed to help schools transition smoothly into the new financial year and ensure records are set up correctly from the outset.

3. Accounting for New Grants Received in 2025/26

There were new grants in 2025/26, 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 reconciled and recorded into the relevant balance sheet codes at the year end.

<u>Guideline No.</u>	Topic	Overview
<u>41 – 2024/2025</u>	Funding scheme for mobile phone storage solutions	Ringfenced
<u>28-2025/2026</u>	Attendance Grant for 2025/26	Ringfenced
Further guidance <u>here</u>	Drama, Film and Theatre Studies 2025/26	Ringfenced
Further guidance <u>here</u>	Climate Action and Sustainable Development 2025/26	Ringfenced
Further guidance <u>here</u>	Physical Activity in Teaching and Learning Pilot Programme 2025/26	Ringfenced

4. Key accounting treatments

We would like to highlight the following accounting treatments as being important for the current year.

4.a Post - Primary Schoolbooks Scheme & Admin Grant for the 2026/27 school year

The Post-primary Schoolbooks scheme was extended for the 2026/27 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 2025/26 school year should be recorded as a prepayment.

Further information can be found in [Guideline 37 -2025/2026](#).

4.b Summer Programme 2026

The Department of Education and Youth are continuing the school-based Summer Programme for 2026. The school must complete the student number return on the Esinet portal, and the grant will be paid in October 2026 for schools that have made this return.

- This grant must be accounted for as a grant due in Sage 50.

Further information can be found in [Guideline 43 -2025/2026](#).

4.c Bus escort grant income received

The Bus Escort Grant is provided to assist schools with the cost of employing a bus escort. Funding is based on the daily hours worked by the escort and includes an administration allowance to assist with the cost of administering the grant.

At the end of the school year, the school will complete a bus escort reconciliation return and submit to the School Transport Section. These returns will be used to calculate the grant funding for the next school year and also to deal with any surplus/deficit arising in the current year.

Payment will depend on the timely submission of the return, and may be before or after the 31st of August.

Please see [here](#) for a guidance note on the treatment of bus escort grant monies.

5. 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 2026 by **September 30th, 2026**. The suggested deadlines below should be seen as the **latest dates** at each stage of the process.

Date	Action
30th September	The board provides all financial information to the external accountant for the school year August 31 st .
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 31.08.2026) can be recorded in the relevant Balance sheet codes in Sage 50.
30th November	The draft annual accounts are returned by the external accountant.
31st December	Accounts are reviewed and approved by the board and signed by the chairperson and one other board member.
28th February	The external accountant submits the accounts to the FSSU and uploads a pdf copy of the approved annual accounts.

Sage 50 Accounts Upgrade & Latest Version

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 external accountant as it will enhance the efficiency of the school accounts preparation process at the end of the financial year. Your external accountant will also need to have upgraded their Sage software to the same version in order to access your data.

Your external 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. There are instructions for upgrading [here](#) in our Sage 50 section of the website.

To run the BOM reports for the new year which includes the budget for 2026/27 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, 2026 to ensure that the board of management receive all the definitive reports for the new financial year.

Information on inputting the budget for 2026/27 before Sage 50 year end is run is available [here](#). If you are unable to run the year end routine by the 10th of October, the FSSU has developed a template in order to allow schools to produce the financial reports for the board of management, which can be found [here](#). Please contact us for support if required.

6. Preparation for Year End 2025/26

It is important that the 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 2026 you should post all day-to-day transactions for the year. This ensures that your management reports and year-end postings are as accurate as possible. We have created a comprehensive checklist below to help you ensure that all transactions are recorded, and all accounts are reconciled. Please note not all of these will apply to you.
- It is advisable to prepare a file for the external accountant/auditor with a copy of relevant documents.

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

Step 1: Complete the following checklist:

A series of short year-end videos is available to support each step of the checklist [here](#).

Before Running the Year-End 2025/26:	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 external 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 1 st September 2025 to 31st August 2026 and ensure all bank accounts are reconciled up to 31st August 2026.	

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/receipts more than six-months-old should be investigated.	
3. 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.	
4. Ensure that the balance in the Cash Control Account equates to the amount of cash and cheques held in the safe on 31st August 2026.	
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 31 st of August 2026.	
7. Payroll records: Print individual employee payroll records for the period 1 st September 2025 to 31st August 2026, print a copy of the payroll summary for the 2025-2026 year and have a backup of the payroll saved to another source for 2025-2026 and up to 31st August 2026.	
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 2026 (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., Auto-Enrolment Pension, Union Fees, Single Public Pension Scheme, ASC) should equate to amounts owed at 31st August 2026 (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 31 st of August 2026 (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 2026.	
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 & accruals on 31st August 2026 (money owed by the school). If using the purchase ledger print an outstanding creditors list at 31st August 26. • 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 & grants due at 31st August 26 (money owed to the school). If using the sales ledger print an outstanding debtors list at 31st August 2026. • Match the customer balances on the report to the statements sent to the debtor. • 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 (2025/26), for the next school year (2026/27) should be shown as income received in advance on the balance sheet code 2105. Use the department function in Sage 50 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 31.08.2026 for audit purposes.	
17. Alternatively, complete a manual list of income/grants received by the school in the year 2025/26 that relate to 2026/27 school year e.g., book grant, transition year charges, school administration charges.	
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. 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.	
20. Ensure that the Free Schoolbooks Scheme Grant and the Administration Support Grant received in the 2025/26 financial year for the 2026/27 financial year are recorded in code 2151. While the related costs should be in code 1720 – prepayments.	
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 31.08.2026 before running year end if possible.	

Step 2: Print out the recommended financial reports as at 31.08.2026

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
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Criteria for Nominal Departmental Analysis (Detailed) ✕

Criteria Values
 Enter the values to use for the criteria in this report

Nominal Code	Between (inclusive) ▼	2105 ▼	and	99999999 ▼
Transaction Date	Between (inclusive) ▼	01/09/2025 ▼	and	31/08/2026 ▼
Transaction No	Between (inclusive) ▼	1 ▼	and	99999999 ▼
Department	Between (inclusive) ▼	0 ▼	and	999 ▼

Preview a sample report for a specified number of records or transactions (0 for all) 0 ▼

Help
OK
Cancel

Step 3: Managing the Year End in Sage 50

6.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. If you are unable to run the year end routine by the 10th of October, the FSSU has developed a template in order to allow schools to produce the financial reports for the board of management, which can be found [here](#). Please contact us for support if required.

6.b Work with the external 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 31.08.2026. If there are further changes after processing the year end, the adjustments can be made to the Balance Sheet codes dated 31.08.2026.

6.c Latest date for running Year end in Sage 50 is October 10th 2026

To run the BOM reports for the new year which includes the budget for 2026/27 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, 2026, 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. We have developed a template to assist with reporting as noted above.**

6.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 step 2 above before running your year end in Sage 50.

6.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 2026.
- **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.**

6.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'.

7. The school Budget for 2026/27 should now be imported into Sage 50

There is an excel sheet included in the Budget Template 2026/27 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 [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.

8. Audit adjustments

Once the year end is run, any audit adjustments for the 2025/26 Accounts should be dated 31.08.2026 and should only be made to Balance Sheet codes with Income and Expenditure adjustments recorded in the Revenue Reserves code 2710.

9. 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.

10. Further information

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

Financial Support Services Unit
Tel: 01-269 0677
info@fssu.ie

18th August 2026

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, 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 31.08.2026 (*Income Less Expenditure*).
- **Step 2:** Post a journal dated 31.08.2026 to transfer the unspent element to the balance sheet.
- **Step 3:** Post a journal dated 01.09.2026 to transfer the unspent element back to the Income & Expenditure report for use in the 31.08.2027 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 <u>31.08.2026</u>	Journal Unspent amount at <u>31.08.2026</u>		Journal amount at <u>01.09.2026</u>	
	Nominal Code	Amount	Nominal Code	Amount	Amount	Dr Code	Cr Code	Dr Code	Cr Code
Science Implementation Grant	3245	€22,000	4390	€12,000	€10,000	3245	2171	2171	3245
Post-Primary Schoolbooks Scheme 25/26	3151	€75,000	4731	€70,000	€5,000	3151	2160	2160	3151
Post-Primary Schoolbooks Admin. Support Grant 25/26	3152	€5,500	4113	€5,000	€500	3152	2160	2160	3152
Supervision & Substitution Grant	3240	€5,130	4150	€4,200	€930	3240	2170	2170	3240
Bus Escort Grant *Administration Allowance (~4%)	3294	€6,000	4196&4200	€5,000 €200	€800	3294	2171	2171	3294
DSP School Meals	3296	€50,000	4912	€48,000	€2,000	3296	2171	2171	3296
Digital Strategy/ICT Grant (Non-Capital)	3230	€27,500	4410	€17,500	€10,000	3230	2165	2165	3230
Digital Strategy/ICT Grant (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	2173	2173	3900
Capital Grant: Equipment	3920	€25,000	1421	€20,000	€5,000	3920	2173	2173	3920
School Library Books Capital Grant	3155	€15,000	4641	€1,000	€14,000	3155	2161	2161	3155

Deireadh na Bliana Airgeadais 2025/26

1. Réamhrá

Is cuid thábhachtach de phróiseas tuairiscithe airgeadais na scoile é ullmhú do dheireadh na bliana. Tá an pearsanra cuntais tacaíochta freagrach as cuntais dheireadh na bliana a chur i gcrích agus as an doiciméadacht tacaíochta atá ag teastáil ó chuntasóir seachtrach na scoile a bhailiú leis na cuntais bhliantúla a ullmhú. Tá seicliosta praiticiúil sa treoirlíne seo le cabhrú leat gach céim den phróiseas dheireadh na bliana a chríochnú agus a chinntiú go bhfuil an fhaisnéis riachtanach uile ar fáil don chuntasóir seachtrach. Le cabhrú leat leis an bpróiseas sin, tá réimse acmhainní forbartha againn.

2. Acmhainní Deireadh Bliana Eile

Le cabhrú leis an bpróiseas dheireadh na bliana, tá réimse acmhainní tacaíochta ar fáil ar ár suíomh gréasáin. [Cliceáil anseo](#) le rochtain a fháil ar na hacmhainní sin. Tá sé i gceist leo tógáil ar an treoirlíne seo. Áirítear ar na hacmhainní sin;

- **Seimineár Gréasáin maidir le hUllmhú do Dheireadh na Bliana**

Tugann an seimineár gréasáin seo forbhreathnú ar an bpróiseas dheireadh na bliana agus leagann sé amach na príomhchéimeanna a bhaineann le hullmhú an phacáiste cuntais agus na doiciméadachta tacaíochta.

- **Sraith Físeán maidir le Deireadh na Bliana**

Leanann an tsraith físeán ghearra seo struchtúr threoirlíne agus seicliosta dheireadh na bliana, agus gach ábhar clúdaithe ar leithligh. Is féidir leat féachaint ar an tsraith iomlán nó na hábhair shonracha a roghnú ina bhfuil tacaíocht bhreise ag teastáil uait.

- **Seimineár Gréasáin - Intreoir maidir leis an mBliain Airgeadais Nua**

Tugann an seimineár gréasáin seo treoir maidir leis an mbliain airgeadais nua a shocrú agus a thosú. Clúdaítear ábhair thábhachtacha ann, lena n-áirítear leabhair chúnta dheireadh na bliana a phostáil ón 1 Meán Fómhair, fabhruithe agus réamhíocaíochtaí, ioncam a fuarthas roimh ré, deontais nua a thaifeadadh, cairt na gcuntas a nuashonrú, agus deireadh na bliana a rith agus an buiséad a iompórtáil. Tá sé ceaptha le cabhrú le scoileanna aistriú go réidh isteach sa bhliain airgeadais nua agus a chinntiú go bhfuil taifid socraithe i gceart ón tús.

3. Cuntas a thabhairt ar Dheontais Nua a Fuarthas in 2025/26

Bhí deontais nua ann in 2025/26, agus tá na modhanna cuntasáíochta leagtha amach sna treoirlínte atá mionsonraithe sa tábla thíos. Tá sé tábhachtach go ndéantar na deontais seo a thaifeadadh i gceart i Sage 50 agus go ndéanfaí aon deontais imfhálaithe gan chaitheamh a réiteach agus a thaifeadadh sna cóid ábhartha don chlár comhardaithe ag deireadh na bliana.

<u>Treoirlíne Uimh.</u>	<u>Ábhar</u>	<u>Forbhreathnú</u>
<u>41 – 2024/2025</u>	Scéim maoinithe do réitigh stórála fón póca	Imfhálaithe
<u>28-2025/2026</u>	Deontas Tinrimh do 2025/26	Imfhálaithe
Treoir bhreise <u>anseo</u>	Drámaíocht, Scannánaíocht agus Staidéar Amharclainne 2025/26	Imfhálaithe
Treoir bhreise <u>anseo</u>	Gníomhú ar son na hAeráide agus Forbairt Inbhuanaithe 2025/26	Imfhálaithe
Treoir bhreise <u>anseo</u>	Clár Píolótach um Ghníomhaíocht Choirp sa Teagasc agus san Fhoghlaim 2025/26	Imfhálaithe

4. Príomh-mhodhanna cuntasáíochta

Ba mhaith linn aird a tharraingt ar na modhanna cuntasáíochta seo a leanas mar chinn atá tábhachtach don bhliain reatha.

4.a Scéim na Leabhar Scoile Iar-bhunscoile & Deontas Riaracháin don bhliain scoile 2026/27

Tá síneadh curtha le Scéim na Leabhar Scoile Iar-bhunscoile don scoilbhliain 2026/27 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 ar an deontas seo roimh dheireadh na bliana scoile 2025/26 a thaifeadadh mar réamhíocaíocht.

Is féidir tuilleadh eolais a fháil i [dTreoirlíne 37 -2025/2026](#).

4.b Clár Samhraidh 2026

Eagróidh an Roinn Oideachais agus Óige an Clár Samhraidh scoilbhunaithe arís in 2026. Ní mór do scoileanna an tuairisceán um líon daltaí a chomhlánú ar thairseach Esinet, agus íocfar an deontas i mí Dheireadh Fómhair 2026 le scoileanna a mbeidh an tuairisceán sin comhlánaithe acu.

- Ní mór cuntas a thabhairt ar an deontas sin mar dheontas dlite i Sage 50.

Is féidir tuilleadh eolais a fháil i [dTreoirlíne 43 -2025/2026](#).

4.c Ioncam faighte ón Deontas faoi chomhair Coimhdire Bus

Cuirtear an Deontas faoi chomhair Coimhdire Bus ar fáil chun cabhrú le scoileanna le costas a bhaineann le coimhdire bus a fhostú. Tá an maoiniú bunaithe ar na huaireanta laethúla a oibríonn an coimhdire agus áirítear leis liúntas riaracháin chun cabhrú leis an gcostas riaracháin an deontais.

Ag deireadh na bliana scoile, comhlánóidh an scoil tuairisceán réitigh coimhdire bus agus cuirfidh sí faoi bhráid na Rannóige Iompair Scoile é. Úsáidfear na tuairisceáin sin leis an maoiniú deontais don chéad bhliain scoile eile a ríomh agus chun déileáil le haon bharrachas/easnamh a eascraíonn sa bhliain reatha. Braithfidh an íocaíocht ar an tuairisceán a bheith curtha isteach in am, agus féadfaidh sé tarlú roimh nó tar éis an 31 Lúnasa.

Féach [anseo](#) le haghaidh nóta treorach maidir leis an gcaoi a gcaitear le hairgead ón Deontas faoi chomhair Coimhdire Bus.

5. Achoimre ar na spriocdhátaí tábhachtacha:

Ba cheart don scoil gach iarracht a dhéanamh an fhaisnéis airgeadais uile maidir leis an scoilbhliain dar críoch an 31 Lúnasa 2026 a sholáthar dá cuntasóir/dá hiniúcháir seachtrach faoin **30 Meán Fómhair, 2026**. Ba cheart glacadh leis na spriocdhátaí thíos mar na **dátaí is déanaí** ag gach céim den nós imeachta.

Dáta	Beart
30 Meán Fómhair	Cuireann an bord an fhaisnéis uile airgeadais ar fáil don chuntasóir seachtrach don scoilbhliain dar críoch an 31 Lúnasa.
10 Deireadh Fómhair	Ba cheart na coigeartuithe iniúchta riachtanacha a ionchur in Sage 50 má tá siad ar fáil 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 31.08.2026) a thaifeadadh sna cóid ábhartha don Chlár Comhardaithe in Sage 50.
30 Samhain	Cuireann an cuntasóir seachtrach 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 seachtrach na cuntais faoi bhráid an FSSU agus uaslódálann cóip pdf de na cuntais bhliantúla ceadaithe.

Uasghrádú Sage 50 Accounts & Leagan

Tá an chuid is mó de Mheánscoileanna 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 seachtrach mar gheall go gcuirfidh sé le héifeachtúlacht an phróisis ullmhúcháin cuntas scoile ag deireadh na bliana airgeadais. Beidh ar do chuntasóir seachtrach a bhogearra Sage a uasghrádú go dtí an leagan céanna freisin le rochtain a fháil ar do shonraí.

Ní mór Sage 50 Client Manager a bheith ag do chuntasóir seachtrach agus an leagan céanna de Sage atá ag an scoil a úsáid le rochtain a fháil ar shonraí na scoile.

Moltar an leagan Sage a sheiceáil faoi Help / About agus a chinntiú gurb é an Leagan is déanaí atá á úsáid agat. Tá treoracha maidir le huasghrádú [anseo](#) i rannóg Sage 50 dár suíomh gréasáin.

Chun tuarascálacha an Bhoird Bhainistíochta a rith i gcomhair na bliana nua, lena n-áirítear an buiséad le haghaidh 2026/27 agus figiúir na bliana roimhe sin, ní mór Deireadh na Bliana Airgeadais a rith i Sage 50. Moltar gurb é an dáta is déanaí chun an próiseas Deireadh Bliana a rith in Sage an 10 Deireadh Fómhair 2026 chun a chinntiú go bhfaighidh an Bord Bainistíochta na tuarascálacha cinntitheacha go léir don bhliain airgeadais nua.

Tá eolas faoin mbuiséad a ionchur do 2026/27 sula rithear deireadh bliana Sage 50 ar fáil [anseo](#). Mura bhfuil tú in ann an gnáthamh dheireadh na bliana a rith faoin 10 Deireadh Fómhair, d'fhorbair an FSSU teimpléad le ligean do scoileanna na tuarascálacha airgeadais a ullmhú don bhord bainistíochta, atá le fáil [anseo](#). Téigh i dteagmháil linn le haghaidh tacaíochta má bhíonn sé ag teastáil.

6. Ullmhú do Dheireadh na Bliana 2025/26

Tá sé tábhachtach go mbeadh Cairt Cuntas na scoile i gcomhréir le Cairt cuntas athbhreithnithe FSSU; mar sin, moltar an liosta reatha cód ainmniúil in Sage 50 do scoile a chur i gcomparáid le Cairt athbhreithnithe cuntas 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'iniúcháir seachtraigh agus iad ag ionchur na gcuntas i gcóras taiscthe cuntas ar líne FSSU, agus ag tuairisciú faisnéis airgeadais don Roinn agus don Rialálaí Carthanais.

- Agus an bhliain dar dáta an 31 Lúnasa 2026 á cur i gcrích agat, ba chóir duit na hidirbhearta laethúla go léir don bhliain a phostáil. Ar an mbealach sin, is féidir a áirithiú go bhfuil do chuid tuarascálacha bainistíochta agus na rudaí a bhreacfar ag deireadh 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. [Tabhair faoi deara go mb'fhéidir nach mbainfeadh gach ceann acu leat.](#)
- Moltar comhad a ullmhú don chuntasóir/iniúcháir seachtrach, mar aon le cóip de na doiciméid ábhartha.

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

Céim 1: Déan na nithe ar an seicliosta seo a leanas:

Tá sraith físeán gearr deireadh bliana ar fáil chun tacú le gach céim den seicliosta anseo.

Roimh Dheireadh na Bliana 2025/26 a Rith:	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 seachtracha 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 2025 go dtí an 31 Lúnasa 2026 agus áirithigh freisin go bhfuil na cuntais bhainc go léir réitithe suas go dtí an 31 Lúnasa 2026.	
3. Déan athbhreithniú ar an tuairisc réitigh bainc mar seo a leanas: d. Féach ar liosta na n-íocaíochtaí amuigh agus na bhfáltas ar an tuairisc réitigh bainc lena chinntiú go bhfuil siad cruinn ceart. e. Ba chóir aon iontrálacha dúblacha a thabhairt faoi deara agus iad a dhíscríobh. f. Ba cheart gach íocaíocht/fáltas amuigh 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 cárta 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 2026.	
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 2026.	
7. Taifid phárolla: Déan taifid phárolla aonair a phriontáil do na fostaithe faoi leith don tréimhse ón 1 Meán Fómhair 2025 go dtí an 31 Lúnasa 2026, déan cóip den achoimre párolla don bhliain 2025-2026 a phriontáil agus bíodh cóip chúltaca den phárolla sábháilte agat ar fhoinsé eile le haghaidh 2025-2026 agus suas go dtí an 31 Lúnasa 2026.	
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 2026 (Sa chás go mbaintear úsáid as iontrálacha párolla sa leabhar cúnta).	
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. Rialú Pinsin Uathchláraithe, Táillí Ceardchumainn, Scéim Pinsin Poiblí Aonair, Ranníocaíocht Aoisliúntais Bhreise), ba cheart gurbh ionann iad agus na méideanna dlite amhail ar an 31 Lúnasa 2026 (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 2026 (má táthar ag úsáid leabhair cunta 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 2026.	
13. Cumann na dTuismitheoirí: Áirithigh go gcuirtear an doiciméadúchán airgeadais uile ar fáil do chuntasóir/iniúcháir seachtrach na scoile lena gcuimsiú i gcuntais airgeadais bhliantúla na scoile.	
14. Comhlánaigh liosta de láimh de chreidiúnaithe & fabhrúithe ar an 31 Lúnasa 2026 (airgead atá le híoc ag an scoil). Má úsáideann tú an mórleabhar ceannachán déan liosta a phriontáil de na creidiúnaithe gan íoc amhail ar an 31 Lúnasa 2026. • 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. Comhlánaigh liosta de láimh d'fhéichiúnaithe, réamhíocaíochtaí & deontais dlite amhail ar an 31 Lúnasa 2026 (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 2026. • Déan cinnte gurb ionann iarmhéideanna na gcustaiméirí ar an tuarascáil agus na ráitis a seoladh chuig an bhféichiúnaí. • 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 (2025/26), atá ceaptha don bhliain dár gcionn (2026/27), 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 i Sage 50 le hanailís a dhéanamh ar na cineálacha éagsúla laistigh den chuntas ainmniúil. Éascóidh sé sin tuarascáil ghníomhaíochtaí ainmniúla a rith de réir roinne do chód 2105 amhail ar an 31.08.2026 chun críocha iniúcháireachta.	
17. Mar mhalairt air sin, déan liosta de láimh d'ioncam/dheontais a fuair an scoil le linn na bliana 2025/26 a bhaineann le scoilbhliain 2026/27 e.g., deontas leabhar, táillí idirbhliana, táillí riaracháin na scoile.	
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' (cód ainmniúla 2150-2152).	

19. 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.	
20. Cinntigh go ndéantar Deontas Scéim na Leabhar Scoile Saor in Aisce agus an Deontas Tacaíochta Riaracháin a fuarthas sa bhliain airgeadais 2025/26 don bhliain airgeadais 2026/27 a thaifeadadh faoin gcód 2151. Ba cheart go mbeadh na costais ghaolmhara i gcód 1720 - réamhíocaíochtaí.	
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 roimh ré a bhreacadh in SAGE 50 ar an 31.08.2026 roimh an bpróiseas deireadh bliana a rith más féidir.	

Céim 2: Priontáil amach na tuarascálacha airgeadais atá molta amhail ar an 31.08.2026

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	Nominal codes > Reports > Nominal Activity
Íocaíochtaí / Fáltais Neamhréirithe	Bank accounts > Reports > Unreconciled transactions
Tuarascáil ar chreidiúnaithe aosaithe (le haghaidh scoileanna a úsáideann an modúl Soláthraithe amháin)	Suppliers > Reports > Aged creditors > Aged creditors summary Suppliers > Reports > Aged creditors > Aged creditors detailed Suppliers > Reports > Activity > Supplier activity detailed
Tuarascáil ar fhéichiúnaithe aosaithe (le haghaidh scoileanna a úsáideann 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 Criteria for Nominal Departmental Analysis (Detailed) ✕ Criteria Values Enter the values to use for the criteria in this report Nominal Code Between (inclusive) ▼ 2105 ▼ and 99999999 ▼ Transaction Date Between (inclusive) ▼ 01/09/2025 ▼ and 31/08/2026 ▼ Transaction No Between (inclusive) ▼ 1 ▼ and 99999999 ▼ Department Between (inclusive) ▼ 0 ▼ and 999 ▼ Preview a sample report for a specified number of records or transactions (0 for all) 0 ▼ Help OK Cancel
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Céim 3: Deireadh na Bliana a Bhainistiú in Sage 50

6.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 Yes.

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. Mura bhfuil tú in ann an gnáthamh dheireadh na bliana a rith faoin 10 Deireadh Fómhair, d'fhorbair an FSSU teimpléad le ligean do scoileanna na tuarascálacha airgeadais a ullmhú don bhord bainistíochta, atá le fáil [anseo](#). Téigh i dteagmháil linn le haghaidh tacaíochta más gá.

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

Ba cheart do scoileanna idirchaidreamh a dhéanamh lena gcuntasóirí/lena n-iniúcháirí 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 31.08.2026. Má bhíonn tuilleadh athruithe i gceist tar éis

próiseáil dheireadh na bliana, féadfar na coigeartuithe a dhéanamh ar chóid an Chláir Chomhardaithe dar dáta an 31.08.2026.

6.c Is é an 10 Deireadh Fómhair 2026 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 2026/27 agus figiúir na bliana roimhe sin, ní mór Deireadh na Bliana Airgeadais a rith i Sage 50. Dá bhrí sin, ní féidir an próiseas deireadh bliana seo a chur siar rófhada sa Bhliain Airgeadais nua ar mhaithe le coigeartuithe iniúchta.

Molaimid gurb é an dáta is déanaí chun an próiseas Deireadh Bliana a rith in Sage an 10 Deireadh Fómhair 2026 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. Tá teimpléad forbartha againn chun cabhrú le tuairisciú mar a luadh thuas.**

6.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 réamhbhlíana.

Féach céim 2 thuas sula ritear do dheireadh bliana i Sage 50.

6.e Próiseas Deireadh Bliana Airgeadais a Rith

- **Athraigh dáta an chláir**-athraigh dáta an chláir go dtí an lá deireanach den bhliain airgeadais. m.sh., 31 Lúnasa 2026.
- **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 réamhbhlíana. 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 YES má tá na dátaí Deireadh Bliana ceart.**
- Beidh scáileán dul chun cinn deireadh bliana le feiceáil ansin. Nuair a bheidh sé curtha i gcrích fiafrófar díot an mian leat leabhar cunta dheireadh na 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**.

6.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, seiceáil do shonraí arís. **File > Maintenance > check Data**.
- Ar deireadh, déan cóip chúltaca eile de na sonraí agus cuir **‘Tar éis Dheireadh na Bliana’** mar lipéad uirthi.
- **NÁ déan an rian iniúchta a ghlanadh.** Má tá sonraí cuntasáíochta le haghaidh níos mó ná dhá bhliain ar Sage 50 áfach, agus gur cosúil go bhfuil moill ag teacht ar phróiseáil Sage, ba cheart smaoineamh ar an rian iniúchta a ghlanadh. Féach an [rannán Deireadh Bliana 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’.

7. Ba cheart an Buiséad Scoile le haghaidh 2026/27 a iompórtáil anois chuig Sage 50

Tá bileog excel san áireamh i dTeimpléad Buiséid 2026/27 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 [anseo](#) le 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.

8. Coigeartuithe iniúchta

Nuair atá deireadh na bliana rite, ba cheart an dáta 31.08.2026 a chur le haon choigeartuithe iniúchta ar Chuntais 2025/26 agus ní ceart iad a dhéanamh ach i leith cóid an Chláir Chomhardaithe agus ba cheart coigeartuithe loncaim agus Caiteachais a bhreacadh i gcód Cúlchistí loncaim 2710.

9. 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 loncaim 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.

10. Tuilleadh Eolais

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

An tAonad um Sheirbhísí Tacaíochta Airgeadais

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18 Lúnasa 2026

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 faoi chomhair Coimhdire 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 31.08.2026 (Ioncam Lúide Caiteachas).*
- **Céim 2:** *Déan taifeadadh sa leabhar cúnta dar dáta 31.08.2026 chun an t-airgead nár caitheadh a aistriú chuig an gclár comhardaithe.*
- **Céim 3:** *Déan taifeadadh sa leabhar cúnta dar dáta 01.09.2026 chun an mír gan chaitheamh a aistriú ar ais chuig an tuairisc Ioncaim & Caiteachais lena húsáid sa bhliain 31.08.2027. Is féidir an leabhar cúnta seo a thaifeadadh a luaithe is féidir in Sage 50 mar 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 31.08.2026	Méid gan Chaitheamh sa Leabhar Cúnta amhail ar an 31.08.2026		Méid sa Leabhar Cúnta amhail ar an 01.09.2026	
	Cód Ainmniúil	Méid	Cód Ainmniúil	Méid	Méid	Cód Dr	Cód Cr	Cód Dr	Cód Cr
An Deontas um Fheidhmiú na hEolaíochta	3245	€22,000	4390	€12,000	€10,000	3245	2171	2171	3245
Scéim na Leabhar Scoile Iar-bhunscoile, 25/26	3151	€75,000	4731	€70,000	€5,000	3151	2160	2160	3151
Deontas Tacaíochta Riaracháin na Leabhar Scoile Iar-bhunscoile 25/26	3152	€5,500	4113	€5,000	€500	3152	2160	2160	3152
Deontas Maoirseachta agus Ionadaíochta	3240	€5,130	4150	€4,200	€930	3240	2170	2170	3240
Deontas faoi chomhair Coimhdire Bus *Liúntas Riaracháin (~4%)	3294	€6,000	4196 & 4200	€5,000 €200	€800	3294	2171	2171	3294
DSP Béilí Scoile	3296	€50,000	4912	€48,000	€2,000	3296	2171	2171	3296
Straitéis Dhigiteach/Deontas TFC (Neamhchaipitiúil)	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 na Deighilte Digití (Neamhchaipitiúil)	3230	€20,000	4410	€17,500	€2,500	3230	2179	2179	3230
Deontas na Deighilte Digití (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	2173	2173	3900
Deontas Caipitil: Trealamh	3920	€25,000	1421	€20,000	€5,000	3920	2173	2173	3920
Deontas Caipitil i leith Leabhar don Leabharlann Scoile	3155	€15,000	4641	€1,000	€14,000	3155	2161	2161	3155