



Financial Guideline 2019/2020 – 11

Preparation and Submission of Annual School Accounts for the Year 2018/2019

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1. Introduction

The Financial Support Services Unit (FSSU) was established by the Department of Education & Skills (DES) in 2005 and has operated as a support mechanism for school management in the Voluntary Secondary Schools' sector for the past 14 years. All boards of management (boards) of Primary Schools, Voluntary Secondary and Community and Comprehensive schools are obliged to prepare a set of annual accounts. Annual accounts must be approved by the Chairperson and another member of the board. Under DES Circulars [0060/2017](#) and [0002/2018](#), it is stated that the annual accounts are to be prepared and submitted in a format outlined by the FSSU. The purpose of this document is to provide guidance to external accountants/auditors in the preparation and submission of annual accounts.

2. Legislative and Regulatory Framework

The legislative and regulatory framework governing schools in the Primary, Voluntary Secondary and Community and Comprehensive sectors can be summarised as follows:

- The [Education Act 1998](#) This act provides a statutory basis for the education system. It sets out the rights and responsibilities for all involved in education.
- The [Department of Education and Skills \(DES\)](#) has the statutory responsibility to implement the Education Act including the funding of recognised schools and accountability for such funding
- The [Financial Support Services Unit \(FSSU\)](#) has issued guidelines that are applicable to all areas of the school's operations including activities not funded by the DES.
- The **Trustees / Patrons** of boards exercise a general supervisory role and are ultimately responsible for the financial well-being of the school. The governing document for each sector provides details of their requirements.
- The [Charities Act 2009](#) applies to all boards as each school is classified as a charity. All boards are required to register with the Charities Regulator. The FSSU submit information on behalf of boards from the accounts submitted online by the external school accountant/auditor.
- **Revenue Commissioners** requirements for PAYE, VAT and RCT and other relevant taxes. [Board of Management Relevant Contracts Tax/Value Added Tax.](#)
- The **Central Statistics Office** requires all boards to submit financial information. The FSSU submit this information on behalf of boards from the accounts submitted online by the external accountant/auditor.

3. Format of Annual Accounts

A standardised format for the preparation of annual accounts has been approved by the Department of Education and Skills. The annual accounts must be prepared using the [chart of accounts](#) developed by the FSSU. The FSSU will only accept accounts that are prepared using the approved format. The annual accounts should be prepared for the year ending August 31st each year to coincide with the academic year. The FSSU has developed a detailed [sample of school accounts](#).

The board is also required to provide a financial report to parents of pupils in the school. The FSSU has developed a recommended template for the [parent's report](#). External accountants/auditors are requested to prepare the parent's report for the board as part of the year end process.

4. Annual Online Submission process

A system of online submission of accounts has been approved by the Department of Education and Skills and will be in operation in the Primary school and Voluntary Secondary school sectors from the year ended 31st August 2019. The first year of submission for the Community and Comprehensive schools will be for the school year 2019/2020.

External school accountants/auditors will access a secure online cloud-based system to input the board's trial balance and to upload the PDF copy of the approved accounts. This process will ensure compliance for the board with the Department of Education and Skills, the Central Statistics Office and the Charities Regulator. Click here for the [User Manual](#).

In order to complete the submission process, the accountant/auditor must hold a current Practising Certificate, have Professional Indemnity Insurance and be a member of a Prescribed Accountancy Body under the supervision of IAASA.

The deadline for the submission of the 2018/2019 annual accounts is the 28th February 2020.

The board of management's annual accounts will be accompanied by a separate confirmation letter completed by the board. This will allow the external accountant/auditor to submit data to the online portal which is required by the Charities Regulator and the Central Statistics Office.

- [BOM Confirmation Letter](#)

5. Preparing school accounts for the first time:

This is applicable to Primary schools.

5.1. Opening Balances – In the first year of preparation of school accounts, the opening balance should be posted to 'surplus brought forward' nominal code 2710.

The opening balances to be brought in include;

- Bank accounts opening balances
- Outstanding supplier balances
- Debtors and prepayments
- Accrued grants/ring fenced grants unspent e.g. ICT grant
- Revenue liabilities

5.2. Fixtures/Fittings & Equipment – Where substantial purchases have been made in the last five years, these assets should be included in the opening balances.

5.3. Computer/ICT Equipment - Where substantial purchases have been made in the last three years, these assets should be included in the opening balances.

5.4. Land and Buildings - It is not necessary to include a value for land and buildings where they are not owned and controlled by the board.

5.5. Comparatives - will not be required in the first year of reporting

6. Income

6.1 Department of Education and Skills Income The main source of school income is grants payable to schools in the Free Education Scheme **both** on a per capita basis and for specific purposes. Many of the grants received by schools go into the general school fund to pay for school expenditures, as outlined below. However, some grants and income received may only be used for specific purposes. See section 12.3 on Ringfenced grants.

- [Primary School Grants](#)
- [Voluntary Secondary Schools Grants](#)
- [Community & Comprehensive Grants](#)

6.2 Other State Income Income received from other state bodies (Example: School Meals Grants received from the DEASP, HSE Funding)

6.3 School Generated Income This is income generated within the school from various activities or ventures such as locker rental, school administration charges and income from games and books. Fees charged by fee charging schools are included in this category.

6.4 Other Income

6.4.1 Voluntary Contributions - Contributions received from parents on a voluntary basis not connected to specific school activities.

6.4.2 Charitable Donations - A number of boards are availing of tax relief on Charitable Donations under the Taxes **Consolidation** Act 1997. It has been brought to our attention that some schools are not in compliance with the requirements of the scheme and are including income from transition year students, books and other payments which confer benefits on those making the payments. Boards not in compliance could be subject to significant penalties by Revenue.

6.4.3 Parents Association/Councils Funding – All funds generated from the activities of the Parents' Association/Council are included in this section.

6.4.4 Donations - Donations and gifts received are included in this section.

6.4.5 Restricted and Non restricted Fundraising - Fundraising income must be allocated to restricted or non restricted codes. Annual accounts must adequately identify, distinguish and report upon unrestricted, restricted and designated income to enable adequate reporting of income and reserves.

The Charities Regulator has issued a detailed guideline for charities - [Guideline for Charitable Organisations on Fundraising from the Public](#)

7. Expenditure

Current Expenditure:

7.1 Education – Salaries: All salaries to part-time and substitute teachers and payments to teachers for education related services including all PAYE, USC and PRSI and all payments under the Supervision and Substitution scheme.

7.2 Education – Other: Expenditure includes all teaching aids, consumable materials and all expenses related to curriculum and education activities.

ICT Grants Non-Capital - Code 3230 ICT Infrastructure Grant code should only relate to the proportion of the ICT grant that relates to non-capital ICT items.

For instance, under the ICT grant, there is scope to spend monies on cloud-based tools and software applications or other learning platforms that may not be capital items. Therefore, these items would not be capitalised and are treated as follows:

GRANT INCOME RECEIVED:

Action	Debit/Credit	Nominal Code	Description
Grant received	DR	1800	Current Bank Account
	CR	2171	Other ringfenced grants unspent

WHEN GRANT IS SPENT:

Action	DR/CR	Nominal Code	Description
Item purchased	DR	4410	Non-capital Computers/IT Expense
	CR	1800	Current Bank Account

Action	DR/CR	Nominal Code	Description
Journal to reflect ICT Non-capital grant spend	DR	2171	Other ringfenced grants unspent
	CR	3230	ICT Grant Non-capital

7.3 Repairs, Maintenance and Establishment: Current expenditure related to the upkeep and maintenance of school buildings, grounds, furniture, fittings and equipment, caretaking costs, cleaning, insurance, light, power and heating.

7.4 Administration: Administrative salaries and services, printing, postage, telephone and stationery.

7.5 Financial: Bank interest and charges.

7.6 Depreciation

8. Balance Sheet

8.1 Land and Buildings

Funds received for land and buildings are not reflected as fixed assets in the Balance Sheet of a school as set out in Section 15(3) Education Act – “For the avoidance of doubt, nothing in this Act shall confer or be deemed to confer on the board any right over or interest in the land and buildings of the school for which that board is responsible.”

Summer Works Schemes of a capital nature should also be treated in this way.

The accounting treatment is as follows:

GRANTS RECEIVED FROM THE DEPARTMENT OF EDUCATION AND SKILLS FOR A BUILDING PROJECT:

Action	DR/CR	Nominal Code	Description
Capital Building grant received from DES	DR	1800	Current Bank Account
	CR	3900	DES Capital Building Grant

Action	DR/CR	Nominal Code	Description
Capital Building DES grant spent	DR	3940	DES Capital Building Grant Spent
	CR	1800	Current Bank Account

ACCOUNTING TREATMENT FOR FUNDRAISING FOR BUILDING PROJECT:

Action	DR/CR	Nominal Code	Description
Income from Fundraising Committees for capital work on buildings	DR	1800	Current Bank Account
	CR	3901	Capital Building Fundraising Income

Action	DR/CR	Nominal Code	Description
Spend of Fundraising Committees for capital work on buildings	DR	3960	Capital Building Fundraising spend
	CR	1800	Current Bank Account

ACCOUNTING TREATMENT FOR PARENTS ASSOCIATION FUNDRAISING FOR A BUILDING PROJECTS

Action	DR/CR	Nominal Code	Description
Income from parents for capital work	DR	1800	Current Bank Account
	CR	3902	Parents Contribution to Capital Projects Income
Action	DR/CR	Nominal Code	Description
Spend of parent's contributions to capital work	DR	3970	Parents Contribution to Capital Project Expense
	CR	1800	Current Bank Account

Removal of Land and Buildings from the Balance Sheet of the board

Land and buildings of a school are in most cases the property of the Patron/Trustees.

Boards and Patrons/Trustees are advised to consider whether land and buildings should be accounted for on the boards balance sheet. Where a decision is taken to remove land and buildings from the balance sheet, a Building Fund Account should be created into which the original cost of the land and buildings is transferred together with contributions towards the cost of these land and buildings e.g State Grants, Fund Raising, Parents' Contributions, Donations, Trustee Contributions etc. This is a change in accounting policy and gives rise to a prior year adjustment.

The accounting treatment is as follows

Action	DR/CR	Nominal Code	Description
Transfer the cost of Land and Building to Building Fund Account	DR	3995	Building Fund Account
	CR	1400	Capital Land and Buildings

Action	DR/CR	Nominal Code	Description
Write back depreciation to Retained Surplus	DR	1410	Accumulated Depreciation on Land and Buildings
	CR	2710	Surplus brought forward

Action	DR/CR	Nominal Code	Description
Transfer the contributions to the cost of Land and Buildings to Building Fund Account	DR	3900	DES Capital Building grant income
	CR	3995	Building Fund Account

Action	DR/CR	Nominal Code	Description
Write back amortisation to Retained Surplus.	DR	3906	Accumulated Amortisation Capital Building Income
	CR	2710	Surplus brought forward

8.2 ICT, Fixtures, Fittings and Equipment Grants

ICT Capital Grant

When grant monies received:

Action	DR/CR	Nominal Code	Description
Grant Monies Received	DR	1800	Current Bank Account
	CR	2171	Other ringfenced grants unspent

When item is purchased:

Action	DR/CR	Nominal Code	Description
Item Purchased	DR	1460	Capital Computer Equipment
	CR	1800	Current Bank Account
Action	DR/CR	Nominal Code	Description
Transfer of Grant to Capital Reserves	DR	2171	Other ringfenced grants unspent
	CR	3921	ICT Capital Grant Income

Action	DR/CR	Nominal Code	Description
Amortisation of grant	DR	3926	Accumulated Amortisation of ICT Capital Grant Income
	CR	3840	Amortisation of grants

Action	DR/CR	Nominal Code	Description
Depreciation of Capital Computer Equipment	DR	8060	Depreciation of Capital Computer Equipment
	CR	1470	Accumulated Depreciation Computer Equipment

Note 1: Grant spent should be amortised to the I&E over 3 years

Note 2: ICT Depreciation Policy. Items depreciated over 3 years

Other Equipment Grants

As part of a large-scale project, a board may receive a large one-off grant for Fixtures, Fittings and Equipment. In this instance, the below is the accounting treatment

When grant monies received:

Action	DR/CR	Nominal Code	Description
Grant Monies Received	DR	1800	Current Bank Account
	CR	2171	Other ringfenced grants unspent

Action	DR/CR	Nominal Code	Description
Item Purchased	DR	1420	Capital: Fixtures, Fittings and Equipment
	CR	1800	Current Bank Account

Action	DR/CR	Nominal Code	Description
Transfer of Grant Spent to Capital Reserves	DR	2171	Other ringfenced grants unspent
	CR	3920	DES Equipment Grants Income

Action	DR/CR	Nominal Code	Description
Amortisation of grant	DR	3925	Accumulated Amortisation of Capital Equipment Income
	CR	3840	Amortisation of grants

Action	DR/CR	Nominal Code	Description
Depreciation of Fixtures, Fittings and Equipment	DR	8020	Annual Depreciation: Fixtures, Fittings and Equipment
	CR	1430	Accumulated Depreciation: Fixtures, Fittings and Equipment

Note 1: Grant spent should be amortised to the I&E over 5 years

Note 2: Fixtures, Fittings and Equipment Depreciation Policy. Items depreciated over 5 years

9. Current Assets

9.1 Debtors and Prepayments

This section includes service contracts, insurance claims due

9.2 Grants Due from State Exams Commission or Retention monies due on Capital projects

9.3 Bank Accounts

The number of school bank accounts must be kept to a minimum. All monies received for the benefit of the school should be lodged in the main school bank account. The maintenance of proper books and records in a standardised format will facilitate the analysis of the sources of income and patterns of expenditure. This reduces the need for separate bank accounts for the various sources of funding. All school bank accounts should be addressed to the secretary of the board at the school address.

All school bank accounts are to be included in the annual accounts, including:

- School Current and Deposit Accounts
- Credit Union Accounts
- Credit Card Accounts
- Fundraising Accounts
- Building Project Accounts
- Linked/common Bank Accounts
- Student Council Accounts
- All accounts held by the Parents Association/Council

9.4 Parents Association/Council Bank Accounts

Where a Parents' Association/Council raises funds in the name of the school, the board must ensure that the Association has adequate procedures in place to safeguard these funds.

All funds expended by the Parents' Association/Council for the benefit of the school should be channelled through the school bank account. The funds should first be transferred from the Parents' Association/Council to the school bank account and then paid out by the school.

The Parents' Association/Council should present an income and expenditure report at the end of the year and the bank statements for incorporation into the annual school accounts. The Parents' Association/Council bank accounts with supporting documentation should be provided to the board within a month of year end and passed over to the school's external accountant/auditor.

Parents' Association/Council transactions should be recorded as follows:

Action	DR/CR	Nominal Code	Description
Parents' Association/Council Fundraising Income (Non-Capital)	DR	1820	Parents' Association Bank Account
	CR	3700	Income from Parents Association

Fundraising expenses incurred are treated as follows:

Action	DR/CR	Nominal Code	Description
Parents' Association/Council Fundraising Expenditure (Non-Capital)	DR	4925	Unrestricted school fund raising expenditure
	CR	1820	Parents Association Bank Account

10. Current Liabilities

10.1 School Generated Income received in advance

Schools may receive income for the following school year in advance for example, Transition Year charges, school administration charges and book rental income etc. This should be posted to code 2105 'School Income received in advance'.

10.2 Grants Received in Advance

Any grants received in the current school year that relates to the following school year and should be accounted for in code 2150 'Grants Received in Advance' when received. E.g. Book Grant

10.3 Ringfenced Grants Unspent

The portion of unspent ringfenced grant balances must be accounted for at the end of the year using the relevant balance sheet code (2160-2180) in the chart of accounts.

The following grants are examples of ringfenced grants;

- Book Grant
- Supervision and Substitution Grant
- ICT Grant
- Minor Works Grant
- HSCL Grant
- Summer Works Grant
- All Capital Grants

- Specialised Equipment Grants
- Non-teacher Pay Grant
- State Exam income
- Bus Escort Grant
- Schools Meal Grant
- Standardised Testing Grant

10.4 Special Equipment Grants received for specific student

When grant monies received:

Action	DR/CR	Nominal Code	Description
Special Equipment Grant Received	DR	1800	Current Bank Account
	CR	2171	Other ringfenced grants unspent

When item is purchased:

Action	DR/CR	Nominal Code	Description
Special Equipment Purchased	DR	4919	Special Educational Equipment
	CR	1800	Current Bank Account
	DR/CR	Nominal Code	Description
	DR	2171	Other ringfenced grants unspent
	CR	3140	Special Education Equipment Grant

11. Long term liabilities

If a board has a long-term loan with a financial institution or patron, it is accounted for in this section.

12. Contribution to Fixed Assets

12.1 Other Capital Grants e.g. ICT, Furniture and Equipment grants

12.2 Land and Buildings – summary of capital income and expenditure for land and buildings as outlined above

12.3 Building Fund Account – Accumulated Capital Income and Expenditure for land and buildings brought forward.

Treoirlíne Airgeadais 2019/2020 – 11

Cuntais bhliantúla scoile a ullmhú agus a chur isteach don bhliain 2018/2019

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6. Ioncam
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 - 6.3. Ioncam arna Ghiniúint ag an Scoil
 - 6.4. Ioncam Eile
 - 6.4.1. Ranníocaíochtaí Saorálacha
 - 6.4.2. Tabhartais Charthanúla
 - 6.4.3. Cistiú ó Chumann/Chomhairlí Tuismitheoirí
 - 6.4.4. Tabhartais
 - 6.4.5. Tiomsú airgid srianta agus neamhsrianta
7. Caiteachas
 - 7.1. Tuarastail Oideachais
 - 7.2. Oideachas - Eile
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 - 9.3. Cuntais bhainc
 - 9.4. Cuntais bhainc ag an gCumann/gComhairle Tuismitheoirí

10. Dlíteanais Reatha

- 10.1. Ioncam arna ghiniúint ag an scoil atá faighte roimh ré
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- 10.4. Deontais do threalamh speisialta arna bhfáil do dhaltáí sonracha

11. Dlíteanais fhadtéarmacha

12. Ranníocaíocht le Sócmhainní Seasta

- 12.1. Deontais Chaipitil Eile
- 12.2. Talamh agus Foirgnimh
- 12.3. Cuntas an Chiste Tógála

1. Réamhrá

Bhunaigh an Roinn Oideachais agus Scileanna (“an Roinn”) an tAonad um Sheirbhísí Tacaíochta Airgeadais (FSSU) in 2005, agus tá sé ag feidhmiú mar mheicníocht tacaíochta don lucht bainistíochta in earnáil na meánscoileanna deonacha le 14 bliana anuas. Ceanglaítear ar gach bord bainistíochta (bord) de Bhunscoileanna agus de Mheánscoileanna Deonacha, Pobalscoileanna agus Scoileanna Cuimsitheacha cuntais bhliantúla a ullmhú. Ní mór don Chathaoirleach nó do bhall eile den bhord na cuntais bhliantúla a fhaomhadh. Faoi Chiorcláin [0060/2017](#) agus [0002/2018](#) ón Roinn, tá sé sonraithe gur gá na cuntais bhliantúla a ullmhú agus a chur isteach i bhformáid atá leagtha amach ag FSSU. Is é cuspóir an doiciméid seo treoir a thabhairt do chuntasóirí nó d’iniúcháirí seachtracha maidir le hullmhú agus cur isteach cuntas bliantúil.

2. Creat Rialála agus Reachtach

Is féidir achoimre a thabhairt ar an gcreat rialála agus reachtach lena rialaítear scoileanna in earnáil na mBunscoileanna, na Meánscoileanna Deonacha, agus na Pobalscoileanna agus na Scoileanna Cuimsithe mar a leanas:

- [An tAcht Oideachais, 1998](#) Cuirtear bonn reachtúil ar fáil leis an Acht seo don chóras oideachais. Leagtar amach ann na cearta agus freagrachtaí atá ag gach duine a bhfuil baint acu le hoideachas.
- Tá sé de fhreagracht reachtúil ar an [Roinn Oideachais agus Scileanna \(an Roinn\)](#) an tAcht Oideachais a chur chun feidhme lena n-áirítear maoiniú a sholáthar do scoileanna aitheanta agus cuntasacht maidir leis an maoiniú sin
- Tá treoirilínte foilsithe ag an [Aonad um Sheirbhísí Tacaíochta Airgeadais \(FSSU\)](#) a bhaineann le gach réimse d’oibríochtaí na scoile, gníomhaíochtaí nach bhfuil maoinithe ag an Roinn ina measc.
- Tá ról maoirseachta ginearálta ag **Iontaobhaithe / Patrúin** na mbord agus is iad siúd atá freagrach ar deireadh as leas airgeadais na scoile. Tá sonraí faoina gcuid riachtanas san áireamh sa doiciméad rialaithe le haghaidh gach earnála.
- Baineann [an tAcht Carthanais, 2009](#), le gach bord ós rud é go n-aicmítear gach scoil mar charthanas. Ceanglaítear ar na boird go léir clárú leis an Rialálaí Carthanas. Cuireann FSSU faisnéis isteach ar son na mbord ó na cuntais a chuireann cuntasóir/iniúcháir seachtrach na scoile isteach ar líne.
- Riachtanais na **gCoimisinéirí Ioncaim** maidir le ÍMAT, CBL agus RCT agus cánacha ábhartha eile. [Faisnéis do Bhoird Bhainistíochta maidir le Cáin Chonarthaí Iomchuí / Cáin Bhreisluacha.](#)

- Éilíonn **an Phríomh-Oifig Staidrimh** ar gach bord faisnéis airgeadais a chur isteach. Cuireann FSSU an fhaisnéis sin isteach ar son na mbord ó na cuntais a chuireann an cuntasóir/iniúcháir seachtrach isteach ar líne.

3. Formáid na gCuntas Bliantúil

Tá an Roinn Oideachais agus Scileanna tar éis formáid chaighdeánaithe a fhaomhadh chun na cuntais bhliantúla a ullmhú. Ní mór na cuntais bhliantúla a ullmhú leis an [gcairt chuntas](#) atá forbartha ag FSSU. Ní ghlacfaidh FSSU ach le cuntais a ullmhaíodh agus an fhormaid faofa á húsáid. Ba cheart na cuntais bhliantúla a ullmhú don bhliain dar críoch an 31 Lúnasa gach bliain chun teacht leis an mbliain acadúil. Tá sampla mionsonraithe de [chuntais scoile](#) forbartha ag FSSU.

Ceanglaítear ar an mbord freisin ráiteas airgeadais a chur ar fáil do thuismitheoirí na ndaltaí sa scoil. Tá teimpléad forbartha ag FSSU don [tuairisc do thuismitheoir](#), agus moltar úsáid a bhaint as. Iarrtar ar chuntasóirí/iniúcháirí seachtracha an tuairisc do thuismitheoirí a ullmhú thar ceann an bhoird mar chuid de phróiseas dheireadh na bliana.

4. Próiseas chun na Cuntais Bliantúla a chur isteach ar líne

Tá próiseas chun cuntais a chur isteach ar líne faofa ag an Roinn Oideachais agus Scileanna, agus beidh an próiseas i bhfeidhm do Bhunscoileanna agus do Mheánscoileanna Deonacha ón mbliain dar críoch an 31 Lúnasa 2019 ar aghaidh. Do scoilbhliain 2019/2020 a bheidh an próiseas i bhfeidhm do phobalscoileanna agus do scoileanna cuimsitheacha den chéad uair.

Beidh rochtain ag cuntasóirí/iniúcháirí seachtracha scoile ar chóras slán néalbhunaithe ar líne chun comhardú trialach an bhoird a chur isteach agus chun cóip PDF de na cuntais fhaofa a uaslódáil. Áiritheofar leis an bpróiseas seo go gcomhlíonfaidh an bord riachtanais na Roinne Oideachais agus Scileanna, na Príomh-Oifige Staidrimh, agus an Rialálaí Carthanais. Cliceáil anseo chun an [Treoirleabhar d'Úsáideoirí](#) a oscailt.

Ní mór Teastas Cleachtaidh reatha agus Árachas Slánaíochta Gairmiúla a bheith ag an gcuntasóir/iniúcháir agus ní mór dó a bheith ina bhall de Chomhlacht Cuntasaíochta Forordaithe chun an próiseas a chur i gcrích.

Is é an 28 Feabhra 2020 an spriocdháta chun cuntais bhliantúla 2018/2019 a chur isteach.

Beidh litir dheimhniúcháin ar leith, atá scríofa ag an mbord, i dteannta chuntais bhliantúla an bhoird bainistíochta. Cuirfidh sé sin ar chumas an chuntasóra/iniúchára sheachtraigh sonraí atá ag teastáil ón Rialálaí Carthanais agus ón bPríomh-Oifig Staidrimh a chur isteach ar an tairseach ar líne.

- [Litir Dheimhniúcháin ó Bhord Bainistíochta](#)

5. Cuntais na scoile a ullmhú den chéad uair:

Le Bunscoileanna a bhaineann sé seo.

- 5.1. Iarmhéideanna Tosaigh – An chéad bhliain a dhéantar cuntais scoile a ullmhú, ba cheart an t-iarmhéid tosaigh a bhreacadh faoi ‘barrachas tugtha ar aghaidh’, cód ainmniúil 2710. Cuimsítear leis na hiarmhéideanna tosaigh atá le háireamh:
- Iarmhéideanna tosaigh ó chuntais bhainc
 - Iarmhéideanna soláthraithe le hÍOC
 - Féichiúnaithe agus réamhíocaíochtaí
 - Deontais charntha/deontais imfhálaithe nár caitheadh, mar shampla deontas TFC
 - Dliteanais i leith na gCoimisinéirí Ioncaim
- 5.2. Daingneáin/feistis agus trealamh – I gcás ceannacháin mhóra sna cúig bliana seo a chuaigh thart, ba cheart na sócmhainní sin a chur san áireamh sna hiarmhéideanna tosaigh.
- 5.3. Trealamh Ríomhaireachta/TFC – I gcás ceannacháin mhóra sna trí bliana seo a chuaigh thart, ba cheart na sócmhainní sin a chur san áireamh sna hiarmhéideanna tosaigh.
- 5.4. Talamh agus Foirgnimh – Ní gá luach a áireamh ar thalamh ná ar fhoirgnimh i gcás nach leis an mbord iad ná nach bhfuil siad á rialú ag an mbord.
- 5.5. Faisnéis chomparáideach – ní gá faisnéis chomparáideach a thabhairt sa chéad bhliain tuairiscithe

6. Ioncam

- 6.1. **Ioncam ón Roinn Oideachais agus Scileanna** Is é an príomhfhoinsé ioncaim do scoileanna deontais atá iníoctha le scoileanna sa Scéim Saoroideachais ar bhonn per capita agus le haghaidh cuspóirí sonracha **araon**. Go leor de na deontais a fhaigheann scoileanna, íoctar isteach sa chiste ginearálta scoile iad le hÍOC as caiteachais na scoile, mar atá léirithe thíos. Mar sin féin, is ann do dheontais agus d’ioncam áirithe nach féidir a úsáid ach amháin chun críocha sonracha. Féach cuid 12.3 maidir le Deontais imfhálaithe.
- [Deontais do Bhunscoileanna](#)
 - [Deontais do Mheánscoileanna Deonacha](#)
 - [Deontais do Phobalscoileanna agus Scoileanna Cuimsitheacha](#)
- 6.2. **Ioncam Eile ón Stát** Ioncam a fhaightear ó chomhlachtaí stáit eile (mar shampla: Deontais do Bhéilí Scoile a fhaightear ón Roinn Gnóthaí Fostaíochta agus Coimirce Sóisialaí, cistiú ó FSS)
- 6.3. **Ioncam arna Ghiniúint ag an Scoil** Seo ioncam a ghintear laistigh den scoil ó ghníomhaíochtaí nó ó thograí éagsúla amhail taisceadán a ligean ar cíos, táillí riaracháin scoile, agus ioncam ó chluichí agus ó leabhair. Áirítear sa chatagóir seo táillí a ghearrann scoileanna táille.

6.4. Ioncam Eile

6.4.1 Ranníocaíochtaí Saorálacha – Ranníocaíochtaí a fhaightear ó thuismitheoirí ar bhonn deonach nach mbaineann le gníomhaíochtaí sonracha scoile.

6.4.2 Tabhartais Charthanúla - Tá roinnt bord ag baint leas as faoiseamh cánach ar Thabhartais Charthanúla faoin **Acht Comhdhlúite Cánacha, 1997**. Cuireadh in iúl dúinn nach bhfuil riachtanais na scéime á gcomhlíonadh ag scoileanna áirithe agus go bhfuil ioncam ó dhaltaí idirbhliana, leabhair agus íocaíochtaí eile lena dtugtar sochair dóibh siúd a dhéanann na híocaíochtaí á gcur san áireamh acu. Féadfaidh na Coimisinéirí Ioncaim pionóis shuntasacha a ghearradh ar bhoird nach gcomhlíonann riachtanais na scéime.

6.4.3 Cistiú ó Chumann/Chomhairlí Tuismitheoirí – Áirítear sa chuid seo an t-ioncam go léir a fhaightear ó ghníomhaíochtaí Chumann/Chomhairle na dTuismitheoirí.

6.4.5 Tabhartais – Áirítear sa chuid seo tabhartais agus bronntanais a fhaightear.

6.4.5 Tiomsú airgid srianta agus neamhsrianta – Ní mór ioncam ó thiomsú airgid a bhreacadh faoi chód srianta nó neamhsrianta. Ní mór ioncam neamhsrianta, srianta agus sainithe a shainaithint go leordhóthanach sna cuntais bhliantúla, ní mór idirdhealú a dhéanamh eatarthu agus tuairisciú orthu ionas gur féidir ioncam agus cúlchistí a thuairisciú go leordhóthanach.

Tá treoirlínte mionsonraithe do charthanais foilsithe ag an Rialálaí Carthanas – [Treoir do Chumann Charthanachta maidir le hAirgead a Thiomsú ón bPobal](#)

7. Caiteachas

Caiteachas Reatha:

7.1. Oideachas – Tuarastail: Gach tuarastal a íoctar le múinteoirí páirtaimseartha agus ionaid agus íocaíochtaí le múinteoirí ar sheirbhísí a bhaineann le hoideachas, lena n-áirítear ÍMAT, MSU agus ÁSPC agus gach íocaíocht faoin scéim Maoirseachta agus Ionadaíochta.

7.2. Oideachas – Eile: Cuimsítear le caiteachas gach acmhainn teagaisc, ábhair intomhalta, agus gach caiteachas a bhaineann le gníomhaíochtaí curaclaim agus oideachais.

Deontais TFC Neamhchaipitiúla – Ní bhaineann Cód 3230 Deontas Bonneagair TFC ach leis an gcuid sin den deontas TFC a bhaineann le míreanna TFC neamhchaipitiúla.

Mar shampla, faoin deontas TFC, tá an scóip ann airgead a chaitheamh ar uirlisí agus ar fheidhmchláir bogearraí néalbhunaithe nó ardáin foghlama eile nach míreanna caipitiúla iad. Dá bhrí sin, ní dhéanfaí na míreanna sin a chaipitliú, agus is mar a leanas a láimhseáiltear iad:

IONCAM Ó DHEONTAIS A FUARTHAS:

Gníomh	Dochar / Creidmheas	Cód Ainmniúil	Cur síos
Deontas a fuarthas	DR	1800	Cuntas bainc reatha
	CR	2171	Deontais eile imfhálaithe gan chaitheamh

NUAIR A CHAITEAR AN DEONTAS:

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Earra a ceannaíodh	DR	4410	Costas Ríomhairí / TFC Neamhchaipitiúil
	CR	1800	Cuntas bainc reatha

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Caiteachas faoin deontas TFC neamhchaipitiúil le léiriú sa leabhar cúnta	DR	2171	Deontais eile imfhálaithe gan chaitheamh
	CR	3230	Deontas TFC Neamhchaipitiúil

7.3. Deisiúcháin, Cothabháil agus Bunú: Caiteachas reatha a bhaineann le cothabháil agus cúram d'fhoirgnimh na scoile, tailte, troscán, feistis agus trealamh, costais chúraim, glantachán, árachas, solas, cumhacht agus teas.

7.4. Riarachán: Tuarastail agus seirbhísí riaracháin, priontáil, postas, teileafón agus stáiseanóireacht.

7.5. Airgeadais: Ús agus táillí bainc.

7.6. Dímhéas

8. Clár comhardaithe

8.1 Talamh agus Foirgnimh

Ní léirítear mar shócmhainní seasta ar Chlár Comhardaithe scoile cistí a fhaightear le haghaidh talún ná foirgneamh mar atá leagtha amach in Alt 15(3) den Acht Oideachais – “D’fhonn amhras a sheachaint, ní thabharfaidh, ná ní mheasfar go dtabharfaidh, aon ní san Acht seo aon cheart don bhord ar thalamh agus foirgnimh na scoile a bhfuil an bord sin freagrach ina leith, ná aon leas sa chéanna.”

Ba cheart Scéimeanna Oibreacha samhraidh de nádúr caipitil a láimhseáil ar an gcaoi sin freisin.

Is é seo a leanas an cur chuige cuntasáíochta:

DEONTAIS A FHAIGHTEAR ÓN ROINN OIDEACHAIS AGUS SCILEANNA LE HAGHAIDH THIONSCADAL TÓGÁLA:

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Deontas Caipitiúil Tógála a fhaightear ón Roinn	DR	1800	Cuntas bainc reatha
	CR	3900	Ioncam ó Dheontas Caipitiúil Tógála na Roinne Oideachais

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Ioncam ó Dheontas Caipitiúil Tógála na Roinne Oideachais a caitheadh	DR	3940	Ioncam ó Dheontas Caipitiúil Tógála na Roinne Oideachais a caitheadh
	CR	1800	Cuntas bainc reatha

CUR CHUIGE CUNTASAÍOCHTA MAIDIR LE HAIRGEAD A THIOMSAÍTEAR DO THIONSCADAL TÓGÁLA:

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Ioncam ó Choistí Tiomsaithe Airgid le haghaidh obair chaipitiúil ar fhoirgnimh	DR	1800	Cuntas bainc reatha
	CR	3901	Ioncam ó Thiomsú Airgid don Chlár Caipitiúil Tógála

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Caiteachas Coistí Tiomsaithe Airgid ar obair chaipitiúil ar fhoirgnimh	DR	3960	Caiteachas ó Thiomsú Airgid don Chlár Caipitiúil Tógála
	CR	1800	Cuntas bainc reatha

CUR CHUIGE CUNTASAÍOCHTA MAIDIR LE HAIRGEAD ARNA THIOMSÚ AG CUMANN TUISMITHEOIRÍ DO THIONSCADAIL TÓGÁLA

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Ioncam ó tuismitheoirí le haghaidh obair chaipitiúil	DR	1800	Cuntas bainc reatha
	CR	3902	Ioncam ó Ranníocaíochtaí Tuismitheoirí le Tionscadail Chaipitiúla
Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Ranníocaíochtaí tuismitheoirí le hobair chaipitiúil a caitheadh	DR	3970	Costas Ranníocaíochtaí Tuismitheoirí le Tionscadail Chaipitiúla
	CR	1800	Cuntas bainc reatha

Talamh agus Foirgnimh a bhaint ó Chlár Comhardaithe an Bhoird

Is le Pátrún/Iontaobhaithe na scoile iad talamh agus foirgnimh na scoile go hiondúil.

Moltar do Bhoird agus do Phátrúin/Iontaobhaithe a machnamh a dhéanamh cibé acu ar cheart nó nár cheart talamh agus foirgnimh a chur san áireamh ar chlár comhardaithe an bhoird. I gcás ina ndéantar cinneadh talamh agus foirgnimh a bhaint ón gclár comhardaithe, ba cheart Cuntas Ciste Tógála a chruthú ina n-aistrítear bunchostas na talún agus na bhfoirgneamh mar aon le ranníocaíochtaí i dtreo chostas na talún agus na bhfoirgneamh sin, mar shampla Deontais Stáit, airgead a thiomsaítear, ranníocaíochtaí tuismitheoirí, tabhartais, ranníocaíochtaí ó iontaobhaithe srl. Is athrú é seo ar an mbeartas cuntasaíochta, tagann coigeartú don bhliain roimhe chun cinn dá bharr.

Is é seo a leanas an cur chuige cuntasáíochta

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Aistrítear costas na talún agus na bhfoirgneamh chuig Cuntas an Chiste Tógála	DR	3995	Cuntas an Chiste Tógála
	CR	1400	Talamh Chaipitiúil agus Foirgnimh Chaipitiúla

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Athscríobhtar an dímheas chuig an mBarrachas Coimeádta	DR	1410	Dímheas Carntha ar Thalamh agus Foirgnimh
	CR	2710	Barrachas tugtha ar aghaidh

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Aistrítear na ranniocaíochtaí le costas na talún agus na bhfoirgneamh chuig Cuntas an Chiste Tógála	DR	3900	Ioncam ó Dheontas Caipitiúil Tógála na Roinne Oideachais
	CR	3995	Cuntas an Chiste Tógála

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Athscríobhtar an t-amúchadh chuig an mBarrachas Coimeádta.	DR	3906	Ioncam ó Amúchadh Carntha an chláir chaipitiúil tógála
	CR	2710	Barrachas tugtha ar aghaidh

8.2 Deontais do TFC, Daingneáin, Feistis agus Trealamh

Deontas Caipitil TFC

Nuair a fhaightear airgead deontais:

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Airgead Deontais a Fhaightear	DR	1800	Cuntas bainc reatha
	CR	2171	Deontais eile imfhálaithe gan chaitheamh

Nuair a cheannaítear earra:

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Earra a ceannaíodh	DR	1460	Trealamh ríomhaireachta caipitiúil
	CR	1800	Cuntas bainc reatha
Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Aistriú Deontais chuig na Cúlchistí Caipitil	DR	2171	Deontais eile imfhálaithe gan chaitheamh
	CR	3921	Ioncam ó Dheontas Caipitil TFC

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Amúchadh ar dheontas	DR	3926	Amúchadh Carntha ar Ioncam ó Dheontas Caipitil TFC
	CR	3840	Amúchadh ar dheontais

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Dímheas ar threalamh ríomhaireachta caipitiúil	DR	8060	Dímheas ar threalamh ríomhaireachta caipitiúil
	CR	1470	Dímheas Carntha ar Threalamh Ríomhaireachta

Nóta 1: Ba cheart an deontas a caitheadh a amúchadh chuig an gcuntas ioncaim agus caiteachais thar 3 bliana

Nóta 2: Beartas Dímheasa TFC. Déantar earraí a dhímheas thar 3 bliana

Deontais trealamh eile

Mar chuid de thionscadal ar scála mór, féadfaidh an bord deontas mór aonuaire a fháil ar Dhaingneáin, Feistis agus Trealamh. Sa chás seo, is é seo a leanas an cur chuige cuntasaíochta

Nuair a fhaightear airgead deontais:

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Airgead Deontais a Fhaightear	DR	1800	Cuntas bainc reatha
	CR	2171	Deontais eile imfhálaithe gan chaitheamh

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Earra a ceannaíodh	DR	1420	Caipiteal: Daingneáin, Feistis agus Trealamh
	CR	1800	Cuntas bainc reatha

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Aistriú an Deontais a caitheadh chuig na Cúlchistí Caipitil	DR	2171	Deontais eile imfhálaithe gan chaitheamh
	CR	3920	Ioncam ó Dheontais Trealamh ón Roinn Oideachais

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Amúchadh ar dheontas	DR	3925	Ioncam ó Amúchadh Carntha ar Trealamh Caipitiúil
	CR	3840	Amúchadh ar dheontais

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Dímheas ar Dhaingneáin, Feistis agus Trealamh	DR	8020	Dímheas Bliantúil: Daingneáin, Feistis agus Trealamh
	CR	1430	Dímheas Carntha: Daingneáin, Feistis agus Trealamh

Nóta 1: Ba cheart an deontas a caitheadh a amúchadh chuig an gcuntas ioncaim agus caiteachais thar 5 bliana

Nóta 2: Beartas Dímheasa Daingneáin/feistis agus trealamh. Déantar earraí a dhímheas thar 5 bliana.

9. Sócmhainní Reatha

9.1 Féichiúnaithe agus Réamhíocaíochtaí

Cuimsítear leis an gcuid seo conarthaí seirbhíse, éilimh árachais atá dlite

9.2 Deontais atá dlite ó Choimisiún na Scrúduithe Stát nó airgead coinneála atá dlite ar thionscadail chaipitiúla

9.3 Cuntais Bhainc

Ní mór an líon cuntas bainc scoile a choimeád chomh híseal agus is féidir. Ba cheart an t-airgead go léir a fhaightear ar mhaithe leis an scoil a thaisceadh i bpríomhchuntas bainc na scoile. Éascófar an anailís ar na foinsí ioncaim agus ar na pátrúin chaiteachais ach leabhair agus taifid chearta a choinneáil i bhformáid chaighdeánaithe. Ar an gcaoi sin, laghdófar an gá atá le cuntais bhainc ar leith le haghaidh na bhfoinsí éagsúla cistiúcháin. Ba cheart cuntais bhainc uile na scoile a sheoladh chuig rúnaí an bhoird ag seoladh na scoile.

Tá cuntais bhainc uile na scoile le cur san áireamh sna cuntais bhliantúla, lena n-áirítear:

- Cuntais Reatha agus Taisce na Scoile
- Cuntais Comhair Creidmheasa
- Cuntais Cárta Creidmheasa
- Cuntais Tiomsaithe Airgid
- Cuntais do Thionscadail Tógála
- Cuntais bhainc nasctha/choiteanna
- Cuntais Chomhairle na nDaltaí
- Gach cuntas atá ag an gCumann/gComhairle Tuismitheoirí

9.4 Cuntais bhainc ag an gCumann/gComhairle Tuismitheoirí

I gcás ina ndéanann Cumann/Comhairle Tuismitheoirí airgead a thiomsú in ainm na scoile, ní mór don bhord a áirithiú go bhfuil nósanna imeachta leordhóthanacha i bhfeidhm ag an gCumann chun an t-airgead sin a chosaint.

Ba cheart an t-airgead go léir a chaitheann Cumann/Comhairle Tuismitheoirí ar mhaithe leis an scoil a chur trí phríomhchuntas bainc na scoile. Ba cheart an t-airgead a aistriú ón gCumann/gComhairle Tuismitheoirí chuig cuntas bainc na scoile i dtosach, ansin is í an scoil a íocann an t-airgead amach.

Ba cheart don Chumann/Chomhairle Tuismitheoirí tuarascáil ar ioncam agus ar chaiteachas ag deireadh na bliana agus na ráitis airgeadais a chur ar fáil lena gcuimsiú i gcuntais bhliantúla na scoile. Ba cheart cuntais bhainc an Chumann/na Comhairle Tuismitheoirí mar aon leis na doiciméid tacaíochta a chur ar fáil don bhord laistigh d'aon mhí amháin tar éis dheireadh na bliana agus a chur ar aghaidh chuig cuntasóir/iniúcháir seachtrach na scoile.

Ba cheart idirbhearta an Chumann/na Comhairle Tuismitheoirí a thairfeadh mar a leanas:

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Ioncam ó Thiomsú Airgid an Chumann/na Comhairle Tuismitheoirí (Neamh-Chaipitiúil)	DR	1820	Cuntas bainc an Chumann Tuismitheoirí
	CR	3700	Ioncam ó Chumann na dTuismitheoirí

Is mar seo a leanas a láimhseáiltear caiteachais a thabhaítear ar ghníomhaíochtaí tiomsaithe airgid:

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Caiteachas an Chumann/na Comhairle Tuismitheoirí ar Thiomsú Airgid (Neamh-Chaipitiúil)	DR	4925	Caiteachas ar thiomsú airgid neamhsrianta scoile
	CR	1820	Cuntas bainc an Chumann Tuismitheoirí

10. Dlíteanais Reatha

10.1. Ioncam arna ghiniúint ag an scoil atá faighte roimh ré

Féadfaidh scoileanna ioncam don chéad scoilbhliain eile a fháil roimh ré, mar shampla táillí Idirbhliana, táillí riaracháin scoile, agus ioncam ó leabhair a ligean ar cíos srl. Ba cheart é sin a bhreacadh faoi chód 2105 'Ioncam Scoile faighte roimhe ré'.

10.2. Deontais Faighte Roimh Ré

Deontas ar bith a fhaightear sa scoilbhliain reatha agus a bhaineann leis an gcéad scoilbhliain eile, ba cheart é sin a bhreacadh faoi chód 2150 'Deontais Faighte Roimh Ré' nuair a fhaightear é. M.sh. Deontas Leabhar

10.3 Deontais Imfhálaithe gan Chaitheamh

Ní mór cuntas a thabhairt ar an gcuid sin d'iarmhéideanna deontais imfhálaithe nár caitheadh ag deireadh na bliana faoin gcód ábhartha (2160-2180) ar an gclár comhardaithe sa chairt chuntas. Is samplaí de dheontais imfhálaithe iad na deontais seo a leanas;

- Deontas Leabhar
- Deontas Maoirseachta agus Ionadaíochta
- Deontas TFC
- An Deontas i gcomhair Mionoibreacha
- Deontas teagmhála baile, scoile agus an phobail
- Deontas d'oibreacha samhraidh

- Na Deontais Chaipitil go léir
- Deontais do Threalamh Speisialaithe
- Deontas Pá do dhaoine nach múinteoirí iad
- Ioncam ó na Scrúduithe Stáit
- Deontas le haghaidh Tionlacaithe Bus
- Deontais do Bhéilí Scoile
- Deontas le haghaidh Trialacha Caighdeánaithe

10.4. Deontais do threalamh speisialta arna bhfáil do dhaltáí sonracha

Nuair a fhaightear airgead deontais:

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Deontais do threalamh speisialta a fuarthas	DR	1800	Cuntas bainc reatha
	CR	2171	Deontais eile imfhálaithe gan chaitheamh

Nuair a cheannaítear earra:

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Trealamh Speisialta a Ceannaíodh	DR	4919	Trealamh Oideachais Speisialta
	CR	1800	Cuntas bainc reatha
	DR/CR	Cód Ainmniúil	Cur síos
	DR	2171	Deontais eile imfhálaithe gan chaitheamh
	CR	3140	Deontas do Threalamh Oideachais Speisialta

11. Dliteanais fhadtéarmacha

Tugtar cuntas sa chuid seo ar iasacht fhadtéarmach atá ag an mbord le hinstitiúid airgeadais nó le pátrún.

12. Ranníocaíocht le Sócmhainní Seasta

12.1 Deontais chaipitil eile mar shampla deontais do TFC, troscán agus trealamh

12.2. Talamh agus Foirgnimh – achoimre ar an ioncam agus ar an gcaiteachas caipitiúil do thalamh agus d'fhoirgnimh mar a léirítear thuas

12.3 Cuntas an Chiste Tógála – Ioncam agus Caiteachas Caipitiúil Carntha do thalamh agus d'fhoirgnimh arna thabhairt ar aghaidh.