FSSU
Financial Support Services Unit

Emmet House, Milltown, Dublin 14
Tel: 01 2690677 Email: info@fssu.ie

Financial Guideline 2019/2020 - 51

Community & Comprehensive Schools

A. Guidance on PPE, Consumables and Equipment

B. Update on Coding for recording COVID-19 Grants Income and Expenditure

A. PPE, Consumables and Equipment

1. Introduction

Further to guideline 48 issued on 30th July 2020, as per the Department's document 'Guidance for Post-primary Schools on PPE, Consumables and Equipment' the Department has established, following a procurement process, a multi-supplier arrangement from which schools can choose suppliers and products which best suit their needs.

All PPE, consumables and equipment requirements of schools under the Roadmap and with schools COVID-19 Response Plans, and in line with the public health advice, will be available through the Supply Arrangement including:

- Hand sanitiser dispensers;
- Hand sanitiser liquid;
- Hand soap;
- Disposable Paper Towels;
- Wipes;
- Gloves;
- Face masks
- Face coverings
- Face visors;
- Aprons; and
- Detergents etc.

An information pack has been emailed directly to all schools, including a User Guide, which sets out the steps schools should follow when purchasing goods from suppliers under the Supply Arrangement.

Schools are encouraged to purchase their PPE and consumables requirements through this Supply Arrangement to the greatest extent possible to avail of the value for money achievable through the centralised procurement approach. For queries in relation to the procurement of PPE please contact the Schools Procurement Unit (SPU) on **01 2035899** or procurementsupport@spu.ie

2. Payments

A COVID-19 Capitation Grant for PPE, Consumables and Equipment of €40 per pupil, with an enhanced rate of €160 for students in special classes will issue to fund school costs in this regard from reopening until the end of 2020. This capitation grant rate up to the end of 2020, reflects the fact that there are a number of once off type costs which schools face in implementing COVID-19 Response Plans (i.e. installation of sanitiser units, signage/posters etc.) which will be incurred upfront. It is envisaged that this grant payment will issue to schools later in August. The budget template to calculate Covid-19 grant entitlements has been updated. Click here for the template.

COVID-19 Capitation Grant for PPE, Consumables and Equipment – rate per pupil (Up to end of 2020)	
Mainstream	€40
Special Class	€160

The COVID-19 capitation grant will also be the mechanism through which further additional funding will be provided to cater for school costs related to hand hygiene measures and PPE requirements. The funding will be paid in instalments, the first of which will be paid in mid-August to cover the period to December 2020.

The COVID-19 Capitation Grant for 2021 up to the remainder of the school year, will be confirmed in December following review/monitor of usage in schools in the period up to the end of the year. Payments of Covid Related Grants are outlined in the table below.

Payments of Covid Related Grants	
Covid Grant	**Paid**
Covid Minor Works	Yes
Covid Aide	Yes
Covid 19 Capitation Grant (Covid Cleaning Grant)	Yes 1/3 paid
Covid 19 Supervision and Substitution Grant	Yes 1/3 paid
Covid 19 Capitation Grant (PPE & Sanitisation Grant)	First Tranche: Mid August, Mainstream €40 per student, Special: €160 per student

3. Usage

This COVID-19 Capitation Grant for PPE, Consumables and Equipment is ring-fenced funding provided to schools for the purchase of appropriate PPE, consumables and equipment (including signage, pedal bins where required etc.) required by schools in minimising the risk of spread of infection of COVID-19 in line with the Roadmap, public health advice, Return to Work Safely Protocol and their COVID-19 Response Plan and should only be used for that purpose. This includes PPE and consumables which may have been purchased by schools from sources outside of the Supply Arrangement established by the Department.

See 'Guidance for Post-primary Schools on PPE, Consumables and Equipment' for recommendations on quantities of supplies required.

4. Department Helpline for Schools

For further queries, please contact the Department's Helpline

- Department's Helpline **057 9324461**.
- The helpline is open from 9.15am to 5.00pm daily.
- Queries can also be sent by email to reopeningschools@education.gov.ie

B. Update on Coding for recording COVID-19 Grants Income and Expenditure

The following codes must be added to the school's chart of accounts in order to account for this and other COVID grants.

Note these codes have been updated since financial guidelines 48 and 49 issued 30th July 2020 and 4th August 2020.

See **appendix 1** for accounting for these grants in Surf Accounts.

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

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13th August 2020

Appendix 1

Recording Covid-19 Transactions in Surf Accounts

1. FSSU Chart of Accounts amendments and creating a Department for Covid-19

- The codes listed in section 5 above should be added to the school's chart of accounts in Surf. **Note these codes have been updated since financial guideline 48 and 49 issued 30th July 2020 and 4th August 2020.**

- Create a Covid-19 Department in Surf. Select "Setting" in the bottom left corner. Select "Departments" under the "Accounts" heading. This will opening up the existing list of departments. Select "Add", scroll down and enter a code and description for a new Covid department. This code should be assigned to all Covid receipts and payments recorded in Surf.

- The next 5 sections give an outline on how to create the codes and where the transactions should be coded to in Surf.

2. Recording Department Grants for Covid-19 in Surf

- Create the balance sheet codes for DES Covid Grants Unspent
- Any Covid-19 Grant monies received in August 2020 should be coded to these relevant Balance sheet "Unspent" codes

DES Covid-19 Grant	**Surf – Creating new nominal codes**
Balance Sheet Codes	To add each code: Go to "General Ledger" > "Chart of Accounts". Select "Add"
2169 2181 2182 2183 2184	Select Account Group "Current Liability Accruals" Fill in code number Under Description fill in the code name Save

3. Recording Covid-19 expenditure in Surf

- Create the new expenditure codes

DES Covid-19 Grant	Surf – Creating new nominal codes
Expenditure Codes	To add each code: Go to "General Ledger" > "Chart of Accounts". Select "Add"
5316 5801 5802 (PPE) 5803 5804 5805	Select Account Group "Expenditure Repairs, Maintenance and Establishment" Fill in code number Under Description fill in the code name Save

- Record any wages, cleaning and PPE costs incurred during August to the relevant nominal codes in the maintenance section of the Income & Expenditure account as outlined.

4. Year ending 31.8.2020

After recording all the receipts and payments to the end of August 2020 and after the Bank account is reconciled run a general ledger account report by department for Covid-19 and review the postings for accuracy. The amounts spent under each nominal code will be required to record a journal entry to transfer the Grant Income from the Balance sheet into the relevant Income codes which are created next in step 5.

Some sample data is:

Code	Name	Balance at 31.8.2020
5801	Covid Aide Grant Wages expense	€1,200
5802	Covid PPE expense	€3,000
5803	Covid S&S wages	€1,500
5805	Covid Contract cleaning	€1,400

5. Adjusting for the DES Covid Grant amounts spent as at 31.8.2020

Create the new Income codes for Covid Grants

DES Covid-19 Grant	Surf – Creating new nominal codes
Income Codes	To add each code: Go to "General Ledger" > "Chart of Accounts". Select "Add"

3277 3280 3281 3282 3283	Select Account Group "Income Department Grants" Fill in code number Under Description fill in the code name Save

The spent element of the grant at the end of August 2020 must be reflected in the Income & Expenditure Account by means of a journal at the year end. The journal entry will be dated 31.8.2020 and using the sample figures from step 4 above, the entries would be:

Code	Dr	Cr
2181	€1,200	
2182	€3,000	
2183	€1,500	
2184	€1,400	
3280		€1,200
3281		€3,000
3282		€1,500
3283		€1,400

This would result in the total Covid Grant Income in the Income and expenditure account at the end of August matching the expenses incurred to that date and will not affect the bottom line of the report. The balances remaining in the Balance sheet codes will represent the unspent amounts of the relevant grants.

6. New Financial Year starting September 2020

You should take note of the value of PPE consumables you have in stock at 31st of August 2020 and make a note for your accountant/auditor. If the value is material, your accountant may adjust your income and expenditure in which case, you will need to reverse the adjustment at the 1st of September 2020.

- The PPE cost in the stock will have to be accounted for in the Income and expenditure account in the September 2020 accounts.

- The related journal will be for the balance showing in code 1710 and the Unspent PPE code 2182.
  E.g. Stock of €4,000 at year end.

Code	Dr	Cr
5802	€4,000	
1710		€4,000
2182	€4,000	
3281		€4,000

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Treoirlíne Airgeadais 2019/2020 - 51

Meánscoileanna Deonacha

A. Treoir maidir le TCP, Tomhaltáin agus Trealamh

B. Tuairisc chun Dáta maidir leis na Cóid le hÚsáid le hIoncam agus Caiteachas a Bhaineann le Deontais COVID-19 a Thaifeadadh

A. Scoileanna sa Scéim Oideachais Saor in Aisce
B. Scoileanna san Earnáil Táillí

I. Scoileanna sa Scéim Oideachais Saor in Aisce

A. TCP, Tomhaltáin agus Trealamh

1. Réamhrá

De bhreis ar threoirlíne 48 a eisíodh ar an 30 Iúil 2020, de réir dhoiciméad na Roinne 'Treoir d'Iar-Bhunscoileanna maidir le TCP, Tomhaltáin agus Trealamh' cheap an Roinn an próiseas soláthair seo a leanas maidir le hilsholáthraithe trína bhféadfaidh scoileanna na soláthraithe agus na táirgí a roghnú is fearr a oirfidh dá riachtanais.

Beidh gach TCP, Tomhaltáin agus Trealamh uile na scoileanna faoin Treochlár agus ag teacht le Pleananna Freagartha COVID-19, agus ag teacht le comhairle maidir le sláinte poiblí, ar fáil tríd an Socrú lena n-áirítear:

- Dáileoirí díghalrán lámh;
- Leacht díghalrán lámh;
- Gallúnach lámh;
- Tuáillí páipéir indiúscartha;
- Ciarsúir;
- Lámhainní;
- Maisc aghaidhe;
- Cumhdaigh aghaidhe;
- Cealtracha aghaidhe;
- Naprúin; agus
- Glantaigh srl.

Cuireadh pacáiste faisnéise mar ríomhphost go díreach chuig gach scoil, lena n-áirítear Treoir Úsáideora, ina leagtar amach na céimeanna ba chóir do scoileanna a leanúint agus earraí á gceannach acu ó sholáthraithe faoin Socrú Soláthair.

Spreagtar scoileanna a gcuid riachtanas TCP agus earraí inchaite a cheannach tríd an Socrú Soláthair seo a mhéid is féidir chun leas a bhaint as an luach ar airgead is féidir a bhaint amach tríd an gcur chuige láraithe soláthair. **Le haghaidh ceisteanna maidir le TCP a sholáthar téigh i dteagmháil leis an Aonad um Sholáthar do Scoileanna (SPU) ag 01 2035899 nó** procurementsupport@spu.ie

2. Íocaíochtaí

Eiseofar Deontas Caipitíochta COVID-19 le haghaidh TCP, Tomhaltáin agus Trealamh ar ráta €40 in aghaidh an dalta, mar aon le ráta méadaithe €160 do dhaltaí i ranganna speisialta chun costais na scoile ina leith seo a mhaoiniú ón am athoscailte go deireadh 2020. Léiríonn an ráta deontais caipitíochta seo go dtí deireadh 2020, an chaoi a bhfuil roinnt costas de chineál aon uaire le caitheamh ag scoileanna agus iad ag cur Pleananna Freagartha COVID-19 i bhfeidhm (.i. aonaid sláintíochta, comharthaíocht/póstaeir srl. a shuiteáil) a thabhófar láithreach. Meastar go n-eiseofar an íocaíocht deontais seo do scoileanna níos déanaí i mí Lúnasa. Nuashonraíodh an teimpléad buiséid chun teidlíochtaí deontais Covid-19 a ríomh. Cliceáil anseo chun an teimpléad a fháil.

Deontas Caipitíochta COVID-19 le haghaidh TCP, Tomhaltáin agus Trealamh - ráta in aghaidh an dalta (go deireadh 2020)	
Príomhshrutha	€40
Rang Speisialta	€160

Anuas air sin, beidh an Deontas Caipitíochta COVID-19 mar an mheicníocht a úsáidfear chun maoiniú breise a sholáthar, a fhreastalóidh ar na costais scoile a bhaineann le bearta sláinteachais lámh agus leis na riachtanais maidir le trealamh cosanta pearsanta. Íocfar an maoiniú ina thráthchodanna; eiseofar an chéad cheann díobh i lár mhí Lúnasa agus clúdóidh sin an tréimhse go Mí na Nollag 2020.

Deimhneofar Deontas Caipitíochta COVID-19 do 2021 go dtí deireadh na coda eile den scoilbhliain, i mí na Nollag tar éis athbhreithnithe/monatóireachta ar an chaoi ar úsáideadh é i scoileanna sa tréimhse go deireadh na bliana.
Tá cur síos imlíne ar Íocaíochtaí Deontas a bhaineann le Covid le fáil sa tábla thíos.

Íocaíochtaí Deontas a bhaineann le Covid	
Deontas COVID	**Íoctha**
Mionoibreacha Covid	Íoctha
Cúntóir Covid	Íoctha
Deontas Caipitíochta Covid 19 (Deontas glantacháin Covid)	1/3 íoctha
Covid 19 Deontas Maoirseachta agus Ionadaíochta	1/3 íoctha

3. Úsáid

Is maoiniú imfhálaithe é an Deontas Caipitíochta COVID-19 seo maidir le TCP, tomhaltáin agus Trealamh a chuirtear ar fáil do scoileanna chun TCP, tomhaltáin agus trealamh iomchuí a cheannach (lena n-áirítear comharthaíocht, boscaí bruscair troitheánacha srl. nuair is gá) a éilíonn scoileanna chun an riosca scaipthe ionfhabhtú COVID-19 a íoslaghdú de réir an Treochláir, agus comhairle sláinte poiblí, Prótacal um Fhilleadh go Sábháilte ar an Obair agus a bPlean féin um Fhreagairt COVID-19 agus níor cheart é a úsáid ach chun na críche sin. Cuimsíonn sé seo TCP agus tomhaltáin a d'fhéadfadh a bheith ceannaithe ag scoileanna ó fhoinsí lasmuigh den Socrú Soláthair a bhunaigh an Roinn.

Féach 'Treoir do Bhunscoileanna & Scoileanna Speisialta maidir le TCP, Tomhaltáin agus Trealamh' le haghaidh moltaí faoi chainníochtaí na soláthairtí a bheidh ag teastáil.

4. Líne Chabhrach na Roinne i gcomhair Scoileanna

Má bhíonn tuilleadh ceisteanna agat, bí i dteagmháil le Líne Chabhrach na Roinne

- Líne Chabhrach na Roinne **057 9324461**.
- Bíonn an líne chabhrach ar oscailt ó 9.15 am go dtí 5.00 pm gach lá.
- Is féidir ceisteanna a sheoladh trí ríomhphost freisin chuig reopeningschools@education.gov.ie

II. Scoileanna san Earnáil Táillí

Ba chóir do scoileanna san earnáil táillí dul i dteagmháil leis an Roinn ag reopeningschools@education.gov.ie má theastaíonn uathu iarratas a dhéanamh ar aon cheann de na bearta thuas. Déanfar gach iarratas a fhaigheann an Roinn a mheas ar bhonn cás ar chás.

Féadfaidh scoileanna a ghearrann táillí a gcuid riachtanas TCP a fháil amach faoin Socrú Soláthair atá bunaithe ag an Roinn.

B. Tuairisc chun Dáta maidir leis na Cóid le hÚsáid le hIoncam agus Caiteachas a Bhaineann le Deontais COVID-19 a Thaifeadadh

Is féidir na cóid seo a leanas a chur le cairt chuntas na scoile d'fhonn cuntas a thabhairt ar an deontas seo agus ar dheontais COVID eile. **Tabhair faoi deara gur nuashonraíodh na cóid seo ó eisíodh treoirlínte airgeadais 48 agus 49 ar an 30 Iúil**

2020 agus an 4 Lúnasa 2020.

Féach ar **aguisín 1** maidir le cuntas a thabhairt ar na deontais seo i gCuntais Surf.

Cód Ainmniúil	Cur síos	Cineál	Catagóir
3277	Deontas i leith Mionoibreacha Neamhchaipitiúla COVID	Ioncam	Ioncam ón Roinn Oideachais agus Scileanna
3280	Deontas do Chúntóir COVID-19	Ioncam	Ioncam ón Roinn Oideachais agus Scileanna
3281	Deontas Caipitíochta COVID i leith TCP	Ioncam	Ioncam ón Roinn Oideachais agus Scileanna
3282	Deontas Maoirseachta agus Ionadaíochta COVID-19	Ioncam	Ioncam ón Roinn Oideachais agus Scileanna
3283	Deontas Caipitíochta COVID um Ghlantachán Breise	Ioncam	Ioncam ón Roinn Oideachais agus Scileanna
5316	Costas Deontas (Neamhchaipitiúil) COVID i leith Mionoibreacha	Caiteachas	Deisiúcháin, Cothabháil agus Bunú
5801	Costas Pá faoin Deontas do Chúntóir COVID	Caiteachas	Deisiúcháin, Cothabháil agus Bunú
5802	Deontas Caipitíochta COVID le haghaidh na gCostas a bhaineann le TCP	Caiteachas	Deisiúcháin, Cothabháil agus Bunú
5803	Costas a bhaineann le Deontas Maoirseachta agus Ionadaíochta Covid	Caiteachas	Deisiúcháin, Cothabháil agus Bunú
5804	Deontas Caipitíochta COVID i leith Pá Glantacháin	Caiteachas	Deisiúcháin, Cothabháil agus Bunú
5805	Deontas Caipitíochta COVID i leith Costais Glantacháin Neamhphá	Caiteachas	Deisiúcháin, Cothabháil agus Bunú
2169	Deontas i gcomhair Mionoibreacha COVID nár caitheadh	Dliteanas Reatha	Fabhruithe
2181	Deontas do Chúntóir COVID gan Chaitheamh	Dliteanas Reatha	Fabhruithe
2182	Deontas Caipitíochta COVID le haghaidh TCP Nár Caitheadh	Dliteanas Reatha	Fabhruithe
2183	Deontas Maoirseachta agus Ionadaíochta COVID-19 gan Chaitheamh	Dliteanas Reatha	Fabhruithe
2184	Deontas Caipitíochta COVID um Ghlantachán Breise nár caitheadh	Dliteanas Reatha	Fabhruithe

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An 13 Lúnasa 2020

Aguisín 1

Idirbhearta Covid-19 a Thaifeadadh i gCuntais Surf

1. Leasuithe ar Chairt Chuntais FSSU agus conas Rannóg Covid-19 a chruthú

- Ba cheart na cóid atá liostaithe i gcuid 5 thuas a chur le cairt chuntais na scoile i Surf. **Tabhair faoi deara gur nuashonraíodh na cóid seo ó eisíodh treoirlíne airgeadais 48 agus 49 ar an 30 Iúil 2020 agus an 4 Lúnasa**

- Cruthaigh Rannóg Covid-19 i Surf. Roghnaigh "Socrú" sa chúinne ag bun na láimhe clé. Roghnaigh "Rannóga" faoin gceannteideal "Cuntais". Osclóidh sé seo liosta na rannóg atá ann cheana. Roghnaigh "Cur le", scrollaigh síos agus cuir isteach cód agus cur síos le haghaidh rannóg nua Covid. Ba cheart an cód seo a shannadh do gach admháil agus íocaíocht Covid-19 a thaifeadtar i Surf.

- Tá breac-chuntas sna chéad 5 chuid eile ar conas na cóid a chruthú agus cá háit ar cheart na hidirbhearta a chódú i Surf.

2. Deontais na Roinne i leith Covid-19 a thaifeadadh i Surf

- Cruthaigh cóid an chláir chomhardaithe maidir le Deontais ROS nár caitheadh
- Ba cheart aon airgead Deontais Covid-19 a fuarthas i mí Lúnasa 2020 a chódú sa Chlár Comhardaithe ábhartha leis na cóid "Neamhchaite."

Deontas ROS i leith Covid-19	**Surf - Cóid ainmniúla nua a chruthú**
Cóid an Chláir Chomhardaithe	Chun gach cód a chur leis: Téigh go "Mórleabhar Ginearálta" > "Cairt na gCuntas". Roghnaigh "Cuir Le"
2169 2181 2182 2183 2184	Roghnaigh an Ghrúpa Cuntas "Fabhruithe Dliteanais Reatha" Líon isteach ainm an chóid Faoi Chur Síos líon isteach an códainm Sábháil

3. Caiteachas i leith Covid-19 a thaifeadadh i Surf

- Cóid nua caiteachais a chruthú

Deontas ROS i leith Covid-19	**Surf - Cóid ainmniúla nua a chruthú**
Cóid maidir le Caiteachas	Chun gach cód a chur leis: Téigh go "Mórleabhar Ginearálta" > "Cairt na gCuntas". Roghnaigh "Cuir Le"
5316 5801 5802 (PPE) 5803 5804 5805	Roghnaigh Grúpa Cuntas "Caiteachas maidir le Deisiúcháin, Cothabháil agus Bunú" Líon isteach ainm an chóid Faoi Chur Síos líon isteach an códainm Sábháil

- Taifead aon chostais maidir le pá, glantachán agus TCP a tabhaíodh i rith Mhí Lúnasa sna cóid ainmniúla ábhartha sa chuid chothabhála den chuntas Ioncaim & Caiteachais mar atá mínithe.

4. An bhliain dar críoch 31.8.2020

Tar éis na fáltais agus na híocaíochtaí go léir go dtí deireadh Lúnasa 2020 a thaifeadadh agus tar éis an cuntas Bainc a réiteach, ceap tuarascáil ar chuntas mórleabhair ghinearálta do Covid-19 agus déan athbhreithniú ar na postálacha maidir le cruinneas. Caithfidh iontráil dialainne a thaifeadadh faoi na méideanna a chaitear faoi gach cód ainmniúil chun go n-aistreofar an tIoncam Deontais ón gClár Comhardaithe go dtí na cóid Ioncaim ábhartha a chruthófar sa chéad chéim eile, céim 5.

Seo roinnt sonraí samplacha:

Cód	**Ainm**	**Iarmhéid amhail ar 31.8.2020**
5801	Costas Pá faoin Deontas le haghaidh Chúntóir COVID	€1,200
5802	Costas TCP Covid	€3,000
5803	Pá i leith maoirseacht agus ionadú Covid	€1,500
5805	Glantóireacht Covid ar Chonradh	€1,400

5. Coigeartú maidir le méideanna Deontais Covid DES a caitheadh amhail an 31.8.2020

Cruthaigh na cóid Ioncaim nua maidir le Deontais Covid

Deontas ROS i leith Covid-19	**Surf - Cóid Ainmniúla Nua a Chruthú**
Cóid Ioncaim	Chun gach cód a chur leis: Téigh go "Mórleabhar Ginearálta" > "Cairt na gCuntas". Roghnaigh "Cuir Le"
3277 3280 3281 3282 3283	Roghnaigh An Grúpa Cuntas "Ioncam Dheontas na Roinne" Líon isteach ainm an chóid Faoi Chur Síos líon isteach an códainm Sábháil

Ní mór méid an deontais nár caitheadh ag deireadh Mhí Lúnasa 2020 a léiriú sa Chuntas Ioncaim & Caiteachais i leabhar cúnta ag deireadh na bliana. Is é 31.8.2020 dáta iontrála an leabhair chúnta agus trí leas a bhaint as na figiúirí samplacha i gcéim 4 thuas, is iad na hiontrálacha a dhéanfaí ná:

Cód	**Dochar**	**Sochar**
2181	€1,200	
2182	€3,000	
2183	€1,500	
2184	€1,400	
3280		€1,200
3281		€3,000
3282		€1,500
3283		€1,400

Dá thoradh seo bheadh an t-Ioncam Deontais Covid iomlán sa chuntas Ioncaim agus Caiteachais ag deireadh mhí Lúnasa díreach mar na costais a tabhaíodh go dtí an dáta sin agus ní dhéanfadh sé difear do bhunlíne na tuarascála. Léireoidh na hiarmhéideanna a bheidh fágtha i gcóid an Chláir Chomhardaithe méideanna na ndeontas ábhartha nár caitheadh.

6. Bliain nua Airgeadais dar thús Meán Fómhair 2020

Ba cheart duit luach na n-earraí inchaite TCP atá sa stoc agat a áireamh ar an 31 Lúnasa 2020 agus nóta a scríobh le haghaidh do chuntasóir/d'iniúchóir faoin scéal.

Má bhíonn an luach ábhartha féadfaidh do chuntasóir/d'iniúchóir d'ioncam agus

do chaiteachas a choigeartú agus sa chás sin, beidh ort an coigeartú a aisiompú an 1 Meán Fómhair 2020.

- Caithfear cuntas a thabhairt ar chostas an TCP sa stoc sa chuntas Ioncaim agus Caiteachais i gcuntais Mheán Fómhair 2020.

- Beidh an dialann ghaolmhar le haghaidh an iarmhéid a thaispeántar i gcód 1710 agus i gcód PPE Neamhchaite 2182.
  M.sh. Stoc €4,000 amhail ag deireadh na bliana.

Cód	**Dochar**	**Sochar**
5802	€4,000	
1710		€4,000
2182	€4,000	
3281		€4,000