

## **Financial Guideline 2022/2023 – 08 & P06**

**Community & Comprehensive, Primary and Voluntary Secondary Schools**

### **External Accountants/Auditors Guideline for preparation and submission of annual school accounts for the year end 31<sup>st</sup> August 2022**

**Deadline for the submission of the 2021/2022 annual accounts is the 28th of February 2023**

#### **1. Introduction**

This guideline provides updated information to external accountants/auditors on the preparation and submission of annual accounts for the school year 2021/2022.

Annual accounts filed after February 28<sup>th</sup>, 2023, will deem the boards of such schools to be in breach of Section 18 of the Education Act 1998, the Charities Act 2009 and compliance requirements of the Central Statistics Office, and this will result in the school being selected for audit and possible other sanctions.

The online portal will open on 28<sup>th</sup> of September for the submission of annual accounts for the 2021/2022 school year.

#### **2. Annual Return to the Charities Regulator**

To fulfil annual reporting requirements, boards are required annually to verify the information submitted on their behalf to the Charities Regulator by the FSSU. The information submitted is based on the data submitted to the FSSU online portal. An authorised filer of the board must log on to the Charities Regulator online portal, review the information for the annual report and declare that the information is correct and submit. This must be done by the 31<sup>st</sup> of August each year. To minimise the number of changes the board may have to make to the annual return, we would appreciate if the data submitted to the portal is checked for accuracy before the submission is processed.

#### **3. Accounting treatments**

A standardised format for the preparation of annual accounts has been approved by the Department of Education. Accounting treatments to assist you with the

preparation of school accounts and particularly in areas that are unique to schools can be found in **Appendix 1**.

#### **4. Updated Chart of Accounts**

The annual accounts must be prepared using the chart of accounts developed by the FSSU. The chart of accounts has been updated for the year 2021/2022. It is important that the chart of accounts is reviewed to ensure it is consistent with the FSSU chart of accounts. [Click here for the chart of accounts for 2021/2022](#).

#### **5. General Points for review and important changes for the preparation of annual accounts for the school year 2021/2022.**

The chart of accounts serves as the foundation for a school's financial accounts. It is important that the nominal accounts are reviewed before finalising the schools accounts. Below we have outlined some general points for reviewing the school's chart of accounts along with important changes for the preparation of annual accounts for the school year 2021/2022.

##### **5.1. Department of Education Grants**

- Review the nominal accounts to ensure the grants received have been categorised under the correct headings
- Investigate any debit balances
- Ensure grants received in advance have been accounted for at the year end. [Click here for information on grants received in advance](#).
- Ensure unspent ringfenced grants have been accounted for at the year end. [Click here for information on unspent ringfenced grants](#).
- Account for grants due at the year-end for example the state exam income
- Check the Department of Education grants included in the nominal accounts to the Department of Education remittance statement
- Compare the current year grants to the prior year grants and query any inconsistencies for example Book Grant included in prior year but no grant in the current year.
- For the majority of grants received from the Department of Education, the school will receive them automatically based on student enrolment. There are a small number of grants that the school needs to apply directly to the Department of Education for reimbursement, based on costs paid out. In particular, the bus escort grant and the state exam grant. It is necessary to confirm that these grants have been applied for and accounted for in the correct accounting period.

## **5.2. New/Once off Department of Education Grants Received in the School Year 21/22**

The following is a list of new once off grants issued by the Department of Education for the year 21/22.

- School Library Book Capital Grant
- Exceptional Minor Works Grant Funding
- Digital Strategy Grant for ICT Infrastructure
- Grant to address the digital divide and learners at risk of educational disadvantage

**Appendix 2** sets out the purpose of these grants and the income, expenditure and balance sheet nominal codes to be used to record these grants.

## **5.3. Accounting for Capital Building Grants received from the Department of Education and the Building Fund Account.**

The Department of Education requests that the amounts included in the codes listed below be reviewed and corrected where applicable.

- Code 3900 DE Capital Building Grant Income
- Code 3940 DE Capital Building Grant expenses
- Code 3995 Building Fund Account

Once the capital building project is completed the capital building income recorded in nominal code 3900 and expenditure recorded in code 3940 should be transferred to the building fund account nominal code 3995.

Further Information on accounting for Capital Building Grants:

With prior trustee/patron approval, the board of management may seek capital funding from the Department of Education.

Capital funding can be applied for under the following categories:

- Major Projects – large scale projects being delivered under the school building programme
- Emergency Works – urgent works to schools that need resources as a result of an emergency situation or for alterations for inclusion of special needs pupil
- Summer Works – small-scale building works, improvements to school buildings ie windows replacement, roof repairs etc.
- Remediation Programmes – asbestos remediation programme and the mould management remediation programme
- Capital projects may last for a few months, for example works done under the summer works scheme or for a number of years, for example a new school building.

While the project is ongoing, the capital grant income and expenditure should be treated as follows in the school's accounts.

<b>Accounting treatment for Grants received from the Department for Capital building project ongoing</b>			
		<b>Dr</b>	<b>Cr</b>
Income	Capital Building grant received from DE	1800 Current Account Current Asset	3900 DE Capital Building Grant Income Capital & Reserves
Expenditure	Capital Building Expenditure	3940 DE Capital Building Grant spend Capital & Reserves	1800 Current Bank Account Current Asset

The year after the capital building project is **completed** the capital building income recorded in nominal code 3900 and expenditure recorded in code 3940 should be transferred to the building fund account nominal code 3995 as follows in the school's accounts.

<b>Accounting treatment for Grants received from the Department for Capital building project completed in prior year</b>			
		<b>Dr</b>	<b>Cr</b>
Income	Transfer of Income from DE Capital Building Project Income account to Building Fund account	3900 DE Capital Building Grant Income Capital & Reserves	3995 Building Fund Account Capital & Reserves
Expenditure	Transfer of DE Capital Building Grant Expenditure to Building Fund account	3995 Building Fund Account Capital & Reserves	3940 DE Capital Building Grant Expense Capital & Reserves

The Department of Education requests that the amounts included in the Buildings Fund code in the Balance Sheet be reviewed and corrected where applicable.

**Note:** In the case of fee charging schools, it is advised to obtain advice from your trustees and auditor before removing land and buildings from the balance sheet. The accounting treatment advised by the boards and trustees' auditor(s) will prevail.

#### **5.4. Review of School Generated Income Section**

- Reviewing the nominal accounts to ensure the income received has been categorised under the correct headings

- Investigate any debit balances
- Ensure school income received in advance have been accounted for at the year end

### **5.5. Review of Expenses**

- Reviewing the nominal accounts to ensure the income received has been categorised under the correct headings
- Investigate any credit balances
- Ensure a gross wages reconciliation has been prepared and that the full costs are included in the appropriate wages costs codes. For example, the Caretakers Wages Expenses code 5010 should be the gross wages cost including ER PRSI.
- Ensure that the VAT on sub-contractors has been included as part of the cost. For example, payment to the electrician for repairs on the school boiler amounted to €3000 and was posted to code 5310 Repairs to Buildings and Grounds Expenses. The corresponding VAT liability of €405 (€3000 X 13.5%) should also be posted to code 5310.

### **5.6. 'Other' Income and Expenses**

These codes should be reviewed and any amounts that can be allocated to a more accurate income or expense category should be reallocated. The amounts in 'Other' income and expenses codes should be minimised.

#### *Income Codes:*

3290	Other Non-Capital DE Grant Income
3299	Other State Funding
3550	Reimbursable Income
3570	Other School Generated Income
3850	Other Income

#### *Expense Codes:*

4198	Other Educational Salaries Expense
4490	Other Subjects Expense
4910	Other Educational Expense
4914	Other Non-Capital DE Grants Expense
5800	Other Repairs and Maintenance Expense
6900	Other Administration Expenses
7800	Reimbursable Expenses

For example, included in code 4910 other educational expenses was an amount spent on a history trip to the historical site of Clonmacnoise. These expenses should be transferred to code 4710 School Tours Expenses.

## **6. Year End Adjustments:**

Please provide the school's accounts secretary/bursar/treasurer with a list of year end adjustments. It is important that these adjustments are given to the school as soon as possible to allow for those schools using accounts software packages to post the adjustments and roll forward the year end. In some cases, the school's accounts secretary/bursar/treasurer may require your assistance with posting these adjustments.

## **7. Other relevant information is available by clicking on the links below:**

- [Legislative and Regulatory Framework](#)
- [Format of Accounts](#)
- [Chart of Accounts](#)
- [Financial Report to Parents](#)
- [Annual Online Submission Process](#)

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

Tel: 01-910 4020 / 01-269 0677  
[support@fssu.ie](mailto:support@fssu.ie)

*12<sup>th</sup> September 2022*

## **Appendix 1: Accounts Treatments for School Accounts**

Accounting Treatment of Items listed below can be found at this link:

[Accounting Treatments for School Accounts - FSSU](#)

- 1) Removal of Land and Buildings from the Balance Sheet of the board
- 2) Capital Building Grants for Building Project
- 3) Donations for Capital Projects
- 4) Fundraising for a Building Project
- 5) Other State Funding for a Building Project
- 6) Patron Contribution for a Building Project
- 7) Parents Association Fundraising for a Building Project
- 8) Parents Association Fundraising for Non-Capital items
- 9) Purchase of Capital ICT items from ICT Grant Monies Received
- 10) Purchase of Non-Capital ICT items from ICT Grant Monies Received
- 11) Special Equipment Grants received for a specific student
- 12) Use of the Covid Minor Works Grant for Capital Building Expense
- 13) Use of the Covid Minor Works Grant to purchase Capital equipment
- 14) Use of the Covid Minor Works Grant for the purchase of Non-Capital items
- 15) Use of the Covid Minor Works Grant to purchase Capital ICT Equipment
- 16) Accounting for COVID-19 Grants
- 17) Accounting for Grants received in advance
- 18) Accounting for Ringfenced grants unspent

## Appendix 2: New/Once Off Department of Education Grants Received in the School Year 21/22

	Name	School Sectors	Received	Purpose	Further Info.	Income Code	Exp. Code	Unspent Balance Code
1	School Library Book Capital Grant	All schools in the free education scheme	May 22	This once off grant is being made available to enable all schools in the Free Education Scheme to purchase books, audio books and other media for the purposes of improving their existing literacy resource banks.	<a href="#">FSSU Guideline No. 32-21/22</a> (Post Primary)  <a href="#">FSSU Guideline No. P19-21/22</a> (Primary)	3155	4641	2161
2	Exceptional Minor Works Grant Funding	All schools in the Free education scheme & application basis fee charging schools	Dec 21	Given to schools the opportunity to undertake any minor works with a specific focus on providing additional support to schools for the implementation of the ventilation	<a href="#">FSSU Guideline No. 20-21/22</a> (Post Primary)  <a href="#">FSSU Guideline No. P12-21/22</a> (Primary)	Used for Capital Purposes		
						3905	3941 For example, used for the purposes of construction, alteration, extending the school building	2169
							1426 Used to purchase HEPA air cleaner unit, additional furniture for outside, single desks etc	
					Used for non-capital purchases			
						3277	5316 Rental of additional space/rooms	2169



	Name	School Sectors	Received	Purpose	Further Info.	Income Code	Exp. Code	Unspent Balance Code
3	Digital Strategy Grant for ICT Infrastructure	All schools in the free education scheme & reduced amount in fee charging schools	Dec 21	Schools can prioritise spending plans for this grant, if required, to address ICT needs identified in the context of the Covid public health crisis. This can include the purchase of ICT devices that can be shared with students both within the school and with students who do not have access to devices outside of school, and to enable the continuity of learning should full or partial school closure be required on a temporary basis, or to provide for those learners who may be required to isolate for a period.	<a href="#">FSSU Guideline No. 34-21/22 (Post Primary)</a>	Used for Capital Purposes		
						3921	1461	2165
						Used for non-capital purchases		
						3230	4410	2165
4	Grant to address the digital divide and learners at risk of educational disadvantage	All schools in the free education scheme	Dec 21	This funding is specifically targeted at supporting learners at risk of educational disadvantage through lack of access to digital technology.	<a href="#">FSSU Guideline No. 34-21/22 (Post Primary)</a>	Used for Capital Purposes		
						3921	1461	2179
						Used for non-capital purchases		
						3230	4410	2179

## Treoirlíne Airgeadais 2022/2023 – 08 & P06

### Scoileanna Pobail & Cuimsitheacha agus Meánscoileanna Deonacha

**Treoirlíne do Chúntasóirí/Iniúcháirí Seachtracha Scoile maidir le cuntais bhliantúla scoile a ullmhú agus a sheoladh don bhliain dar críoch 31 Lúnasa 2022**

**Is é 28 Feabhra 2023 an spriocdháta maidir le seoladh isteach na gcuntas bliantúil 2021/2022**

#### 1. Réamhrá

Tugann an treoirlíne seo faisnéis nuashonraithe do chuntasóirí/iniúcháirí seachtracha ar ullmhú agus ar chur isteach cuntais bhliantúla don scoilbhliain 2021/2022.

Measfaidh cuntais bhliantúla a comhdaíodh tar éis an 28 Feabhra, 2023, go bhfuil boird na scoileanna sin ag sárú Alt 18 den Acht Oideachais 1998, an tAcht Carthanas 2009 agus riachtanais chomhlíonta na Príomh-Oifige Staidrimh, agus mar thoradh air seo roghnófar an scoil lena iniúchta agus smachtbhannaí féideartha eile.

Oslófar an tairseach ar líne ar an 28 Meán Fómhair chun cuntais bhliantúla a chur isteach don scoilbhliain 2021/2022.

#### 2. Tuairisceán Bliantúil chuig an Rialálaí Carthanas

Chun ceanglais tuairiscithe bhliantúla a chomhlíonadh, éilítear ar bhoird gach bliain an fhaisnéis a chuireann FSSU ar aghaidh chuig an Rialálaí Carthanas a fhíorú. Tá an fhaisnéis a chuirtear isteach bunaithe ar na sonraí a chuirtear isteach ar thairseach ar líne an FSSU. Ní mór do chomhdaitheoir údaraithe de chuid an bhoird logáil isteach ar thairseach ar líne an Rialálaí Carthanas, athbhreithniú a dhéanamh ar an bhfaisnéis don tuarascáil bhliantúil agus a dhearbhu go bhfuil an fhaisnéis ceart agus a chur isteach. Ní mór é seo a bheith déanta faoin 31 Lúnasa gach bliain. Chun líon na n-athruithe a d'fhéadfadh a bheith le déanamh ag an mbord ar an tuairisceán bliantúil a íoslaghdú, bheimis buíoch má dhéantar na sonraí a chuirtear isteach ar an tairseach a sheiceáil le haghaidh cruinnis sula bpróiseáiltear an aighneacht.

#### 3. Cóireálacha cuntasáíochta

Tá an Roinn Oideachais tar éis formáid chaighdeánaithe a fhaomhadh chun na cuntais bhliantúla a ullmhú. Is féidir modh cuntasáíochta chun cabhrú leat cuntais scoile a ullmhú agus go háirithe i réimsí atá uathúil do scoileanna a fháil in **Aguisín 1**.

#### 4. Cairt na gCuntas Nuashonraithe

Ní mór na cuntais bhliantúla a ullmhú ag baint úsáide as cairt na gcuntas arna forbairt ag an FSSU. Nuashonraíodh cairt na gcuntas don bhliain 2021/2022. Tá sé tábhachtach go ndéantar athbhreithniú ar chairt na gcuntas lena chinntiú go bhfuil sí ag teacht le cairt cuntas FSSU. [Clliceáil anseo le haghaidh chairt na gcuntas do 2021/2022.](#)

#### 5. Athruithe tábhachtacha agus pointí ginearálta le hathbhreithniú maidir le cuntais bhliantúla a ullmhú don scoilbhliain 2021/2022.

Feidhmíonn cairt na gcuntas mar bhunús do chuntais airgeadais scoile. Tá sé tábhachtach go ndéanfar athbhreithniú ar na cuntais ainmniúla sula dtabharfar cuntais na scoileanna chun críche. Anseo thíos tá roinnt pointí ginearálta leagtha amach againn chun cairt chuntais na scoile a athbhreithniú mar aon le hathruithe tábhachtacha chun cuntais bhliantúla a ullmhú don scoilbhliain 2021/2022.

##### 5.1. Deontais na Roinne Oideachais

- Athbhreithniú a dhéanamh ar na cuntais ainmniúla lena chinntiú go ndearnadh na deontais a fuarthas a chatagóiriú faoi na ceannteidil chearta
- Imscrúdú a dhéanamh ar aon iarmhéideanna dochair
- Cinntigh go bhfuil cuntas tugtha do dheontais a fuarthas roimh ré ag deireadh na bliana. [Clliceáil anseo le haghaidh faisnéise faoi dheontais a fuarthas roimh ré.](#)
- A chinntiú go bhfuil cuntas tugtha ar dheontais imfhálaithe nár caitheadh ag deireadh na bliana. [Clliceáil anseo le haghaidh faisnéise ar dheontais imfhálaithe nár caitheadh](#)
- Cuntas a thabhairt ar dheontais atá dlite ag deireadh na bliana, mar shampla ioncam na scrúduithe stáit
- Seiceáil deontais na Roinne Oideachais atá san áireamh sna cuntais ainmniúla chuig ráiteas seoltáin na Roinne Oideachais
- Déan comparáid idir deontais na bliana reatha agus deontais na bliana roimhe sin agus fiosrú a dhéanamh ar aon neamhréireanna, mar shampla Deontas Leabhair atá san áireamh sa bhliain roimhe ach gan aon deontas sa bhliain reatha –.
- I gcás fhormhór na ndeontas a fhaightear ón Roinn Oideachais, gheobhaidh an scoil iad go huathoibríoch bunaithe ar rollú na ndaltaí. Tá líon beag deontas ann nach mór don scoil iarratas a dhéanamh go díreach chuig an Roinn Oideachais le haghaidh aisíocaíochta, bunaithe ar chostais a íocadh. Go háirithe, an deontas coimhdeachta bus agus an deontas do scrúduithe stáit. Is gá a dheimhniú go ndearnadh iarratas ar na deontais seo agus gur tugadh cuntas orthu sa tréimhse chuntasaíochta cheart.

##### 5.2. Deontais nua/aonuaire ón Roinn Oideachais a Fuarthas sa Scoilbhliain 21/22

Seo a leanas liosta de dheontais nua aonuaire a d'eisigh an Roinn Oideachais don bhliain 21/22.

- Deontas Caipitil i gcomhair Leabhair don Leabharlann Scoile
- Maoiniú Deontais i gcomhair Mionoibreacha Eisceachtúla

- Deontas Straitéise Digití do Bhonneagar TFC
- Deontas chun aghaidh a thabhairt ar an deighilt dhigiteach agus foghlaimeoirí atá i mbaol míbhuntáiste oideachais

Leagtar amach in **Aguisín 2** cuspóir na ndeontas seo agus na cóid ainmniúla ioncaim, caiteachais agus cláir chomhardaithe atá le húsáid chun na deontais seo a thaifeadadh.

### 5.3. Cuntas a thabhairt ar Dheontais Tógála Caipitil a fuarthas ón Roinn Oideachais agus ón gCuntas Ciste Tógála.

Iarrann an Roinn Oideachais go ndéanfaí na méideanna atá sna cóid atá liostaithe thíos a athbhreithniú agus a cheartú nuair is infheidhme.

- Cód 3900 Ioncam Deontais Tógála Caipitil RO
- Cód 3940 Costais Deontais Tógála Caipitil RO
- Cód 3995 Cuntas Ciste Tógála

Nuair a bheidh an tionscadal tógála caipitil críochnaithe, ba cheart an t-ioncam tógála caipitil a taifeadadh i gcód ainmniúil 3900 agus an caiteachas a taifeadadh i gcód 3940 a aistriú chuig cód ainmniúil an chuntais chiste tógála 3995.

Tuilleadh Eolais ar chuntasaíocht do Dheontais Tógála Caipitil:

Le cead roimh ré ón iontaobhaí/pátrún, féadfaidh an bord bainistíochta maoiniú caipitil a lorg ón Roinn Oideachais.

Is féidir iarratas a dhéanamh ar mhaoiniú caipitil faoi na catagóirí seo a leanas:

- Tionscadail Mhóra – tionscadail mhórscála atá á seachadadh faoin gclár tógála scoile
- Oibreacha Éigeandála – oibreacha práinneacha ar scoileanna a dteastaíonn acmhainní uathu mar thoradh ar chás éigeandála nó chun athruithe a dhéanamh chun daltaí a bhfuil riachtanais speisialta acu a chuimsiú
- Oibreacha Samhraidh – mion-oibreacha tógála, feabhsúcháin ar fhoirgnimh scoile is é sin, fuinneoga a athsholáthar, deisiúcháin dín srl.
- Cláir Feabhsúcháin – clár leasúcháin aispeiste agus an clár leasúcháin um bainistiú múscaín
- D'fhéadfadh go mairfidh tionscadail chaipitil ar feadh cúpla mí, mar shampla oibreacha a dhéantar faoi scéim na n-oibreacha samhraidh nó ar feadh roinnt blianta, mar shampla foirgneamh scoile nua.  
Cé go bhfuil an tionscadal ar siúl faoi láthair, ba cheart caitheamh le hioncam agus caiteachas an deontais chaipitil mar seo a leanas i gcuntais na scoile.

<b>Modh Cuntasaíochta do Dheontais a fuarthas ón Roinn le haghaidh</b>			
<b>Tionscadal tógála caipitil ar siúl faoi láthair</b>			
		<b>Dochar</b>	<b>Sochar</b>
Ioncam	Deontas Tógála Caipitil a fhaightear ón Roinn	Cuntas Reatha 1800 Sócmhainn Reatha	3900 Ioncam Deontais Tógála Caipitil RO Caipiteal & Cúlchistí

Caiteachas	Caiteachas Tógála Caipitil	3940 Deontas Tógála Caipitil RO a caitheadh Caipiteal & Cúlchistí	1801 Cuntas Bainc Reatha Sócmhainn Reatha
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An bhliain tar éis an tionscadal tógála caipitil a chríochnú ba cheart an t-ioncam tógála caipitil a taifeadadh i gcód ainmniúil 3900 agus an caiteachas a taifeadadh i gcód 3940 a aistriú chuig cód ainmniúil an chuntais chiste tógála 3995 mar seo a leanas i gcuntais na scoile.

<b>Modh Cuntasaíochta do Dheontais a fuarthas ón Roinn le haghaidh Tionscadal tógála caipitil curtha i gcrích sa bhliain roimhe sin</b>			
		<b>Dochar</b>	<b>Sochar</b>
Ioncam	Aistriú Ioncaim ó Chuntas Ioncaim Thionscadail Chaipitil RO chuig Cuntas Ciste Tógála	3900 Ioncam Deontais Tógála Caipitil RO  Caipiteal & Cúlchistí	3995 Cuntas Ciste Tógála  Caipiteal & Cúlchistí
Caiteachas	Deontas Tógála Caipitil RO a Aistriú Caiteachas ar Chuntas Ciste Tógála	3995 Cuntas Ciste Tógála  Caipiteal & Cúlchistí	Cód 3940 Costas Deontais Tógála Caipitil RO  Caipiteal & Cúlchistí

Iarrann an Roinn Oideachais go ndéanfaí na méideanna atá san áireamh i gcód Chiste na bhFoirgneamh sa Chlár Comhardaithe a athbhreithniú agus a cheartú nuair is infheidhme.

**Tabhair do d'aire:** I gcás scoileanna a ghearrann táillí, moltar comhairle a fháil ó d'iontaobhaithe agus d'iniúcháir sula mbainfear talamh agus foirgnimh ón gclár comhardaithe. Is ag an gcur chuige cuntasaíochta a mholann iniúcháir(i) an bhoird agus na n-iontaobhaithe a bheidh an tosaíocht.

#### **5.4. Athbhreithniú ar an Rannóg Ioncaim Ghinte Scoile**

- Athbhreithniú a dhéanamh ar na cuntais ainmniúla lena chinntiú go ndearnadh an t-ioncam a fuarthas a chatagóiriú faoi na ceannteidil chearta
- Imscrúdú a dhéanamh ar aon iarmhéideanna dochair
- A chinntiú go bhfuil cuntas tugtha ar ioncam scoile a fuarthas roimh ré ag deireadh na bliana

#### **5.5. Athbhreithniú ar Chostais**

- Athbhreithniú a dhéanamh ar na cuntais ainmniúla lena chinntiú go ndearnadh an t-ioncam a fuarthas a chatagóiriú faoi na ceannteidil chearta
- Imscrúdú a dhéanamh ar aon iarmhéideanna creidmheasa
- A chinntiú go bhfuil oll-réiteach pá ullmhaithe agus go gcuirtear na costais iomlána san áireamh sna cóid chostais phá iomchuí. Mar shampla, ba cheart gurb é cód 5010 Costais Pá na bhFeighlithe an costas comhlán pá lena n-áirítear ÁSPC ER.

- A chinntiú go bhfuil CBL ar fhochonraitheoirí curtha san áireamh mar chuid den chostas. Mar shampla, b'ionann an íocaíocht leis an leictreoir le haghaidh deisiúcháin ar choire na scoile agus €3000 agus postáladh é chuig 5310 Deisiúchán ar Fhoirgnimh agus Ar Chostais Tailte. Ba chóir an dliteanas comhfhreagrach CBL de €405 (€3000 X 13.5%) a phostáil chuig cód 5310 freisin.

### **5.6. Ioncam agus Costais 'Eile'**

Ba cheart na cóid sin a athbhreithniú agus ba cheart aon mhéideanna is féidir a leithdháileadh ar chatagóir ioncaim nó costais níos cruinne a athleithdháileadh. Ba cheart na méideanna i gcóid ioncaim agus costas 'Eile' a íoslaghdú.

#### *Cóid Ioncaim:*

3290	Ioncam Deontais Neamhchaipitil Eile ón RO
3299	Maoiniú Stáit Eile
3550	Ioncam In-Aisíochta
3570	Ioncam Eile arna Ghiniúint ag an Scoil
3850	Ioncam Eile

#### *Cóid Costas:*

4198	Costais Tuarastail Oideachais Eile
4490	Costas Ábhar Eile
4910	Costas Oideachais Eile
4914	Costais Deontais Neamhchaipitil Eile ón RO
5800	Costas Deisiúcháin agus Cothabhála Eile
6900	Costais Riaracháin Eile
7800	Costais In-Aisíochta

Mar shampla, i gcód 4910 speansais oideachais eile cuimsíodh an méid a caitheadh ar thuras staire go dtí suíomh stairiúil Chluain Mhic Nóis. Ba chóir na costais seo a aistriú chuig 4710 Costais Turais Scoile.

### **6. Coigeartuithe Deiridh Bliana:**

Tabhair liosta de choigeartuithe dheireadh na bliana do chuntais/sparánaí/cisteoir na scoile. Tá sé tábhachtach go dtabharfar na coigeartuithe seo don scoil a luaithe agus is féidir chun ligean do na scoileanna sin pacáistí bogearraí cuntais a úsáid chun na coigeartuithe a phostáil agus deireadh na bliana a rolladh ar aghaidh. I roinnt cásanna, d'fhéadfadh go mbeadh do chúnamh ag teastáil ó rúnaí/sparánaí/cisteoir na scoile chun na coigeartuithe sin a phostáil.

### **7. Tá faisnéis ábhartha eile ar fáil trí chliceáil ar na naisc thíos:**

- [Creat Rialála agus Reachtaíochta](#)
- [Formáid na gCuntas](#)
- [Cairt na gCuntas](#)
- [Tuarascáil Airgeadais do na Tuismitheoirí](#)
- [Próiseas chun na Cuntais Bhliantúla a chur isteach ar líne](#)

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa Treoirlíne seo trí theagmháil a dhéanamh leis an FSSU.

Guthán: 01 910 4020 / 01-269 0677

[support@fssu.ie](mailto:support@fssu.ie)

*An 12 Meán Fómhair 2022*

## **Aguisín 1: Modh Cuntasaíochta le haghaidh Cuntais Scoile**

Is féidir Modh Cuntasaíochta na míreanna atá liostaithe thíos a fháil ag an nasc seo:

### [Modh Cuntasaíochta le haghaidh Cuntais Scoile - FSSU](#)

- 1) Talamh agus Foirgnimh a bhaint ó Chlár Comhardaithe an Bhoird
- 2) Deontais Tógála Caipitil do Thionscadail Tógála
- 3) Tabhartais le haghaidh Tionscadail Chaipitil
- 4) Tiomsú Airgid do Thionscadal Tógála
- 5) Maoiniú Eile Stáit do Thionscadal Tógála
- 6) Ranníocaíocht an Phátrúin do Thionscadal Tógála
- 7) Tiomsú Airgid Chumann na dTuismitheoirí le haghaidh Tionscadal Tógála
- 8) Tiomsú Airgid Chumann na dTuismitheoirí le haghaidh Míreanna Neamhchaipitil
- 9) Míreanna Chaipitil TFC a cheannach as Airgead Deontais TFC a Fuarthas
- 10) Ceannach Míreanna Neamhchaipitil TFC le hAirgead Deontais TFC a Fuarthas
- 11) Deontais do threalamh speisialta a fuarthas le haghaidh dalta sonracha
- 12) Deontas Mionoibreacha Covid a úsáid le haghaidh Oibreacha Tógála Caipitil
- 13) Deontas Mionoibreacha Covid a úsáid chun trealamh caipitil a cheannach
- 14) Deontas Mionoibreacha Covid a úsáid chun Míreanna Neamhchaipitil a cheannach
- 15) Deontas Mionoibreacha Covid a úsáid chun trealamh caipitil TFC a cheannach
- 16) Cuntas a thabhairt ar Dheontais COVID-19
- 17) Cuntas a thabhairt ar Dheontais a Fuarthas Roimh Ré
- 18) Cuntas a thabhairt ar dheontais Imfhálaithe nár caitheadh

## Aguisín 2: Deontais nua/aonuaire ón Roinn Oideachais a Fuarthas sa Scoilbhliain 21/22

	Ainm	Earnálacha Scoile	Faighte	Cuspóir	Tuilleadh eolais:	Ioncam Cód	Éag. Cód	Cód Comhardaithe Neamhchaite
1	Deontas Caipitil i gcomhair Leabhair don Leabharlann Scoile	Gach scoil sa Scéim Saoroideachais	Bealtaine 22	Tá an deontas aonuaire seo á chur ar fáil chun cur ar chumas gach scoil sa Scéim Saoroideachais leabhair, closleabhair agus meáin eile a cheannach d'fhonn na hacmhainní litearthachta atá acu cheana a fheabhsú.	<a href="#">Treoirlíne FSSU Uimh. 32-21/22</a> (Iar-Bhunscoileanna)  <a href="#">Treoirlíne FSSU Uimh. Lch 19-21/22</a> (Bunscoil)	3155	4641	2161
2	Maoiniú Deontais i gcomhair Mionoibreacha Eisceachtúla	Gach scoil sa Scéim Saoroideachais agus scoileanna a ghearrann táillí bunaithe ar iarratais	21 Nollaig	Tugtar an deis do scoileanna tabhairt faoi mhionoibreacha le béim ar leith ar thacaíocht bhreise a sholáthar do scoileanna chun an aeráil a chur i bhfeidhm	<a href="#">Treoirlíne FSSU Uimh. 20-21/22</a> (Iar-Bhunscoileanna)  <a href="#">Treoirlíne FSSU Uimh. Lch 12-21/22</a> (Bunscoil)	Baintear úsáid as chun Críocha Caipitil		
						3905	3941 Mar shampla, baintear úsáid as chun críocha foirgneamh nó struchtúr na scoile a thógáil, a leasú nó a shíneadh	2169
						Baintear úsáid as chun aonad glantóra aeir HEPA, troscán breise don taobh amuigh, deasca aonair is araile a cheannach		
						Baintear úsáid as le haghaidh ceannacháin neamhchaipitil		
						3277	5316 Spás/seomraí breise a fháil ar cíós	2169
3	Deontas Straitéise Digití do Bhonneagar	Gach scoil sa scéim saoroideachais	21 Nollaig	Is féidir le scoileanna tús áite a thabhairt do phleananna	<a href="#">Treoirlíne FSSU Uimh. 34-21/22</a> (Iar-Bhunscoileanna)	Baintear úsáid as chun Críocha Caipitil		
						3921	1461	2165



	Ainm	Earnálacha Scoile	Faighte	Cuspóir	Tuilleadh eolais:	Ioncam Cód	Éag. Cód	Cód Comhardaithe Neamhchaite
	TFC	& méid laghdaithe i scoileanna a ghearrann táillí		caiteachais don deontas seo, más gá, chun aghaidh a thabhairt ar riachtanais TFC a shainaitnítear i gcomhthéacs ghéarchéim sláinte poiblí Covid. D'fhéadfadh go n-áireofaí leis seo ceannach gléasanna TFC is féidir a roinnt le scoláirí laistigh den scoil agus le scoláirí nach bhfuil rochtain acu ar ghléasanna lasmuigh den scoil, agus chun leanúnachas na foghlama a chumasú, ba cheart go mbeadh gá le scoileanna a dhúnadh go hiomlán nó go páirteach ar bhonn sealadach, nó soláthar a dhéanamh do na foghlaimeoirí sin a bhféadfadh sé go mbeadh orthu leithlisiú ar feadh tréimhse.				
						Baintear úsáid as le haghaidh ceannacháin neamhchaipitil		
						3230	4410	2165
4	Deontas chun aghaidh a thabhairt ar an deighilt dhigiteach agus foghlaimeoirí atá i mbaol míbhuntáiste oideachais	Gach scoil sa Scéim Saoroideachais	21 Nollaig	Tá an maoiniú seo dírithe go sonrach ar thacú le foghlaimeoirí atá i mbaol míbhuntáiste oideachais mar gheall ar easpa rochtana ar theicneolaíocht dhigiteach.	<a href="#">Treoirlíne FSSU Uimh. 34-21/22 (Iar-Bhunscoileanna)</a>	Baintear úsáid as chun Críocha Caipitil		
						3921	1461	2179
						Baintear úsáid as le haghaidh ceannacháin neamhchaipitil		
						3230	4410	2179