



Financial Guideline 2020/2021 – 08

Preparation and Submission of Annual School Accounts for the Year 2019/2020

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1. Introduction

The Financial Support Services Unit (FSSU) was established by the Department of Education & Skills (DES) in 2005. 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 deadline for the submission of the 2019/2020 annual accounts is the 28th February 2021.** 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 under the [Central Statistics Act 1993](#). 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 for External Accountants \(Excel\)](#) 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 FSSU is currently in discussions with the Charities Regulator and CCABI to formalize an accounting framework going forward.

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 is in operation in the Primary, Voluntary Secondary and Community and Comprehensive schools for the year ended 31st August 2020. 2019/2020 is the first year of submission for the Community and Comprehensive schools to the FSSU.

External school accountants/auditors 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 ensures compliance for the board with the Department of Education and Skills, the Central Statistics Office and the Charities Regulatory Authority.

The FSSU online submission portal for submission of accounts for the 2019/2020 school year will be open from the 28th September 2020.

New Automatic Trial Balance upload process

This year, we are pleased to announce the addition of a number of functions that will add to the ease in which accounts are submitted. An automatic Trial Balance upload process has been implemented. These improvements that have been made to the submission process since last year can be viewed at [User Submission Video](#) and the [User Manual](#) is also available.

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 2019/2020 annual accounts is the 28th February 2021. **Please ensure the figures submitted online are submitted on time (by the end of February 2021) and correspond to the final signed accounts.** This process will ensure accurate figures are submitted to the Central Statistics Office, Charities Regulator and the Department of Education and Skills. 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.

- [BOM Authorisation Letter](#)

5. Preparing school accounts for the first time:

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. COVID-19

Due to COVID-19, financial supports have been made available to schools to fully and safely reopen in a sustainable way while minimising risk associated with COVID-19 for the school year 2020/2021. Certain grants were paid in full in mid-August 2020 allow for reopening and others are paid by instalments during the school year (e.g. grant payments based on each school term). Schools are required to appropriately record costs paid from all grants received and accrue for unspent grants. Payments of Covid Related Grants are outlined in the table below.

Timeline of Payments of Covid Related Grants	
Covid Grant	Paid
Minor Works (December Advance) (Primary schools only)	August 2020
Minor Works Enhanced	August 2020
Covid Aide	August 2020
Covid Enhanced Supervision Grant (Post Primary Schools only)	Yes 1/3 paid August 2020
Covid Capitation Grant (Covid Cleaning Grant)	Yes 1/3 paid August 2020
Covid Capitation Grant (PPE & Sanitisation Grant)	First Tranche paid August 2020

Accounting for Covid grants income and expenditure

The following codes have been added to the school's chart of accounts in order to account for COVID grants.

Nominal Code	Description	Type	Category
3277	COVID Minor Works Grant-Non Capital	Income	Department of Education & Skills Income
3280	COVID Aide Grant	Income	Department of Education & Skills Income
3281	COVID Capitation PPE Grant	Income	Department of Education & Skills Income
3282	COVID Enhanced Supervision Grant	Income	Department of Education & Skills Income
3283	COVID Capitation for Additional Cleaning Grant	Income	Department of Education & Skills Income
5316	COVID Minor Works Grant (Non Capital) Expense	Expenditure	Repairs, Maintenance & Establishment
5801	COVID Aide Grant Wages Expense	Expenditure	Repairs, Maintenance & Establishment
5802	COVID Capitation for PPE Grant Expense	Expenditure	Repairs, Maintenance & Establishment
5803	COVID Enhanced Supervision Grant Wages Expense	Expenditure	Repairs, Maintenance & Establishment
5804	COVID Capitation for Cleaning Wages Expense	Expenditure	Repairs, Maintenance & Establishment
5805	COVID Capitation for Cleaning Non Wages Expense	Expenditure	Repairs, Maintenance & Establishment
2169	COVID Minor Works Grant Unspent	Current Liability	Accruals
2181	COVID Aide Grant Unspent	Current Liability	Accruals
2182	COVID Capitation for PPE Grant Unspent	Current Liability	Accruals
2183	COVID Enhanced Supervision Grant Wages Expense	Current Liability	Accruals
2184	COVID Capitation for Additional Cleaning Grant Unspent	Current Liability	Accruals

Examples of the use of the various grants can be accessed in the following links:

[Use of the Covid Minor Works Grant for purchase of Non Capital items](#)

[Using the Covid Minor Works Grant to purchase equipment](#)

7. 3000-3294 Income

7.1 3010-3294 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 11.3 on Ringfenced grants.

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

7.2 3295-3299 Other State Income Income received from other state bodies
(Example: School Meals Grants received from the DEASP, HSE Funding)

7.3 3300-3580 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.

7.4 3650-3899 Other Income

7.4.1 3650 Voluntary Contributions - Contributions received from parents on a voluntary basis not connected to specific school activities.

7.4.2 3700 Parents Association/Councils Funding – All funds generated from the activities of the Parents' Association/Council are included in this section.

7.4.3 3850 Other Income Donations and gifts received are included in this section.

7.4.4 3851-3853 Restricted and Unrestricted Fundraising - Fundraising income must be allocated to restricted or unrestricted 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 – [Guidelines for Charitable Organisations on Fundraising from the Public](#)

The Charities Regulatory Authority's Internal Financial Control Guidelines for Charities states that a charity (school) adequately identify, distinguish and report upon unrestricted, restricted & designated income to enable adequate reporting upon both income and reserves. (CRA Internal Financial Control Guidelines for Charities). The Charities Regulator expects charity trustees (schools) to have appropriate internal financial controls in place which protect their charity's (school's) reputation and encourages public trust and confidence in their charity (school).

[Click here for Internal Financial Controls Guidelines for Charities](#)

8. 4000-8999 Expenditure

Current Expenditure:

8.1 4000-4299 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.

8.2 4300-4999 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:

[Accounting treatment for ICT Grants Non-Capital](#)

8.3 5000-5999 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.

8.4 6000-6999 Administration: Administrative salaries and services, printing, postage, telephone and stationery.

8.5 7000-7999 Financial: Bank interest and charges.

8.6 8000-8999 Depreciation

9. Balance Sheet

9.1 1400-1410 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.

[Accounting treatment for grants received from the DES for a building project](#)

[Accounting treatment for fundraising for building projects](#)

[Accounting treatment for Parents Association fundraising for building projects](#)

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.

[Accounting treatment of Removal of Land and Buildings from the Balance Sheet of the board](#)

9.2 ICT, Fixtures, Fittings and Equipment Grants

[Accounting treatment of ICT Capital Grant](#)

[Accounting treatment of Other Equipment Grants](#)

10. 1700-1799 Current Assets

10.1 1700-1720 Debtors and Prepayments

This section includes service contracts, insurance claims due.

10.2 1730 Grants Due from State Exams Commission or Retention monies due on Capital projects

This section relates to grants due from state and other bodies

10.3 1800-1950 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

10.4 1820 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:

[Accounting treatment of Parent's Association/Council transactions](#)

11 2000-2599 Current Liabilities

11.1 2105 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'.

11.2 2150-2152 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 the relevant code 2150-2152.

11.3 2160-2185 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 (2160-2185) 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
- Covid Related Grants

11.4 Special Equipment Grants received for specific student

[Accounting treatment of Special Equipment Grants received for specific student](#)

12. 2600-2699 Long term liabilities

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

13. 2700-2710 Capital & Revenue Reserves

Retained surpluses/deficits on income and expenditure

14. 3900-3999 Contribution to Fixed Assets

14.1 Land and Buildings – summary of capital income and expenditure for land and buildings as outlined as outlined in Section 9.1 above

14.2 Other Capital Grants e.g. ICT, Furniture and Equipment grants as outlined in Section 9.2 above

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

Treoirlíne Airgeadais 2020/2021 - 08

**Treoirlíne le haghaidh Cuntasóirí/Iniúcháirí
Scoile Seachtracha maidir le hUllmhú agus Cur
Isteach Cuntas Scoile Bliantúil don Bhliain
2019/2020**

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2. Creat Rialála agus Reachtach
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 - 8.1 Tuarastail Oideachais
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 - 10.3 Cuntais Bhainc
 - 10.4 Cuntais bhainc a bhaineann le Cumann/Comhairle na dTuismitheoirí

11. Dlíteanais Reatha

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- 11.2 Deontais faighte roimh ré
- 11.3 Deontais Imfhálaithe gan Chaitheamh
- 11.4 Deontais do threalamh speisialta arna bhfáil do dhaltáí sonracha

12. Dlíteanais Fhadtéarmacha

13. Cúlchistí Caipitil & Ioncaim

14. Ranníocaíocht le Sócmhainní Seasta

- 14.1 Deontais Chaipitil Eile
- 14.2 Talamh agus Foirgnimh
- 14.3 Cuntas Ciste Tógála

1. Réamhrá

Ba í an Roinn Oideachais agus Scileanna a bhunaigh an tAonad um Sheirbhísí Tacaíochta (FSSU) in 2005. Ceanglaítear ar gach bord bainistíochta (bord) de Bhunscoileanna agus Meánscoileanna Deonacha, agus Pobalscoileanna agus Scoileanna Cuimsitheacha cuntais bhliantúla a ullmhú. Ní mór don Chathaoirleach agus do bhall eile den bhord na cuntais bhliantúla a fhaomhadh. De réir Chiorcláin na Roinne Oideachais agus Scileanna [0060/2017](#) agus [0002/2018](#), tá sé sonraithe gur gá na cuntais bhliantúla a ullmhú agus a chur isteach i bhformáid atá leagtha amach ag FSSU. **Is gá go mbeadh cuntais bhliantúla 2019/2020 curtha isteach roimh an 28 Feabhra 2021.** 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

Tá achoimre thíos ar an gcreat rialála agus reachtach lena rialaítear scoileanna san earnáil Bunscoileanna agus Meánscoileanna Deonacha, agus san earnáil Pobalscoileanna agus Scoileanna Cuimsitheacha:

- An [tAcht Oideachais, 1998](#) Is é an tAcht an bonn reachtúil leis an gcóras oideachais. Leagtar amach ann na cearta agus na freagrachtaí atá ag na daoine uile a bhfuil baint acu leis an oideachas.
- 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 treoirlínte 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 bhfuil gach scoil aicmithe mar charthanas. Ceanglaítear ar na boird go léir clárú leis an Rialálaí Carthanas. Cuireann FSSU faisnéis isteach thar ceann 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 faoin [Acht Staidrimh, 1993](#). 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 le [Cairt Chuntas na gCuntasóirí Seachtracha \(Excel\)](#), arna forbairt 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. Tá FSSU ag caint faoi láthair leis an Rialálaí Carthanas agus leis an CCABI chun creat cuntasáíochta don todhchaí a chur ar bhonn foirmiúil.

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 Thuismitheoirí](#), 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 an Roinn Oideachais agus Scileanna tar éis córas a fhaomhadh leis na cuntais a chur isteach ar líne, agus beidh an córas sin i bhfeidhm do Bhunscoileanna, Meánscoileanna Deonacha, Pobalscoileanna agus Scoileanna Cuimsitheacha don bhliain dar críoch 31 Lúnasa 2020. Is é 2019/2020 an chéad bhliain do Phobalscoileanna agus Scoileanna Cuimsitheacha a gcuid cuntas a chur isteach chuig FSSU.

Beidh rochtain ag cuntasóirí/iniúcháirí seachtracha scoile ar chóras slán néalbhunaithe ar líne chun comhardú trialach an bhoird a iontráil agus chun cóip PDF de na cuntais fhaofa a uaslódáil. Áiritheofar leis an bpróiseas sin go gcomhlíonfaidh an bord riachtanais na Roinne Oideachais agus Scileanna, na Príomh-Oifige Staidrimh, agus an Rialálaí Carthanas.

Beidh tairseach aighneachta ar líne FSSU chun cuntais a chur isteach don scoilbhliain 2019/2020 ar oscailt ón 28 Meán Fómhair 2020.

I mbliana, is cúis áthais dúinn sraith feidhmeanna breise a fhógairt, a éascóidh tuilleadh an próiseas a bhaineann le cuntais a chur isteach. Tá próiseas uathoibríoch curtha i bhfeidhm chun Comhardú Trialach a uaslódáil. Na feabhsúcháin seo a rinneadh ón mbliain seo caite i leith ar an bpróiseas chun cuntais a chur isteach, is féidir iad a fheiceáil san [Fhíseán Úsáideora maidir le Cur Isteach Cuntas](#) agus tá an [Lámhleabhar Úsáideora](#) ar fáil freisin.

Chun an próiseas maidir le cur isteach na gcuntas a thabhairt chun críche, ní mór go mbeadh Teastas Cleachtaidh reatha agus Árachas Slánaíochta Gairmiúla ag an gcuntasóir/iniúcháir, agus ní mór dó ná di a bheith ina b(h)all de Chomhlacht Cuntasáíochta Forordaithe faoi mhaoirseacht IAASA. Is gá go mbeadh cuntais bhliantúla 2019/2020 curtha isteach roimh an 28 Feabhra 2021.

Iarrtar ort a áirithiú go gcuirfear na figiúirí sin isteach ar líne in am (faoi dheireadh mhí Feabhra 2021) agus go mbeidh siad ag teacht leis na cuntais sínithe deiridh. Áiritheofar leis an bpróiseas sin go gcuirfear figiúirí cruinne faoi bhráid na Príomh-Oifige Staidrimh agus na Roinne Oideachais agus Scileanna. Beidh litir dheimhniúcháin ar leith, agus í scríofa ag an mbord, i dteannta chuntais bhliantúla an bhoird bainistíochta. Cuirfidh sin ar chumas an chuntasóra/iniúcháora sheachtraigh sonraí a chur isteach chuig an tairseach ar líne.

- [Litir Údaraithe ón mBord Bainistíochta](#)

5. Cuntais na scoile a ullmhú den chéad uair:

5.1. Iarmhéideanna Tosaigh – An chéad bhliain a dhéantar cuntais scoile a ullmhú, ba cheart an t-iarmhéid tosaigh a bhreacadh faoi ‘bharrachas tugtha ar aghaidh’, cód ainmniúil 2710.

Cuimsítear leis na hiarmhéideanna tosaigh atá le háireamh:

- Iarmhéideanna tosaigh ó chuntais bhainc
- Iarmhéideanna soláthraithe gan íoc
- 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 caite, 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 caite, 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. COVID-19

Mar thoradh ar COVID-19, tá tacaíochtaí airgeadais curtha ar fáil do scoileanna ionas gur féidir leo oscailt go hiomlán agus go sábháilte, ar chaoi inbhuanaithe, agus san am céanna, go mbeidh baol laghdaithe ann maidir le COVID-19 don scoilbhliain 2020/2021.

Tá deontais áirithe ann a íocadh ina n-iomláine i lár mhí Lúnasa 2020 chun an athoscailt a éascú, agus i gcás deontais eile, déantar iad a íoc ina dtráthchodanna le himeacht na scoilbhliana (m.sh. íocaíochtaí deontais bunaithe ar gach téarma scoile). Is gá do scoileanna taifead cuí a choinneáil ar na costais a chlúdófar leis na deontais go léir atá faighte acu, agus ar na suimeanna atá fabhráithe maidir le deontais gan chaitheamh.

Tá cur síos sa tábla thíos ar íocaíochtaí Deontas a bhaineann le Covid.

Amlíne Íocaíochtaí na nDeontas a bhaineann le COVID	
Deontas Covid	Íochta
Mionoibreacha (Réamhíocaíocht Mhí na Nollag) (Bunscoileanna amháin)	Lúnasa 2020
Mionoibreacha Feabhsaithe	Lúnasa 2020
Cúntóir Covid	Lúnasa 2020
Deontas le haghaidh Maoirseacht Fheabhsaithe i ndáil le Covid (Iar-Bhunscoileanna amháin)	Is ea 1/3 íochta Lúnasa 2020
Deontas Caipitíochta Covid (Deontas Glantacháin Covid)	Is ea 1/3 íochta Lúnasa 2020

Tá na cóid seo a leanas curtha le cairt chuntas na scoile d'fhonn gur féidir leo cuntas a thabhairt ar na deontais COVID.

Ainmniúil Cód	Cur síos	Cineál	Catagóir
3277	Deontas Neamhchaipitiúil COVID le haghaidh Mionoibreacha	Ioncam	Ioncam ón Roinn Oideachais agus Scileanna
3280	Deontas do Chúntóir COVID	Ioncam	Ioncam ón Roinn Oideachais agus Scileanna
3281	Deontas Caipitíochta COVID le haghaidh Trealamh Cosanta Pearsanta	Ioncam	Ioncam ón Roinn Oideachais agus Scileanna
3282	Deontas le haghaidh Maoirseacht Fheabhsaithe i ndáil le COVID	Ioncam	Ioncam ón Roinn Oideachais agus Scileanna
3283	Deontas Caipitíochta COVID um Ghlantachán Breise	Ioncam	Ioncam ón Roinn Oideachais agus Scileanna
5316	Costas Deontas (Neamhchaipitiúil) COVID le haghaidh Mionoibreacha	Caiteachas	Deisiúcháin, Cothabháil agus Bunú
5801	Costas Pá maidir leis an Deontas do Chúntóir COVID	Caiteachas	Deisiúcháin, Cothabháil agus Bunú
5802	Deontas Caipitíochta COVID le haghaidh na gCostas a bhaineann le Trealamh Cosanta Pearsanta	Caiteachas	Deisiúcháin, Cothabháil agus Bunú
5803	Costas Pá maidir le Deontas Mhaoirseacht Fheabhsaithe COVID	Caiteachas	Deisiúcháin, Cothabháil agus Bunú
5804	Deontas Caipitíochta COVID le haghaidh Pá Glantacháin	Caiteachas	Deisiúcháin, Cothabháil agus Bunú
5805	Deontas Caipitíochta COVID le haghaidh Costais Ghlantacháin Neamhphá	Caiteachas	Deisiúcháin, Cothabháil agus Bunú
2169	Deontas le haghaidh Mionoibreacha COVID gan Chaitheamh	Dlíteanas Reatha	Fabhruithe
2181	Deontas do Chúntóir COVID gan Chaitheamh	Dlíteanas Reatha	Fabhruithe
2182	Deontas Caipitíochta COVID le haghaidh TCP gan Chaitheamh	Dlíteanas Reatha	Fabhruithe
2183	Costas Pá maidir le Deontas Mhaoirseacht Fheabhsaithe COVID	Dlíteanas Reatha	Fabhruithe
2184	Deontas Caipitíochta COVID um Ghlantachán Breise gan Chaitheamh	Dlíteanas Reatha	Fabhruithe

Lean na naisc thíos chun samplaí a fháil d'úsáid na ndeontas éagsúil:

[Úsáid an Deontais Mionobreacha Covid chun Míreanna Neamhchaipitiúla a Cheannach](#)

[Úsáid an Deontais Mionobreacha Covid chun trealamh a cheannach](#)

7. 3000-3294 Ioncam

7.1 3010-3294 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 caiteachas 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 11.3 maidir le Deontais imfhálaithe.

- [Deontais Bhunscoileanna](#)
- [Deontais do Mheánscoileanna Deonacha](#)
- [Deontais do Phobalscoileanna agus Scoileanna Cuimsitheacha](#)

7.2 3295-3299 Ioncam Eile ón Stát Ioncam faighte ó chomhlachtaí stáit eile (Mar shampla: Deontais do Bhéilí Scoile faighte ón Roinn Gnóthaí Fostaíochta agus Coimirce Sóisialaí, cistiú ó FSS)

7.3 3300-3580 Ioncam arna Ghiniúint ag an Scoil Seo ioncam a ghintear laistigh den scoil ó ghníomhaíochtaí nó ó thograí éagsúla amhail taisceadáin a ligean ar cíos, táillí riaracháin scoile, agus ioncam ó chluichí agus ó leabhair. Áirítear sa chatagóir seo táillí a ghearrann scoileanna táille.

7.4 3650-3899 Ioncam Eile

7.4.1 3650 Síntiúis Dheonacha – Ranníocaíochtaí a fhaightear ó thuismitheoirí ar bhonn deonach nach mbaineann le gníomhaíochtaí sonracha scoile.

7.4.2 3700 Cistiú ó Chumann/Chomhairlí Tuismitheoirí – Áirítear sa chuid seo an t- ioncam go léir a fhaightear ó ghníomhaíochtaí Chumann/Chomhairle na dTuismitheoirí.

7.4.3 3850 Ioncam Eile – Áirítear sa chuid seo tabhartais agus bronntanais a fhaigheann an scoil.

7.4.4 3851-3853 Tiomsú Airgid Srianata agus Neamhsrianata – Ní mór ioncam ó thiomsú airgid a bhreacadh faoi chóid srianata nó neamhsrianata. Ní mór ioncam neamhsrianata, srianata agus sainithe a shainithint go leordhóthanach sna cuntais bhliantúla, agus ní mór idirdhealú a dhéanamh eatarthu agus tuairisciú orthu ionas gur féidir ioncam agus cúlchistí a thuairisciú go leordhóthanach.

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

I dTreoirínte ar Rialú Airgeadais Inmheánach an Údaráis Rialála Carthanas, luaitear nach mór do charthanas (scoil) ioncam neamhsrianata, srianata agus ainmnithe a aithint, a

idirdhealú agus a thuairisciú ar bhealach imleor chun tuairisciú leordhóthanach a chumasú ar ioncam agus cúlchistí araon. (Treoirlínte ar Rialú Airgeadais Inmheánach an Údaráis Rialála Carthanas). Teastaíonn ón Rialálaí Carthanas go mbeadh na rialúcháin airgeadais inmheánacha chuí i bhfeidhm ag iontaobhaithe carthanas (scoileanna), a dhéanfaidh dea-cháil a gcarthanas (scoile) a chosaint agus a spreagfaidh iontaoibh agus muinín an phobail ina gcarthanas (scoil).

[Clliceáil anseo chun na Rialúcháin Airgeadais Inmheánacha do Charthanas a fheiceáil](#)

8. 4000-8999 Caiteachas

Caiteachas Reatha:

8.1 4000-4299 Oideachas – Tuarastail: Gach tuarastal a íoctar le múinteoirí páirtaimseartha agus ionaid, agus íocaíochtaí le múinteoirí ar sheirbhísí a bhaineann leis an oideachas, lena n-áirítear ÍMAT, MSU agus ÁSPC agus gach íocaíocht faoin scéim Maoirseachta agus Ionadaíochta.

8.2 4300-4999 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, b'fhéidir. Dá bhrí sin, ní dhéanfaí na míreanna sin a chaipitiú, agus is mar a leanas a láimhseáiltear iad:

[Deontais TFC Neamhchaipitiúla](#)

8.3 5000-5999 Deisiúcháin, Cothabháil agus Bunú: Caiteachas reatha a bhaineann le cothabháil agus cúram scoile, lena n-áirítear foirgnimh, tailte, troscán, feistis agus trealamh, costais chúraim, glantachán, árachas, solas, cumhacht agus teas.

8.4 6000-6999 Riarachán: Tuarastail agus seirbhísí riaracháin, priontáil, postas, teileafón agus stáiseanáireacht.

8.5 7000-7999 Airgeadas: Ús agus táillí bainc.

8.6 8000-8999 Dímheas

9. Clár Comhardaithe

9.1 1400-1410 Talamh agus Foirgnimh

Ní léirítear mar shócmhainní seasta sa Chlár Comhardaithe scoile cistí atá faighte 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 chineál caipitil a láimhseáil ar an gcaoi sin freisin.

[Deontais faighte ón Roinn Oideachais agus Scileanna le haghaidh thionscadal tógála.](#)

[Cur chuige cuntasáíochta maidir le hairgead a Thiomsaítear do thionscadal tógála.](#)

[Cur chuige cuntasáíochta maidir le hairgead arna thiomsú ag Cumann Tuismitheoirí do thionscadail tógála.](#)

Talamh agus Foirgnimh a bhaint ó Chlár Comhardaithe an Bhoird

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

Moltar do Bhoird agus do Phátrúin/lontaobhaithe 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 sin ar an mbeartas cuntasáíochta, a dtagann coigeartú don bhliain roimhe chun cinn dá bharr.

Is é seo a leanas an cur chuige cuntasáíochta:

[Talamh agus Foirgnimh a bhaint ó Chlár Comhardaithe an Bhoird](#)

9.2 Deontais do TFC, Daingneáin, Feistis agus Trealamh

[Clliceáil anseo chun an cur chuige cuntasáíochta don Deontas Caipitil TFC a fheiceáil](#)

[Clliceáil anseo chun an cur chuige cuntasáíochta do Dheontais i gcomhair Trealamh Eile a fheiceáil](#)

10. 1700-1799 Sócmhainní Reatha

10.1 1700-1720 Féichiúnaithe agus Réamhíocaíochtaí

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

10.2 1730 Deontais atá dlite ó Choimisiún na Scrúduithe Stát nó airgead coinneála atá dlite ar thionscadail chaipitiúla

Beidh tairseach aighneachta ar líne FSSU chun cuntais a chur isteach don scoilbhliain 2019/2020 ar oscailt ón 28 Meán Fómhair 2020.

10.3 1800-1950 Cuntais Bhainc

Ní mór líon na gcuntas 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 bhord 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/Comhairle Tuismitheoirí

10.4 1820 Cuntais bhainc Chumann/Chomhairle na dTuismitheoirí

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 thaifeadadh mar a leanas:

[Clliceáil anseo](#)

11. 2000-2599 Dlíteanais Reatha

11.1 2105 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 cíós srl. Ba cheart é sin a bhreacadh faoi chód 2105 'Ioncam Scoile faighte roimhe ré'.

11.2 2150-2152 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 ábhartha 2150-2152.

11.3 2160-2185 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 (2160-2185) 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
- Deontas 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 Trialacha Caighdeánaithe
- Íocaíochtaí Deontas a bhaineann le Covid

11.4 Deontais do threalamh speisialta arna bhfáil do dhaltáí sonracha

[Clliceáil anseo chun an cur chuige a fháil i gcás Deontais do threalamh speisialta arna bhfáil do dhaltáí sonracha](#)

12. 2600-2699 Dliteanais Fhadtéarmacha

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

13. 2700-2710 Cúlchistí Caipitil & Ioncaim

Barrachais/easnaimh choinnithe ar ioncam agus caiteachas

14. 3900-3999 Ranníocaíocht le Sócmhainní Seasta

14.1 Talamh agus Foirgnimh – achoimre ar an ioncam agus ar an gcaiteachas caipitiúil do thalamh agus d'fhoirgnimh mar atá leagtha amach i gCuid 9.1 thuas

14.2 Deontais Chaipitiúla Eile, m.sh. TFC, deontais Troscáin agus Trealaimh mar atá leagtha amach i gCuid 9.2 thuas

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