

Financial Guideline 2021/2022 – 34

Community & Comprehensive Schools and Voluntary Secondary Schools

Department of Education ICT/Digital Grants – 2021/2022

Introduction

The Department of Education issued two digital technology grants in December 2021 for the school year 2021/2022

1. Digital Strategy Grant for ICT infrastructure; and
2. Grant to address the digital divide and learners at risk of educational disadvantage

1. The Digital Strategy Grant for ICT infrastructure

This grant issued to all eligible schools under the new Digital Strategy for Schools 2021-2027 in December 2021. See [DE Circular 0027/2022](#) for further information on this grant.

a. Funding allocation for the 2021/2022 school year

- All schools received a lump sum of €2,000 (€1,000 in respect of fee-charging schools) per school; and
 - €49.32 per student on the rolls on the 30th September 2020 in post-primary schools
- Or
- €54.25 per student on the rolls on the 30th September 2020 in DEIS category post-primary schools.
 - €24.66 per student on the rolls on the 30th September 2020 in fee-charging schools.

b. Utilisation of funds

Each school must have a Digital Learning Plan, based on a whole school approach and taking account of its context and circumstances. This plan should be reviewed and updated at least annually. Schools can prioritise spending plans for this grant, as required.

Equipment and Infrastructure that may be purchased under the ICT Grants Scheme

- Teaching Computing Devices: These may include desktop PCs, laptops, tablets or hybrid devices (to note, a direct drawdown mechanism for schools for the purchase of Desktop PCs, laptops and hybrid devices is available at www.spu.ie to make the process more streamlined and accessible.) These can include equipment for the provision of DCG (Design & Communication Graphics).
- Computing Devices for learners: These may include desktop PCs, laptops, tablets or hybrid devices. These can include equipment for the provision of DCG
- Projectors including short throw or ultra-short throw, long throw, interactive, or interactive flat screens (IFS)
- Networking equipment (e.g., fixed and wireless networking, and including cabling, switches and installation)
- Cloud based tools and applications to support learning
- Learning platforms – these are generally cloud based applications used to support the teaching and learning process.
- Local software, apps, tools and equipment to support learning, including differentiated and personalised learning.
- Other ICT Equipment: This can include relevant and fit for purpose ICT elements to be used to support teaching, learning and assessment. An indicative (though not exhaustive) list includes audio visual equipment such as still and video cameras, speakers, interactive presentation technologies, visualisers, and equipment including mobile laptop/tablet trollies, printers and a school server.
- The funding can also be utilised to provide for maintenance and repair of equipment purchased with this funding.

2. Grant to address the digital divide and learners at risk of educational disadvantage

The Department issued a once-off grant to recognised post-primary schools in the free education scheme in December 2021. The focus of this funding is to enable schools to address the needs of learners at risk of educational disadvantage arising from a lack of access to necessary digital infrastructure. See [DE Circular 0060/2021](#) for further information.

a. Funding allocation

Enrolment	Grant – Non DEIS	Grant - DEIS
0 to 249	€8,000	€16,000
250 to 499	€13,360	€26,720
500 to 749	€22,311	€44,622
750 plus	€37,260	€74,519

b. Utilisation of funds

This funding is specifically targeted at supporting learners at risk of educational disadvantage through lack of access to digital technology. Schools should plan for the effective and targeted use of this funding as part of their Digital Learning Plan (DLP).

Funding must be used for the purchase of ICT infrastructure to target learners at risk of educational disadvantage due to lack of access to relevant digital technologies that facilitate and support participation, attendance and retention and to ensure equity of access to the curriculum.

Possible approaches for Projects/Programmes/Activities, with additional supports for learners at risk of educational disadvantage:

- This funding can be utilised to support learners at risk of educational disadvantage due to a digital divide and who require access to ICT infrastructure to engage with learning both inside and outside the classroom.
- Support for expansion of capacity and opportunity for STEAM subjects and projects, such as Junior Cycle Short Courses in Coding and Digital Media Literacy; at Senior Cycle for subjects such as Design Communications Graphics, Computer Science, Leaving Cert PE and so on.
- General STEAM projects and activities using innovative technology such as virtual or augmented reality, and game-based learning.
- Support to expand the use of Digital Portfolios and provide opportunities to develop digital skills.
- Support for the CBA (classroom-based assessment) process.
- Digital technology can also support wellbeing activities.

Types of Infrastructure that may be purchased:

- Computing Devices: These may include desktop PCs, laptops, tablets or hybrid devices. These can include equipment for the provision of DCG (Design & Communication Graphics).
- Cloud based tools and applications including learning platforms to provide additional supports for at-risk learners
- Local software, apps, tools and equipment to support learning.
- Other ICT Equipment/peripherals: This can include relevant and fit for purpose ICT elements to be used to support teaching, learning and assessment. An indicative (though not exhaustive) list includes audio visual equipment such as still and video cameras, digital cameras, speakers, interactive presentation technologies, visualisers,

projectors and equipment including mobile laptop/tablet trollies, printers.

c. Requirement to report on the usage of this funding

As this funding has been secured through the EU NRRP Facility to address the digital divide, schools will be required to submit a record of how the funding was utilised to address the needs of learners at risk of educational disadvantage through the digital divide in their school before the end of the school year. Schools should retain a record of how this funding is utilised.

Schools should acknowledge receipt of the EU NRRP funding on their website and provide a description outlining the activities, and/or schemes, this funding has been used to support.

3. Tender procedures and record keeping

- All purchases must be in compliance with Public Procurement Procedures. Existing ICT purchasing frameworks should be engaged with and taken advantage of as they simplify the process of purchasing ICT equipment for schools. Schools should contact the Schools Procurement Unit for further information and support as required at www.spu.ie.
- A file containing evidence of the tendering and quotation procedures actually followed must be retained.
- All expenditure in connection with these schemes must be vouched and schools must be able to prove that expenditure was used as allowed under the scheme.
- Invoices and receipts must be retained in the event of an inspection.
- All equipment should remain the property of the school and where devices are provided to a learner, this should be governed by a loan arrangement agreed between the school and parent/guardian. This agreement should include arrangements for the return of any such equipment when no longer required by the learner. These agreements must be approved by the board.
- Where devices are loaned for use outside of the school property this must be approved by the board of management.

4. Accounting for Digital/ICT Grants

The income and associated expenditure should be recorded appropriately in the school's accounts.

As noted above the funds can be spent on both capital and non-capital items. Capital

items are items that have an expected useful life of more than one year.

Examples of capital expenditure are computer devices, video cameras, speakers, interactive presentation technologies, visualisers, and equipment including mobile laptop/tablet trollies, printers.

Examples of non-capital expenditure are subscriptions to apps, licence fees for software for a year or less (note where product licences are purchased with a device these do not expire and can be included in capital expenditure).

The codes that should be used in the chart of accounts are:

Nominal Code	Description
Income Codes:	
3921	DE ICT Grant Capital Income (Balance sheet)
3230	ICT Grant Non Capital (Income & Expenditure)
Expenditure Codes:	
1460	Capital: ICT (Balance sheet)
4410	ICT Grant Non-Capital Expense (Income & Expenditure)
Unspent Balance:	
2165	ICT Grant Unspent (Balance sheet)

It is recommended that you set up a separate department for the digital divide grant as there is a requirement to report separately on this. (See section 4.7 of the [Sage 50 manual](#) or section 1.5.1 of the [Surf manual](#) for further instructions on setting up a department).

There are different ways to record the transactions as they occur. However as digital/ICT grants are mainly spent on infrastructure and equipment of a capital nature the following steps are recommended:

1. When an ICT grant is received it is recorded as a receipt to balance sheet code <3921 DE ICT Grant Capital Income>
2. When recording expenditure made out of the grant determine whether it is capital or non-capital. Capital expenses should be recorded to the balance sheet <1460 Capital: ICT>. Non-capital expenses should be recorded to the income and expenditure account <4410 ICT Grant Non-Capital Expense >. Always record in the detail notes what exactly is being purchased.
3. To balance the income and expenditure account you can then do a journal to transfer the monies spent on non-capital items from capital to non capital income E.G. €500 is spent on a subscription of a learning app.

The income or payment is recorded to <4410 ICT Grant Non-Capital Expense >. To reflect this in the income and expenditure account a matching amount of income can be moved from capital income at <3921> to non-capital at <3230>. Do this by recording a journal debit capital income and credit non capital as follows:

Code	Detail	Debit	Credit
<3921 DE ICT Grant Capital Income>	Transfer income spent on ... from capital to non capital	€500	
<3230 ICT Grant Non Capital>	Transfer income spent on ... from capital to non capital		€500

After posting the journal code <3921 DE ICT Grant Capital Income> should have reduced in value and <3230 ICT Grant Non Capital> increased in value to match expenses recorded to <4410 ICT Grant Non-Capital Expense >. (See section 4.4 of the Sage 50 manual or section 6.4 of the Surf manual for further instructions on recording journals).

- To confirm what balance is remaining on the grant you can generate a departmental report from the beginning of the year and subtract <1460 Capital: ICT > from the balance under <3921 DE ICT Grant Capital Income>. See **appendix A** for further instructions on producing a departmental report.
- Alternatively, you could record the full grant to the unspent grant code and as it is spent record a journal to transfer the matching income amount out of the unspent balance to either capital or non-capital income as appropriate

Code	Detail	Debit	Credit
<2165 ICT Grant Unspent >	Transfer income spent on ... from unspent balance to income	€500	
<3921 DE ICT Grant Capital Income> or <3230 ICT Grant Non Capital>	Transfer income spent on ... from unspent balance to income		€500

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

Tel: 01-269 0677
info@fssu.ie

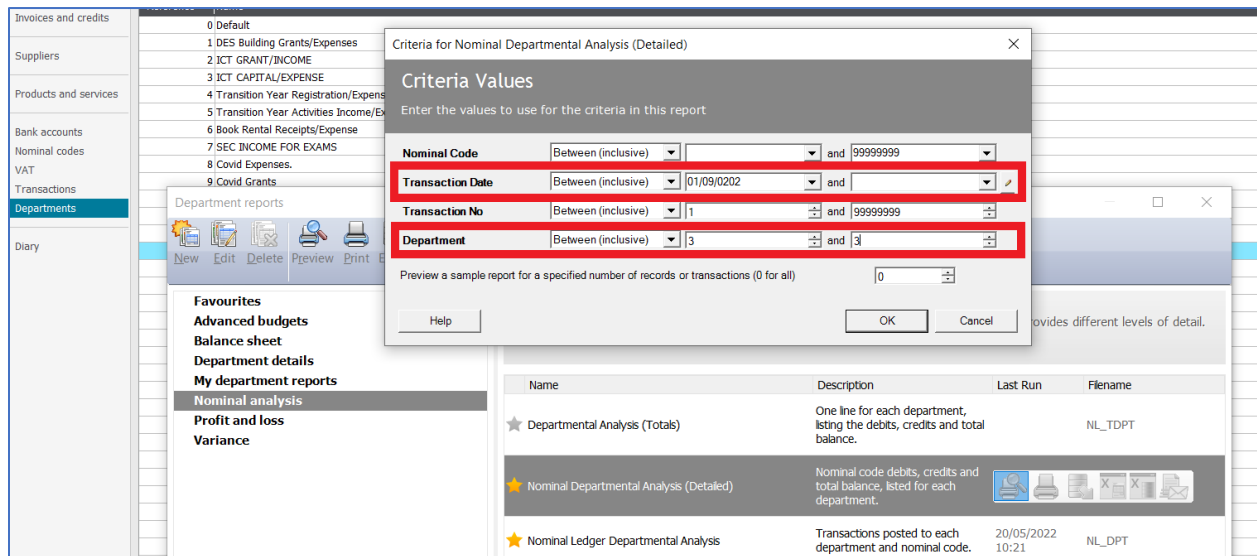
8th June 2022

Appendix A

Producing Departmental Reports in Sage 50 & in Surf Accounts

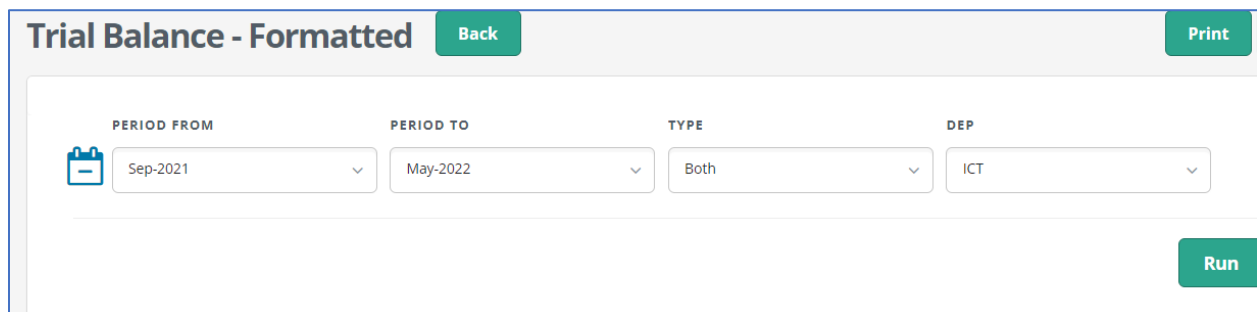
In Sage 50 Accounts:

Go to Departments > Reports > Nominal Departmental Analysis (Detailed) & select the date from 1st of September of the current year to current period, and the relevant department number for your grant.



In Surf Accounts:

Go to Reports > Under “General Ledger”, select Trial Balance - Formatted and select September of the current year to current period for “Period From” and “Period To”, select “Both” for the report “Type”, and the relevant department number for your grant in “Dep”.



Treoirlíne Airgeadais 2021/2022 - 34

Scoileanna Pobail agus Cuimsitheacha agus Meánscoileanna Deonacha

Teicneolaíocht Faisnéise agus Cumarsáide (TFC) na Roinne Oideachais (RO) / Deontais Dhigiteacha - 2021/2022

Réamhrá

D'éisigh an Roinn Oideachais dhá dheontas teicneolaíochta digití i mí na Nollag 2021 don scoilbhliain 2021/2022

1. Deontas Straitéise Digití do bhonneagar TFC; agus
2. Deontas chun aghaidh a thabhairt ar an deighilt dhigiteach agus foghlaimeoirí atá i mbaol míbhuntáiste oideachais

1. An Deontas Straitéise Digití do bhonneagar TFC

Eisíodh an deontas seo do gach scoil incháilithe faoin Straitéis Dhigiteach do Scoileanna 2021-2027 i mí na Nollag 2021. Féach [Chiorclán 0027/2022](#) chun tuilleadh faisnéise a fháil.

α. Maoiniú a Leithdháileadh don scoilbhliain 2021/2022

- Tugadh cnapshuim de €2,000 in aghaidh na scoile (€1,000 i leith scoileanna a ghearrann táillí); agus
- €49.32 in aghaidh an dalta ar na rollaí ar an 30 Meán Fómhair 2020 in iar-bhunscoileanna

Nó

- €54.25 in aghaidh an dalta a bhí ar na rollaí ar an 30 Meán Fómhair 2020 in iar-bhunscoileanna de chuid na catagóire DEIS.
- €24.66 in aghaidh an dalta ar na rollaí ar an 30 Meán Fómhair 2020 i scoileanna a ghearrann táillí.

b. Úsáid maoinithe

Caithfidh Plean Foghlama Digiteach a bheith ag gach scoil, bunaithe ar chur chuige scoile uile agus a chomhthéacs agus a chúinsí á gcur san áireamh. Ba chóir an plan seo a athbhreithniú agus a nuashonrú uair sa bhliain ar a laghad. Is féidir le scoileanna tosaíocht a thabhairt do phleananna caiteachais don deontas seo, de réir mar is gá .

Treoir maidir le Trealamh agus Bonneagar is féidir a cheannach faoin Scéim Deontas TFC

- Gléasanna Ríomhaireachta le haghaidh Teagaisc: Féadfaidh ríomhairí deisce, ríomhairí glúine, táibléid nó gléasanna hibrideacha a bheith i gceist leo seo (is fiú a thabhairt faoi deara go bhfuil meicníocht dhíreach íostarraingthe do scoileanna ar fáil ag www.spu.ie, chun ríomhairí pearsanta deisce, ríomhairí glúine agus gléasanna hibrideacha a cheannach chun an próiseas a dhéanamh níos simplí agus níos inrochtana.) D'fhéadfadh trealamh le haghaidh DCG (Dearadh, Graif, Cumarsáid) a bheith san áireamh leo seo.
- Gléasanna Ríomhaireachta d'fhoghlaim: Féadfaidh ríomhairí deisce, ríomhairí glúine, táibléid nó gléasanna hibrideacha a bheith i gceist leo seo D'fhéadfadh trealamh chun DCG a sholáthar a bheith san áireamh leo seo
- Gach cineál teilgeoir, lena n-áirítear réscáileáin idirghníomhacha.
- Trealamh líonraithe (m.sh. líonrú seasta agus iad gan sreang, lena n-áirítear cáblaí, lasca agus suiteáil)
- Uirlisí agus feidhmchláir néalbhunaithe chun tacú leis an bhfoghlaim
- Léibheann foghlama – is feidhmchláir néalbhunaithe iad seo de ghnáth a úsáidtear chun tacú leis an bpróiseas teagaisc agus foghlama.
- Bogearraí, aipeanna, uirlisí agus trealamh áitiúil chun tacú leis an bhfoghlaim, idir difreálú agus foghlaim phearsantaithe.
- Trealamh TFC Eile: D'fhéadfadh gnéithe ábhartha TFC a bheith san áireamh leis seo chun tacú le teagasc, foghlaim agus measúnú. Lena n-áirítear an trealamh closamhairc ón liosta samplach seo; físcemaraí, callairí, teicneolaíocht idirghníomhach léirithe, scáileáin, agus trealamh eile ar nós tralaithe le haghaidh ríomhairí glúine agus táibléid, printéirí agus freastalaí scoile.
- Is féidir an maoiniú a úsáid freisin chun trealamh a cheannaítear leis an maoiniú seo a chothabháil agus a dheisiú.

2. Deontas chun aghaidh a thabhairt ar an deighilt dhigiteach agus foghlaim atá i mbaol míbhuntáiste oideachais

D'éisigh an Roinn deontas aonuaire d'iar-bhunscoileanna aitheanta sa scéim saoroideachais i mí na Nollag 2021. Is é fócas an mhaoinithe seo ná, cabhrú le scoileanna dul i ngleic le riachtanais na bhfoghlaim atá i mbaol míbhuntáiste oideachais mar gheall ar easpa rochtana ar an mbonneagar digiteach riachtanach. Féach [Chiorclán 0060/2021](#) chun tuilleadh faisnéise a fháil.

a. Maoiniú a Leithdháileadh

Líon atá Rollaithe	Deontas-nach DEIS iad	Deontas - DEIS
0 go 249	€8,000	€16,000
250 go 499	€13,360	€26,720
500 go 749	€22,311	€44,622
750 nó níos mó	€37,260	€74,519

b. Úsáid maoinithe

Tá an maoiniú seo dírithe go sonrach ar thacú le foghlaimeoirí atá i mbaol míbhuntáiste oideachais mar gheall ar easpa rochtana ar theicneolaíocht dhigiteach. Ba chóir go ndéanfadh scoileanna pleanáil d'úsáid éifeachtach agus spriocdhírthe an mhaoinithe seo mar chuid dá bPlean Foghlama Digiteach (PFD).

Ní mór maoiniú a úsáid chun bonneagar TFC a cheannach chun díriú ar fhoghlaimeoirí atá i mbaol míbhuntáiste oideachais, mar gheall ar easpa rochtana ar theicneolaíochtaí digiteacha a éascaíonn agus a thacaíonn le rannpháirtíocht, tinreamh agus coinneáil an dalta ionas go mbeidh comhrochtain ar an gcuraclam acu uilig.

Cur chuige a d'fhéadfaí a ghlacadh do Thionscadail/Cláir/Gníomhaíochtaí, le tacaíochtaí breise d'fhoghlaimeoirí atá i mbaol míbhuntáiste oideachais:

- Is féidir an maoiniú seo a úsáid chun tacú le foghlaimeoirí atá i mbaol míbhuntáiste oideachais de bharr deighilt dhigiteach agus a dteastaíonn rochtain uathu ar bhonneagar TFC chun dul i ngleic le foghlaim laistigh agus lasmuigh den seomra ranga.
- Tacaíocht do leathnú acmhainne agus deiseanna d'ábhair agus do thionscadail ETIEM (Eolaíocht, Teicneolaíocht, Innealtóireacht, Ealaín agus Matamaitic), amhail Gearrchúrsaí na Sraithe Sóisearaí sa Chódú agus Inniúlacht ar na Meáin Dhigiteacha. Lena chois sin, d'ábhair ar nós DCG, Ríomheolaíocht, Corpoideachas agus mar sin de sa tSraith Shinsearach.
- Tionscadail agus gníomhaíochtaí ginearálta ETIEM a úsáideann teicneolaíocht nuálach cosúil le réaltacht fhíorúil agus foghlaim bunaithe ar chluiche.
- Tacaíocht chun úsáid na bPunann Digiteacha a leathnú agus deiseanna a sholáthar chun scileanna digiteacha a fhorbairt.
- Tacaíocht don phróiseas CBA (measúnú rangbhunaithe).
- Is féidir leis an teicneolaíocht dhigiteach tacú le gníomhaíochtaí folláine freisin.

Cineálacha Bonneagair is féidir a cheannach:

- Gléasanna Ríomhaireachta: Féadfaidh ríomhairí deisce, ríomhairí glúine, táibléid

nó gléasanna hibrideacha a bheith i gceist leo seo D'fhéadfadh trealamh le haghaidh DCG (Dearadh, Graif, Cumarsáid) a bheith san áireamh leo seo.

- Uirlisí agus feidhmchláir néalbhunaithe lena n-áirítear ardáin foghlama chun tacaíochtaí breise a chur ar fáil d'fhoghlaimoirí atá i mbaol
- Bogearraí, aipeanna, uirlisí agus trealamh áitiúil chun tacú leis an bhfoghlaim.
- Foirmeallaigh/Trealamh TFC Eile: D'fhéadfadh gnéithe ábhartha TFC a bheith san áireamh leis seo chun tacú le teagasc, foghlaim agus measúnú. Lena n-áirítear an trealamh closamhairc ón liosta samplach seo; físcemaraí, ceamaraí digiteacha, callairí, teicneolaíocht idirghníomhach léirithe, scáileáin, agus trealamh ar nós tralaithe le haghaidh ríomhairí glúine agus táibléid, printéirí.

c. Ceanglas tuairisc a thabhairt ar úsáid an mhaoinithe seo

Toisc go bhfuil an maoiniú seo faighte trí Phlean Náisiúnta Téarnaimh agus Athléimneachta an AE (PNTA) chun aghaidh a thabhairt ar an deighilt dhigiteach, beidh ar scoileanna tuairisc a chur isteach ar an gcaoi ar úsáideadh an maoiniú chun aghaidh a thabhairt ar riachtanais na bhfoghlaimoirí, atá i mbaol míbhuntáiste oideachais ón deighilt dhigiteach sa scoil roimh dheireadh na scoilbhliana. Ba cheart do scoileanna taifead a choinneáil ar an gcaoi a n-úsáidtear an maoiniú seo.

Ba chóir do scoileanna a thaispeáint go bhfuil maoiniú PNTA an AE faighte acu ar a suíomh gréasáin agus na gníomhaíochtaí agus/nó na scéimeanna ar úsáideadh an maoiniú seo chun tacú leo a léiriú freisin.

3. Nósanna Imeachta Tairisceana agus Coimeád Taifead

- Ní mór do gach ceannachán cloí leis na Nósanna Imeachta Soláthair Phoiblí. Ba chóir idir úsáid agus leas a bhaint as creataí ceannaithe TFC atá ann cheana toisc go ndéanann siad an próiseas ceannaithe trealaimh TFC i bhfad níos simplí do scoileanna. De réir mar is gá, ba chóir do scoileanna dul i dteagmháil leis an Aonad Soláthair do Scoileanna, le haghaidh tuilleadh eolais agus tacaíochta ag www.spu.ie.
- Ní mór comhad a choinneáil ar na nósanna imeachta tairisceana agus luachana a leanadh.
- Caithfear gach caiteachas a bhaineann leis na scéimeanna seo a dheimhniú agus caithfidh scoileanna a bheith in ann fianaise a thabhairt gur úsáideadh an caiteachas mar atá ceadaithe faoin scéim.
- Caithfear sonraisc agus admhálacha a choinneáil i gcás cigreachta.
- Ba cheart go bhfanadh an trealamh ar fad faoi úinéireacht na scoile agus sa chás go gcuirtear gléasanna ar fáil d'fhoghlaimoir, ba chóir é seo a rialú trí socrú

iasachta a bheidh aontaithe idir an scoil agus tuismitheoir/caomhnóir. Ba chóir go mbeadh socruithe leagtha amach sa chomhaontú seo chun trealamh a thabhairt ar ais nuair nach dteastaíonn ón bhfoghlaim. Caithfidh an bord na comhaontuithe seo a cheadú.

- Sa chás go dtugtar gléasanna ar iasacht le húsáid lasmuigh den scoil, caithfidh an bord bainistíochta é seo a cheadú.

4. Cuntasaíocht a dhéanamh ar Dheontais Dhigiteacha/TFC

Ba cheart an t-ioncam agus an caiteachas bainteach a thaifeadadh mar is cúí i gcuntais na scoile.

Mar atá thuasluaite, is féidir na maoinithe a chaitheamh ar mhíreanna caipitil agus neamh-caipitil. Meastar go mbeidh saolré úsáideach níos mó ná bliain amháin ag míreanna caipitil.

Is samplaí de chaiteachas caipitiúil iad gléasanna ríomhaireachta, físcheamaraí, callairí, teicneolaíocht idirghníomhach léirithe, scáileáin, agus trealamh ar nós tralaithe le haghaidh ríomhairí glúine agus táibléid, printéirí.

Is samplaí de chaiteachas neamh-caipitil iad síntiúis le haipeanna, táillí ceadúnais do bhogearraí ar feadh bliana nó níos lú

(tabhair faoi deara nuair a cheannaítear ceadúnais táirgí le gléas ní théann siad sin in éag agus is féidir iad a áireamh sa chaiteachas caipitil).

Is iad seo a leanas na cóid ar cheart a úsáid sa chairt cuntais:

Cód Ainmniúil	Cur Síos
Cóid Ioncaim:	
3921	Ioncam Caipitil ó Dheontais TFC RO (Clár comhardaithe)
3230	Deontas TFC Neamh-caipiteal (Ioncam & Caiteachas)
Cóid maidir le Caiteachas:	
1460	Caipiteal: TFC (Clár comhardaithe)
4410	Caiteachas Deontas TFC Neamh-caipitil (Ioncam & Caiteachas)
Iarmhéid Reatha gan chaitheamh:	
2165	Deontas TFC gan chaitheamh (Clár comhardaithe)

Moltar duit roinn ar leith a bhunú don deontas deighilte digiteach mar go bhfuil gá le tuairisciú ar leith air seo. (Féach cuid 4.7 de [lámhleabhar Sage 50](#) nó cuid 1.5.1 den [lámhleabhar Surf](#) le haghaidh tuilleadh treoracha maidir le roinn a bhunú).

Tá bealaí éagsúla ann chun na hidirbhearta a thaifeadadh de réir mar a tharlaíonn siad. Mar sin féin, toisc go gcaitear deontais dhigiteacha/TFC ar bhonneagar agus ar threalamh de chineál caipitil go príomha, moltar na céimeanna seo a leanas:

1. Nuair a fhaightear deontas TFC déantar é a thaifeadadh mar admháil chuig an gclár comhardaithe <3921 Ioncam Caipitil ó Dheontas TFC RO>
2. Agus caiteachas ón deontas á thaifeadadh cinntigh cé acu caipitil nó neamh-caipitil é. Ba cheart costais chaipitil a thaifeadadh ar an gclár comhardaithe <1460 Caipiteal: TFC>. Ba cheart costais neamh-caipitil a thaifeadadh sa chuntas ioncaim agus caiteachais <4410 Deontas TFC Costas Neamh-caipitil>. Déan taifead i dtólamh sna nótaí mionsonraithe cad go díreach atá á cheannach.
3. Chun an cuntas ioncaim agus caiteachais a chomhordú, is féidir leat leabhar cúnata a dhéanamh chun an t-airgead a chaitear ar mhíreanna neamh-caipitil a aistriú ó ioncam caipitil go ioncam neamh-caipitil M.SH. Caitear €500 ar shíntiús d'aip foghlama. Déantar an t-ioncam nó an íocaíocht a thaifeadadh go <4410 Deontas TFC Costas Neamh-caipitil >. Chun é seo a léiriú sa chuntas ioncaim agus caiteachais, is féidir comh-mhéid ioncaim a aistriú ó ioncam caipitil ag <3921> go dtí neamh-caipitil ag <3230>. Déan é seo trí ioncam caipitil dochair agus neamh-caipiteal creidmheasa a thaifeadadh mar seo a leanas:

Cód	Sonra	Dochar	Creidmheas
<3921 Ioncam Caipitil ó Dheontais TFC RO>	Caitheadh ioncam aistrithe ar ... ó chaipiteal go neamh-caipiteal	€500	
<3230 Deontas TFC Neamh-caipiteal >	Caitheadh ioncam aistrithe ar ... ó chaipiteal go neamh-caipiteal		€500

Tar éis an cód dialainne a phostáil ba cheart go mbeadh <3921 Ioncam Caipitil ó Dheontas TFC RO> laghdaithe i luach agus <3230 Deontas TFC Neamh-caipiteal> méadaithe i luach chun na costais atá faoi thaifead i <4410 Deontas TFC Costas Neamh-caipiteal> a mheaitseáil.

(Féach cuid 4.4 de lámhleabhar Sage 50 nó cuid 6.4 den lámhleabhar Surf le haghaidh treoracha breise maidir le leabhar cúnata a thaifeadadh).

4. Chun iarmhéid an deontais atá fágtha a dhearbhu, is féidir leat tuairisc roinne a ghiniúint ó thús na bliana agus <1460 Caipiteal a dhealú: TFC > ón iarmhéid faoi < 3921 Ioncam Caipitil ó Dheontas ICT RO>. Féach aguisín A chun tuilleadh

treoracha a fháil maidir le tuairisc roinne a tháirgeadh.

5. De rogha air sin, d'fhéadfá an deontas iomlán a thaifeadadh leis an gcód deontais nár caitheadh, agus de réir mar a chaitear é a thaifead i leabhar cúnta chun méid an ioncaim chomhoiriúnaithe a aistriú as an iarmhéid nár caitheadh, go dtí ioncam caipitil nó neamh-caipitil de réir mar is cuí

Cód	Sonra	Dochar	Creidmheas
<2165 Deontas TFC gan Chaitheamh >	Caitheadh ioncam aistrithe ar ó chaipiteal go neamh-chaipiteal	€500	
<3921 Ioncam Caipitil ó Dheontas TFC RO> nó <3230 Deontas TFC Neamh-chaipiteal>	Caitheadh ioncam aistrithe ar ó chaipiteal go neamh-chaipiteal		€500

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa Treoir líne seo a fháil ón FSSU.

Guthán: 01-269 0677
info@fssu.ie

An 8 Meitheamh 2022

Aguisín A

Tuairisc Roinne a tháirgeadh i Sage 50 & i gCuntais Surf

I gCuntas Sage 50:

Téigh go Ranna > Tuairiscí > Anailís Ainmniúil Roinne (Mionsonraithe) & roghnaigh an dáta ó 1 Meán Fómhair den bhliain reatha seo go dtí an tréimhse reatha, agus an uimhir roinne ábhartha ar do dheontas.

Criteria for Nominal Departmental Analysis (Detailed)

Criteria Values

Enter the values to use for the criteria in this report

Nominal Code	Between (inclusive)	and	99999999
Transaction Date	Between (inclusive)	and	01/09/2022
Transaction No	Between (inclusive)	and	1
Department	Between (inclusive)	and	3

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

Help OK Cancel

Name	Description	Last Run	Filename
★ Departmental Analysis (Totals)	One line for each department, listing the debits, credits and total balance.		NL_TDPT
★ Nominal Departmental Analysis (Detailed)	Nominal code debits, credits and total balance, listed for each department.		
★ Nominal Ledger Departmental Analysis	Transactions posted to each department and nominal code.	20/05/2022 10:21	NL_DPT

i gCuntais Surf :

Téigh go Tuairiscí > Faoi “General Ledger”, roghnaigh Iarmhéid Trialach - Formáidithe agus roghnaigh Meán Fómhair na bliana reatha seo go dtí an tréimhse reatha le haghaidh “Period From” agus “Period To”, roghnaigh “Both” le haghaidh “Type” don tuairisc, agus uimhir na roinne ábhartha do dheontas san “Dep”.

Trial Balance - Formatted

Back Print

PERIOD FROM: Sep-2021

PERIOD TO: May-2022

TYPE: Both

DEP: ICT

Run