

## 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 31<sup>st</sup> 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 28<sup>th</sup>, 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 27<sup>th</sup> 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 31<sup>st</sup> 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 Practising 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 28<sup>th</sup> 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.**

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

|                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| Once the school <b>Board of Management</b> is satisfied that these accounts are an accurate reflection of the school's financial situation, they are formally ratified by the board and <u>signed by the chairperson and one other board member.</u><br>(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.) | <b>December 31<sup>st</sup></b> |
| <b>External school accountants/auditors</b> 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.                                                                                                                                                                                                                                     | <b>February 28<sup>th</sup></b> |

## 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.

| <b>Timeline of Payments of Covid Related Grants</b>          |                                                                                                                                                                                            |
|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Covid Grant</b>                                           | <b>Paid</b>                                                                                                                                                                                |
| Minor Works (Primary schools)                                | August 2020 (2020/2021 Standard Minor Works Grant received in advance)<br>August 2020 (Covid Minor Works (Enhanced))<br>December 2020 (2021/2022 Standard Minor Works received in advance) |
| Minor Works Enhanced (Post Primary schools)                  | August 2020/ December 2020                                                                                                                                                                 |
| Covid Aide                                                   | August 2020/ <b>Recall grant December 2020</b>                                                                                                                                             |
| 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<br><b>/Recall grant December 2020</b>                                                                                                                   |

**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**

| <b>DE COVID GRANT</b>                    | <b>Examples of what it can be spent on</b>              | <b>Income Code</b> | <b>Expense Code</b> | <b>Balance Sheet Code – Unspent</b> |
|------------------------------------------|---------------------------------------------------------|--------------------|---------------------|-------------------------------------|
| 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:**

| <b>Action</b>                            | <b>DR/CR</b> | <b>Nominal Code</b> | <b>Description</b>              |
|------------------------------------------|--------------|---------------------|---------------------------------|
| 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 in place 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.*

Post Primary  
Tel: 01-269 0677  
[info@fssu.ie](mailto:info@fssu.ie)

Primary  
Tel: 01-910 4020  
[primary@fssu.ie](mailto:primary@fssu.ie)

10<sup>th</sup> September 2021

## **Treoirlíne Airgeadais 2021/2022 – 06 agus P04**

### **Scoileanna Pobail & Cuimsitheacha agus Meánscoileanna Deonacha**

## **Treoirlíne do Chúntasóirí/Iniúcháirí 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/iniúcháirí 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 treoirlinnte 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 Carthanais 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/iniúcháir 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/iniúcháir 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 fhormaid 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 Carthanais 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/iniúcháirí 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/iniúcháirí 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 Carthanais.

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/iniúcháir, agus ní mór dó nó di a bheith ina b(h)all de Chomhlacht Cuntasaíochta Forordaithe faoi mhaoirseacht IAASA.

Áiríteofar leis an bpróiseas seo go gcuirfear figiúirí cruinne faoi bhráid na Roinne Oideachais, an Rialálaí Carthanais agus na Príomh-Oifige Staidrimh. Iarrtar ar an mbord bainistíochta litir údaráithe ar leithligh a chomhlánú a ligfidh don chuntasóir/iniúcháir 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.**

| <b>Céimeanna maidir le Cuntais Bhliantúla Scoile a Ullmhú</b>                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Spriocdháta</b>        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| <b>Soláthraíonn</b> an scoil an fhaisnéis airgeadais go léir atá riachtanach d' <b>Iniúcháir/Chuntasóir Seachtrach na Scoile</b> maidir leis an mbliain dar críoch an 31 Lúnasa roimhe sin                                                                                                                                                                                                                                                                                      | <b>An 30 Meán Fómhair</b> |
| Déanann <b>Iniúcháir/ Cuntasóir Seachtrach na Scoile</b> na dréachtchuntais bhliantúla a chur isteach                                                                                                                                                                                                                                                                                                                                                                           | <b>An 30 Samhain</b>      |
| Nuair a bhíonn <b>Bord Bainistíochta</b> 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><br>(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.) | <b>An 31 Nollaig</b>      |
| Éilítear ar <b>chuntasóirí/iniúcháirí seachtracha scoile</b> córas slán néalbhunaithe ar líne a rochtain chun comhardú trialach an bhoird a iontráil agus chun cóip PDF de na cuntais fhaofa a uaslódáil.                                                                                                                                                                                                                                                                       | <b>An 28 Feabhra</b>      |

## **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 fabhráithe maidir le deontais gan chaitheamh. Tá cur síos sa tábla thíos ar Íocaíochtaí Deontas a bhaineann le Covid.

| <b>Amlíne Íocaíochtaí na nDeontas a bhaineann le COVID</b> |                                                                                                 |
|------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <b>Deontas Covid</b>                                       | <b>Íoctha</b>                                                                                   |
| Mionoibreacha (Bunscoileanna)                              | Lúnasa 2020 (2020/2021 Mionoibreacha Caighdeánacha a bhfuil Deontas faighte roimh ré ina leith) |

|                                                                      |                                                                                                                         |
|----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
|                                                                      | Lúnasa 2020 (Mionoibreacha Covid (Feabhsaithe)<br>Nollaig 2020 (2021/2022 Mionoibreacha Caighdeánacha faighte roimh ré) |
| Mionoibreacha Feabhsaithe (Iar-bhunscoileanna)                       | Lúnasa 2020/ Nollaig 2020                                                                                               |
| Cúntóir Covid                                                        | Lúnasa 2020/ <b>Deontas Athghairme Nollaig 2020</b>                                                                     |
| 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<br><b>/Deontas athghairme Nollaig 2020</b>                                       |

**Seachas deontas le haghaidh 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**

| <b>DEONTAS COVID RO</b>                       | <b>Samplaí de na rudaí ar féidir é a chaitheamh orthu</b>                             | <b>Cóid Ioncaim</b> | <b>Cód Costais</b> | <b>Cóid an Chláir Chomhardaithe – Neamhchaite</b> |
|-----------------------------------------------|---------------------------------------------------------------------------------------|---------------------|--------------------|---------------------------------------------------|
| 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                                                               | 3905                | 3941               | 2169                                              |

|  |                                               |      |      |      |
|--|-----------------------------------------------|------|------|------|
|  | Tógála                                        |      |      |      |
|  | 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 BHAINNEANN 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 Trealamh 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 Neamhcaipitil 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 Neamhcaipitil 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 cíós, 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 na Deonacha |
|-----------------------------------------|----------------|----------------------------------------------|------------------------------|-----------------------------|--------------------------|---------------------------------------------------|--------------------------------|
| Deontas Neamhphá                        | Iúil 2021      | Iúil/Lún/MFómh 2021                          | 1/3                          | 2150                        |                          | <input type="checkbox"/>                          |                                |
| Deontas Pá Neamhtheagaisc               | Iúil 2021      | Iúil/Lún/MFómh 2021                          | 1/3                          | 2150                        |                          | <input type="checkbox"/>                          |                                |
| Deontas Leabhar                         | Meitheamh 2021 | Scoilbhliain Meán Fómhair 2021 - Lúnasa 2022 | 100%                         | 2151                        | <input type="checkbox"/> | <input type="checkbox"/>                          | <input type="checkbox"/>       |
| Deontas SSSF                            | Meitheamh 2021 | Iúil/Lún/MFómh/DFómh 2021                    | 50%                          | 2150                        |                          | <input type="checkbox"/>                          |                                |
| Deontas DEIS (I Scoileanna DEIS amháin) | Meitheamh 2021 | Scoilbhliain Meán Fómhair 2021 - Lúnasa 2022 | 100%                         | 2152                        | <input type="checkbox"/> | <input type="checkbox"/>                          | <input type="checkbox"/>       |

### 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 Trealamh Speisialaithe, Deontas Pá neamh-mhúinteora, Ioncam Scrúduithe Stáit, Deontas Tionlacáí Bus, Deontas Béile Scoileanna, Deontas Tástála Caihdeánaithe, Deontais a bhaineann le Covid srl.*

## **7.7 Údarás an Rialálaí Carthanais**

Teastaíonn ón Rialálaí Carthanais 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 gcarthanais (an scoil).

I dTreoirlínte ar Rialú Airgeadais Inmheánach an Údaráis Rialála Carthanais, luaitear nach mór do charthanais (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 Carthanais).

[Cliceáil anseo chun na Rialúcháin Airgeadais Inmheánacha do Charthanais a fheiceáil](#)

**Toisc gur carthanais 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 Carthanais.

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

Bunscoil  
Guthán: 01-910 4020  
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An 10 Meán Fómhair 2021