External Accountants/Auditors Guideline for Preparation and Submission of Annual School Accounts for the year end 31st August 2026

Deadline for the submission of the 2025/26 annual accounts is the 28th of February 2027

1. Introduction

This guideline provides updated information to external accountants/auditors on the preparation and submission of annual accounts for the school year 2025/26.

Annual accounts filed after February 28th, 2027, 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 2026 for the submission of annual accounts for the 2025/26 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 the return. 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.

The FSSU recommends that responsibility for completing this compliance process should remain with the school. It is recommended that the board should appoint a member of the school staff or of the board of management to act as the authorised filer.

3. Important Accounting treatments

A standardised format for the preparation of annual accounts has been approved by the Department of Education and Youth. 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 year an accounting treatment for the **Bus Escort Grant** has been added. Click here for accounting treatment 18 Accounting for the Bus Escort Grant.

We would also like to draw your attention to the treatment for capital projects. Please note **Capital Building Grants** are ring-fenced grants and the balance unspent at the year-end must be reconciled and accounted for in nominal code <2173 Other Capital Ringfenced Grants/Income Unspent>.

Please also note, where a school reports **Covid Capitation balances unspent** on the balance sheet, these schools will be selected for audit.

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 2025/26. 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 2025/26.

5. New and Revised Nominal Codes – Department of Education and Youth (DEY) Grants – See Appendix 2

The following are the new and revised Department of Education and Youth grants for the school year 2025/26. Please see recommended accounting codes for 2025/26 in appendix 2.

5.1 Attendance Grant (Primary and Post Primary schools in the Free Education Scheme)

The Attendance Grant was paid to primary and post-primary schools to promote regular school attendance of children and young people in schools. The grant was paid to schools in December 2025.

5.2 Funding Scheme for Secure Mobile Phone Storage Solutions (Post Primary Schools)

The DEY provided 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, funding applied for after that date would have been received from October 2025 onwards. The income and expenditure should be capitalised in line with the treatment for capital item grants.

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

The DEY provided funding in December 2024 aimed at supporting post-primary schools in the rollout of the revised Leaving Certificate science subjects in the 2025/26 school year as part of the Senior Cycle Redevelopment.

It was advised for 2024/25 the income and any related expenditure incurred up to 31st August should be deferred to the next academic year.

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

The Physics and Chemistry Grant has been increased and expanded to include biology and agricultural science in addition to the existing three qualifying subjects' chemistry, physics, and physics and chemistry (PhysChem). This grant is usually paid in June, however, it was paid in December 2025 for the 2025/26 school year and will be paid in January going forward.

5.5 Wellbeing Curriculum Grant (Primary and Special Schools)

The DEY provided funding for primary and special schools to purchase physical resources supporting the wellbeing curriculum in the redeveloped primary curriculum.

5.6 Physical Activity in Teaching and Learning Grant (Primary and Post Primary Schools in the Free Education Scheme)

A pilot programme was expanded in April 2025 to support the integration of physical activity into teaching and learning. The pilot programme was first launched in 2024, with 24 schools participating in year 1 of the pilot programme. As part of Budget 2025, funding was provided for an extension of the pilot for a second year. Schools participating in year 1 of the pilot were not eligible to apply for year 2.

Schools could apply for a grant of up to €10,000 maximum.

5.7 Drama, Film and Theatre Studies Grants (Post Primary Schools in the Free Education Scheme)

(i) All Phase One schools in the free education scheme were provided with an annual Drama, Film, and Theatre Studies Implementation Support Grant of €50 per student to support engagement with the new subject in the 2025/26 school year.

The grant provided is to be used by schools to support students with attendance at performances and the applied creative tasks.

(ii)Funding was also be provided to all Phase One schools for the purchase of film production and audio equipment for the teaching of Leaving Certificate Drama, Film, and Theatre Studies.

5.8 Climate and Sustainable Development Grants (Post Primary Schools)

(i) All Phase One schools in the free education scheme were provided with an annual Climate Action and Sustainable Development Implementation Support Grant of €50 per student to support engagement with the new subject in the 2025/26 school year.

(ii) All Phase One schools (not limited to those in the free education scheme) received once-off funding of €5,000 in September 2025 to establish a Climate Action and Sustainable Development subject department in their school.

6. Other Grants to Note in 2025/26

6.1 Capitation Grant (Primary and Special schools)

To date, the Capitation Grant has usually been paid in two instalments, in January and June. For the 2025/26 school year, to support schools with cashflow, the Department of Education and Youth made an additional earlier payment in December 2025, representing part of the Capitation Grant normally paid in June.

The DEY have announced that for the 2026/27 school year the grant will be paid in 3 instalments and further details are to issue on this in the new year.

6.2 Non-Teaching Pay Grant (Community & Comprehensive Schools Only)

The non-teaching pay grant is paid to community & comprehensive schools to cover the cost of Department of Education sanctioned staff. It is paid on a calendar year basis in 4 instalments, with the 3rd instalment usually paid in July, with a portion accounted for as a grant received in advance. However, for the year ended 31st of August 2026 the 3rd instalment of the grant did not issue until after the year end date. Therefore, schools are advised that they should review their non-teaching pay grant income for the year to date and the expenditure to sanctioned non- teaching pay staff, with the balance of expenditure in excess of income to be provided as a grant due at the 31st of August 2026.

7. COVID-19 Grants 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 2026 should be returned by the school to the Department of Education and Youth. The board of management should be made aware of the unspent balance and the requirement to return it to the Department.

8. Relevant Contract Tax (RCT) and VAT Registration

It has come to the attention of the FSSU that a number of schools are not registered for RCT or VAT. A school board of management, in its capacity as a body established by statute and funded wholly or mainly from funds provided by the Oireachtas, is designated as a "principal contractor". Therefore, the board of management is responsible for complying with RCT requirements when making payments on relevant contracts i.e. construction or repairs on buildings and grounds. They are also required to complete VAT returns regularly, ensuring the VAT on any invoices for construction or repairs on buildings and grounds has been correctly disclosed.

We would ask you to please advise the board of management of this requirement if they are not in compliance.

9. **Water Rate Liabilities**
   Water rate liabilities should be reviewed at year-end and any material amount outstanding at 31 August should be accrued or included as a creditor, where it relates to the period under review.

   Where the liability is significant, disputed, or uncertain, the accountant should consider the appropriate accounting treatment, whether the amount should be recognised as a liability or disclosed as a contingent liability, and whether the matter should be referred to in the management letter.

10. **Accounting for Utilities for Shared Campuses**
   Where schools on a shared campus share a utility connection or other shared costs, one school may be invoiced by the supplier and the cost apportioned between the schools using agreed criteria. Reimbursements should be recorded against the relevant expense category, such as heating, light and power or water, by both the paying and receiving schools. Any amounts due at year-end should be accrued in the accounts of each school, as appropriate.

11. **Provision of other services**
   For non-audit clients where an external accountant is providing services other than preparation of year end accounts, such as book-keeping, it is important that the following controls are in place:

   - The board of management remains responsible for the accounting records and annual financial statements
   - The board of management approves all material accounting decisions
   - The accountant clearly documents their role and scope of services
   - The accountant applies professional scepticism when preparing year-end adjustments
   - Appropriate engagement letters are in place for the services provided

   For audit clients, where the auditor or audit firm also provides bookkeeping services, the auditor must ensure that appropriate safeguards are in place to protect audit independence and avoid a self-review threat.

12. **Approval of Annual Accounts:**
   Once the school board of management is satisfied that the annual accounts are an accurate reflection of the school's financial situation, the accounts should be ratified at a board of management meeting, and signed either physically or electronically as follows:
   - Primary schools*:* by the chairperson and the treasurer of the board
   - Post-primary schools*:* by the chairperson and another board member.
     Please note in Comprehensive schools and Voluntary Secondary schools the Principal is not a member of the board of management
   - Where a manager is in place instead of a board of management at the time of approval, the manager will approve and sign the annual accounts. The second signatory should be a nominee of the patron

13. 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

14. Further Information

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

Financial Support Services Unit
Tel: 01-910 4020 / 01-269 0677
support@fssu.ie

9th September 2026

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) Accounting for the Bus Escort Grant
19) Excess Funds used for Capital Projects
20) School Income Received in Advance
21) Schoolbooks Scheme Grant
22) Schoolbooks Administration Support Grant
23) Schools Photovoltaic Programme (SPP) Solar Panels
24) Grants to Purchase Capital Items e.g. Loose Furniture & Equipment
25) Use of Minor Works Unspent for the Purchase of Capital Expenditure
26) Parents Association Fundraising for Capital Items
27) Accounting for Refundable Book Deposit
28) Special Class Start Up Grant

Appendix 2 New/Once Off Department of Education Grants Received in the School Year 2025/2026								
Number	**Name**	**School Sectors**	**Received**	**Purpose**	**Further Info.**	**Income Code**	**Exp. Code**	**Unspent Balance Code**
1	Attendance Grant	All	December 2025	To promote regular school attendance of children and young people in schools.	Financial Guidelines 28 2025/2026 (post primary schools) P21 2025/2026 (primary schools)	3290	Appropriate expense code	2171
2	Funding Scheme for Secure Mobile Phone Storage Solutions	Post-primary	On approval	To support the implementation of measures restricting student access to personal mobile phones during school day	Accounting treatment No. 24 Financial Guideline 41 2024/2025 (post-primary schools)	3920	1421	2187
3	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 Guidelines 20 2024/2025 07 2025/2026 (post-primary schools)	3245	4390	2171
4	Science Support Grant	Post-primary	Jan 2026	Funding to support schools in the implementation of science subjects,	Financial Guideline 41 2025/2026 (VSSs) 44 2025/2026 (C&Cs) (post-primary schools)	3245	4390	N/A
5	Wellbeing Curriculum Grant	Primary	On approval	Funding for the purchase of physical resources supporting the Wellbeing Curriculum in the redeveloped primary curriculum.	Financial Guideline P17 2025/2026	3170	4490	2171

6	Physical Activity in Teaching and Learning Grant	All	Start of school year 2025/2026	Funding to support the integration of physical activity into teaching and learning.	https://www.fssu.ie/primary/help/grants/physical-activity-in-teaching-and-learning-grant/	Non-capital: 3290 Capital: 3920	Non-capital: 4914 Capital: 1421	Non-capital: 2171 Capital: 2173
7 (i)	Drama, Film and Theatre Studies Annual Implementation Support Grant	Post-primary	Dec 2025 - Mar 2026	Funding to support students with attendance at performances and the applied creative tasks.	https://www.fssu.ie/post-primary/topics/grants/senior-cycle-redevelopment/	3170	4490	2171
7 (ii)	Funding for Technical Resources for Drama, Film and Theatre Studies Grant	Post-primary	Dec 2025 - Mar 2026	Funding for the purchase of film production and audio equipment for the teaching of Leaving Certificate Drama, Film, and Theatre Studies.	https://www.fssu.ie/post-primary/topics/grants/senior-cycle-redevelopment/	3920	1421	2173
8 (i)	Climate Action & Sustainable Development Annual Implementation Support Grant	Post-primary	Dec 2025 - Mar 2026	Funding to support engagement with the new subject in the 2025/26 school year.	https://www.fssu.ie/post-primary/topics/grants/climate-action-and-sustainable-development-grant/	3245	4390	2171
8 (ii)	Climate Action & Sustainable Development Establishment Grant	Post-primary	Dec 2025 - Mar 2026	Funding to establish the subject department in and to purchase any materials necessary to teach the subject in the school's specific setting.	https://www.fssu.ie/post-primary/topics/grants/climate-action-and-sustainable-development-grant/	3245	4390	2171

Treoirlíne do Chuntasóirí/Iniúchóirí seachtracha maidir le hullmhú agus cur isteach na gcuntas scoile bliantúil don bhliaindar críoch 31 Lúnasa 2026

Caithfear cuntais bhliantúla 2025/2026 a chur faoinár mbráid faoin 28 Feabhra 2027

1. Réamhrá

Leis an treoirlíne seo, tugtar faisnéis chothrom le dáta do chuntasóirí/iniúchóirí maidir le hullmhú agus cur isteach na gcuntas bliantúil don scoilbhliain 2025/2026.

I gcás cuntas bliantúil a chomhdaítear tar éis 28 Feabhra 2027, 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.

Osclófar an tairseach ar líne an 1 Meán Fómhair 2026 chun cuntais bhliantúla a chur isteach don scoilbhliain 2025/2026.

Chun treoir níos mionsonraithe a fháil maidir le hullmhú íoslódáil na gcuntas scoile: "Ullmhúchán na gCuntas Scoile - Treoir do Chuntasóirí/Iniúchóirí 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 Rialtóra 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 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 dhearbhú go bhfuil an fhaisnéis ceart agus an tuairisceán 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.

Molann an FSSU gur cheart go mbeidh an scoil freagrach ar fad as an bpróiseas comhlíontachta seo a chur i gcrích. Moltar go gceapfadh an bord ball d'fhoireann na scoile nó den bhord bainistíochta le gníomhú mar chomhdaitheoir údaraithe.

3. Modhanna Cuntasaíochta Tábhachtacha

Tá an Roinn Oideachais agus Óige tar éis formáid chaighdeánaithe a fhaomhadh chun na cuntais bhliantúla a ullmhú. In **Aguisín 1**, is féidir cur chuige cuntasaíochta chun cabhrú leat cuntais scoile a ullmhú agus go háirithe i réimsí a bhaineann go háirithe le scoileanna.

I mbliana, tá modh cuntasaíochta curtha leis le haghaidh **an Deontais Coimhdire Bus**. Cliceáil anseo Cur chuige cuntasaíochta uimh.18- an Deontais Coimhdire Bus.

Ba mhaith linn d'aird a tharraingt freisin ar an gcaoi a gcaitear le tionscadail chaipitil. Tabhair faoi deara gur deontais imfhálaithe iad **Deontais Chaipitil Tógála** agus ní mór an t-iarmhéid gan chaitheamh ag deireadh na bliana a réiteach agus cuntas a thabhairt air sa chód ainmniúil <2173 Deontais Chaipitil Imfhálaithe Eile/Ioncamgan Chaitheamh >.

Tabhair faoi deara freisin, sa chás ina dtuairiscíonn **scoil iarmhéideanna Caipitíochta Covid gan Chaitheamh** ar an gclár comhardaithe, roghnófar na scoileanna seo le dul faoi iniúchadh.

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 2025/2026. 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 2025/2026.

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

Seo a leanas cóid deontais nua agus athbhreithnithe na Roinne Oideachais agus Óige don scoilbhliain 2025/2026. Féach na cóid chuntasaíochta molta do 2025/26 in aguisín.

5.1 Deontas Tinrimh (Bunscoileanna agus Iar-bhunscoileanna sa Scéim Oideachais Saor in Aisce)

Íocadh an Deontas Tinrimh le bunscoileanna agus iar-bhunscoileanna le tinreamh rialta scoile leanaí agus daoine óga a chur chun cinn i scoileanna. Íocadh an deontas le scoileanna i mí na Nollag 2025.

5.2 Scéim Maoinithe do Réitigh um Stóráil Shlán Fón Póca

Cuirfidh an Roinn Oideachais agus Óige 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 inghlasáilte nó boscaí stórála fóin a chur i bhfeidhm.

Bheadh maoiniú faighte ag scoileanna, a chuir isteach ar an maoiniú sin faoi Mheitheamh 2025, faoi dheireadh mhí an Mheithimh 2025, agus bheadh maoiniú a ndearnadh iarratas air tar éis an dáta sin faighte ó Dheireadh Fómhair 2025 ar aghaidh.

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

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

Chuir an Roinn Oideachais agus Óige maoiniú ar fáil i mí na Nollag 2024 a bhí dírithe ar thacú le hiar-bhunscoileanna na hábhair eolaíochta athbhreithnithe don Ardteistiméireacht a chur i bhfeidhm don scoilbhliain 2025/26 mar chuid d'Athfhorbairt na Sraithe Sinsearaí.

Moladh do bhliain 2024/25 gur cheart an t-ioncam agus aon chaiteachas gaolmhar a tabhaíodh suas go dtí an 31 Lúnasa a chur siar go dtí an chéad bhliain acadúil eile.

5.4 Deontas Tacaíochta Eolaíochta (Iar-bhunscoileanna sa Scéim Oideachais Saor in Aisce)

Tá méadú agus leathnú déanta ar an Deontas Fisice agus Ceimice le bitheolaíocht agus eolaíocht talmhaíochta a thabhairt san áireamh sa bhreis ar na trí ábhar cháilitheacha atá ann cheana féin – ceimic, fisic, agus fisic agus ceimic. Íoctar an deontas sin de ghnáth i mí an Mheithimh, ach íocadh é i mí na Nollag 2025 don scoilbhliain 2025/26 agus íocfar é i mí Eanáir feasta.

5.5 Deontas Curaclaim Folláine (Bunscoileanna agus Scoileanna Speisialta)

Chuir an Roinn Oideachais agus Óige maoiniú ar fáil do bhunscoileanna agus do scoileanna speisialta le hacmhainní fisiciúla a cheannach a thacaíonn leis an gcuraclam folláine sa churaclam bunscoile athfhorbartha.

5.6 Deontas um Ghníomhaíocht Choirp sa Teagasc agus san Fhoghlaim (Bunscoileanna agus Iar-bhunscoileanna sa Scéim Oideachais Saor in Aisce

Leathnaíodh clár píolótach i mí Aibreáin 2025 le tacú le comhtháthú na gníomhaíochta coirp sa teagasc agus san fhoghlaim. Seoladh an clár píolótach den chéad uair in 2024, agus ghlac 24 scoil páirt i mbliain 1 den chlár píolótach. Mar chuid de Bhuiséad 2025, cuireadh maoiniú ar fáil leis an tionscadal píolótach a shíneadh ar feadh an dara bliain. Ní raibh scoileanna a ghlac páirt i mbliain 1 den chlár píolótach incháilithe le hiarratas a dhéanamh do bhliain 2.

D'fhéadfadh scoileanna iarratas a dhéanamh ar dheontas suas le €10,000 ar a mhéad

5.7 Deontais um Dhrámaíocht, Scannánaíocht agus Staidéar Amharclainne (Iar-bhunscoileanna sa Scéim Oideachais Saor in Aisce)

(i) Tugadh Deontas Tacaíochta um Fheidhmiú Dhrámaíocht, Scannánaíocht agus Staidéar Amharclainne bliantúil de €50 in aghaidh an dalta do gach scoil i gCéim a hAon sa scéim oideachais saor in aisce le tacú le rannpháirtíocht san ábhar nua sa scoilbhliain 2025/26.

Tá an deontas atá ar fáil le bheith in úsáid ag scoileanna le tacú le daltaí maidir le freastal ar léirithe agus na tascanna cruthaitheacha feidhmeacha.

(ii) Cuireadh maoiniú ar fáil freisin do gach scoil i gCéim a hAon le trealamh léiriúcháin scannán agus fuaime a cheannach le haghaidh múineadh Drámaíocht, Scannánaíocht agus Staidéar Amharclainne na hArdteistiméireachta.

5.8 Deontais um Aeráid agus Forbairt Inbhuanaithe (Iar-bhunscoileanna)

(i) Tugadh Deontas Tacaíochta Feidhmithe Bliantúil um Ghníomhú ar son na hAeráide agus Forbairt Inbhuanaithe de €50 in aghaidh an dalta do gach scoil i gCéim a hAon sa scéim oideachais saor in aisce le tacú le rannpháirtíocht san ábhar nua sa scoilbhliain 2025/26.

(ii) Fuair gach scoil i gCéim a hAon (gan a bheith teoranta dóibh siúd atá sa scéim oideachais saor in aisce) maoiniú aonuaire de €5,000 i Meán Fómhair 2025 le roinn ábhair um Ghníomhú ar son na hAeráide agus um Fhorbairt Inbhuanaithe a bhunú ina scoil.

6. Deontais eile atá le tabhairt faoi deara in 2025/2026

6.1 Deontas Caipitíochta (Bunscoileanna agus Scoileanna Speisialta)

Ba ghnách an Deontas Caipitíochta a íoc ina dhá thráthchuid, i mí Eanáir agus i mí an Mheithimh. Don scoilbhliain 2025/26, le tacú le scoileanna le sreabhadh airgid, rinne an Roinn Oideachais agus Óige íocaíocht bhreise níos luaithe i mí na Nollag 2025, arb ionann í agus cuid den Deontas Caipitíochta a íoctar de ghnáth i mí an Mheithimh.

Tá fógartha ag an Roinn Oideachais agus Óige go n-íocfar an deontas i dtrí thráthchuid don scoilbhliain 2026/27 agus go n-eiseofar tuilleadh sonraí faoi sin sa bhliain úr.

6.2 Deontas pá neamhtheagaisc (Scoileanna Pobail agus Cuimsitheacha amháin)

Íoctar an deontas pá neamhtheagaisc le scoileanna pobail agus cuimsitheacha chun costas na mball foirne arna gceadú ag an Roinn Oideachais a sheasamh. Íoctar ina 4 thráthchuid é ar bhonn bliain féilire. Is iondúil go n-íoctar an 3ú tráthchuid i mí Iúil, agus tugtar cuntas i gcuid de mar dheontas a fuarthas roimh ré dá bharr sin. Bíodh sin mar atá, i gcás na bliana dar críoch an 31 Lúnasa 2026, níor eisíodh an 3ú tráthchuid den deontas go dtí go raibh deireadh na bliana thart. Mar sin, cuirtear in iúl do scoileanna gur cheart dóibh athbhreithniú a dhéanamh ar a gcuid ioncaim ón deontas pá neamhtheagaisc don bhliain go dtí seo agus ar an gcaiteachas a ceadaíodh do bhaill foirne pá neamhtheagaisc, agus iarmhéid an chaiteachais de bhreis ar ioncam a lua mar 'Deontas Dlite' amhail an 31 Lúnasa 2026.

7. 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 chóir don scoil aon iarmhéideanna gan chaitheamh ar an gclár comhardaithe an 31 Lúnasa 2026 a thabhairt ar ais don Roinn Oideachais agus Óige. Ba cheart an bord bainistíochta a chur ar an eolas faoin iarmhéid gan chaitheamh agus gur gá é a thabhairt ar ais don Roinn.

8. Cáin Conarthaí Iomchuí (CCI) agus Clárú CBL

Tá sé tagtha chun solais don FSSU nach bhfuil roinnt scoileanna cláraithe le haghaidh CCI ná CBL. Is mar "phríomhchonraitheoir" a ainmnítear bord bainistíochta scoile, ina cháil mar chomhlacht arna bhunú le reacht agus arna chistiú ina iomláine nó den chuid is mó ó chistí arna gcur ar fáil ag an Oireachtas. Dá bhrí sin, tá an bord bainistíochta freagrach as cloí le ceanglais CCI agus íocaíochtaí á ndéanamh ar chonarthaí ábhartha i.e. tógáil nó deisiúcháin ar fhoirgnimh agus ar thailte. Ceanglaítear orthu freisin tuairisceáin CBL a chomhlánú go rialta, ag cinntiú go bhfuil an CBL ar aon sonraisc le haghaidh tógála nó deisiúcháin ar fhoirgnimh agus ar thailte nochta mar is ceart.

Iarraimid oraibh an bord bainistíochta a chur ar an eolas faoin riachtanas seo mura bhfuil siad ag cloí leis an riachtanas seo.

9. Dliteanais Rátaí Uisce

Ba cheart athbhreithniú a dhéanamh ar dhliteanais rátaí uisce ag deireadh na bliana agus ba cheart aon mhéid ábhartha atá gan íoc amhail an 31 Lúnasa a fhabhrú nó a áireamh mar chreidiúnaí, i gcás ina mbaineann sé leis an tréimhse atá faoi athbhreithniú.

I gcás go bhfuil an dliteanas suntasach, conspóideach, nó neamhchinnte, ba cheart don chuntasóir an modh cuntasaíochta cuí a mheas, cibé acu ar cheart an méid a aithint mar dhliteanas nó a nochtadh mar dhliteanas teagmhasach, agus cibé acu ar cheart tagairt a dhéanamh don ábhar sa litir bhainistíochta.

10. Cuntasaíocht le haghaidh Fóntas do Champais Chomhroinnte

Sa chás ina roinneann scoileanna ar champas comhroinnte nasc fóntais nó costais chomhroinnte eile, féadfaidh an soláthraí sonrasc a sheoladh chuig scoil amháin agus an costas a roinnt idir na scoileanna agus úsáid á mbaint as critéir chomhaontaithe. Ba chóir aisíocaíochtaí a thaifeadadh i gcoinne na catagóire caiteachais ábhartha, amhail teas, solas agus cumhacht nó uisce, ag an scoil a íocann agus ag an scoil a fhaigheann araon. Ba chóir aon mhéideanna atá dlite ag deireadh na bliana a fhabhrú i gcuntais gach scoile, de réir mar is iomchuí.

11. Seirbhísí eile a sholáthar

I gcás cliant nach cliaint iniúchta iad, áit a bhfuil cuntasóir seachtrach ag soláthar seirbhísí seachas cuntais dheireadh na bliana a ullmhú, amhail leabharchoimeád, tá sé tábhachtach go mbeadh na rialuithe seo a leanas i bhfeidhm:

- Tá an bord bainistíochta freagrach ar fad as na taifid chuntasaíochta agus na ráitis airgeadais bhliantúla.
- Ceadaíonn an bord bainistíochta gach cinneadh ábhartha cuntasaíochta.
- Déanann an cuntasóir a ról agus raon feidhme a sheirbhísí a dhoiciméadú go soiléir.
- Feidhmíonn an cuntasóir amhras gairmiúil agus coigeartuithe dheireadh na bliana á n-ullmhú aige.
- Tá litreacha comhaontaithe iomchuí i bhfeidhm i leith na seirbhísí a chuirtear ar fáil

Maidir le cliaint iniúchóireachta, i gcás ina soláthraíonn an t-iniúchóir nó an gnólacht iniúchóireachta seirbhísí leabharchoimeádta freisin, ní mór don iniúchóir a chinntiú go bhfuil coimircí iomchuí i bhfeidhm chun neamhspleáchas iniúchóireachta a chosaint agus bagairt féin-athbhreithnithe a sheachaint.

12. Formheas na gCuntas Bliantúil:

Nuair a bheidh bord bainistíochta na scoile sásta go léiríonn na cuntais bhliantúla staid airgeadais na scoile go cruinn, ba chóir na cuntais a dhaingniú ag cruinniú den bhord bainistíochta, agus iad a shíniú go fisiciúil nó go leictreonach mar seo a leanas:

- Bunscoileanna*:* ag cathaoirleach agus cisteoir an bhoird.
- Iar-bhunscoileanna*:* ag an gcathaoirleach agus ball eile den bhord.
  Tabhair faoi deara, nach ball den bhord bainistíochta an Príomhoide i scoileanna Cuimsitheacha agus i meánscoileanna deonacha.
- Sa chás ina mbeidh bainisteoir i bhfeidhm in ionad bord bainistíochta tráth a gceadaítear na cuntais, déanfaidh an bainisteoir na cuntais bhliantúla a cheadú agus a shíniú. Ba chóir gur ainmní de chuid an phátrúin é an dara sínitheoir.

13. 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

14. Tuilleadh Eolais

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa treoirlíne sin ach dul i dteagmháil leis an FSSU.

An tAonad um Sheirbhísí Tacaíochta Airgeadais
Guthán: 01-910 4020 / 01-269 0677
support@fssu.ie

An 09 Meán Fómhair 2026

Aguisín 1: Cur chuige cuntasaíochta do Chuntais 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) 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) Cuntas a thabhairt sa Deontas Coimhdire Bus
19) Cistí Barrachais a úsáideadh le haghaidh tionscadail chaipitiúla
20) Ioncam Scoile Faighte Roimh Ré
21) Deontas Leabhar Scoile
22) Deontas Tacaíochta Riaracháin um Leabhair Scoile
23) Clár Fótavoltach na Scoileanna (SPP) Painéil Ghréine
24) Deontais chun Míreanna Caipitil a cheannach, m.sh. Troscán agus Trealamh Scaoilte
25) Deontas Mionoibreacha gan Chaitheamh a úsáid chun Caiteachas Caipitil a Cheannach
26) Tiomsú Airgid Chumann na dTuismitheoirí le haghaidh Míreanna Caipitil
27) Cur Chuige Cuntasaíochta le haghaidh Éarlais Leabhar Inaisíoctha
28) Deontas Tosaithe do Ranganna Speisialta

Aguisín 2

Deontais nua/aonuaire ón Roinn Oideachais a Fuarthas sa Scoilbhliain 2025/2026

Líon	Ainm	Earnálacha Scoile	Faighte	Cuspóir	Tuilleadh eolais	Ioncam Ainmniúil	na gCuairteoirí Ainmniúil	Cód an Iarmhéid gan Chaitheamh
1	Deontas Tinrimh	Uile	Nollaig 2025	Chun tinreamh scoile rialta leanaí agus daoine óga a chur chun cinn.	Treoirlínte Airgeadais 28 2025/2026 (iar-bhunscoileanna) P21 2025/2026 (bunscoileanna)	3290	Cód costais iomchuí	2171
2	Scéim Maoinithe do Réitigh um Stóráil Shlán Fón Póca	Iar-bhunscoil	Ar fhormheas	Chun tacú le cur i bhfeidhm beart a chuireann srian ar rochtain daltaí ar fhóin phóca phearsanta i rith an lae scoile	Cur chuige cuntasaíochta uimh. 24 Treoirlínte Airgeadais 41 2024/2025 (iar bhunscoileanna)	3920	1421	2187
3	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 Ardteistiméireacht a chur i bhfeidhm sa scoilbhliain 2025/2026 mar chuid d'Athfhorbairt na Sraithe Sinsearaí.	Treoirlíne Airgeadais 20 2024/2025 07 2025/2026 (iar-bhunscoileanna	3245	4390	2171

4	Deontas Tacaíochta Eolaíochta	Iar-bhunscoil	Eanáir 2026	Maoiniú chun tacú le scoileanna i gcur i bhfeidhm ábhar eolaíochta,	Treoirlíne Airgeadais 41 2025/2026 (VSSanna) 44 2025/2026 (C&Canna) (iar-bhunscoileanna)	3245	4390	N/B
5	Deontas Curaclaim Folláine	Bunscoil	Ar fhormheas	Maoiniú le hacmhainní fisiciúla a cheannach a thacaíonn leis an gCuraclam Folláine sa churaclam bunscoile athfhorbartha.	Treoirlíne Airgeadais P17 2025/2026	3170	4490	2171
6	Gníomhaíocht Choirp sa Teagasc agus san Fhoghlaim Deontas	Gach rud	Tús na scoilbhliana 2025/2026	Maoiniú le tacú le comhtháthú na gníomhaíochta coirp sa teagasc agus san fhoghlaim.	https://www.fssu.ie/primary/help/grants/physical-activity-in-teaching-and-learning-grant/	Neamhchaipiteal: 3290 Caipiteal: 3920	Neamhchaipiteal: 4914 Caipiteal: 1421	Neamhchaipiteal: 2171 Caipiteal: 2173
7 (i)	Deontas Tacaíochta Bliantúil um Fheidhmiú Dhrámaíocht, Scannánaíocht agus Staidéar Amharclainne	Iar-bhunscoil	Nol 2025 - Már 2026	Maoiniú chun tacú le daltaí le freastal ar léirithe agus na tascanna cruthaitheacha feidhmeacha.	https://www.fssu.ie/post-primary/topics/grants/senior-cycle-redevelopment/	3170	4490	2171
7 (ii)	Maoiniú Deontais le haghaidh Acmhainní Teicniúla do Dhrámaíocht, Scannánaíocht agus Staidéar Amharclainne	Iar-bhunscoil	Nol 2025 - Már 2026	Maoiniú le trealamh léiriúcháin scannán agus fuaime a cheannach le haghaidh múineadh Drámaíocht, Scannánaíocht agus Staidéar Amharclainne na hArdteistiméireachta.	https://www.fssu.ie/post-primary/topics/grants/senior-cycle-redevelopment/	3920	1421	2173

8 (i)	Deontas Tacaíochta Feidhmithe Bliantúil um Ghníomhú ar son na hAeráide agus Forbairt Inbhuanaithe	Iar-bhunscoil	Nol 2025 - Már 2026	Maoiniú chun tacú le rannpháirtíocht san ábhar nua sa scoilbhliain 2025/26.	https://www.fssu.ie/post-primary/topics/grants/climate-action-and-sustainable-development-grant/	3245	4390	2171
8 (ii)	Deontas Bunaithe um Ghníomhú ar son na hAeráide & Forbairt Inbhuanaithe	Iar-bhunscoil	Nol 2025 - Már 2026	Maoiniú leis an roinn ábhair a bhunú agus chun aon ábhair is gá a cheannach leis an ábhar a mhúineadh i suíomh sonrach na scoile.	https://www.fssu.ie/post-primary/topics/grants/climate-action-and-sustainable-development-grant/	3245	4390	2171