FSSU
Financial Support Services Unit

Financial Guideline 2021/2022 – 06 & P05

Community & Comprehensive, Primary and Voluntary Secondary Schools

External Accountants/Auditors Guideline for preparation and submission of annual school accounts for the year end 31st August 2021

Deadline for the submission of the 2020/2021 annual accounts is the 28th of February 2022

1. Introduction

This guideline provides updated information to external accountants/auditors on the preparation and submission of annual accounts for the school year 2020/2021. **If the submitted annual accounts are incomplete or filed after February 28th, 2022, the board will be deemed to be in breach of Section 18 of the Education Act, and this will result in the school being selected for audit.**

The Financial Support Services Unit (FSSU) was established by the Department of Education & Skills (DES) in 2005. (Now referred to as the Department of Education). Boards of management (boards) of Community and Comprehensive, Primary and Voluntary Secondary schools are obliged to prepare and submit a set of annual accounts. Annual accounts must be approved by the chairperson and another member of the board. Under DES Circulars 0060/2017 and 0002/2018, it is stated that the annual accounts are to be prepared and submitted in the format outlined by the FSSU. **Please ensure the figures submitted to the online portal are submitted on time and correspond to the final signed accounts. It is required that the correct Registered Charity Number issued by the Charities Regulatory Authority (RCN) to the school is used in the submission. The online portal will open on 27th of September for the submission of annual accounts for the 2020/2021 school year.**

2. Legislative and Regulatory Framework

The legislative and regulatory framework governing boards in the Primary, Voluntary Secondary and Community and Comprehensive sectors can be summarised as follows:

1. The Education Act 1998 This act provides a statutory basis for the education system. It sets out the rights and responsibilities for all involved in education.

2. The Department of Education (DE) has the statutory responsibility to implement the Education Act including the funding of recognised schools and accountability for such funding.

3. The Financial Support Services Unit (FSSU) has issued guidelines that are applicable to the financial areas of the board's operations including activities not funded by the DE.

4. The trustees/patrons of boards exercise a general supervisory role and are ultimately responsible for the financial well-being of the school. The governing document for each sector provides details of their requirements.

5. The Charities Act 2009 applies to all boards as each school is classified as a charity. All boards are required to register with the Charities Regulator and submit financial/other information each year. The FSSU submits this information on behalf of boards from the annual accounts submitted online by the external school accountant/auditor.

6. **Revenue Commissioners** requirements for PAYE, VAT and RCT and other relevant taxes. Board of Management Relevant Contracts Tax/Value Added Tax.

7. The **Central Statistics Office** requires all boards to submit financial information under the Central Statistics Act 1993. The FSSU submits this information on behalf of boards from the annual accounts submitted online by the external accountant/auditor.

3. Format of Annual Accounts

A standardised format for the preparation of annual accounts has been approved by the Department of Education. The annual accounts must be prepared using the Chart of Accounts developed by the FSSU. The chart of accounts has been **updated with new codes** and these changes can found here on our website. The FSSU will only accept accounts that are prepared using the approved format. The annual accounts should be prepared for the year ending August 31st each year to coincide with the academic year. The FSSU has developed a detailed sample of school accounts. The FSSU and the DE are currently in discussions with the Charities Regulatory Authority and CCABI to formalize an accounting framework going forward.

The board is also required to provide a financial report to parents of pupils in the school. The FSSU has developed a recommended template for the Parent's Report. External accountants/auditors are requested to prepare the Parent's Report for the board as part of the year end process.

4. Annual Online Submission process

A system of online submission of annual accounts has been approved by the Department of Education.

External school accountants/auditors access a secure online cloud-based system to input the board's trial balance and to upload the PDF copy of the approved annual accounts. This process ensures compliance for the board with the Department of

Education, the Central Statistics Office and the Charities Regulatory Authority.

The FSSU online submission portal for submission of accounts for the 2020/2021 school year will be open from the 27th of September 2021. Please note the portal is unavailable nightly from 11.00pm to 7.00am.

Trial Balance upload process

An automatic Trial Balance upload process has been implemented. The submission process video and user manual can be viewed by clicking on these links:

- User Submission Video
- User Manual

To complete the submission process, the external accountant/auditor must hold a current Practicing Certificate, have Professional Indemnity Insurance and be a member of a Prescribed Accountancy Body under the supervision of IAASA.

This process will ensure that accurate figures are submitted to the Department of Education, Charities Regulatory Authority and the Central Statistics Office. The board is requested to complete a separate authorisation letter which will allow the external accountant/auditor to submit data to the online portal. A copy of this letter is available here:

- BOM Authorisation Letter

5. Suggested Timeline for Annual Accounts

The suggested timescale below is a guide to support boards of management in achieving compliance with the February 28th deadline for submission of accounts to the FSSU.

The suggested deadlines above should be seen as the **latest dates** at each stage of the process. The timescale below allows a maximum of **six months** following the end of the school year to complete the submission of annual accounts to the FSSU.

The patron/trustee may have additional requirements around the preparation and finalisation of annual accounts. Where this the case, please adhere to these requirements.

A copy of the approved annual accounts should be forwarded to the trustees/patron annually.

Annual Accounts Preparation Stages	**Deadline Date**
The **board** supplies all necessary financial information to the **external school accountant/auditor** for the school year ending on the previous August 31st	**September 30th**
The draft annual accounts are returned by the **external school accountant/auditor**	**November 30th**

Once the school **Board of Management** is satisfied that these accounts are an accurate reflection of the school's financial situation, they are formally ratified by the board and signed by the chairperson and one other board member. (Note: In Voluntary Secondary schools, the Principal as secretary of the board of management, is not a member of the board of management and therefore cannot sign the accounts.)	**December 31st**
External school accountants/auditors are required to access a secure online cloud-based system and to input the school trial balance and to upload a pdf copy of the approved annual accounts.	**February 28th**

6. Important changes for the preparation of annual accounts for the school year 2020/2021

6.1 COVID-19

Financial supports have been made available by the Department of Education to schools to fully and safely reopen in a sustainable way while minimising risk associated with COVID-19 for the school year 2020/2021. Certain grants were paid in full in mid-August 2020 to allow for reopening and others were paid by instalments during the school year. Boards are required to appropriately record costs paid from all grants received and to accrue for unspent grants. Payments of Covid Related Grants are outlined in the table below.

Timeline of Payments of Covid Related Grants	
Covid Grant	**Paid**
Minor Works (Primary schools)	August 2020 (2020/2021 Standard Minor Works Grant received in advance) August 2020 (Covid Minor Works (Enhanced) December 2020 (2021/2022 Standard Minor Works received in advance)
Minor Works Enhanced (Post Primary schools)	August 2020/ December 2020
Covid Aide	August 2020/**Recall grant December 2020**
Covid Enhanced Supervision Grant (Post Primary Schools only)	August 2020/January 2021/June 2021
Covid Capitation Grant (Covid Cleaning Grant)	August 2020/January 2021/June 2021
Covid Capitation Grant (PPE & Sanitisation Grant)	August 2020/January 2021/June 2021 /**Recall grant December 2020**

With the exception of the Covid Minor Works grant, any unspent Covid-19 related grants for the 2020/2021 school year should be returned by schools to the Department.

For further information please follow the link below:

For Community and Comprehensive, and Voluntary Secondary schools see:
[Financial Guideline 2020/2021-28 – Covid 19 Funding for Term 3]

For Primary Schools see: [Financial Guideline P14 – 2020/2021- Covid 19 Funding for Term 3]

6.2 Codes to be utilised when accounting for Covid Grants

DE COVID GRANT	Examples of what it can be spent on	Income Code	Expense Code	Balance Sheet Code – Unspent
COVID Aide Grant	Temporary, to assist with reopening of school	3280	5801	2181
Capitation for PPE, Consumables, & Equip	Sanitisers, face coverings, aprons, signage, pedal bins	3281	5802	2182
Enhanced Supervision Grant	Enhanced supervision wages costs	3282	5803	2183
Capitation Additional Cleaning	Additional cleaning hours	3283	5804	2184
	Additional cleaning non-wage costs	3283	5805	2184
Replacement Caretakers Hours	Wages for replacement caretaker	3284	5011	2185
Replacement Secretary Hours	Wages for replacement secretary	3285	6011	2185
Replacement Cleaners Hours	Wages for replacement cleaners	3286	5111	2185
Replacement Bus Escort Hours	Wages for replacement bus escort	3287	4197	2185
COVID Minor Works	Capital - Building works	3905	3941	2169
	Capital – Fixture, Fittings and Equipment	3905	1425	2169
	Capital – ICT Expenditure	3905	1465	2169
	Non-Capital – rental of additional space	3277	5316	2169

Where the Covid Minor Works grant was used for capital building works, the following accounting treatment applies:

See below for Example

Covid Minor Works Grant Received:

Action	DR/CR	Nominal Code	Description
Covid Minor Works Grant received from DE	DR	1800	Current Bank Account
	CR	2169	COVID Minor Works Grant Unspent

When Covid Minor Works Grant used to carry out Capital Buildings Works:

Action	DR/CR	Nominal Code	Description
Transfer to Capital & Reserves	DR	2169	COVID Minor Works Grant Unspent
	CR	3905	Covid Minor Works Capital Grant Income

Action	DR/CR	Nominal Code	Description
Covid Minor Works DE grant spent on Capital Building Works	DR	3941	Covid Minor Works Building Expense
	CR	1800	Current Bank Account

6.3 Changes in coding of Amortisation of grants

Previously, amortisation amounts were coded to 3840 Amortization of Grants. In order to track specific grant income and expenditure from the Department of Education, new codes have been created for amortisation of Equipment, ICT and Other DE Grants.

A code has also been added to reflect the amortisation of assets that were not funded by the Department of Education.

NEW NOMINAL ACCOUNTS ADDED TO THE CHART OF ACCOUNTS RELATING TO AMORTISATION			
Code	**Description**	**Type**	**Category**
3225	Amortisation of DE Equipment Grants	Income	Department of Education
3226	Amortisation of DE ICT Grants	Income	Department of Education
3227	Amortisation of Other DE Grants	Income	Department of Education
3840	Amortisation of Non DE Funding	Income	Other Income

Example: Purchase of ICT Equipment from ICT Grant Monies Received

When grant monies received:

Action	DR/CR	Nominal Code	Description
Grant Monies Received	DR	1800	Current Bank Account
	CR	2165	ICT Grant Unspent

When item is purchased:

Action	DR/CR	Nominal Code	Description
Item Purchased	DR	1460	Capital: ICT
	CR	1800	Current Bank Account
Action	**DR/CR**	**Nominal Code**	**Description**
Transfer of Grant to Capital Reserves	DR	2165	ICT Grant Unspent
	CR	3921	DE ICT Grant Capital Income

Amortisation of ICT grants:

Action	DR/CR	Nominal Code	Description
Amortisation of grant	DR	3926	Accumulated Amortisation of ICT Capital Grant Income
	CR	3226	Amortisation of DE ICT Grants

Depreciation of ICT Capital Expenditure:

Action	DR/CR	Nominal Code	Description
Depreciation of ICT	DR	8060	Annual Depreciation: ICT
	CR	1470	Accumulated Depreciation: ICT

7. Other points to note:

7.1 Removal of Land and Buildings from the Balance Sheet

7.1. 1 Removal of Land and Buildings from the Balance Sheet of the board

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

[Accounting Treatments for School Accounts - FSSU]

1. Land and buildings
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 of Capital ICT Equipment

7.3 Bank Accounts

All bank accounts in the name of the board of management including the Parents' Association bank account must be included in the balance sheet.

7.4 School Generated Income received in advance

Schools may receive income for the following school year in advance for example, book rental income, Transition Year charges and school administration charges etc. This income should be posted to code 2105 'School Income received in advance'.

7.5 Grants Received in Advance

Any grants received in the current school year that relates to the following school year should be accounted for in the relevant code/s 2150-2152.
The following grants are received in advance.

Grant	Received in	For the period	Element received in advance	Balance Sheet Code	Primary	C&C	VSS
Non-Pay Grant	July 2021	Jul/Aug/Sept 2021	1/3	2150		✓	
Non-Teaching Pay Grant	July 2021	Jul/Aug/Sept 2021	1/3	2150		✓	
Book Grant	June 2021	School Year Sept 2021-Aug 2022	100%	2151	✓	✓	✓
SSSF Grant	June 2021	Jul/Aug/Sept/Oct 2021	50%	2150		✓	
DEIS Grant (Only in DEIS schools)	June 2021	School Year Sept 2021-Aug 2022	100%	2152	✓	✓	✓

7.6 Ringfenced Grants Unspent

The portion of unspent ringfenced grant balances must be accounted for at the end of the year using the relevant balance sheet code/s (2160-2185) in the chart of accounts.

The following grants are examples of ringfenced grants.

Book Grant, Supervision and Substitution Grant, ICT Grant, Minor Works Grant, HSCL Grant, Summer Works Grant, All Capital Grants, Specialised Equipment Grants, Non-teacher Pay Grant, State Exam income, Bus Escort Grant, Schools Meal Grant, Standardised Testing Grant, Covid Related Grants etc.

7.7 The Charities Regulatory Authority

The Charities Regulator expects charity trustees (schools) to have appropriate internal financial controls inplace which protect their charity's (school's) reputation and encourages public trust and confidence in their charity (school).

The Charities Regulatory Authority's Internal Financial Control Guidelines for Charities states that a charity (school) adequately identify, distinguish and report upon unrestricted,restricted & designated income to enable adequate reporting upon both income and reserves. (CRA Internal Financial Control Guidelines for Charities).

Click here for Internal Financial Controls Guidelines for Charities

As all schools are registered charities, please ensure that the board is operating in compliance with these guidelines.

The Charities Regulatory Authority's guideline for charities on fundraising should be adhered to by schools.

Click here for Guidelines for Charitable Organisations on Fundraising from the Public

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

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10th September 2021

FSSU
Financial Support Services Unit

Treoirlíne Airgeadais 2021/2022 – 06 agus P04

Scoileanna Pobail & Cuimsitheacha agus Meánscoileanna Deonacha

Treoirlíne do Chúntasóirí/Iniúchóirí Seachtracha Scoile maidir le cuntais bhliantúla scoile a ullmhú agus a sheoladh isteach don bhliain dar críoch an 31 Lúnasa 2021

Is é an 28 Feabhra 2022 an spriocdháta maidir le seoladh isteach na gcuntas bliantúil 2020/2021

1. Réamhrá

Tugann an treoirlíne seo faisnéis nuashonraithe do chuntasóirí/iniúchóirí seachtracha maidir le hullmhú cuntas bhliantúil scoile don scoilbhliain 2020/2021 agus iad a chur faoi bhráid na Roinne. **Má sheoltar cuntais bhliantúla atá neamhleor nó má sheoltar isteach iad i ndiaidh an 28 Feabhra 2022 measfar go mbeidh sárú déanta ag an mbord ar Alt 18 den Acht Oideachais agus féadfar an scoil a roghnú lena hiniúchadh dá bharr.**

Ba í an Roinn Oideachais agus Scileanna a bhunaigh an tAonad um Sheirbhísí Tacaíochta Airgeadais (FSSU) in 2005. (Ar a dtugtar an Roinn Oideachais anois). Ceanglaítear ar gach bord bainistíochta (bord) Pobalscoile, Scoil Chuimsitheach, Bunscoil agus Meánscoil Dheonach, cuntais bhliantúla a ullmhú agus a sheoladh isteach. Ní mór don Chathaoirleach agus do bhall eile den bhord na cuntais bhliantúla a fhaomhadh. De réir Chiorcláin 0060/2017 agus 0002/2018 ón Roinn Oideachais agus Scileanna, tá sé sonraithe gur gá na cuntais bhliantúla a ullmhú agus a chur isteach i bhformáid atá leagtha amach ag FSSU. **Iarrtar ort a áirithiú go gcuirfear na figiúirí sin isteach ar líne in am agus go mbeidh siad ag teacht leis na cuntais sínithe deiridh. Ceanglaítear go n-úsáidtear an Uimhir Charthanachta Cláraithe cheart a d'eisigh an tÚdarás Rialála Carthanas (RCN) don scoil san aighneacht. Osclófar an tairseach ar líne ar an 27 Meán Fómhair chun cuntais bhliantúla a chur isteach don scoilbhliain 2020/2021.**

2. Creat Rialála agus Reachtach

Tá achoimre thíos ar an gcreat rialála agus reachtach lena rialaítear scoileanna in earnáil na mBunscoileanna agus Meánscoileanna Deonacha, agus Pobalscoileanna agus Scoileanna Cuimsitheacha:

1. An tAcht Oideachais, 1998 Is é an tAcht an bonn reachtúil leis an gcóras oideachais. Leagtar amach ann na cearta agus na freagrachtaí atá ag na daoine uile a bhfuil baint acu leis an oideachas.

2. Tá sé de fhreagracht reachtúil ar an Roinn Oideachais (RO) an tAcht Oideachais a chur chun feidhme, lena n-áirítear maoiniú a sholáthar do scoileanna aitheanta agus cuntas a thabhairt maidir leis an maoiniú sin.

3. Tá treoirlínte foilsithe ag an Aonad um Sheirbhísí Tacaíochta Airgeadais (FSSU) a bhaineann le gach réimse airgeadais na mbord, lena n-áirítear gníomhaíochtaí nach bhfuil maoinithe ag an RO.

4. Tá ról ginearálta maoirseachta ag iontaobhaithe/patrúin na mbord agus is iad siúd atá freagrach sa deireadh as leas airgeadais na scoile. Tá sonraí faoina gcuid riachtanas san áireamh sa doiciméad rialaithe le haghaidh gach earnála.

5. Baineann an tAcht Carthanais, 2009, le gach bord, ós rud é go bhfuil gach scoil aicmithe mar charthanas. Ceanglaítear ar na boird go léir clárú leis an Rialálaí Carthanas agus faisnéis airgeadais agus eile a sholáthar gach bliain. Seolann an FSSU an fhaisnéis sin isteach thar ceann na mbord ó na cuntais a sheolann cuntasóir/iniúchóir seachtrach na scoile isteach ar líne.

6. Riachtanais **na gCoimisinéirí Ioncaim** maidir le ÍMAT, CBL agus RCT agus cánacha ábhartha eile. Faisnéis do Bhoird Bhainistíochta maidir le Cáin Chonarthaí Iomchuí/Cáin Bhreisluacha.

7. Éilíonn **an Phríomh-Oifig Staidrimh** ar gach bord faisnéis airgeadais a chur isteach faoin Acht Staidrimh, 1993. Cuireann an FSSU an fhaisnéis sin isteach ar son na mbord ó na cuntais a chuireann an cuntasóir/iniúchóir seachtrach isteach ar líne.

3. Formáid na gCuntas Bliantúil

Tá an Roinn Oideachais tar éis formáid chaighdeánaithe a fhaomhadh chun na cuntais bhliantúla a ullmhú. Ní mór na cuntais bhliantúla a ullmhú trí Chairt na gCuntas, arna forbairt ag FSSU. **Nuashonraíodh cairt na gcuntas le cóid nua** agus is féidir na hathruithe sin a fháil anseo ar ár suíomh gréasáin. Ní ghlacfaidh FSSU ach le cuntais a ullmhaíodh agus an fhormáid faofa á húsáid. Ba cheart na cuntais bhliantúla a ullmhú don bhliain dar críoch an 31 Lúnasa gach bliain chun teacht leis an mbliain acadúil. Tá sampla mionsonraithe de chuntais scoile forbartha ag an FSSU. Tá an FSSU agus an RO i mbun comhráití faoi láthair leis an Rialálaí Carthanas agus leis an gCoiste Comhairleach Comhlachtaí Cuntasaíochta in Éirinn (CCABI) chun creat cuntasaíochta don todhchaí a chur ar bhonn foirmiúil.

Ceanglaítear ar an mbord freisin ráiteas airgeadais a chur ar fáil do thuismitheoirí na ndaltaí sa scoil. Tá teimpléad forbartha ag FSSU don Tuairisc do Thuismitheoirí, agus moltar úsáid a bhaint as. Iarrtar ar chuntasóirí/iniúchóirí seachtracha an tuairisc do thuismitheoirí a ullmhú thar ceann an bhoird mar chuid de phróiseas dheireadh na bliana.

4. Próiseas chun na Cuntais Bhliantúla a chur isteach ar líne

Tá an Roinn Oideachais tar éis formáid chaighdeánaithe a fhaomhadh chun na cuntais bhliantúla a ullmhú.

Beidh rochtain ag cuntasóirí/iniúchóirí seachtracha scoile ar chóras slán néalbhunaithe ar líne chun comhardú trialach an bhoird a iontráil agus chun cóip PDF de na cuntais fhaofa a uaslódáil. Cinntítear leis an bpróiseas seo go gcomhlíonfaidh fnó an bord riachtanais na Roinne Oideachais, na Príomh-Oifige Staidrimh, agus an Rialálaí Carthanas.

Beidh tairseach ar líne an FSSU ar oscailt ón 27 Meán Fómhair 2021 chun cuntais a chur isteach don scoilbhliain 2020/2021. Tabhair faoi deara nach mbeidh an tairseach ar fáil gach oíche ó 11:00 i.n. go 7:00 r.n.

Próiseas uaslódála Comharduithe Trialacha

Tá próiseas uathoibríoch curtha i bhfeidhm chun Comharduithe Trialacha a uaslódáil. Is féidir féachaint ar an bhfíseán faoin bpróisis lena seoladh isteach agus ar an lámhleabhar úsáideora trí chliceáil ar na naisc seo:

- Físeán don Úsáideoir faoi Sheoladh isteach
- Lámhleabhar an Úsáideora

Chun an próiseas maidir le cur isteach na gcuntas a thabhairt chun críche, ní mór go mbeadh Teastas Cleachtaidh reatha agus Árachas Slánaíochta Gairmiúla ag an gcuntasóir/iniúchóir, agus ní mór dó nó di a bheith ina b(h)all de Chomhlacht Cuntasaíochta Forordaithe faoi mhaoirseacht IAASA.

Áiritheofar leis an bpróiseas seo go gcuirfear figiúirí cruinne faoi bhráid na Roinne Oideachais, an Rialálaí Carthanas agus na Príomh-Oifige Staidrimh. Iarrtar ar an mbord bainistíochta litir údaraithe ar leithligh a chomhlánú a ligfidh don chuntasóir/iniúchóir seachtrach sonraí a chur faoi bhráid na tairsí ar líne. Tá cóip den litir sin ar fáil anseo:

- Litir Údaraithe ón mBord Bainistíochta

5. Tráthchlár molta le haghaidh Cuntais Bhliantúla

Treoir is ea an t-amscála molta thíos chun tacú le boird bhainistíochta spriocdháta an 28 Feabhra a bhaint amach maidir le cuntais a chur faoi bhráid an FSSU.

Ba cheart glacadh leis na spriocdhátaí thuas mar na **dátaí is déanaí** ag gach céim den nós imeachta. Ceadaítear leis an amscála thíos **sé mhí** ar a mhéad, tar éis dheireadh na scoilbhliana, chun na cuntais bhliantúla a chríochnú lena gcur faoi bhráid an FSSU.

D'fhéadfadh riachtanais bhreise a bheith ag an bpátrún/iontaobhaí maidir le hullmhú agus críochnú na gcuntas bliantúil. Sa chás sin, cloí leis na riachtanais seo.

Ba cheart cóip de na cuntais bhliantúla fhaofa a chur ar aghaidh chuig an bpátrún/iontaobhaí gach bliain.

Céimeanna maidir le Cuntais Bhliantúla Scoile a Ullmhú	Spriocdháta
Soláthraíonn an scoil an fhaisnéis airgeadais go léir atá riachtanach d'**Iniúchóir/Chuntasóir Seachtrach na Scoile** maidir leis an mbliain dar críoch an 31 Lúnasa roimhe sin	**An 30 Meán Fómhair**
Déanann **Iniúchóir/ Cuntasóir Seachtrach na Scoile** na dréachtchuntais bhliantúla a chur isteach	**An 30 Samhain**
Nuair a bhíonn **Bord Bainistíochta** na scoile sásta gur léiriú cruinn ar staid airgeadais na scoile atá sna cuntais, déanann an Bord iad a fhaomhadh go foirmiúil, agus <u>síníonn an Cathaoirleach agus comhalta Boird amháin eile iad.</u> (Tabhair do d'aire: I Meánscoileanna Deonacha, is rúnaí an bhoird bhainistíochta an Príomhoide agus níl sé nó sí ina bhall (ina ball) den bhord bainistíochta agus dá bhrí sin ní féidir leis nó léi na cuntais a shíniú.)	**An 31 Nollaig**
Éilítear ar **chuntasóirí/iniúchóirí seachtracha scoile** córas slán néalbhunaithe ar líne a rochtain chun comhardú trialach an bhoird a iontráil agus chun cóip PDF de na cuntais fhaofa a uaslódáil.	**An 28 Feabhra**

6. Athruithe tábhachtacha maidir le hullmhú na gcuntas bliantúil don scoilbhliain 2020/2021.

6.1 COVID-19

Mar thoradh ar COVID-19, tá tacaíochtaí airgeadais curtha ar fáil ag an Roinn Oideachais do scoileanna le gur féidir leo oscailt go hiomlán agus go sábháilte, ar chaoi inbhuanaithe, agus san am céanna, go n-íoslaghdófar baol COVID-19 don scoilbhliain 2020/2021. Íocadh deontais áirithe ina n-iomláine i lár mhí Lúnasa 2020 chun na scoileanna a athoscailt, agus íocadh deontais eile ina dtráthchodanna i gcaitheamh na scoilbhliana. Is gá do scoileanna taifead cuí a choinneáil ar na costais a chlúdófar leis na deontais go léir atá faighte acu, agus ar na suimeanna atá fabhraithe maidir le deontais gan chaitheamh. Tá cur síos sa tábla thíos ar Íocaíochtaí Deontas a bhaineann le Covid.

Amlíne Íocaíochtaí na nDeontas a bhaineann le COVID	
Deontas Covid	**Íoctha**
Mionoibreacha (Bunscoileanna)	Lúnasa 2020 (2020/2021 Mionoibreacha Caighdeánacha a bhfuil Deontas faighte roimh ré ina leith) Lúnasa 2020 (Mionoibreacha Covid (Feabhsaithe)

	Nollaig 2020 (2021/2022 Mionoibreacha Caighdeánacha faighte roimh ré)
Mionoibreacha Feabhsaithe (Iar-bhunscoileanna)	Lúnasa 2020/ Nollaig 2020
Cúntóir Covid	Lúnasa 2020/**Deontas Athghairme Nollaig 2020**
Deontas Feabhsaithe um Maoirseacht COVID (Iar-bhunscoileanna amháin)	Lúnasa 2020/Eanáir 2021/Meitheamh 2021
Deontas Caipitíochta Covid (Deontas Glantacháin Covid)	Lúnasa 2020/Eanáir 2021/Meitheamh 2021
Deontas Caipitíochta Covid (Deontas TCP agus Sláintíochta)	Lúnasa 2020/Eanáir 2021/Meitheamh 2021 **/Deontas athghairme Nollaig 2020**

Seachas deontas le haghaihd Mionoibreacha Covid ba cheart do na scoileanna aon deontais gan caitheamh i dtaca le Covid-19 don scoilbhliain 2020/2021, a sheoladh ar ais chun na Roinne. Le tuilleadh eolais a fháil cliceáil ar an nasc thíos:

I gcás Pobalscoileanna, Scoileanna Cuimsitheacha agus Meánscoileanna Deonacha féach: Treoirlíne Airgid 2020/2021-28 maoiniú - Covid 19 le haghaidh Théarma 3

I gcás Bunscoileanna féach: Treoirlíne Airgid P14 2020/2021-28 - Maoiniú Covid 19 le haghaidh Théarma 3

6.2 Cóid atá le húsáid nuair a bhíonn cuntas á thabhairt ar Dheontais Covid

DEONTAS COVID RO	**Samplaí de na rudaí ar féidir é a chaitheamh orthu**	**Cóid Ioncaim**	**Cód Costais**	**Cóid an Chláir Chomhardaithe – Neamhchaite**
Deontas Cúntóra COVID	Sealadach, chun cabhrú le hathoscailt na scoile	3280	5801	2181
Caipitíocht do TCP, Tomhaltáin, agus Trealamh	Díghalráin, clúdaigh aghaidhe, naprúin, comharthaíocht, boscaí bruscair troitheánacha	3281	5802	2182
Deontas le haghaidh Maoirseacht Fheabhsaithe	Costais maidir le Pá Feabhsaithe Maoirseachta	3282	5803	2183
Caipitíocht um Ghlanadh Breise	Uaireanta breise glantacháin	3283	5804	2184
	Costais bhreise ghlantacháin neamhphá	3283	5805	2184
Uaireanta Feighlithe Ionaid	Pá le haghaidh feighlí ionaid	3284	5011	2185
Uaireanta Rúnaí Ionaid	Pá le haghaidh rúnaí ionaid	3285	6011	2185
Uaireanta Glantóirí Ionaid	Pá le haghaidh glantóirí ionaid	3286	5111	2185
Uaireanta Tionlacaí Ionaid Bus	Pá le haghaidh tionlacaí ionaid bus	3287	4197	2185
Mionoibreacha COVID	Caipiteal - Oibríochtaí Tógála	3905	3941	2169
	Caipiteal – Daingneáin, Feistis agus Trealamh	3905	1425	2169

	Caipiteal – Caiteachas TFC	3905	1465	2169
	Neamhchaipiteal – spás breise a fháil ar cíos	3277	5316	2169

Sa chás gur úsáideadh deontas na Mionoibreacha Covid le haghaidh oibreacha tógála caipitil, tá feidhm ag an gcóras cuntasaíochta seo a leanas:

Féach thíos chun Sampla a fheiceáil

Deontas a fuarthas le haghaidh Mionoibreacha COVID:

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Deontas le haghaidh Mionoibreacha COVID a fuarthas ón RO	DR	1800	Cuntas Bainc Reatha
	CR	2169	Deontas i gcomhair Mionoibreacha COVID gan Chaitheamh

Cásanna inar úsáideadh Deontas Mionoibreacha COVID chun Oibreacha Tógála Caipitil a dhéanamh:

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Aistriú chuig Caipiteal & Cúlchistí	DR	2169	Deontas i gcomhair Mionoibreacha COVID gan Chaitheamh
	CR	3905	Ioncam ó Dheontas Caipitil le haghaidh Mion-Oibreacha Covid

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Deontas na RO le haghaidh Mionoibreacha COVID a caitheadh ar Oibreacha Tógála Caipitil	DR	3941	Mionoibreacha COVID: Costas Tógála
	CR	1800	Cuntas Bainc Reatha

6.3 Athruithe ar chódú i leith Amúchadh deontas

Roimhe seo, códaítí méideanna amúchta chuig 3840 Amúchadh Deontas. D'fhonn ioncam agus caiteachas sonrach deontais ón Roinn Oideachais a rianú, cruthaíodh cóid nua maidir le amúchadh Deontas Trealaimh, TFC agus Deontais Eile na RO.

Cuireadh cód leis freisin chun amúchadh sócmhainní nach raibh maoinithe ag an Roinn Oideachais a léiriú.

CUNTAIS AINMNIÚLA NUA CURTHA LE CAIRT NA gCUNTAS A BHAINEANN LE AMÚCHADH			
Cód	**Cur Síos**	**Cineál**	**Catagóir**
3225	Amúchadh Deontas Trealamh RO	Ioncam	An Roinn Oideachais
3226	Amúchadh Deontas TFC RO	Ioncam	An Roinn Oideachais
3227	Amúchadh Deontas Eile RO	Ioncam	An Roinn Oideachais
3840	Amúchadh Maoinithe nach bhFuarthas ón RO	Ioncam	Ioncam Eile

Sampla: Ceannach Trealaimh TFC le hAirgead Deontais TFC a Fuarthas

Nuair a fhaightear airgead deontais:

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Airgead Deontais a Fuarthas	DR	1800	Cuntas Bainc Reatha
	CR	2165	Deontas TFC gan Chaitheamh

Nuair a cheannaítear earra:

Gníomh	DR/CR	Cód Ainmniúil	Cur síos
Earra Ceannaithe	DR	1460	Caipiteal: TFC
	CR	1800	Cuntas bainc reatha
Gníomh	**DR/CR**	**Cód Ainmniúil**	**Cur síos**
Aistriú Deontais chuig na Cúlchistí Caipitil	DR	2165	Deontas TFC gan Chaitheamh
	CR	3921	Ioncam Caipitil ó Deontais TFC RO

Amúchadh Deontas TFC:

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Amúchadh an deontais	DR	3926	Amúchadh Carntha ar Ioncam ó Dheontas Caipitil TFC
	CR	3226	Amúchadh Deontas TFC RO

Dímheas Caiteachais Caipitil ar TFC:

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Dímheasa TFC	DR	8060	Dímheas Bliantúil: TFC
	CR	1470	Dímheas Carntha: TFC

7. Pointí tábhachtacha le tabhairt do d'aire:

7.1 Talamh agus Foirgnimh a bhaint ón gClár Comhardaithe

7.1. 1 Talamh agus Foirgnimh a bhaint ó Chlár Comhardaithe an Bhoird

7.2 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
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. Ceannach Earraí TFC Caipitil ó Airgead Deontais TFC a Fuarthas ó Údarás Oideachais
10. Ceannach Míreanna 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 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

7.3 Cuntais Bhainc

Ní mór gach cuntas bainc in ainm an bhoird bhainistíochta, lena n-áirítear cuntas bainc Chumann na dTuismitheoirí, a chur san áireamh sa chlár comhardaithe.

7.4 Ioncam arna ghiniúint ag an scoil a fuarthas roimh ré

Féadfaidh scoileanna ioncam don chéad scoilbhliain eile a fháil roimh ré, mar shampla ioncam ó leabhair a ligean ar cíos, Táillí Idirbhliana, táillí riaracháin scoile srl. Ba cheart é sin a bhreacadh faoi chód 2105 'Ioncam Scoile faighte roimhe ré'.

7.5 Deontais Faighte Roimh Ré

Deontas ar bith a fhaightear sa scoilbhliain reatha agus a bhaineann leis an gcéad scoilbhliain eile, ba cheart cuntas a thabhairt ar sin faoin chód ábhartha/faoi na cóid ábhartha 2150-2152.

Faightear na deontais seo a leanas roimh ré.

Deontas	Faighte i	Don tréimhse	An chuid a fuarthas roimh ré	Cód an Chláir Chomhardaithe	Bunscoil	C&C Pobalscoileanna agus Scoileanna Cuimsitheacha	VSS Meánscoileanna Deonacha
Deontas Neamhphá	Iúil 2021	Iúil/Lún/MFómh 2021	1/3	2150		☐	
Deontas Pá Neamhtheagaisc	Iúil 2021	Iúil/Lún/MFómh 2021	1/3	2150		☐	
Deontas Leabhar	Meitheamh 2021	Scoilbhliain Meán Fómhair 2021-Lúnasa 2022	100%	2151	☐	☐	☐
Deontas SSSF	Meitheamh 2021	Iúil/Lún/MFómh/DFómh 2021	50%	2150		☐	
Deontas DEIS (I Scoileanna DEIS amháin)	Meitheamh 2021	Scoilbhliain Meán Fómhair 2021-Lúnasa 2022	100%	2152	☐	☐	☐

7.6 Deontais Imfhálaithe nár Caitheadh

Ní mór cuntas a thabhairt ar an gcuid sin d'iarmhéideanna deontas imfhálaithe nár caitheadh ag deireadh na bliana faoin gcód ábhartha (faoi na cóid ábhartha) (2160-2185) ar an gclár comhardaithe sa chairt chuntas.
Samplaí de dheontais imfhálaithe iad na deontais seo a leanas.

Deontas Leabhar, Deontas um Maoirseacht agus Ionadú, Deontas TFC, Deontas Mionoibreacha, Comhordaitheoir teagmhála baile is scoile, Deontas Oibreacha Samhraidh,

Gach Deontas Caipitil, Deontais Trealaimh Speisialaithe, Deontas Pá neamh-mhúinteora, Ioncam Scrúduithe Stáit, Deontas Tionlacaí Bus, Deontas Béile Scoileanna, Deontas Tástála Caighdeánaithe, Deontais a bhaineann le Covid srl.

7.7 Údarás an Rialálaí Carthanas

Teastaíonn ón Rialálaí Carthanas go mbeadh na rialúcháin chuí airgeadais inmheánacha i bhfeidhm ag iontaobhaithe carthanais (scoileanna), a dhéanfaidh dea-cháil a gcarthanais (an scoil) a chosaint agus a spreagfaidh iontaoibh agus muinín an phobail ina gcarthanas (an scoil).

I dTreoirlínte ar Rialú Airgeadais Inmheánach an Údaráis Rialála Carthanas, luaitear nach mór do charthanas (scoil) ioncam neamhshrianta, srianta agus ainmnithe a aithint, a idirdhealú agus a thuairisciú ar bhealach imleor chun tuairisciú leordhóthanach a chumasú ar ioncam agus cúlchistí araon. (Treoirlínte ar Rialú Airgeadais Inmheánach an Údaráis Rialála Carthanas).
Cliceáil anseo chun na Rialúcháin Airgeadais Inmheánacha do Charthanais a fheiceáil

Toisc gur carthanas cláraithe gach scoil, déan cinnte go bhfuil an bord ag feidhmiú de réir na dtreoirlínte seo.

Ba chóir do scoileanna cloí leis an treoirlíne do charthanais maidir le tiomsú airgid ón Rialálaí Carthanas.

Cliceáil anseo le haghaidh Treoirlínte d’Eagraíochtaí Carthanúla maidir le Tiomsú Airgead ón bPobal

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa Treoirlíne seo ach dul i dteagmháil le FSSU.

Iar-Bhunscoileanna
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An 10 Meán Fómhair 2021