

Accountants/Auditors Guideline for Preparation and Submission of Annual School Accounts for the year end 31st August 2025

Deadline for the submission of the 2024/2025 annual accounts is the 28th of February 2026

1. Introduction

This guideline provides updated information to accountants/auditors on the preparation and submission of annual accounts for the school year 2024/2025.

Annual accounts filed after February 28th, 2026, 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 other possible sanctions.

The online portal opened on 1st of September 2025 for the submission of annual accounts for the 2024/2025 school year.

For more detailed guidance on the preparation of school accounts download:
["Preparation of School Accounts - A Guide for School Accountants/Auditors"](#).

2. Annual Return to the Charities Regulator

To fulfil annual reporting requirements, boards are required annually to verify the information submitted on their behalf by the FSSU, to the Charities Regulator. 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 30th of June 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**. This includes a treatment on the participation in the schools photovoltaic programme (SPP commonly referred to as solar panels).

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 2024/2025. 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 2024/2025](#)

5. Department of Education Grants – New and Revised Nominal Codes – See Appendix 2

The following are the new and revised Department of Education grants for the school year 2024/2025.

5.1 Free Schoolbooks Grant and Administration Support Grant

The Department of Education introduced the free schoolbooks grant to junior cycle pupils in post primary schools in March 2024 for the 2024/2025 academic year. This scheme has now been extended to students in the senior cycle programme in post primary schools in the Free Education Scheme. The grant was paid in March 2025 for the 2025/2026 academic year and will provide free schoolbooks, workbooks and copybooks. This grant also includes special schools which provide junior and senior cycle programmes.

Post-primary schools will no longer receive the standard book grant under circular 0046/2013.

The administration support grant provides funding to schools to employ an individual to work on the administrative work on the scheme or cover the cost of administering the scheme. The grant was paid in April 2025 in advance of the next academic year for post primary schools and in June 2025 for primary schools.

The income and any related expenditure incurred up to 31st August should be deferred to the next academic year.

5.2 Funding Scheme for Secure Mobile Phone Storage Solutions

The Department of Education will provide funding to support the implementation of measures restricting student access to personal mobile phones during the school day. Funding is on a per capita basis, upon application, to schools that choose to adopt infrastructural solutions such as portable secure lockable pouches or phone storage boxes.

Schools that applied for this funding by June 2025 would have received funding by end of June 2025.

The income and expenditure should be capitalised in line with the treatment for capital equipment grants.

5.3 Special Class Grant

Schools approved by the National Council for Special Education (NCSE) to open a new special class for the 2025/2026 school year will receive a Start-Up Grant of €30,000 from the Department of Education. This grant is designed to support schools in setting up appropriate learning environments for students with more complex or severe special educational needs (SEN).

A range of additional re-purposing works, additional accommodation and equipment grants are also available.

5.4 Science Implementations Grant (Post Primary Schools in the Free Education Scheme)

The Department of Education provided funding aimed at supporting post-primary schools in the rollout of the revised Leaving Certificate science subjects in the 2025/2026 school year as part of the Senior Cycle Redevelopment.

The income and any related expenditure incurred up to 31st August should be deferred to the next academic year.

5.5 Science, Technology, Engineering and Mathematics (STEM) and Arts Grant (Primary and Special schools)

The Department of Education provided funding for primary and special schools to purchase physical resources supporting the new Science, Technology, Engineering and Mathematics (STEM) and Arts curricula.

This grant is ringfenced and any unspent amount must be included in the balance sheet at the year-end.

5.6 Schools Photovoltaic Programme (SPP) (Commonly referred to as solar panels)

Under the SPP programme, school authorities can apply for funding from the Department of Education to have solar panels installed by a registered contractor.

The work required to install solar panels falls within the scope of RCT. The VAT rate on the supply and installation of solar panels is zero rate.

5.7 Once-off cost of living grant to support increased school running costs.

The Department of Education continued to provide additional funding to schools in the Free Education scheme as part of the Budget 2025 cost of living measures. In 2024/2025 the grant was paid in one instalment paid in November 2024.

6. Other grants to note in 2024/2025

6.1 ICT Grant

Under the new Digital Strategy for Schools to 2027, funding will be provided to all recognised primary and post-primary schools. The grant was paid in June 2025 for the academic year 2024/2025.

7. COVID-19 Grants

COVID-19 Capitation grants were not paid to schools in 2024/2025.

7.1. COVID-19 Grant Unspent

The deadline for the return of any unspent COVID-19 grants (excluding those for COVID minor works) was the 30th September 2023. Any unspent balances on the balance sheet at the 31st August 2025 should be returned by the school to the Department of Education at the earliest opportunity. The board of management should be made aware of the unspent balance and the requirement to return it to the Department.

8. Management letter

Where issues arise and where it is noted that controls can be strengthened a management letter should be provided to the school which points out these matters.

9. Deficit

Where the Income and Expenditure Account reports a deficit in the current year or where the balance sheet shows a net current liability position this needs to be communicated to the board in writing to the board in the management letter. The board must inform their patrons/trustees of the deficit.

10. 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.

11. 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.

Financial Support Services Unit
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10th September 2025

Appendix 1: Accounting treatments for School Accounts

The 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 Capital Building Project
- 7) Parents Association Fundraising for a Land/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 Grants received in advance
- 17) Accounting for Ringfenced Grants Unspent
- 18) Book Grant Accounting Treatment
- 19) Excess Funds used for Capital Projects
- 20) School Income Received in Advance
- 21) Free Schoolbooks Grant
- 22) Free Schoolbooks Administration Support Grant
- 23) Schools Photovoltaic Programme (SPP) Solar Panels
- 24) Grants to Purchase Capital Items e.g. Loose Furniture & Equipment
- 25) Releasing Unspent ICT Grant 2023/2024 to cover related ICT Expenditure 2022/2023
- 26) Use of Minor Works Unspent for the Purchase of Capital Expenditure
- 27) Parents Association Fundraising for Capital Items
- 28) Accounting for Refundable Book Deposit
- 29) Special Class Start Up Grant

Appendix 2
New/Once Off Department of Education Grants Received in the School Year 2024/2025

Number	Name	School Sectors	Received	Purpose	Further Info.	Income Code	Exp. Code	Unspent Balance Code
1	Free Schoolbooks Grant (Primary, Junior and Senior Cycle Students) Received 2024/2025 for 2025/2026 academic year	All	March 2025 for 2025/2026 academic year	Cover the cost of schoolbooks, including the cost of any workbooks and copybooks. Where the funding allows, some related classroom resources	Accounting Treatment No. 21 Financial Guideline 32 2024/2025 (post-primary schools) P20 2024/2025 (primary schools)	2151	1720	N/A
2	Free Schoolbooks Administration Support Grant received 2024/2025 for 2025/2026 academic year	All	April 2025 (post-primary schools) & June 2025 (primary schools) for 2025/2026 academic year	Grant can be used to employ an individual for a specified number of days to carry out administrative work or cover the cost of administering the scheme	Accounting Treatment No. 22 Financial Guideline 32 2024/2025 (post-primary schools) P20 2024/2025 (primary schools)	2151	1720	N/A
3	Free Schoolbooks Grant (Primary and Junior Cycle Students only) Received 2023/2024 for 2024/2025 academic year	All	March 2024 (post-primary schools) & May 2024 (primary schools) for 2024/2025 academic year	Cover the cost of schoolbooks, including the cost of any workbooks and copybooks. Where the funding allows, some related classroom resources	Accounting Treatment No. 21 03 2024/2025 (post-primary), P18 2023/2024 (primary schools)	3151	4731	2160
4	Free Schoolbooks Administration Support Grant (Primary and Junior Cycle Students only) Received 2023/2024 for 2024/2025 academic year	All	May 2024 (post-primary schools) & June 2024 (primary schools) for 2024/2025 academic year	Grant can be used to employ an individual for a specified number of days to carry out administrative work or cover the cost of administering the scheme	Accounting Treatment No. 22 03 2024/2025 (post-primary), P18 2023/2024 (primary schools)	3152	4113/4731	2160
5	Funding Scheme for Secure Mobile Phone Storage Solutions	Post Primary	Jun 2025	To support the implementation of measures restricting student access to personal mobile phones during school day	Accounting treatment No. 24 Financial Guidelines 41 2024/2025 (post-primary schools)	3920	1421	2173

6	Special Class Grant	All	On approval of special class	To support setting up special classes approved by the National Council for Special Education (NCSE)	Accounting Treatment No. 29 Financial Guideline 40 2024/2025 (post-primary schools) P26 2024/2025 (primary schools)	See accounting treatment	See accounting treatment	2173
7	Science Implementation Grant	Post Primary	Dec 2024	Funding is primarily aimed at supporting post-primary schools in the rollout of revised Leaving Certificate science subjects in the 2025/2026 school year as part of Senior Cycle Redevelopment.	Financial Guideline 20 2024/2025 (post-primary schools)	2150	1720	N/A
8	Science, Technology, Engineering and Mathematics (STEM) and Arts Grant	Primary	Dec 2024	Funding to purchase physical resources supporting the new STEM and Arts curricula.	Financial Guideline P14 2024/2025 (primary schools)	3170	4490	2171
9	Schools Photovoltaic Programme (SPP) (Solar Panels)	All	On approval	Funding to supply and install solar panels on schools	Accounting Treatment No. 23 Financial Guideline 12 2024/2025 (post-primary schools) P08 2024/2025 (primary schools)	3900	3940	2173
10	Cost of Living Grant	All	Nov 2024	Meet additional energy costs and other increased day to day running costs	Financial Guidelines 16 2024/2025 (post-primary schools) P11 2024/2025 (primary schools)	3289	Appropriate expense code	N/A

Treoirlíne do Chuntasóirí/Iniúcháirí maidir le hullmhú agus cur isteach na gcuntas scoile bliantúil don bhliain dar críoch 31 Lúnasa 2025

Caithfear cuntais bhliantúla 2024/2025 a chur faoinár mbráid faoin 28 Feabhra 2026

1. Réamhrá

Leis an treoirlíne seo, tugtar faisnéis chothrom le dáta do chuntasóirí/iniúcháirí maidir le hullmhú agus cur isteach na gcuntas bliantúil don scoilbhliain 2024/2025.

I gcás cuntas bliantúil a chomhdaítear tar éis 28 Feabhra 2026, measfar go mbeidh boird na scoileanna sin ag sárú Alt 18 den Acht Oideachais 1998, Acht Carthanas 2009 agus cheanglais chomhlíontachta na Príomh-Oifige Staidrimh, agus dá thoradh sin roghnófar an scoil lena hiniúchadh agus le haghaidh smachtbhannaí féideartha eile.

Osclofar an tairseach ar líne an 1 Meán Fómhair 2025 chun cuntais bhliantúla a chur isteach don scoilbhliain 2024/2025.

Chun treoir níos mionsonraithe a fháil maidir le hullmhú íoslódáil na gcuntas scoile: [“Ullmhúchán na gCuntas Scoile - Treoir do Chuntasóirí/Iniúcháirí scoile”](#).

2. Tuairisceán Bliantúil chuig an Rialálaí Carthanas

Chun ceanglais tuairiscithe bhliantúla a chomhlíonadh, éilítear ar bhoird an fhaisnéis a chuireann FSSU faoi bhráid an Rialóra Carthanas a fhíorú ar bhonn bliantúil. Tá an fhaisnéis a chuirtear isteach bunaithe ar na sonraí a chuirtear isteach ar thairseach ar líne an FSSU. Ní mór do chomhdaitheoir údaráithe 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 í a chur isteach. Ní mór é seo a bheith déanta faoin 30 Meitheamh 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. In **Aguisín 1**, is féidir cur chuige cuntasáíochta chun cabhrú leat cuntais scoile a ullmhú agus go háirithe i réimsí a bhaineann go háirithe le scoileanna. Cuimsíonn sé seo cur chuige cuntasáíochta maidir le rannpháirtíocht i gclár fótavoltach na scoileanna (SPP, dá ngairtear painéil ghréine de ghnáth).

4. Cairt na gCuntas arna Nuashonrú

Ní mór cairt na gcuntas arna forbairt ag an FSSU a úsáid leis na cuntais bhliantúla a ullmhú. Rinneadh nuashonrú ar chairt na gcuntas don scoilbhliain 2024/2025. Tá sé tábhachtach go ndéanfaí athbhreithniú ar chairt na gcuntas lena chinntiú go bhfuil sí ag teacht le cairt cuntas FSSU. [Cliceáil anseo chun rochtain a fháil ar chairt na gcuntas 2024/2025](#)

5. Deontais na Roinne Oideachais – Cóid Ainmniúla Nua agus Athbhreithnithe – Féach Aguisín 2

Seo a leanas cóid deontais nua agus athbhreithnithe na Roinne Oideachais don scoilbhliain 2024/2025.

5.1 An Deontas Leabhar Bunscoile in Aisce agus an Deontas Tacaíochta Riaracháin

I Márta 2024 chuir an Roinn Oideachais an Deontas Leabhar Scoile in Aisce ar fáil do bhunscoileanna don chéad uair don scoilbhliain 2024/2025. Ó shin i leith, leathnaíodh an scéim chuig daltaí i gclár na sraithe sinsearaí in iar-bhunscoileanna a ghlacann páirt sa Scéim Saoroideachais. Íocadh an deontas do bhliain acadúil 2025/2026 i Márta 2025 agus cuirfidh sé ar fáil leabhair scoile, leabhair saothair agus cóipleabhair do na daltaí. Áirítear leis an deontas seo scoileanna speisialta a sholáthraíonn cláir don tsraith shóisearach agus shinsearach freisin.

Ní bhfaighidh iar-bhunscoileanna an deontas caighdeánach leabhar faoi chiorclán 0046/2013 a thuilleadh.

Cuireann an deontas tacaíochta riaracháin maoiniú ar fáil do scoileanna chun duine a fhostú chun obair riaracháin a bhaineann leis an scéim a dhj'éanamh nó chun costas riaracháin na scéime a chlúdach. Íocadh an deontas i mí Aibreáin 2025 roimh an gcéad bhliain acadúil eile i gcás iar-bhunscoileanna agus i mí an Mheithimh 2025 i gcás bunscoileanna.

Ba cheart an t-ioncam agus aon chaiteachas gaolmhar a thabhaítear suas go dtí an 31 Lúnasa a chur siar go dtí an chéad bhliain acadúil eile.

5.2 Scéim Maoinithe do Réitigh um Stóráil Shlán Fón Póca

Cuirfidh an Roinn Oideachais maoiniú ar fáil chun tacú le cur i bhfeidhm beart a chuireann srian ar rochtain daltaí ar fhóin phóca phearsanta i rith an lae scoile. Tá an maoiniú seo ar fáil ar bhonn per capita, ar iarratas, do scoileanna a roghnaíonn réitigh amhail tiachóga iniompartha slána inghlaisílte nó boscaí stórála fóin a chur i bhfeidhm.

Gheobhaidh na scoileanna a dhéanann iarratas air seo faoi Mheitheamh 2025 maoiniú roimh dheireadh mhí an Mheithimh.

Ba cheart an t-ioncam agus an caiteachas a chaipitliú i gcomhréir leis an gcur chuige a ghlactar i leith deontais trealamh chaipitil.

5.3 Deontas Ranganna Speisialta

Gheobhaidh scoileanna a fuair cead ón gComhairle Náisiúnta um Oideachas Speisialta (CNOS) rang speisialta nua a oscailt don scoilbhliain 2025/2026 deontas Tionscnaimh €30,000 ón Roinn Oideachais. Tacaíonn an deontas seo le scoileanna timpeallachtaí foghlama oiriúnacha a bhunú do dhaltaí a bhfuil riachtanais speisialta oideachais (RSO) níos casta nó níos déine acu.

Tá réimse deontas le haghaidh oibreacha athchuspóireacha, cóiríocht agus trealamh breise ar fáil freisin.

5.4 Deontas um Chur i bhFeidhm na nEolaíochtaí (Scoileanna Iar-bhunscoile sa Scéim Saoroideachais)

Chuir an Roinn Oideachais maoiniú ar fáil a bhí dírithe ar thacú le hiar-bhunscoileanna na hábhair eolaíochta athbhreithnithe don Ardteistiméireacht a chur i bhfeidhm don scoilbhliain 2025/2026 mar chuid d'Athfhorbairt na Sraithe Sinsearaí.

Ba cheart an t-ioncam agus aon chaiteachas gaolmhar a thabhaítear suas go dtí an 31 Lúnasa a chur siar go dtí an chéad bhliain acadúil eile.

5.5 An Deontas Eolaíochta, Teicneolaíochta, Innealtóireachta agus Matamaitice (STEM) agus Ealaíon (Bunscoileanna agus scoileanna Speisialta)

Tá maoiniú curtha ar fáil ag an Roinn Oideachais do bhunscoileanna agus do scoileanna speisialta chun acmhainní fisiciúla a cheannach a thacaíonn leis na curaclaim nua Eolaíochta, Teicneolaíochta, Innealtóireachta agus Matamaitice (STEM) agus Ealaíon.

Tá an deontas seo imfhálaithe agus ní mór aon mhéid gan chaitheamh a chur san áireamh sa chlár comhardaithe ag deireadh na bliana.

5.6 An Clár Fótvoltach do Scoileanna (SPP) (Dá ngairtear painéil ghréine go coitianta)

Faoi chlár SPP, is féidir le húdaráis scoileanna cur isteach ar mhaoiniú ón Roinn Oideachas le go ndéanfaidh conraitheoir cláraithe painéil ghréine a shuiteáil.

Tagann an obair shuiteála seo faoi raon feidhme an RCT. Is é nialas an ráta CBL a chuirtear i bhfeidhm ar sholáthar agus suiteáil painéal gréine.

5.7 Deontas costais maireachtála aonuaire chun tacú le costais reatha scoile atá méadaithe.

Lean an Roinn Oideachais de mhaoiniú breise a chur ar fáil do scoileanna a ghlacann páirt sa scéim Saoroideachais mar chuid de bhearta costais maireachtála Cháiniseis 2025. Íocadh an deontas in aon tráthchuid amháin i mí na Samhna 2024.

6. Deontais eile atá le tabhairt faoi deara in 2024/2025

6.1 Deontas TCF

Faoi Straitéis Dhigiteach nua do Scoileanna go dtí 2027, cuirfear maoiniú ar fáil do gach bunscoil agus iar-bhunscoil aitheanta. Íocadh an deontas i Meitheamh 2025 don bhliain acadúil 2024/2025.

7. Deontais Covid-19

Níor íocadh deontais Chaipitíochta COVID-19 le scoileanna in 2024/2025.

7.1. Deontas COVID-19 Gan Chaitheamh

Ba é 30 Meán Fómhair 2023 an spriocdháta chun deontais COVID-19 gan chaitheamh (seachas na suimeanna a úsáideadh le haghaidh mionoibreacha COVID) a sheoladh ar ais. Ba cheart don scoil aon iarmhéideanna gan chaitheamh atá ar an gclár comhordaithe an 31 Lúnasa 2025 a sheoladh ar ais chuig an Roinn Oideachais chomh luath agus is féidir. Ba cheart an bord bainistíochta a chur ar an eolas faoi iarmhéid gan chaitheamh agus gur gá é a thabhairt ar ais don Roinn.

8. Litir Bhainistíochta

Sa chás ina dtagann saincheistean chun cinn agus ina bhfeictear gur féidir rialuithe a neartú, ba cheart litir bhainistíochta a chur ar fáil don scoil ina leagtar amach na hábhair seo.

9. Easnamh

Sa chás ina dtuairiscítear sa Chuntas Ioncaim agus Caiteachais easnamh sa bhliain reatha, nó sa chás ina léiríonn an clár comhardaithe suíomh glandliteanais reatha, ní mór é sin a chur in iúl don bhord i scríbhinn sa litir bhainistíochta. Ní mór don bhord an t-easnamh a chur in iúl dá bpátrúin/iontaobhaithe.

10. Coigeartuithe Deireadh Bliana

Tabhair liosta de choigeartuithe deiridh bliana do rúnaí cuntas/sparánaí/cisteoir na scoile. Tá sé tábhachtach go dtabharfaí na coigeartuithe seo don scoil a luaithe is féidir chun ligean do na scoileanna siúd atá ag úsáid bogearraí cuntasáíochta 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.

11. Tá faisnéis ábhartha eile ar fáil trí chliceáil ar na naisc thíos:

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

Déan teagmháil le FSSU le tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna a thagann chun cinn sa Treoirlíne seo.

Financial Support Services Unit
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support@fssu.ie

An 10 Meán Fómhair 2025

Aguisín 1: Cur chuige cuntasáíochta do Chuntais Scoile

Is féidir modh cuntasáíochta na míreanna atá liostaithe thíos a fháil ag an nasc seo:

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

- 1) Talamh agus Foirgnimh a bhaint ó Chlár Comhardaithe an Bhoird
- 2) Deontais Tógála Caipitil do Thionscadail Tógála
- 3) Síntiúis faoi chomhair Tionscadail Chaipitil
- 4) Tiomsú Airgid do Thionscadal Tógála
- 5) Maoiniú Eile Stáit do Thionscadal Tógála
- 6) Ranníocaíocht Pátrúin faoi chomhair Tionscadal Caipitil Foirgnimh
- 7) Tiomsú Airgid Chumann na dTuismitheoirí le haghaidh Tionscadal Talún/Tógála
- 8) Tiomsú Airgid Chumann na dTuismitheoirí le haghaidh Míreanna Neamhchaipitil
- 9) Earraí Chaipitil TFC a cheannach as Airgead Deontais TFC a Fuarthas
- 10) Ceannach Earraí Neamhchaipitil TFC le hAirgead Deontais TFC a Fuarthas
- 11) Deontais do threalamh speisialta a fuarthas le haghaidh dalta sonrach
- 12) Deontas Mionoibreacha Covid a úsáid faoi chomhair 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 a fuarthas roimh ré
- 17) Cuntas a thabhairt ar dheontais Imfhálaithe nár Caitheadh
- 18) Modh Cuntasáíochta Deontas Leabhar
- 19) Cistí Barrachais a úsáideadh le haghaidh tionscadail chaipitiúla
- 20) Ioncam Scoile Faighte Roimh Ré
- 21) Deontas Leabhar Scoile in Aisce
- 22) Deontas Tacaíochta Riaracháin um Leabhair Scoile in Aisce
- 23) Clár Fótvoltach na Scoileanna (SPP) Painéil Ghréine
- 24) Deontais chun Míreanna Caipitil a cheannach, m.sh. Troscán agus Trealamh Scaoilte
- 25) An Deontas TFC 2023/2024 gan Chaitheamh a Scaoileadh chun íoc as Caiteachas a bhaineann le TFC 2022/2023
- 26) Deontas Mionoibreacha gan Chaitheamh a úsáid chun Caiteachas Caipitil a Cheannach
- 27) Tiomsú Airgid Chumann na dTuismitheoirí le haghaidh Míreanna Caipitil
- 28) Cur Chuige Cuntasáíochta le haghaidh Éarlais Leabhar Inaisíochta
- 29) Deontas Tosaithe do Ranganna Speisialta

Aguisín 2

Deontais nua/aonuaire ón Roinn Oideachais a Fuarthas sa Scoilbhliain 2024/2025

Líon	Ainm	Earnálacha Scoile	Faighte	Cuspóir	Tuilleadh eolais	Ioncam Ainmniúil	na gCuariteoirí Ainmniúil	Cód an Iarmhéid gan Chaitheamh
1	Deontas Leabhar Scoile in Aisce (Daltaí Bunscoile, Sraithe Sóisearaí agus Sinsearaí) Faighte in 2024/2025 don bhliain acadúil 2025/2026	Gach rud	Márta 2025 do bhliain acadúil 2025/2026	Costas leabhar scoile a chlúdach, lena n-áirítear costas leabhar saothair agus cóipleabhar ar bith. De réir mar is féidir leis an maoiniú, roinnt acmhainní seomra ranga gaolmhara	Cóireáil Chuntasaíochta Uimh. 21 Treoirlíne Airgeadais 32 2024/2025 (iar-bhunscoileanna) P20 2024/2025 (bunscoileanna)	2151	1720	N/B
2	Deontas Tacaíochta Riaracháin don Scéim Leabhar Scoile in Aisce faighte 2024/2025 do bhliain acadúil 2025/2026	Gach rud	Aibreán 2025 (iar-bhunscoileanna) & Meitheamh 2025 (bunscoileanna) don bhliain acadúil 2025/2026	Is féidir an deontas a úsáid chun duine a fhostú ar feadh líon sonraithe laethanta chun obair riaracháin a dhéanamh nó chun costais riaracháin na scéime a chumhdach	Cur Chuige Cuntasaíochta Uimh. 22 Treoirlíne Airgeadais 32 2024/2025 (iar-bhunscoileanna) P20 2024/2025 (bunscoileanna)	2151	1720	N/B
3	Deontas Leabhar Scoile Saor in Aisce (Daltaí Bunscoile agus Sraithe Sóisearaí amháin) Faighte 2023/2024 don bhliain acadúil 2024/2025	Gach rud	Márta 2024 (iar-bhunscoileanna) & Bealtaine 2024 (bunscoileanna) don bhliain acadúil 2024/2025	Costas leabhar scoile a chlúdach, lena n-áirítear costas leabhar saothair agus cóipleabhar ar bith. De réir mar is féidir leis an maoiniú, roinnt acmhainní seomra ranga gaolmhara	Cóireáil Chuntasaíochta Uimh. 21 03 2024/2025 (iar-bhunscoil), P18 2023/2024 (bunscoileanna)	3151	4731	2160
4	Deontas Tacaíochta Riaracháin Leabhar Scoile Saor in Aisce (Daltaí Bunscoile agus Sraithe Sóisearaí amháin) Fuarthas in 2023/2024 don bhliain acadúil 2024/2025	Gach rud	Bealtaine 2024 (iar-bhunscoileanna) & Meitheamh 2024 (bunscoileanna) don bhliain acadúil 2024/2025	Is féidir an deontas a úsáid chun duine a fhostú ar feadh líon sonraithe laethanta chun obair riaracháin a dhéanamh nó chun costais riaracháin na scéime a chumhdach	Cur Chuige Cuntasaíochta Uimh. 22 03 2024/2025 (iar-bhunscoil), P18 2023/2024 (bunscoileanna)	3152	4113/4731	2160
5	Scéim Maoinithe do Réitigh um Stóráil Shlán Fón Póca	Iar-Bhunscoileanna	Mei 2025	Chun tacú le cur i bhfeidhm beart a chuireann srian ar rochtain daltaí ar fhóin phóca phearsanta i rith an	Cur chuige cuntasaíochta uimh. 24 Treoirlínte Airgeadais	3920	1421	2173

				lae scoile	41 2024/2025 (iar-bhunscoileanna)			
6	Deontas Ranga Speisialta	Gach rud	Ar cheadú ranga speisialta	Chun tacú le bunú ranganna speisialta atá ceadaithe ag an gComhairle Náisiúnta um Oideachas Speisialta (NCSE)	Cóireáil Chuntasaíochta Uimh. 29 Treoirlíne Airgeadais 40 2024/2025 (iar-bhunscoileanna) P20 2024/2025 (bunscoileanna)	Féach an cur chuige cuntasaíochta	Féach an cur chuige cuntasaíochta	2173
7	An Deontas um Fheidhmiú na hEolaíochta	Iar-Bhunscoileanna	2024 Noll	Is éard is príomhaidhm leis an maoiniú nua seo ná tacú le hiar-bhunscoileanna na hábhair athbhreithnithe eolaíochta san Ardeistiméireacht a chur i bhfeidhm sa scoilbhliain 2025/2026 mar chuid d'Athfhorbairt na Sraithe Sinsearaí.	Treoirlíne Airgeadais 20 2024/2025 (iar-bhunscoileanna)	2150	1720	N/B
8	An Deontas Eolaíochta, Teicneolaíochta, Innealtóireachta agus Matamaitice (STEM) agus Ealaíon	Bunscoil	2024 Noll	Maoiniú chun acmhainní fisiciúla a cheannach a thacaíonn leis na curaclaim nua STEM agus Ealaíon.	Treoirlíne Airgeadais P14 2024/2025 (bunscoileanna)	3170	4490	2171
9	Clár Fótvoltach na Scoileanna (SPP) (Painéil Ghréine)	Gach rud	Ar fhorbairt	Maoiniú chun painéil ghréine a sholáthar agus a shuiteáil i scoileanna	Cur Chuige Cuntasaíochta Uimh. 23 Treoirlíne Airgeadais 12 2024/2025 (iar-bhunscoileanna) P08 2024/2025 (bunscoileanna)	3900	3940	2173
10	Deontas Costais Maireachtála	Gach rud	Samhain 2024	Costais bhreise fuinnimh agus costais reatha laethúla eile atá méadaithe a íoc	Treoirlínte Airgeadais 16 2024/2025 (iar-bhunscoileanna) P11 2024/2025 (bunscoileanna)	3289	Cód costais iomchuí	N/B