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 completing the year-end accounts gathers the supporting documentation required by the 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 some new grants for 2025/26 we would like to draw your attention to, and the accounting treatments are outlined in the guidelines detailed in the table below. It is important that these grants are recorded correctly in BrightBooks and that any unspent ringfenced grants are reconciled and recorded into the relevant balance sheet codes at the year end.

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

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 it 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 31st.
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.

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 therefore it is advised to compare the current list of nominal codes in your BrightBooks system 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. <u>Please note not all of these will apply to you</u>.
- It would be advisable to prepare a file for the external accountant/auditor with a copy of relevant documents.

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

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

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 1st 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: • Review the list of outstanding payments and receipts on the bank reconciliation to ensure they are accurate. • Any duplicate entries should be identified and should be written off. • Any outstanding payments/receipts more than six-months-old should be investigated.	
4. Ensure that the petty cash and credit card transactions are recorded for the year and that the balances in the petty cash and credit card account are correctly stated at the end of the year.	
5. Ensure that the balance in the Cash Control Account equates to the amount of cash and cheques held in the safe on 31st August 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 31st of August 2026.	
7. Payroll records: Print individual employee payroll records for the period 1st September 2025 to 31st August 2026, print a copy of the payroll summary for the 2025 year and have a backup of the payroll saved to another source for 2025 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 31st 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 2026: • 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 BrightBooks.	

15. Complete a manual list of debtors, prepayments & grants due at 31st August 2026 (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 on the Brightbooks system 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 year end purposes. See quick reference guide here for further details.	
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). See quick reference guide here for further details.	
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. The related costs should be in code 1720 – prepayments.	
21. Run a General ledger 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 BrightBooks at 31.08.2026 before running year end if possible.	

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

You should generate and print the following reports:

1) Bank reconciliation report including the list of unreconciled transactions at the year-end for each account
2) Aged supplier balances report
3) Aged customer balances report (only for schools using the customer module)
4) General Ledger Account Details for all general ledger codes and departments Income and Expenditure Report
5) Balance Sheet
6) Trial Balance

See Section 7 of FSSU BrightBooks Accounts User Manual for further information on printing reports.

Step 3: Give your external accountant access to BrightBooks / Liaise on final adjustments

See Section 1.5.3 of FSSU BrightBooks Accounts User Manual for instructions on giving your external accountant access to BrightBooks.

Processing External Accountant/Auditors Adjustments

- We recommend that schools liaise with their external accountant and request them to process the year-end adjustments on BrightBooks accounts or provide you with a list of the adjustments. If you need assistance posting the adjustments, please contact the FSSU.
- The adjustments will consist of the difference between the Trial Balance on BrightBooks Accounts at the 31.08.2026 and the Final Trial Balance prepared by the external accountant/auditor which may include adjustments made by the external accountant to income, expenditure and/or balance sheet nominal accounts. This ensures that the Income and Expenditure figures appearing in the archived accounts and showing as prior year figures will substantially agree to the Financial Accounts at 31.08.2026.

Step 4: Running Year end in BrightBooks

- BrightBooks accounts is date driven so you can continue processing transactions for the new Financial Year. Once the external accountant has finalised the accounts and the year-end adjustments for August 2026 are processed it is advisable to run the year end in BrightBooks.
- Click here to see the "Quick Reference Guide on Closing out the Financial Year 2025/26". This guide contains instructions on how to change the year end from 31st August 2026 to 31st August 2027.

7. Importing the budget figures into BrightBooks:

- There is an excel sheet included in the Budget Template called "BrightBooks Budget Import" which provides a summary of the nominal codes and the total budget figures for the year.
- The details in Column A & C of this sheet can be copied into a template available in BrightBooks, and this will enable the budget data to be imported directly into BrightBooks.
- Instructions and a short video on this process can be found here on our website.

8. 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

20th 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 they are 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.

➢ Schoolbooks Scheme grant, Supervision and Substitution grant, ICT grant, Non-teacher Pay grant, Bus Escort grant, Schools Meal grant, all capital grants, etc.

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

- ***Step 1***: *Calculate the amount of the grant unspent at the 31.08.2026 (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 Brightbooks 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 Grants

Grants	Step 1 Income		Step 1 Expenditure		Step 1 Balance of Grant at 31.08.2026	Step 2 Journal Unspent amount at 31.08.2026		Step 3 Journal Unspent amount at 01.09.2026	
	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. Bailíonn an pearsanra cuntasaíochta a chomhlánaíonn na cuntais dheireadh na bliana an doiciméadacht tacaíochta a theastaíonn ón gcuntasóir seachtrach 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 físeáin 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 buiséad dheireadh na bliana a rith agus 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 roinnt deontas nua ann do 2025/26 ar mhaith linn d'aird a tharraingt orthu, agus tá na modhanna cuntasaíochta leagtha amach sna treoirlínte atá mionsonraithe sa tábla thíos. Tá sé tábhachtach go ndéantar na deontais seo a thaifeadadh i gceart in BrightBooks agus go ndéanfaí aon deontais imfhálaithe gan chaitheamh a réiteach agus a thaifeadadh sna cóid ábhartha don chlár comhardaithe ag deireadh na bliana.

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

4. Príomh-mhodhanna cuntasaíochta

Ba mhaith linn aird a tharraingt ar na modhanna cuntasaíochta 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 sin mar dheontas a fuarthas roimh ré in BrightBooks.
- Ba cheart aon chaiteachas den deontas seo roimh dheireadh na scoilbhliana 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 in BrightBooks.

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 hiniúchóir 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.
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.

6. Ullmhú do Dheireadh na Bliana 2025/26

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

- 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 duit comhad a ullmhú don chuntasóir/iniúchóir 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:

Céim 1: Comhlánaigh an seicliosta thíos

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 síos. 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: • Féach ar liosta na n-íocaíochtaí amuigh agus na bhfáltas ar an tuairisc réitigh bainc lena chinntiú go bhfuil siad cruinn ceart. • Ba chóir aon iontrálacha dúblacha a thabhairt faoi deara agus iad a dhíscríobh. • 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 carta creidmheasa i gceart ag deireadh na bliana.	
5. Cinntigh go bhfuil an t-iarmhéid sa Chuntas Rialaithe Airgid i gcomhréir le méid an airgid thirim agus na seiceanna atá á gcoimeád sa taisceadán ar an 31 Lúnasa 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 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 a phriontáil agus bíodh cóip chúltaca den phárolla sábháilte agat ar fhoinse eile le haghaidh 2025 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 cúnta CBL).	
12. RCT: Áirithigh go ndearnadh na hasbhaintí uile a baineadh ó Fhochonraitheoirí chun críocha RCT a thuairisciú chuig na Coimisinéirí Ioncaim. Ba cheart gurbh ionann an méid sa chuntas rialúcháin RCT (cód ainmniúil 2270) agus an méid RCT atá dlite do na Coimisinéirí Ioncaim amhail ar an 31 Lúnasa 2026.	
13. Cumann na dTuismitheoirí: Áirithigh go gcuirtear an doiciméadúchán airgeadais uile ar fáil do chuntasóir/iniúchóir seachtrach na scoile lena gcuimsiú i gcuntais airgeadais bhliantúla na scoile.	
14. Comhlánaigh liosta de láimh de chreidiúnaithe & fabhruithe 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 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 BrightBooks.	
15. Comhlánaigh liosta de láimh d'fhéichiúnaithe, réamhíocaíochtaí & deontais dlite amhail 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 faighte roimh ré. Bain úsáid as feidhm na roinne ar chóras BrightBooks 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 ag an 31.08.2026 chun críocha dheireadh na bliana. Féach ar an treoir mhearthagartha anseo le haghaidh tuilleadh sonraí.	
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 'Dheontais Faighte Roimh Ré' (cóid ainmniúla 2150-2152). Féach ar an treoir mhearthagartha anseo le haghaidh tuilleadh sonraí.	
19. Déan an t-ioncam agus caiteachas a athbhreithniú maidir le haon deontais/ioncam imfhálaithe agus tabhair ar aghaidh aon mhéideanna nach bhfuil caite mar dheontais/ioncam gan chaitheamh. Féach Aguisín 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 Mórleabhair Ghinearálta agus seiceáil na hidirbhearta breactha lena chinntiú go ndearnadh cuntas ceart orthu.	
22. Ba cheart Coigeartuithe Deireadh Bliana maidir le creidiúnaithe, féichiúnaithe agus ioncam faighte roimh ré a bhreacadh in BrightBooks ar an 31.08.2026 roimh dheireadh na bliana a rith más féidir.	

Céim 2: Priontáil amach na Tuarascálacha Airgeadais atá molta amhail ar an 31.08.2026

Moltar duit na tuarascálacha seo a leanas a chruthú agus a phriontáil:

7) Tuairisc réitigh bainc le haghaidh gach cuntas bainc, lena n-áirítear liosta de na hidirbhearta neamhréitithe maidir le gach cuntas ag deireadh na bliana
8) Tuarascáil ar iarmhéideanna soláthraithe de réir téarma
9) Tuarascáil ar iarmhéideanna custaiméirí de réir téarma (ní bhaineann ach amháin le scoileanna a bhfuil an modúl custaiméirí in úsáid acu)
10) Sonraí Cuntais an Mhórleabhair Ghinearálta le haghaidh na gcód agus na rannóg mórleabhair ginearálta uile Tuarascáil Ioncaim agus Caiteachais
11) Clár Comhardaithe
12) Comhardú Trialach

Féach ar Chuid 7 de Lámhleabhar Úsáideora FSSU maidir le BrightBooks Accounts le haghaidh tuilleadh eolais ar thuarascálacha a phriontáil.

Céim 3: Tabhair rochtain do do chuntasóir seachtrach ar BrightBooks / Déan teagmháil maidir le coigeartuithe deireanacha

Féach ar Chuid 1.5.3 de Lámhleabhar Úsáideora FSSU maidir le BrightBooks Accounts le haghaidh treoracha maidir le rochtain a thabhairt do do chuntasóir seachtrach ar BrightBooks.

Coigeartuithe an Chuntasóra/Iniúchóra Sheachtraigh a Phróiseáil

- Molaimid do scoileanna teagmháil a dhéanamh lena gcuntasóirí seachtracha agus iarraidh orthu na coigeartuithe deireadh bliana a phróiseáil in BrightBooks accounts nó liosta de na coigeartuithe a chur ar fáil. Má theastaíonn cúnamh uait chun na coigeartuithe a phostáil, déan teagmháil leis an FSSU.
- Is éard a bheidh sna coigeartuithe ná an difríocht idir Iarmhéid an Chomhardaithe Thrialaigh atá ar BrightBooks Accounts amhail ar an 31.08.2026 agus Iarmhéid Deiridh an Chomhardaithe Thrialaigh a d'ullmhaigh an cuntasóir/an t-iniúchóir seachtrach, lena n-áirítear coigeartuithe ar chuntais ainmniúla ioncaim, caiteachais agus/nó cuntais ainmniúla cláir chomhardaithe. Cinntíonn sé seo go mbeidh na figiúirí maidir le hIoncaim agus Caiteachais atá le feiceáil sna cuntais chartlainne agus a thaispeántar mar fhigiúirí na bliana roimhe sin ag teacht go mór leis na Cuntais Airgeadais amhail ar an 31.08.2026.

Céim 4: Deireadh na Bliana a Rith in BrightBooks

- Is de réir dátaí atá BrightBooks accounts ceaptha ionas gur féidir leat leanúint ar aghaidh ag próiseáil idirbhearta don Bhliain Airgeadais nua. Nuair a bheidh na cuntais tugtha chun críche ag an gcuntasóir seachtrach, áfach, agus nuair a dhéanfar na coigeartuithe deireadh bliana do Lúnasa 2026 a phróiseáil, moltar an próiseas deireadh bliana a rith in BrightBooks.
- Cliceáil anseo chun an “Treoir Mhearthagartha maidir le Deireadh na Bliana Airgeadais 2025/26” a fheiceáil. Tá treoracha sa treoir sin maidir leis an dóigh le deireadh na bliana a athrú ó 31 Lúnasa 2026 go 31 Lúnasa 2027.

7. Figiúirí buiséid a iompórtáil isteach in BrightBooks:

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

8. 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
Teil: 01-269 0677 / info@fssu.ie

20 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, deontas Maoirseachta agus Ionadaíochta, deontas TFC, deontas Pá Neamh-mhúinteora, 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 iontráil 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 BrightBooks 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 Thabhairt ar Dheontais nár Caithead

Deontais	Céim 1 Ioncam		Céim 1 Caiteachas		Céim 1 Iarmhéid an Deontais amhail ar an 31.08.2026	Céim 2 Méid gan Chaitheamh sa Leabhar Cúnta amhail ar an 31.08.2026		Céim 3 Méid gan Chaitheamh sa Leabhar Cúnta amhail ar an 01.09.2026	
	Cód Ainmniúil	Suim	Cód Ainmniúil	Suim	Suim	Cód Dr	Cód Cr	Cód Dr	Cód Cr
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